

Informational Bulletin



Site Development Team
Historic Rehabilitation
Tax Credits & Preservation
Easements

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<https://heritage.ky.gov/>

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Photo-Documentation for State and Federal Rehabilitation Tax Credit Applications

This Informational Bulletin:

1. Describes **what Photo-Documentation** and **Photo-Keyed Plans** are.
2. Clarifies the necessary submittals: **Photos with Before, Proposed, and After Plans**.
3. Explains **how** photo-documentation should be **performed, labeled, and submitted**.
4. Provides examples of photo-documentation and a photo-keyed plan for each submittal.



Figure 1 – Photo-Documentation for State & Federal Rehabilitation Tax Credits in Georgetown, KY

What is Photo-Documentation?

Photo-documentation is a series of photographs that show the “Before” and “After” of a rehabilitation project, with plans that show where those photos were taken. Documenting a historic property through photos is one of the most important aspects of a Historic Preservation Tax Credit application and is the best primary resource you can provide to your Tax Incentive reviewer. Whether you’re applying for the State and/or the Federal Historic Preservation Tax Credit(s), **photo-documentation is a required submittal material**. Our submittal requirements mirror the Federal requirements, which you can read more about, here:

<https://www.nps.gov/subjects/taxincentives/documentation-requirements.htm#photographs>

For more Informational Bulletins on the Historic Tax Credit programs, see:

www.Heritage.Ky.Gov/Historic-Buildings/Rehab-Tax-Credits

What are Photo-Keyed Plans?

First, a **“Plan”** refers to a floor plan of a building. These are historically referred to as blueprints.

Please note: Plans must be printed to 8.5x11 or 11x17-inches in size, no larger. Plans DO NOT always need to be drawn by an architect or scaled accurately if the project is small in scope. Kentucky Heritage Council (KHC) staff can advise you on what constitutes a small scope vs. what might require a drafts person’s assistance.

Plans are a birds-eye view (from above) of a particular level within a building, to show the physical features and relationships between spaces. Here is a simple, hand-drawn Plan example:

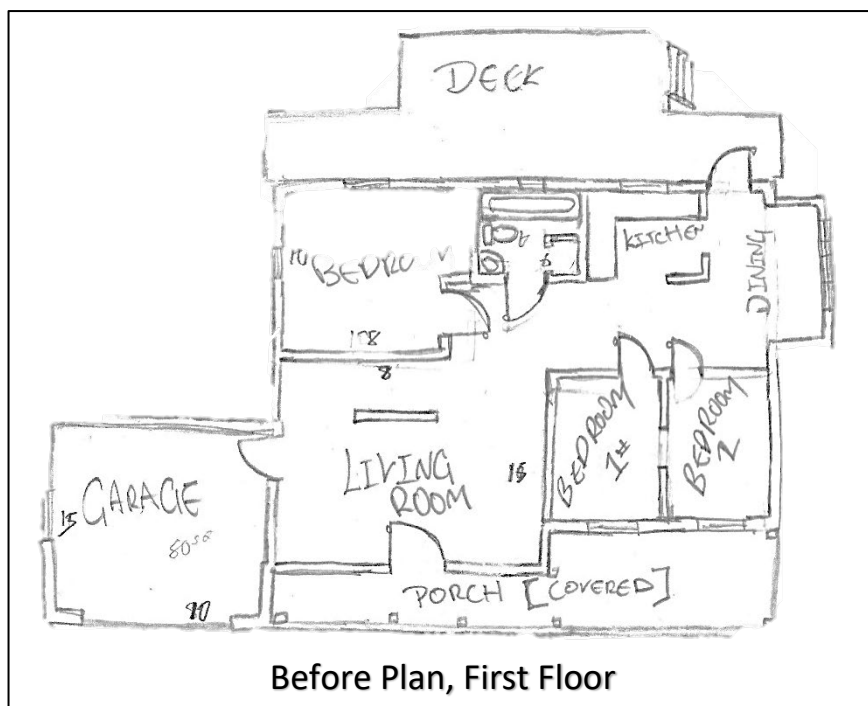
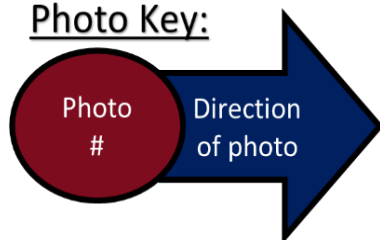


