



DOUGLAS J. STEINMETZ
 4121 Timberview Drive NE
 Cedar Rapids, Iowa 52411
 319-294-4905 Fax 319-892-0568
 doug@djsaia.com

A R C H I T E C T

REPORT OF SITE VISIT

September 17, 2013

Janelle Rettig, Chairperson
 Johnson County Board of Supervisors
 913 S Dubuque St, Suite 201
 Iowa City, IA 52240







DAIRY BARN, Johnson County Poor Farm, IA (7/2013)

RE: Johnson County Poor Farm - Barn 1
 TAN Project #: T00-634

Dear Ms. Rettig,

I met Mickey Miller and Eldon Slaughter at the Johnson County Poor Farm site on 25 July 2013 to tour four agrarian structures. For grant fulfillment purposes each of the structures must be submitted as an individual report although in reality the observations for each of the structures are very similar. Services related to the site visit and the building reports are provided through a Technical Advisory Network (TAN) grant provided to the Johnson County Board of Supervisors by the State Historic Preservation Office. The four structures and their associated grant file numbers are:

<p>BARN 1 TAN Project #: T00-634</p>	
<p>BARN 2 TAN Project #: T00-635</p>	
<p>BARN 3 TAN Project #: T00-636</p>	
<p>GRANARY/Crib TAN Project #: T00-637</p>	

RECEIVED
 SEP 19 2013
 Board of Supervisors

I was pleased to hear of the efforts being considered to improve and maintain these important historic resources and thrilled to be included in this early step of that process. I hope my comments at the site meeting and the information in this report will be helpful towards your goals.

Please remember the scope of this report is targeted towards identifying work which appears to be the most urgent and is not intended to describe in detail work necessary for the complete rehabilitation or ongoing maintenance of the building. Specific architectural design and engineering is beyond the scope of this report. This report is not intended to provide specifications or detailed descriptions of work in sufficient detail to secure proposals or to complete the work of a project. Suggestions made in this report should be further verified by more complete observations, analysis, and where appropriate professional guidance before implementation; this is a preliminary overview only.

The types of work required at this building should not adversely impact its historic character nor should they require significant changes to or loss of historic features or materials considered to be character defining elements. In reality this means that preferred repair maintenance and rehabilitation practices will first and foremost attempt to save extant historic fabric so the character of the resource is not diminished by the loss of historic materials and associated workmanship. Most items in the report are considered maintenance procedures and if not related to an imminent danger, could be completed over a longer time period if monitored for change. Appropriate and regular maintenance will serve you well as you work towards the goal of continuing a good standard of care commensurate for each of these buildings helping to ensure their longevity.

ORGANIZATION OF THE REPORT

Proposed work for this project appears to generally fall into one of two critical paths forward; Building Stabilization or Building Rehabilitation which when combined yield a Master Plan for rehabilitation. This could be accomplished on a building by building basis or preferably as a campus-wide master plan.

BUILDING STABILIZATION

Deals primarily with high priority tasks such as correcting safety concerns, protecting the structure from moisture damage and necessary maintenance work needed to address concerns that may cause or accelerate deterioration if ignored as well as tasks generally associated with mothballing procedures which is especially important in the case of buildings that will not soon be occupied.

BUILDING REHABILITATION

Work to develop and implement a building rehabilitation plan created to address needed repairs and improvements, changes in building codes and any contemplated alterations to accommodate building usage all while maintaining sensitivity to the building's historic character. This is often presented as a multiple phase scenario to allow for distribution of costs over an extended period.

Because each of these pathways has great potential to impact the building's historic character they each need to be completed with great care and with specific attention to protecting surviving (known and discovered) historic fabric. The overall success of the project depends on development of a coordinated project plan (Master Plan) that includes at a minimum, both of these pieces of the project. Although typically building stabilization steps should be implemented early in the project those actions should be tempered and guided by goals consistent with the longer term vision for the building's rehabilitation. Such overarching guidance is found in Attachment 1 "The Secretary of the Interior's Standards for Rehabilitation" (STANDARDS) and the recommendation made in this report to develop a Master Plan for the building's rehabilitation early in the project's timeline. To assist you with strategies for development of a Master Plan, the report is presented in two sections; Building Stabilization and Building Rehabilitation.

