



Historic Preservation Tax Incentives Program

Technical Preservation Services
National Park Service

Functionally Related Structures – General Criteria

Department of the Interior regulations governing the historic preservation tax incentives program state:

For rehabilitation projects involving more than one certified historic structure where the structures are judged by the Secretary to have been functionally related historically to serve an overall purpose, such as a mill complex or a residence and carriage house, rehabilitation certification will be issued on the merits of the overall project rather than for each structure or individual component. [36 CFR Part 67.6(b)(4)]

The criteria given here may help to define when buildings are “functionally related historically.” The list is by no means exhaustive and properties need not meet all the criteria to qualify as “functionally related historically.”

Reminder: Ownership matters. If buildings are owned by separate owners, they will receive separate reviews and certification decisions even if they were functionally related historically—UNLESS the ownership was reconfigured precisely to avoid review without changing beneficial ownership. [36 CFR Part 67.6(b)(2)]. While different legal entities, such as LLCs or LPs, may be associated with the ownership of a property, different legal ownership entities in and of themselves are not determinative of new, distinct ownership that alters the beneficial ownership or control of a property and therefore are not necessarily considered to be different owners for purposes of NPS review.

Selected Criteria – Buildings may be functionally related historically if they:

- were physically joined/interconnected during the period of significance via an internal connection through openings in walls or pedestrian bridges across streets. (Sharing party walls alone does not establish interconnection or functional relationship.)
- were located on the same property historically (thus, lack of individual lot lines historically could indicate a relationship)
- were designed as an overall composition around a common landscape feature
- are reasonably proximate
- featured a common power plant
- had a common entrance through a gate, single driveway, walkway off the street, etc.
- were built as the enterprise grew over time
- were owned and operated/managed by one organization

- shared a common circulation system
- functioned together for an overall purpose, for example:
 - industrial sites
 - housed steps in a manufacturing process (for example, receiving building, rolling mill, packing plant, warehouse for finished product);
 - housed functions related to overall business enterprise (for example, management offices, security office, retail outlet)
 - commercial properties
 - a separate building that served as an annex to the main building (as in 20th century department stores)
 - housed different but related functions of the business (for example, automobile outlets, with separate facilities for “sales” and “service”)
 - had a “front” building for the public or for management and a building or buildings at the “back” for the enterprise “proper” (as in motels)
 - had different “stores” rented to different retail tenants but under the same ownership on the same property (for example, early “strip malls”)
 - domestic properties
 - served as dependencies or outbuildings to a residential structure (for example, servants’ quarters, carriage house or garage, guesthouses, garden sheds, greenhouses, gatehouses, etc.)
 - apartments, public housing, and other multiple building residential properties that feature or featured:
 - overall management office for entire property
 - shared walkways or driveways, parking facilities
 - common recreation facilities
 - common laundry facilities, etc.
 - structures on military bases, university campuses, and medical and corporate campuses that functioned together in a distinct usage-related grouping. For example:
 - officers’ housing around a common landscape feature such as a parade ground
 - base headquarters, office, and administrative buildings
 - motor pools, garages, and service buildings

- control towers, hangars, and airplane runways
- base medical facilities
- social and recreational facilities
- classrooms and other training structures
- university campuses
- dormitories grouped around a dining facility
- gymnasiums and associated recreational structures and playing fields
- medical facilities, sanatoriums, or asylums
- administrative buildings
- treatment facilities
- dormitories grouped around a dining facility
- recreational structures
- farm structures

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