

## Informational Bulletin



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Historic Rehabilitation  
Tax Credits & Preservation  
Easements

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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:

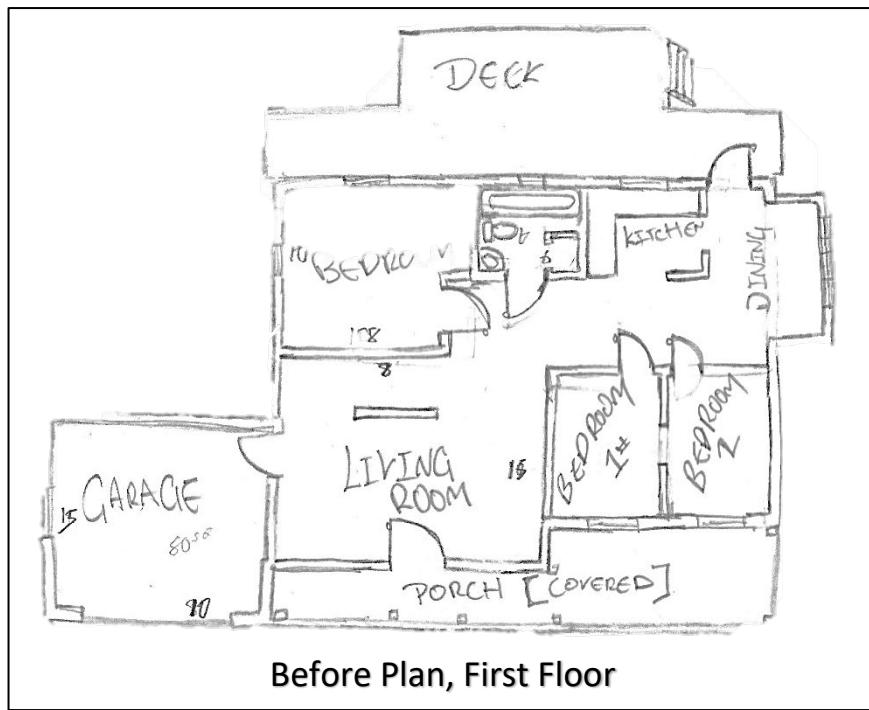
[www.Heritage.Ky.Gov/Historic-Buildings/Rehab-Tax-Credits](http://www.Heritage.Ky.Gov/Historic-Buildings/Rehab-Tax-Credits)

## What are Photo-Keyed Plans?

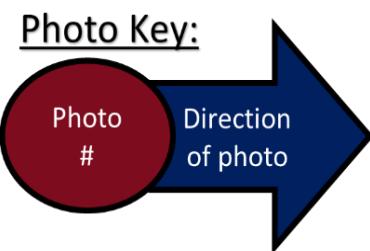
First, a “Plan” refers to a floor plan of a building. These may be known to some as “blueprints.”

*Please note: Plans must be clear, large enough for review, and submitted electronically. 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 draftsperson’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>

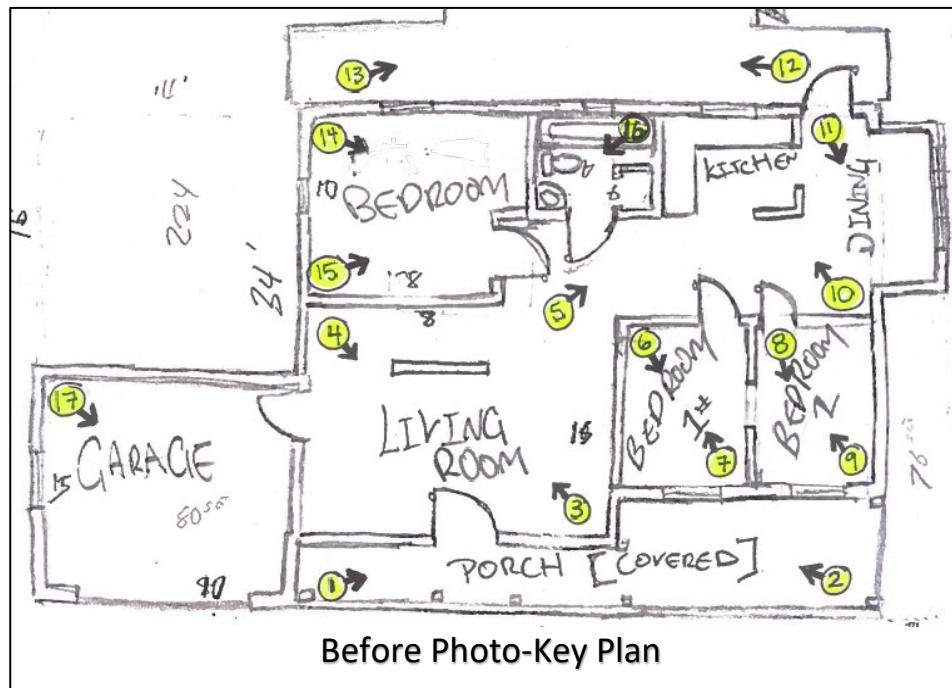


A “Photo-Keyed Plan” is a floor plan that contains symbols (called “keys”) that represent where a photo was taken. The numbered keys on the floor plan correspond to the labels on the back of each photo submitted with your application. Your keys need to have a photo number and indicate the direction they 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.

