

Anniston Historic Preservation Commission Website

<https://www.anniston.al.gov/anniston-historic-preservation-commission/>

Historic Tax Credits

State Historic Tax Credit Information

The **Alabama Historic Rehabilitation Tax Credit** is a 25% refundable tax credit available for private homeowners and owners of commercial properties who substantially rehabilitate historic properties that are listed in or eligible for the National Register of Historic Places and are 60 years old or older. You may download the **application** by clicking the button above.

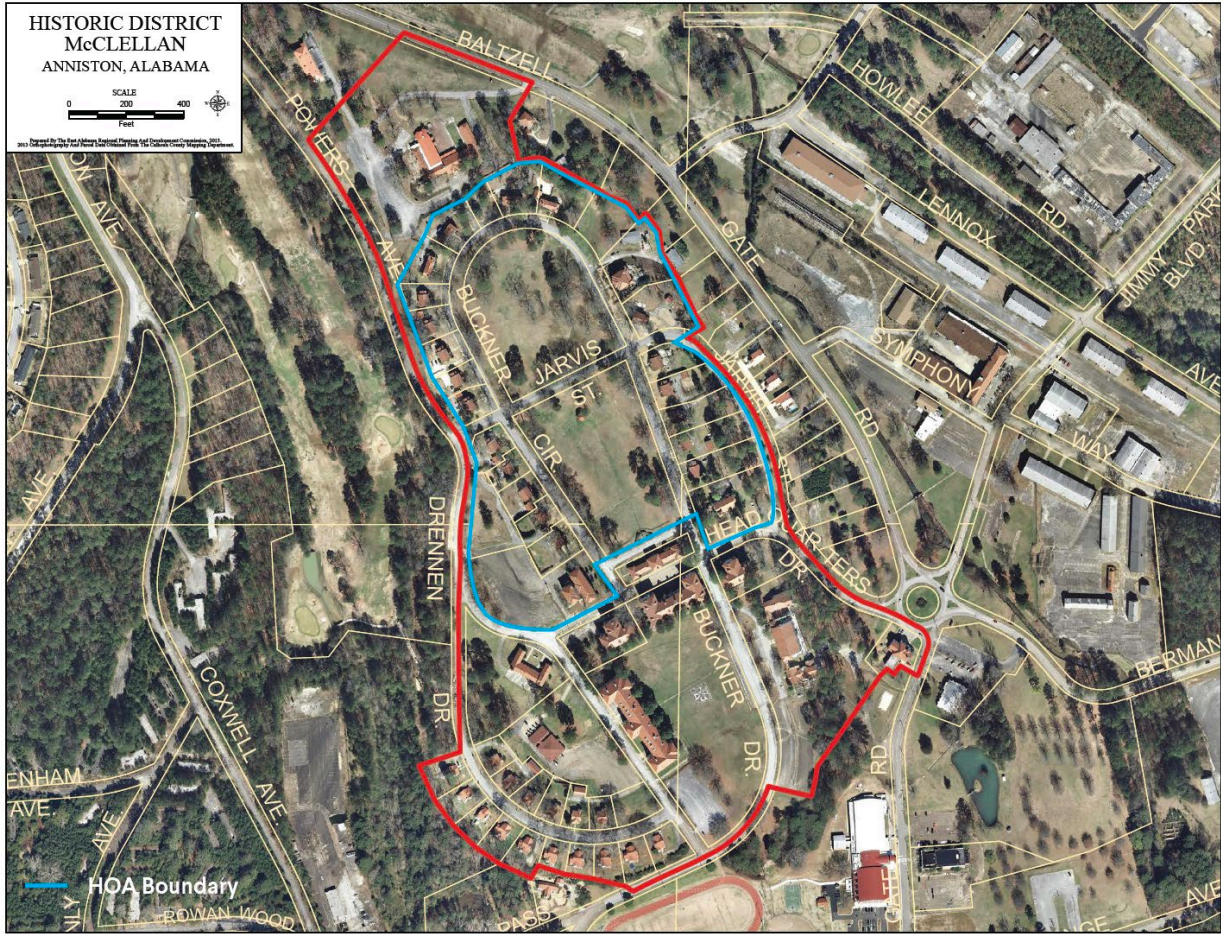
The tax credit provides jobs, increases the tax base, and revitalizes existing buildings and infrastructure, while preserving and rehabilitating Alabama's historic properties. For more information, visit the [state's website here](#).

Federal Historic Tax Credit Information

A **20% Federal income tax credit** is available for the rehabilitation of historic, income-producing buildings that are determined by the Secretary of the Interior, through the National Park Service, to be "certified historic structures." You may download the **application** by clicking the button above. Please note, you may combine the state and federal historic tax credits, the application process is very similar for both.

The State Historic Preservation Offices and the National Park Service review the rehabilitation work to ensure that it complies with the **Secretary's Standards for Rehabilitation**. The Internal Revenue Service defines qualified rehabilitation expenses on which the credit may be taken. Owner-occupied residential properties do not qualify for the federal rehabilitation tax credit. Learn more about this credit [before you apply](#).

Each year, Technical Preservation Services approves approximately 1200 projects, leveraging nearly \$6 billion annually in private investment in the rehabilitation of historic buildings across the country. Learn more about this credit in [Historic Preservation Tax Incentives](#).



A portion of the district is represented by the Historic Buckner Property Owners Association, Inc. and such properties are also subject to the "Historic Buckner Declaration of Covenants, Conditions and Restrictions" recorded with the Calhoun County Judge of Probate on April 29, 2002 and found at Deed Book 3019, Page 497, et seq. Said covenants, conditions and restrictions govern and control the properties made subject to it and includes all of the residences around Buckner Circle, the Bandshell/Gazebo, Silver Chapel and Building 63.