PROJECT PLANNING - DEVELOPING A MASTER PLAN

GENERAL

Building stabilization and rehabilitation work must be coordinated as the details of each project component evolve. The overall success of building stewardship depends on development of a coordinated project plan (Master Plan) that includes at a minimum, both of these pieces of the project. Work completed prior to understanding the scope of the entire project (whether it is for STABILIZATION OR REHABILITATION) may be a wasted or inefficient effort if it must be undone to accomplish subsequent work. This suggests that, unless a given work item is determined to be of critical importance to life/safety and or preservation of building fabric, implementation should wait until the full planning process is complete and the entire scope of the project is identified and sufficiently understood. This in turn leads to a suggestion that project planning be completed as soon as practical in tandem with a stabilization plan.

Development of a set of well documented and published long range and short range goals for the proposed use and for rehabilitation of the building and site will help with fiscal planning and may position you and your financing partners to react quickly when you become aware of funding sources or specific development opportunities. A Master Plan that outlines and illustrates the types of repair and alteration work you hope to accomplish, including probable construction costs may be a useful tool for seeking grants and other funding as well as providing a road map for you to follow over time. This is an important beginning step in a process of refinement that continues through the life of a building.

BUILDING STABILIZATION

This involves preparation of a Condition Report that identifies and prioritizes concerns and proposes remedial actions establishing a baseline for the building and project including:

- Establish your vision for the building
- Identify your professional consultant team
- Measured drawings, based on field measurements
- Identification of the building's character defining features and materials to ensure protection through the stabilization/rehabilitation process
- Architectural, structural, mechanical and electrical observations and prioritized suggestions for remedial work
- Research into completed studies
- Research maintenance history and work completed where pertinent
- Opinions of probable construction costs for remedial work

BUILDING REHABILITATION

This effort defines the project's rehabilitation goals and strategies for implementation through development of a written program statement and schematic drawings showing proposed architectural, structural, mechanical and electrical alterations for the entire project and should include:

- Identification of appropriate treatments for the building's character defining features and materials to ensure protection of the building's overall historic character
- Written description of proposed uses for building and site including special requirements
- Design study drawings showing how proposed uses may fit into the building/site (or if not a fit, then what compromise is necessary)
- Analysis of applicable codes
- Outline specification for proposed work, and
- Opinions of probable construction costs

Frequently work must be phased to match available finances with construction and other costs. While this is not the most cost effective approach, often it is the only option when resources are limited. Care should be taken when planning phased projects to be certain "new work" is not going to be lost when the next project is started. A Master Plan may help with that type of project coordination.

The products of the Building Stabilization Planning and Building Rehabilitation Planning processes combine to form the project's Master Plan. Based on these documents strategies for implementing the project are defined and implemented. This is a process of continuous refinement throughout the life of the building which should be periodically updated and refined to meet changing circumstances.

SITE OBSERVATIONS AND GENERAL COMMENTS

Following are my notes and recollections of our discussions at the site specific to this building.

GENERAL

Following is the description of this building taken from the Iowa Site Inventory Form (No.52-04417) for the Johnson County Poor Farm:

"This Gambrel-roofed barn was built c.1920. On the north end, the concrete foundation has the appearance of trench method of forming (dirt walls, concrete poured in). The east side foundation show clear wood plank concrete molds. Board and Batten siding is fixed with round, wire nails. There is evidence of red paint under the present white surface paint. On the south and north ends and the west wall, windows are 4-pane fixed sash except for one on the north end that is 3 sashes wide. One window opening has been filled with a vent hood. Along the east wall, windows are 6 pane fixed sash. A canopy runs the length of the east side and continues along the south end. A concrete stave silo on a concrete pad sits on the west side of the barn. The staves are bound by iron rods, bolted. It has a conical metal top and a wire ladder on the west side. There is a human size door to the barn across from the silo. There is evidence that the space between the barn and silo was covered at one time (top and sides). The interior space is divided by a north-south center aisle. On the east side are 17 rolled pipe milking stanchions (impressed with "Louden" in parts of stanchion). Each stanchion is separated by a divider. The manger is concrete. West of the center aisle are horse stalls. Livestock entered and exited stalls on the west side of them. It appears that the far north end stall was converted to store grain and tack."