Figure 2- Hand-drawn plan example, courtesy of Damani Crichton, a high school student. Image from: <https://sites.google.com/site/architecture2015edition2/home/drumheller/floor-plans-sketches>

Photo Key:



A **“Photo-Keyed Plan”** is a floor plan that contains symbols (called “keys”) that represent where a photo was taken. The numbered keys on the floor plan correspond to the labels on the back of each photo submitted with your application. Your keys need to have a photo number and indicate the direction they were taken. If the “Before Photo #1” is a picture of the eastern entryway, the “After Photo #1” should be of the same

entry, photographed in approximately the same location. See examples of how to photograph, label, and create a keyed floor plan at the end of this document. **Please note:** Currently, State and Federal reviewers can **only accept paper plans that are 11 x 17” or smaller.**

Using the same hand-drawn floor plan as previous (Fig.2), we've illustrated an example of a Photo-Keyed Plan, below (Fig. 3). Each key points in the direction that the photo was taken and is numbered to correspond to the printed photo's label (more information on photo labeling in the next section). See example of a photo-keyed plan, below:

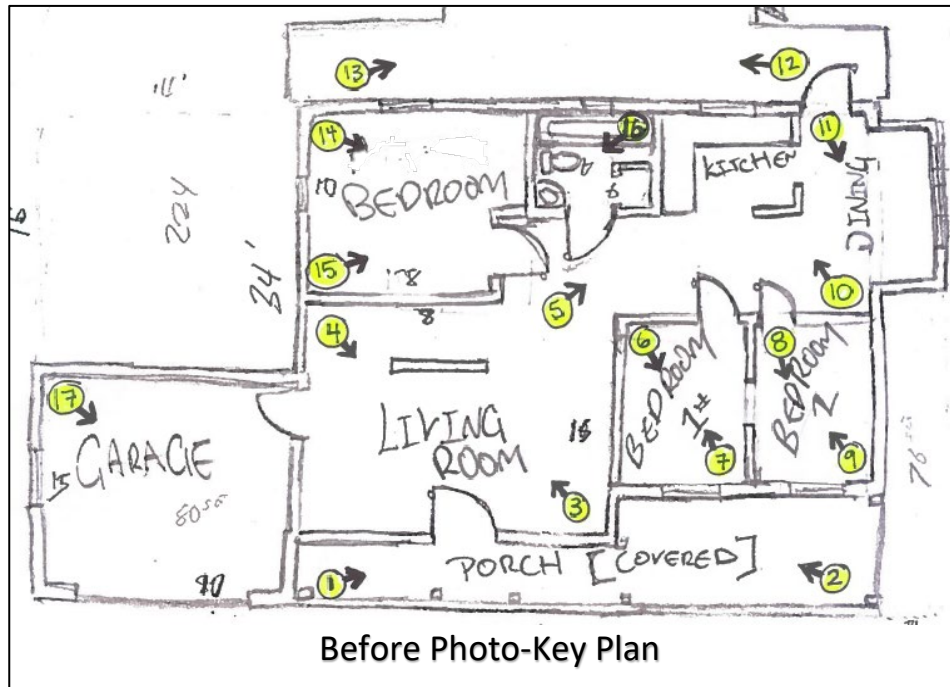


Figure 3 - Hand-drawn plan example with Photo Key, original image courtesy of Damani Crichton, a high school student.
Image sourced from: <https://sites.google.com/site/architecture2015edition2/home/drumheller/floor-plans-sketches>