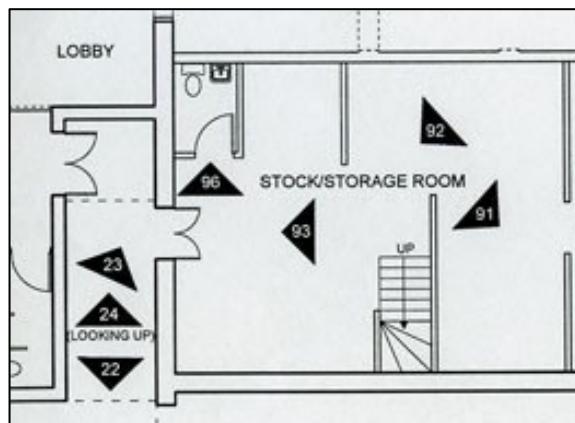
**Please note:** Plans can be drawn by hand, but must be scanned in for **electronic submission**.

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 photo's label (more information on photo labeling in the next section). See example of a photo-keyed plan, below:

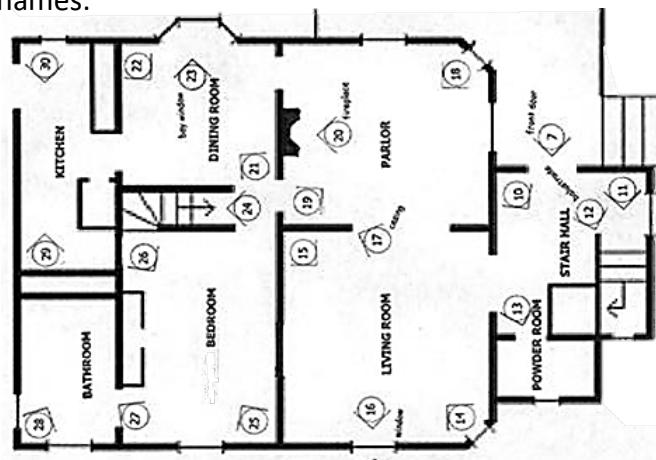


**Figure 3 - Hand-drawn plan example with Photo Key**, original image courtesy of Damani Crichton, a high school student.  
 Image sourced from: <https://sites.google.com/site/architecture2015edition2/home/drumheller/floor-plans-sketches>

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](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-documentationofhistoricpropertiesupdated.pdf>

## What are the required submittals for a Tax Credit Application?

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

<b>Part 1 and 2 Application:</b> ("Before" Rehabilitation) TC-1 - Evaluation of Historic Status TC-2 - Description of Rehabilitation	<b>Part 3 Application:</b> ("After" Rehabilitation) TC-3 - Certificate of Completion TC-4 - Summary of Investment
<ul style="list-style-type: none"><li>The Part 1 and 2 applications (for State and/or Federal applications, provided on our website) are submitted <b>before</b> the rehabilitation project begins.</li><li><b>BEFORE Photos and a Photo-Keyed Plan</b> is submitted in this package:<ol style="list-style-type: none"><li><b>Photo Form with "Before" Photos</b></li><li><b>Photo-Keyed Plan</b><ol style="list-style-type: none"><li><b>IF walls are being moved, a Proposed Floor Plan is also REQUIRED.</b></li></ol></li></ol></li></ul> <p>The <b>Before Photo-Keyed Plan</b> shows what the existing structure's "before renovation" configuration is, with each photo's location noted, to orient the Tax Credit Reviewer within the structure.</p> <p><b>At a MINIMUM</b>, staff needs (2) photos of each interior room and (2) exterior photos of each facade, even where no work is proposed.</p>	<ul style="list-style-type: none"><li>The Part 3 applications (for State and/or Federal applications, provided on our website) are submitted <b>after</b> the rehabilitation project is complete.</li><li><b>AFTER Photos:</b> should be taken from the <b>same locations as the Before Photos</b> so that the order of photos and the location which they were taken <b>match the Photo-Keyed Plan</b> submitted with the Part 2 application.</li></ul>

### PLEASE NOTE:

You are not required to use the State's Photo Form. The Photo Form is a template to assist applicants in meeting the photo-documentation requirements. If you'd like to create your own Photo Form, you may, but it must still meet all of the labelling requirements (below).

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

- Before Renovation:** Part 1 & 2 Applications, Before photos, Before Photo-Key Plan, and (if changing walls) a Proposed Plan.
- After Renovation:** Part 3 Applications, After photos, and (if the photos are taken from different locations than the Before Key Plan) a new Photo-Key Plan.