This building retains its integrity and remains an important element in the context of the Poor Farm Site. Observed deficiencies require repairs consistent with normal wear and tear associated with a building of this age and use and did not suggest the need for aggressive or extensive rehabilitation to stabilize the building.

HOUSEKEEPING

Removal of all the items stored in the building that are not part of the building's rehabilitation or current use is an important first step in the rehabilitation process. The building should be completely emptied of stored items and debris, except items that were once part of the building's construction (such as salvaged equipment moldings, doors or similar items) or an integral part of its current use. Once emptied, the building will be more accessible for measuring, making observations regarding the building's construction, condition, and for implementing repairs and maintenance operations. Removal of these stored items will also allow air to flow more freely through the spaces, helping to maintain the necessary dry conditions in the building.

Many areas of the building are not easily accessible or sufficiently exposed to view which limits the ability to make observations needed for routine maintenance and more detailed inspections. Some materials such as hay stored in the haymow promote vermin habitat. Vermin often cause avoidable damage to building materials and can create environmental conditions that can become dangerous if not addressed. In addition, the hay storage imposes an unnecessary load on the overall structure and limits access to the building for routine inspections. The hay storage may be concealing conditions that should be addressed. The hay should be completely removed and the area left broom clean.

Likewise, unnecessary items stored on the main floor inhibit visual inspection and provide cover for vermin and may interfere with maintenance procedures. Stored items and equipment that are not associated with the

historical use of the building should be removed and the entire main floor level and that areas left broom clean. The following photos illustrate items and materials that should be removed.



MAKESHIFT TREATMENTS

The use of cardboard fastened to the interior surfaces of exterior walls should be stopped and all cardboard removed from the building. This inappropriate detail is found on the west wall of the main floor and is presumably a stopgap measure to reduce air and moisture infiltration into the barn. The cardboard traps moisture and holds it against the siding. The covered siding does not dry as quickly as exposed siding making it vulnerable to accelerated deterioration and possible mold growth. Once the cardboard is removed the siding should be inspected and corrective measures taken to restore missing and loose exterior battens typically used on the exterior of the wall to seal the spaces in boards from the weather infiltration. Dry cardboard is a fire hazard.



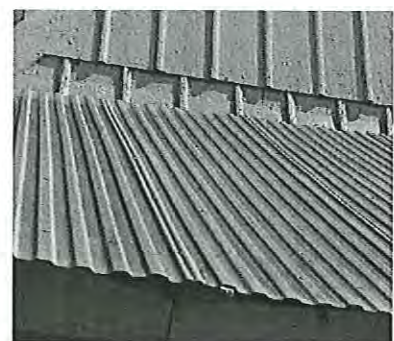
STRUCTURAL

An area of deteriorated timber framing was noted in the haymow. This appears to be the result of a previous roof leak that has since been resolved. However, the deteriorated structural connection still needs to be repaired. Initial observations of this area suggest the repair need not be extensive and could most likely be satisfactorily made with reinforcing plates and braces to transfer the loads across the deteriorated material to adjacent sound material. The observed deterioration is located along the east wall

of the haymow towards the south end of the wall. Not all similar connections were visible due to the hay stored in the haymow.



A portion of the support system for the shed roof that wraps around two sides of the building is also deteriorated and in need of immediate repair before the shed roof is compromised by this weakness. This damage is directly related to poor rainwater disposal and improper flashing of the shed to the main walls of the barn. Flashings at the wall direct water under the metal roof, onto the cedar shingle roof of the shed so water may be trapped between the metal roof and the cedar roof. Other similar deterioration of shed rafters should be expected when this roof is worked on, although from below they appear in good condition.



HAYMOW LADDER

The ladder to the haymow is not safe and should be replaced with a ladder with uniform steps compliant with current codes. It is possible to add a code compliant stair to gain access to the loft without adversely impacting the historic character of the building if it is placed to minimize impact on primary historic functions of spaces on the first floor, avoids interference with door and window locations and is constructed in a manner that does not appear historic nor does it stand out as attention grabbing element in the space.

WINDOWS

Wooden sash and frames should be retained and repaired to preserve historic character. Where replacement sash or window units are necessary they should be fabricated of wood using extant historic sash as patterns and as samples of construction detailing. Replacement sash should retain all the visual characteristics of the historic sash including glass size, rail and stile dimensions, and number of glass panes and proportions of muntin profiles. It is not necessary to have replacement sash operate, nor is it

necessary to make historic sash fully operation although the preferred approach is to have the sash operate as they did historically.