Below, are two other photo-keyed plan examples using architectural software. These varied examples (Fig. 3-5) are all acceptable submittals, because they clearly indicate photo number, photo direction, and building layout with room names:

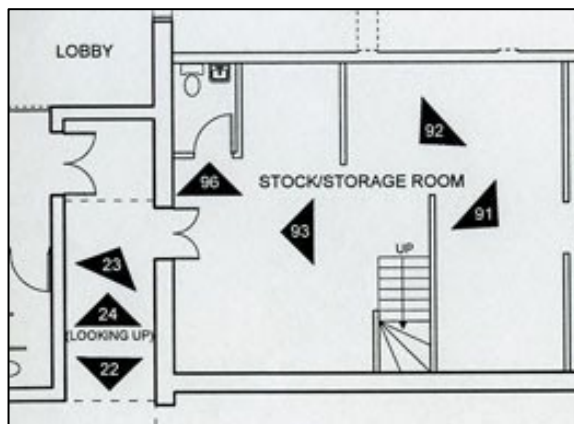


Figure 5 - (Above, Left) Photo-Keyed Plan, courtesy the NPS,
sourced from: https://www.nps.gov/subjects/tax_incentives/documentation-requirements.htm#photographs

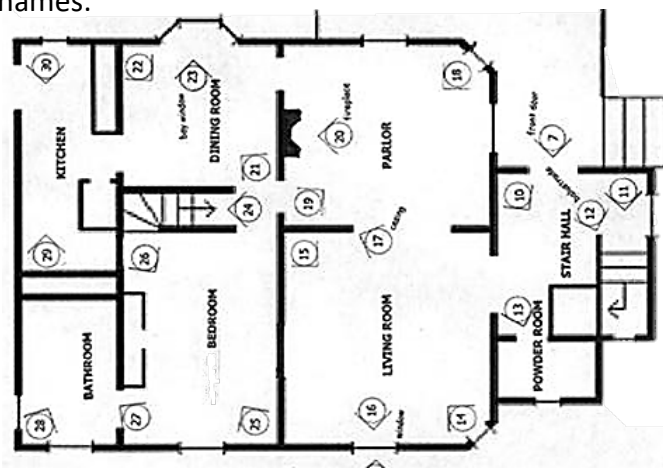


Figure 4 - (Above, Right) Photo-keyed Plan example, courtesy the GA SHPO,
sourced from: <https://www.dca.ga.gov/sites/default/files/photo-ocumentationofhistoricpropertiesupdated.pdf>

What are the required submittals for a Tax Credit Application?

The Rehabilitation Tax Credit applications are broken down into two main submittals:

<p><u>Part 1 and 2 Application:</u> ("Before" and "Proposed" photo-keyed plans) Part 1 - Evaluation of Historic Status Part 2 - Description of Rehabilitation</p>	<p><u>Part 3 and 4 Application:</u> ("After" renovation photo-keyed plans) Part 3 - Certificate of Completion Part 4 - Summary of Investment</p>
<ul style="list-style-type: none"> The Part 1 and 2 applications (for State and/or Federal applications, provided on our website) are submitted together <i>before</i> the rehabilitation project begins. <u>BEFORE Photos and TWO Plans</u> are submitted in this package: <ol style="list-style-type: none"> <i>Before Photo-Keyed Plan</i> <i>Proposed Plan (No Photo Key)</i> <p>The Before Photo-Keyed Plan shows what the existing structure's "before renovation" configuration is, with plenty of photos for documentation.</p> <p>The Proposed Plan shows what changes are taking place (such as: moving walls, doors, noting any window changes, etc.). Since these are <i>proposed</i> changes, there are no photos to key into this plan.</p> 	<ul style="list-style-type: none"> The Part 3 and 4 applications (for State and/or Federal applications, provided on our website) are submitted simultaneously <i>after</i> the rehabilitation project is complete. <u>AFTER Photos and Photo-Keyed Plan</u> should be taken from the same locations as the Before Photos and submitted with this package: <p>The After Photo-Keyed Plan shows what was actually built, with photos to document its completed state. This floor plan should look just like your Proposed Plan (unless Amendments to your Part 2 application were made and reviewed by KHC; see the Amendment form on KHC's website), with photo keys that match the Before Photo-Keyed Plan.</p>
<p><i>PLEASE NOTE: If Applying for State <u>and</u> Federal Tax Credits:</i> You will need to submit (2) copies of plans and photos. One set of the photographs and plans will be kept and reviewed by Kentucky Heritage Council and the other set of identical photographs and plans are sent to the National Park Service for federal review.</p>	