## 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 should be submitted on the Photo Form (provided on our website)** or provided in the same format (labeled and within a single PDF document).  
We are no longer accepting printed photographs.
- 2. Photos must provide clear and comprehensive information.** They must plainly show the areas or features being documented in high-resolution colored images. Photographs that are out-of-focus, blurry, fuzzy, too dark, too light, photocopied, low-resolution, monochrome, 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, "Before" rehabilitation conditions.** 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.**
- 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 **Photo Form** page.
- 5. When you're ready to submit your application, you will do so through our Application Portal:**  
<https://heritage.ky.gov/historic-buildings/rehab-tax-credits/Pages/overview.aspx>

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

[www.Heritage.Ky.Gov/Historic-Buildings/Rehab-Tax-Credits](http://www.Heritage.Ky.Gov/Historic-Buildings/Rehab-Tax-Credits)

**Photo-Documentation Example:**

**PART 1 & 2 APPLICATION SUBMITTAL:**

**Before Photograph Example - Front**



**Before Photograph's Information**

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 Information**

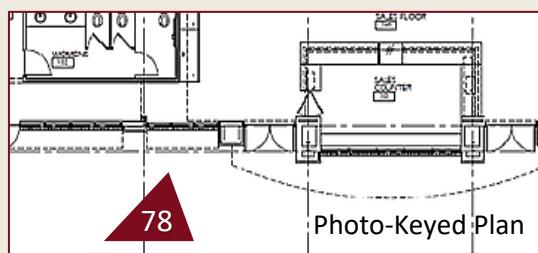
Photo #78  
After  
601 E. Main Street (Grocer's Ice)  
Louisville, Jefferson Co. 40202  
12/7/2022  
Rehabilitated front (south-facing) façade with new garage entry.

*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 photo is labelled as Photo #78.

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

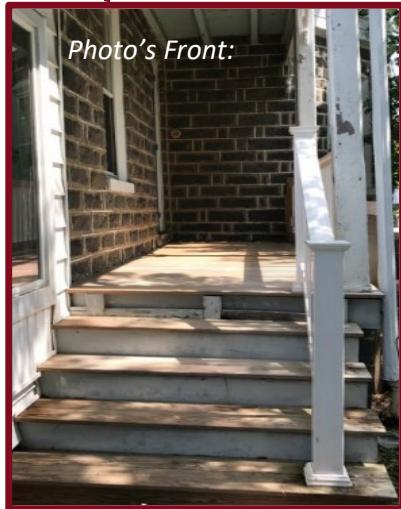
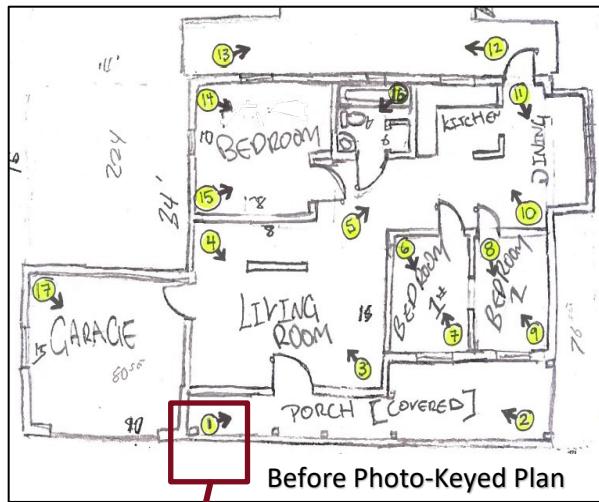
Notice that the Before and the After-renovation photos are roughly taken from the same position and are labeled with the same number.



*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>*

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

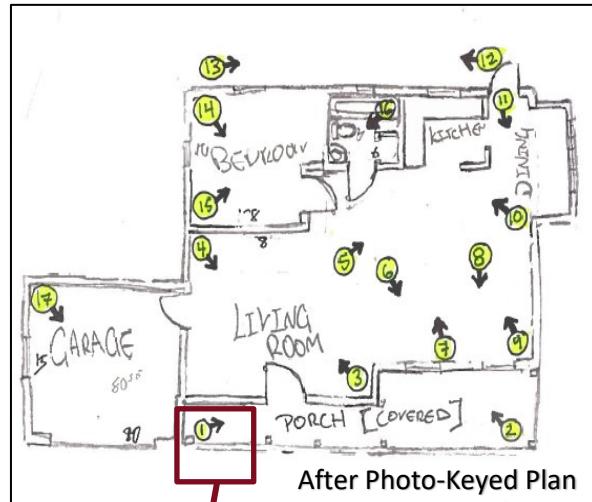
**PART 1 & 2 APPLICATION SUBMITTAL:**



**Photo's Information**

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 Information**

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](http://www.Heritage.Ky.Gov/Historic-Buildings/Rehab-Tax-Credits)