MISSING VENTILATORS

The two original ventilators are missing from the main roof ridge. It was reported during my site visit that replacement ventilators have been ordered and will be installed soon.



MISCELLANEOUS HARDWARE AND EQUIPMENT

Equipment and hardware throughout the barn that is associated with its original function should be inventoried, retained and protected from further damage and deterioration.



SIDING

The wood board and batten siding is serviceable but in need of repair to secure loose pieces and replace deteriorated and missing sections to make the walls weathertight. It appears the barn was red at one point this should be confirmed and the barn and trim repainted based on documented historic colors.

ROOF

The existing metal roof was installed over a wood shingle roof which is presumed to be the original roof material (not likely to be the original shingles) based on the spaces observed between roof deck boards and the wood shingle roof visible from the haymow. While the STANDARDS do allow for substitute materials in the case of wood shingles, metal is not an appropriate replacement material. While the STANDARDS indicate wood shingles are preferred where the original was wood, asphalt shingles are accepted as a suitable substitute material.

GUTTERS

Gutters on the barn are damaged and leak badly due to deterioration. Downleads discharge onto lower roofs which is causing damage to the shed roof at the SW corner of the building. The gutter system should be replaced, preferably as part of a roof replacement project. Gutter profiles should appear similar to those found on the building. Additional downspouts should be added to handle the expected rain volumes of this roof.

Gutters and downspouts will help protect the building from excess ground moisture and harmful splashback caused by moisture cascading from the roof and splashing onto the foundation, walls, and siding of the building.

When installed, the complete system should include a system of underground piping to collect water from the downspouts and direct it to daylight at nearby drainage swales, roads or an on-site drywell. (Similar to a

septic system except it is intended to only handle stormwater.) Half round gutters and corrugated round downspouts may be an appropriate selection when/if this work is completed. This is a change from original detailing but it seems an appropriate treatment if damage is perceived from water cascading from the roof to grade. Gutter hangers should be roof deck mounted or fascia mounted and not installed with fasteners driven through the roof membrane which only serves to create holes in the roof in the area where snow, ice, and the highest concentration of moisture exists.

ELECTRICAL SYSTEM

The building does not have an adequate (code compliant) electrical system. The electrical system should be replaced with code compliant underground service, code compliant distribution wiring and appropriate controls. The use of an armored cable or conduit is suggested in lieu of romex wiring or other unprotected wiring. The armored cable and conduit systems have a higher initial cost but offers more protection to the building, especially when wiring will be snaked through concealed spaces where it can be damaged creating a fire risk or is subject to attack by vermin. The electrical service drop rests on a metal roof which is a dangerous condition that should be immediately addressed. Fuse boxes should be taken out of service, retained for interest but clearly marked as not functioning. Later breaker boxes should be replaced, upgraded and consolidated to a single location near the service entrance.



LIGHTNING PROTECTION

There is a lightning protection system on the building. Downleads for this system are not well installed and the effectiveness of the system, as judged by its connection to earth (ground), is unknown. The installation does not appear to comply with contemporary design and code requirements. It is not clear that the building electrical system or metal roofs are tied to the grounding system. It is doubtful that the system has been tested or inspected recently. The lightning protection system, including other work that is not related to aerial terminals but still considered integral with a complete lightning protection system should be brought into compliance with modern codes to achieve UL Master Label certification for the system.

TOXIC MATERIALS

The building should be tested for lead and asbestos content so future rehabilitation work can be planned with full awareness of the presence of such materials.

MOTHBALLING

Buildings that will not be soon rehabilitated are unoccupied for the majority of the time should be mothballed. This appears to be the circumstances this building may face and so mothballing seems an appropriate and beneficial treatment with regard to planning, future rehabilitation expenses, and safety concerns. Among other things, mothballing helps ensure that an unoccupied building is monitored for

changes. This single component of the multifaceted mothballing process helps to facilitate timely repairs, slow overall deterioration, and improve safety within and around the building. In addition to active building monitoring the mothballing process helps prevent moisture laden, stagnant air from causing or accelerating deterioration of the building's construction thus preserving and protecting surviving historic fabric for future rehabilitation.