To summarize, a project's Tax Credit applications must include:

- | | |
|--|---|
| <ul style="list-style-type: none"> <i>Before Renovation:</i> Part 1 & 2 Applications, Before photos, Before Photo-Keyed Plan, and a Proposed Plan. | <ul style="list-style-type: none"> <i>After Renovation:</i> Part 3 & 4 Applications, After photos, and After Photo-Keyed Plan (<i>plus any Compilation Reports, per the Part 4 requirements</i>). |
|--|---|

How should photo-documentation be performed, labeled, and submitted?

In general, photos should be clear, unobstructed, abundant, and appropriately labeled. Photos should seek to document the interior and exterior of the structure thoroughly. Although KHC staff can – and often will – take site visits, a good set of photographs negates this time-intensive requirement, which means a quicker turnaround time for project reviews. Additionally, clear labeling and photo-keyed plans will aid staff in understanding the building and reduces the amount of back-and-forth communication needed to understand the contents of a photo.

Below are the specific Photo-Documentation submittal requirements, for both State and Federal Historic Tax Credit Applications:

1. Photos must be individual, color prints on glossy photo paper, sized 4 X 6 inches.

Other photographic formats and sizes can be accepted with pre-submittal consultation with KHC staff. Avoid Polaroids, disposable cameras or photographs with low resolution; these are not acceptable for Federal applications and rarely provide enough level of detail and clarity to be acceptable for State Applications. All photographic formats need to be submitted as individual, loose prints that are printed on glossy, photo-stock paper. Please **do not** submit photos printed on plain paper. Please **do not** submit photos printed together on 8 X 11 (or other sized) sheets, or mounted, sleeved, or otherwise bound. At this time, KHC is **not** accepting photographs submitted digitally. Our electronic submittal process is in progress and this Instructional Bulletin shall be updated upon the completion of our digital submission portal.

2. Photos must provide clear and comprehensive information. They must plainly show the areas or features being documented. Photographs that are out-of-focus, blurry, fuzzy, too dark, too light, photocopied, low-resolution, or otherwise difficult for KHC staff to understand will **not** be accepted as adequate photo-documentation. Photographs should be examined prior to submission to determine that they adequately provide the view that is intended.

3. Photographs must be taken in sufficient quantity to document the existing, pre-rehabilitation conditions and then subsequently, the finished project. Photographs of all spaces, building elevations, and specific features must be provided to visually inform the Tax Incentive reviewer as to the project's scope-of-work. **At a minimum, this would include:** photos of all exterior building facades; (2) photos of each room, oriented corner-to-corner from opposite points; and additional photos of features and finishes being impacted by the rehabilitation work. If areas are too large, too detailed, or located at a difficult angle, multiple photos may need to be taken of the same feature to ensure full and clear coverage of the area is documented. **The exception to this rule is as follows:**

- The exception to the quantity of photographs needed only applies to large projects with many, near-identical spaces (such as residential units with matching features and layouts). In this case, staff **may not** need photos of every room. In such cases, interior photographs of significant areas and prototypical spaces may be acceptable; **but confirm with KHC staff.**

For more Informational Bulletins on the Historic Tax Credit programs, see:

www.Heritage.Ky.Gov/Historic-Buildings/Rehab-Tax-Credits

4. Photographs must be labeled and keyed to a floor plan of the rehabilitation project.

The position of the photographer, the direction toward which the picture was taken, and the photo number must be labeled and identical on both the **Before Photo-Keyed Plan** and **After Photo-Keyed Plan**. The photographs themselves must be labeled with corresponding identification/information on their back (see labeling information, below).

