



Identifying and Counting Buildings — Part 1 Application Requirements

The Historic Preservation Certification Application (HPCA), Part 1, Evaluation of Significance, is used to evaluate the significance of a historic building and whether it may qualify as a “certified historic structure.” Some historic properties have more than one building, and the Part 1 application must list and describe all the buildings on the property. Additionally, if the buildings were functionally related historically and are under common or overlapping beneficial interests, management, or control, NPS decisions regarding the certification of the rehabilitation will be based on the rehabilitation of the entire historic property and not on each individual component, pursuant to 36 CFR 67.4(e) and 36 CFR 67.6(b)4 & 7.

This additional information supplements the HPCA Instructions (see page 6, Multiple buildings and buildings functionally related historically) regarding the Part 1 application requirements for historic properties with more than one building. This information

is intended to provide additional flexibility to take into account the specific facts and circumstances of the historic property as it pertains to how individual buildings may be identified and counted for the purposes of these submissions.

Whether a component is considered to be a separate building or an addition to the building may affect how individual buildings are identified and counted for the purposes of the HPCA and National Park Service (NPS) certifications of historic significance and of the rehabilitation project. The NPS cannot certify mere parts of a building (36 CFR 67.2, definition of certified historic structure) or rehabilitation project (36 CFR 67.6(b)(7)), and whether a component is considered a separate building or an addition to another building can therefore affect the scope of the rehabilitation project for the purposes of NPS certification.

Introduction: Identifying and Counting Buildings

How buildings are identified and counted for the purposes of the HPCA Part 1 application is generally guided by how resources are identified in the historic property’s National Register of Historic Places nomination form, if listed, and National Register program guidance such as *National Register Bulletin: How to Complete the National Register Registration Form*, “Rules for Counting Resources” (p. 17). In National Register practice, buildings with attached ancillary structures, covered walkways, and additions are treated as a single building unless the attachment was originally constructed as a separate building or structure and later connected. Rowhouses are treated as individual buildings, even though attached. “Building” may also be used to refer to a historically and functionally related unit, such as a courthouse and jail or a house and barn (*Id.*, p. 15).

For the purposes of NPS certifications, and the tax incentives program specifically, rowhouses, even with abutting

or party walls, are also treated as separate buildings (36 CFR 67.2, definition of certified historic structures). Additionally, under longstanding program guidance (1999), duplex dwelling units when side by side and separated by a party wall, but which otherwise function as two separate buildings and bear the characteristics of separate buildings (e.g., individual front doors, independent interior circulation systems, separate HVAC systems, individual attics and basements, etc.), are treated as two separate buildings; duplexes and triplexes with stacked units are treated as one building. Portions of larger buildings, such as single condominium apartment units and other types of stacked separate-ownership configurations, cannot be certified separately (36 CFR 67.2).

[Guidance on Multiple-Building Projects](#) provides some additional guidance on what constitutes a building in the context of when multiple buildings are and are not considered to be functionally related historically for the purposes of NPS certification. For example, contiguous buildings that were interconnected outside the period of significance or that become interconnected as a result of the rehabilita-

tion project are treated as separate buildings. Buildings that originally may have been merely contiguous but have been interconnected historically during the period of significance to serve a single function (and are therefore considered functionally related historically) are treated as a single certified historic structure for the purposes of certification. However, even in such instances, only buildings functionally related historically in common or overlapping ownership would be included in the scope of the rehabilitation project to be certified.

Additional Considerations

For the purposes of NPS certification as part of the tax incentive program only (which may differ from National Register program requirements), the NPS may consider additional facts and circumstances in determining how individual buildings may be identified and counted if not otherwise contrary to the tax incentives program regulations and other guidance, and so long as ownership is separate and unrelated. Such factors may include:

- Longstanding ownership divisions between components, whether within or outside the period of significance (not including vertical residential and commercial condominiums and other such divisions within a larger building; and not including ownership divisions undertaken in prior support of or as a result of the overall rehabilitation project);
- When connections between an abutting building and another component within the period of significance might be considered incidental or insubstantial; or when the building and another component are completely separate and distinct from one another but are connected by covered walkways, pedestrian bridges across streets or alleys, or other such connectors used purely for circulation or convenience purposes;
- When components otherwise function as separate buildings and bear the characteristics of separate buildings (e.g., separate entrances and vertical circulation, independent interior circulation systems, separate HVAC systems, separate structural systems

and building enclosures/envelopes, separate and distinct uses, etc.);

- How the building and other component(s) may have been planned, designed, or the construction sequenced; how they may have been identified, considered, or described at the time of construction or during the period of significance; or when the historical documentation or physical evidence is inconclusive;
- Unusual property types where traditional distinctions of what constitutes separate buildings might be more blurred, such as a downtown mixed-use development with individual high-rise buildings built atop of a common multi-story parking structure; and
- When the component would be a separate building for the purposes of qualifying for tax incentives under Section 47 of the Internal Revenue Code, such as by Internal Revenue Service guidance or rulings.

Applicants may include any such additional information and supporting documentation as part of their Part 1 application. Determinations of whether a component constitutes a building or an addition for the purposes of NPS certification are solely at the discretion of the NPS and are based on the specific and unique facts and circumstances of the individual property.

Nothing in this guidance should be interpreted as permitting the certification of mere portions of a larger building (36 CFR 67.2, definition of certified historic structure) or rehabilitation project (36 CFR 67.6(b)(7)). Additionally, NPS certifications are not binding on the Internal Revenue Service or the Secretary of the Treasury with respect to tax consequences under the Internal Revenue Code, for example, whether a structure is of the type subject to the allowance for depreciation and therefore eligible for the rehabilitation credit (36 CFR 67.1(d)).

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National Park Service
U.S. Department of the Interior

Technical Preservation Services
(202) 513-7270
NPS_TPS@nps.gov
www.nps.gov/tps
www.nps.gov/taxincentives