There are six basic considerations when mothballing a building:

- Moisture
- Housekeeping
- Utilities
- Pests
- Security /Monitoring
- Ventilation

Attention to each of the six considerations during the building's idol period helps protect the building from preventable damage and deterioration. It is suggested that the building be mothballed as described in *Preservation Brief 31: Mothballing Historic Buildings*.

MOTHBALLING CHECKLIST^a

In reviewing mothballing plans, the following checklist may help to ensure that work items are not inadvertently omitted.

Moisture

- Is the roof watertight?
- Do the gutters retain their proper pitch and are they clean?
- Are downspout joints intact?
- Are drains unobstructed?
- Are windows and doors and their frames in good condition?
- Are masonry walls in good condition to seal out moisture?
- Is wood siding in good condition?
- Is site properly graded for water run-off?
- Is vegetation cleared from around the building foundation to avoid trapping moisture?

Pests

- Have nests/pests been removed from the building's interior and eaves?
- Are adequate screens in place to guard against pests?
- Has the building been inspected and treated for termites, carpenter ants, rodents, etc.?
- If toxic droppings from bats and pigeons are present, has a special company been brought in for its disposal?

Housekeeping

- Have the following been removed from the interior: trash, hazardous materials such as flammable liquids, poisons, and paints and canned goods that could freeze and burst?
- Is the interior broom-clean?
- Have furnishings been removed to a safe location?
- If furnishings are remaining in the building, are they properly protected from dust, pests,

ultraviolet light, and other potentially harmful problems?

- Have significant architectural elements that have become detached from the building been labeled and stored in a safe place?
- Is there a building file?

Security/Monitoring

- Have fire and police departments been notified that the building will be mothballed?
- Are smoke and fire detectors in working order?
- Are the exterior doors and windows securely fastened?
- Are plans in place to monitor the building on a regular basis?
- Are the keys to the building in a secure but accessible location?
 - Are the grounds being kept from becoming overgrown?

Utilities

- Have utility companies disconnected/shut off or fully inspected water, gas, and electric lines?
- If the building will not remain heated, have water pipes been drained and glycol added?
- If the electricity is to be left on, is the wiring in safe condition?

Ventilation

- Have steps been taken to ensure proper ventilation of the building?
- Have interior doors been left open for ventilation purposes?
- Has the secured building been checked within the last 3 months for interior dampness or excessive humidity?

^a *Preservation Brief 31: Mothballing Historic Buildings*, National Park Service, September 1993.

FINDING OUT MORE ABOUT THE STATE AND FEDERAL TAX CREDIT PROGRAMS

The State Historic Preservation and Cultural and Entertainment District Tax Credit Program provides a state income tax credit of 25 percent of qualified rehabilitation costs for historic buildings. Rehabilitation work must meet the Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings." See Attachment 3 for a brief overview of the program.

For more information on the state tax credit programs see: <http://www.iowahistory.org/historic-preservation/index.html> under the "Tax Incentives for Rehabilitation" link or contact Elizabeth (Beth) Foster Hill, Tax Incentive Programs Manager/National Register Coordinator, at (515) 281-4137 or Beth.Foster@iowa.gov.

Consider contacting the National Trust for Historic Preservation. They have a great deal of interest in saving historic buildings see <http://www.preservationnation.org/> or specifically for available grants you may e-mail grants@nthp.org or phone 202-588-6277. Grants through the National Trust are generally for planning purposes and may be an ideal way to help you establish and fund preparation of a clear set of project goals which go beyond this basic report.

STANDARDS

The "Secretary of the Interior's Standards for the Treatment of Historic Properties" provides pertinent direction for building treatments. The guidelines for rehabilitating historic buildings found within those standards are used as a basis for suggested remedial work in this Report (Attachment 1). The National Park Service publishes a series of useful Preservation Briefs (Attachment 2) that provide detailed discussion of appropriate treatments for historic buildings and materials. Recommendations of the Preservation Briefs are used as a basis for formulating strategies and approaches to implementing remedial work of this project.

PROTECTING ARCHEOLOGICAL AND HISTORIC POTENTIAL

There may be archeological potential associated with this site and so any ground disturbing work should proceed cautiously so the maximum benefit may be reaped from any such discovery. You should discuss this with crews working at the site so they are aware of your interest and special instructions regarding this.