5. Each printed photograph must be labeled on the back with the following information:

- **Photo #** (as shown on the Keyed Plan)
- **Before or After** (indicating what stage of the project the photo was taken)
- **Project's Street Address** (and historic name, if applicable)
- **City, County, Zip Code**
- **Date** (when the photos were taken)
- **Room name and detailed description of space** (depending on how detailed the project is, this area may have very little or quite a lot of information).

6. Mail the printed photos, along with your other application requirements, to:

Kentucky Heritage Council
Attn: Rachel Conyers for Tax Credits
410 High Street
Frankfort, KY 40601

Tips for Photographing Projects:

- **Keep a copy** of the Before Photos and Before Photo-Key Plan for reference when photo-documenting the After-Renovation conditions of the completed project. Photos of the completed work should be from the same locations, numbered and submitted in the same order as the Before photos were.
- **Remember:** If applying for State and Federal tax credits, you'll need to submit **two sets** of the same photographs. One set is kept by KHC, and one set is sent to the National Park Service for federal review. Both sets need to be identical and labelled in the same way, as described (above), since both reviewing agencies have the same labelling requirements.

Please note:

Any application with insufficient, unclear, inadequate quantity, or otherwise unacceptable photo-documentation (particularly of the before, pre-rehabilitated condition of the structure), will be put on hold and a Notice of Incomplete Application will be sent to the applicant. Please reach out to KHC if you have any questions.

Photo-Documentation Example:

PART 1 & 2 APPLICATION SUBMITTAL:

Before Photograph Example - Front



Before Photograph's Label - Back

Photo #78
Before
601 E. Main Street (Grocer's Ice)
Louisville, Jefferson Co. 40202
5/2/2019
Historic front (south-facing) façade

Part 3 & 4 APPLICATION SUBMITTAL:

After Photograph Example - Front



After Photograph's Label - Back

Photo #78
After
601 E. Main Street (Grocer's Ice)
Louisville, Jefferson Co. 40202
12/7/2022
Rehabilitated front (south-facing) façade with new garage entry.

Figures 6 & 7 (Above) – Images are used for demonstrative purposes only, to illustrate proper photo-documentation and labelling. Image sourced from: 601 E. Main St. Louisville, KY 40202

NOTE: In the examples (above), the exterior façade is labelled as Photo #78.

Meaning, this photo would be noted on each Photo-Keyed Plan as #78 (see example, Right).

Notice that the Before and the After-renovation photos are roughly taken from the same position and are labelled with the same number.

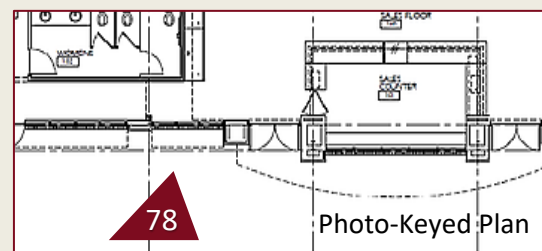


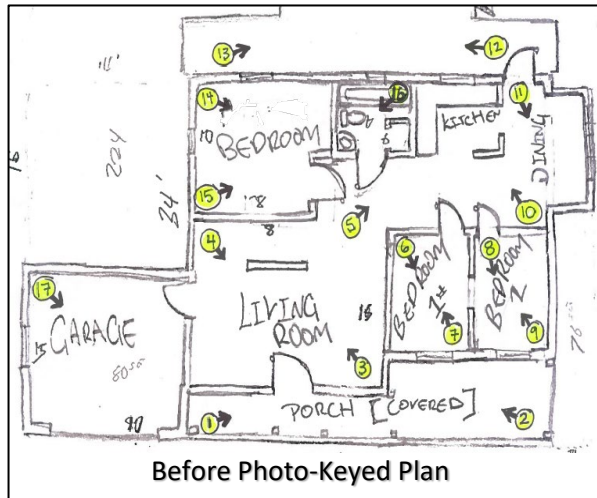
Figure 8 (Above, Right) – Plan is used for demonstrative purposes only, to illustrate proper photo-documentation and labelling, and does not represent a project reviewed by KHC. Image sourced from: <https://www.officespace.com/ky>

