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Katrina Aftermath: AIA Supports Preservation Homeownership Tax Credit

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To help repair and rehabilitate the thousands of historic homes caught in the path of Hurricane Katrina, the National Trust for Historic Preservation and the AIA are working on securing the reintroduction of the Historic Homeownership Assistance Act. This bill was first introduced in the 107th Congress in 2001 by former Sen. John Breaux (D-La.) and Rep. Clay Shaw (R-Fla.).



The Historic Homeownership Assistance Act would allow homeowners who occupy their dwellings to qualify for a 30 percent tax credit for rehabilitating or repairing their historic property affected by Hurricane Katrina. The State Historic Preservation Officer would certify that the expenditures are consistent with the Secretary of the Interior's "Standards for Historic

Preservation" and meet the qualifications of the preservation law. The property would have to be "substantially rehabilitated" to qualify for the credit, so a minimum of \$5,000 must be spent on the repairs. Lastly, the proposal recognizes that disaster-related circumstances will preclude some individuals from taking advantage of the credit, so there is a provision that would allow low-income homeowners to receive a refund in excess of their tax liability.

"Although this legislation only touches a small portion of the horrendous human and environmental problems caused by the hurricane and its aftermath," said Ron Faucheux, team vice president, AIA Government Advocacy, "it's something Congress can do



This article is reprinted from *Preservation Angle*, the semi-weekly newsletter in service of the AIA Government Advocacy Team.

The National Trust for Historic Preservation's Web site has a downloadable manual of flood-damaged historic properties.

Pictured in before-and-after photos is the Dantzler Biloxi, which had just been remodeled to house the Biloxi House Museum. Photos courtesy of the Mississippi Heritage Foundation. [Web site to view more photos.](#)

immediately that will help the restoration process. New Orleans and the entire Gulf Coast contain a treasure trove of historic structures, many of them used for housing. Historic preservation is vital to the nation and an important value of the AIA."

According to former Louisiana Sen. John Breaux, "The number of properties eligible for the historic homeowners credit [in Louisiana] is approximately one third of the almost one million structures in historic districts nationwide, and 58 percent are located in census tracts with a poverty rate of 20 percent or greater. In Louisiana, 91 percent of the historic districts in the state overlap with census tracts with a rate of poverty of 20 percent or more—a figure much higher than the national average . . . In a recent National Park Service survey, it was found that 109 National Register Historic Districts in the state contain 45,084 historic buildings." (*Congressional Record* Page S.5276 May 21, 2001.)

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