Rehabilitation
Tax Incentives

Program Overview
Georgia’s Historic Preservation Division (HPD) offers financial assistance supporting historic preservation projects through three tax incentive programs. The Federal Historic Preservation Tax Incentive Program is administered by the National Park Service through each State Historic Preservation Office and is available to income-producing properties. The federal income tax credit is 20% and is not capped. The Georgia Preferential Property Tax Abatement and State Income Tax Credit for Rehabilitated Historic Property are available to both private residential properties as well as income-producing properties. The abatement program freezes the county property tax for more than eight years while the income tax credit of 25% is capped at levels depending on how the building will be used after rehabilitation.

Program Benefits
• Promote economic development
• Encourage heritage tourism
• Support sustainability

Three Types of Incentives
• Federal Rehabilitation Investment Tax Credit
• Georgia Preferential Property Tax Assessment
• State Income Tax Credit for Rehabilitated Historic Property

Requirements for Eligibility
• Certified structure
• Follow Secretary for Interior Standards for Rehabilitation
• Meet substantial rehabilitation test