Photo-Keyed Plan Examples:

PART 1 & 2 APPLICATION SUBMITTAL:

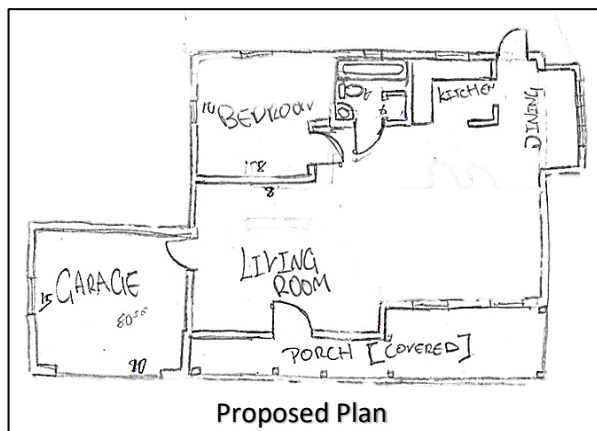
Before Photo-Keyed Plan

The Before Photo-Keyed plan has plenty of photos that clearly depicts every room. Take note of each of your photo's location for your own records, because your "After Photo-Keyed Plans" will need to have photos taken in the exact same location / direction.



Proposed Plan

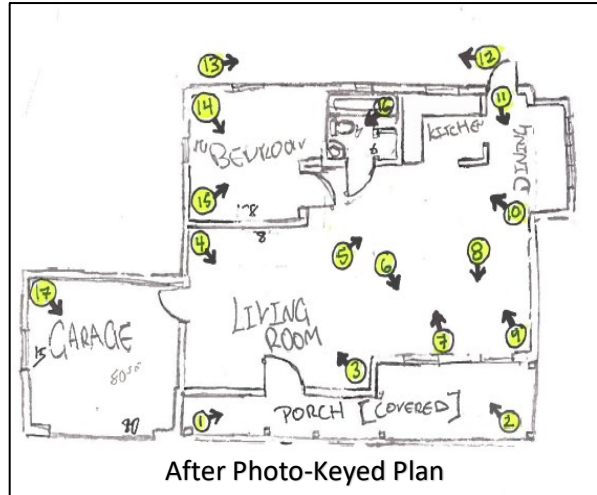
The proposed plan does not have a Photo Key because it only shows what changes are proposed to take place during the project. In the example, below, the rear deck is to be removed and the living room restored to its historic configuration by removing the (2) bedrooms seen on the "Before Plan," above.



Part 3 & 4 APPLICATION SUBMITTAL:

After Photo-Keyed Plan

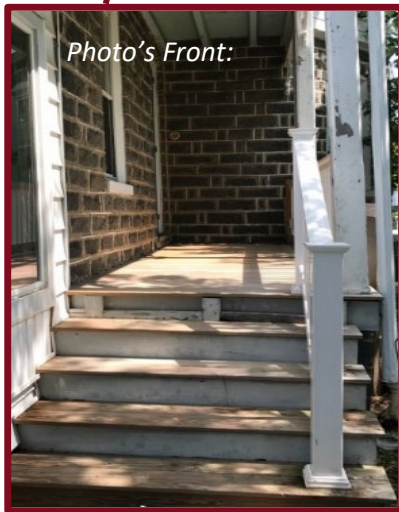
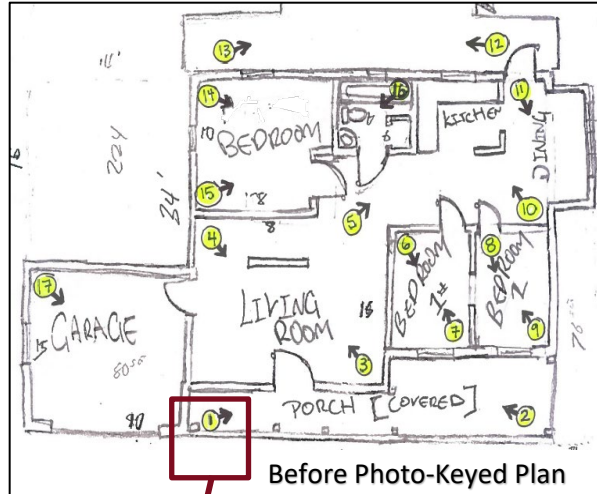
The After Photo-Keyed plan shows the same photograph location as the Before Photo-Keyed Plan. The Proposed design changes were made, and documentation of the work is clearly depicted through many, clearly labelled photos.



Figures 8, 9, & 10 (Left, Above) – Images are used for demonstrative purposes only, to illustrate proper labelling and keying to a floor plan. Does not represent a rehabilitation project reviewed by KHC. Image sourced from: <https://sites.google.com/site/architecture2015edition2/home/drumheller/floor-plans-sketches>

Illustration of How a Photo Correlates to a Photo-Keyed Plan:

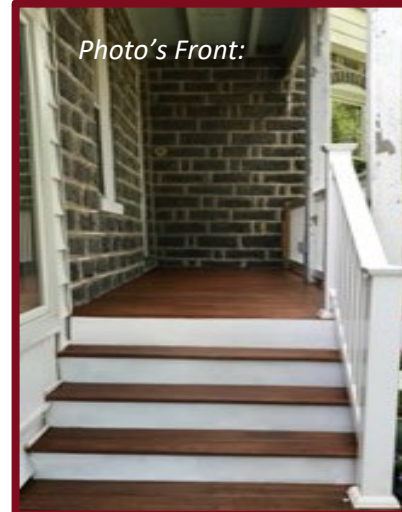
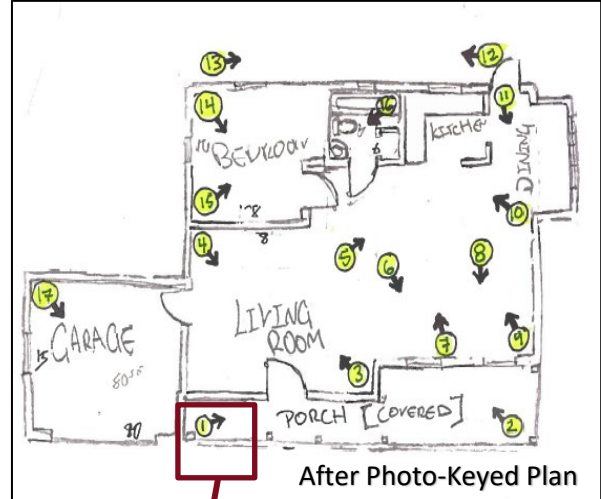
PART 1 & 2 APPLICATION SUBMITTAL:



Photo's Back:

Photo #1
Before
410 High St.
Frankfort, Franklin Co. 40601
12/7/2022
Covered Porch, Front (south-facing) façade

Part 3 & 4 APPLICATION SUBMITTAL:



Photo's Back:

Photo #1
After
410 High St.
Frankfort, Franklin Co. 40601
5/1/2023
Covered Porch, Front (south-facing) façade,
Stairs repaired and rehabilitated handrails.

Figures 11 & 12 (Above) – Images are used for demonstrative purposes only, to illustrate proper labelling and keying to a floor plan. Does not represent a rehabilitation project reviewed by KHC. Image sourced from: <https://christinamariablog.com/how-to-refinish-a-porch/>

For more Informational Bulletins and Historic Tax Credit Applications, see:
www.Heritage.Ky.Gov/Historic-Buildings/Rehab-Tax-Credits