It is also a good idea to share the historic significance of the property with workmen, perhaps during an initial meeting at the site, so they are aware of the property's value to you and the community. This helps them appreciate and understand their role in preserving the resource.

GENERAL GUIDANCE

Many firms have worked on historic buildings and will gladly tell you of their success. Do not be hesitant to educate yourself and probe deeper into their experience. Often people claiming extensive experience with the rehabilitation of historic buildings are not familiar with the Secretary of the Interior's Standards or do not adequately understand them. Simply stated they have worked on old buildings, unaware of many of the special considerations associated with that type of work. Extensive experience on old buildings does not necessarily equate to an understanding of appropriate treatments.

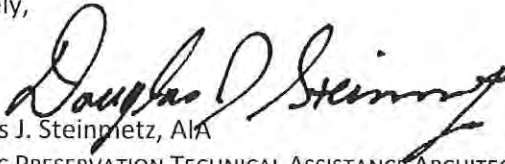
Preference should be given to repairing deteriorated historic fabric over replacement whenever that is feasible. Workmen should be cautioned to protect significant historic features and held responsible to provide satisfactory repair if damage occurs.

In conclusion it appears that a carefully planned and professionally guided rehabilitation project should be

incorporated into the overall plan for rehabilitating this important historic resource. To that end, it seems appropriate to take immediate action to stabilize the building and to move forward with organizing and planning the rehabilitation project. A focused task such as this is an ideal scope of work for preservation grants available through the State and for inclusion in broader rehabilitation incentive programs such as the State Tax Credit program. The majority of grants and similar incentives directed towards preservation of historic resources require listing or at a minimum a determination by the State Historical Society that the building is eligible for listing on the National Register. Access to grants and other financial incentives such as these may be a good reason to implement work which does not adversely impact the building's current listing on the National Register of Historic Places by ensuring all work conforms to the STANDARDS described in Attachment 1.

I hope this information is helpful in your effort to maintain this important building in your community. Please keep in mind this report is limited in scope and is not intended as a full assessment of the building or its structural or mechanical condition. Please do not hesitate to call if you need additional assistance, I would be pleased to help in any way that I am able. Thank you again for the opportunity to be a part of this important effort. I would welcome the opportunity for further involvement in this exciting project.

Sincerely,



Douglas J. Steinmetz, AIA
HISTORIC PRESERVATION TECHNICAL ASSISTANCE ARCHITECT
STATE HISTORICAL SOCIETY OF IOWA – TECHNICAL ADVISORY NETWORK

- Attachments:
1. Secretary of the Interior's Standards for Rehabilitation.
 2. National Park Service's list of available Preservation Briefs.
 3. State Historic Preservation and Cultural and Entertainment District Tax Credit Overview.

The Secretary of the Interior's Standards for Rehabilitation

The Secretary of the Interior's Standards for Rehabilitation are ten basic principles created to help preserve the distinctive character of a historic building and its site, while allowing for reasonable change to meet new needs.

The Standards (**36 CFR Part 67**) apply to historic buildings of all periods, styles, types, materials, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent, or related new construction.

The Standards are applied to projects in a reasonable manner, taking into consideration economic and technical feasibility.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

Hard copies of the Preservation Briefs may be purchased from the Government Printing Office or viewed on line at <http://www.nps.gov/history/hps/tps/briefs/presbhom.htm>.

1. The Cleaning and Waterproof Coating of Masonry Buildings
2. Repointing Mortar Joints in Historic Brick Buildings
3. Conserving Energy in Historic Buildings
4. Roofing for Historic Buildings
5. Preservation of Historic Adobe Buildings
6. Dangers of Abrasive Cleaning to Historic Buildings
7. The Preservation of Historic Glazed Architectural Terra-Cotta
8. Aluminum and Vinyl Siding on Historic Woodwork
9. The Repair of Historic Wooden Windows
10. Exterior Paint Problems on Historic Woodwork
11. Rehabilitating Historic Storefronts
12. The Preservation of Historic Pigmented Structural Glass
13. The Repair and Thermal Upgrading of Historic Steel Windows
14. New Exterior Additions to Historic Buildings: Preservation Concerns
15. Preservation of Historic Concrete: Problems and General Approaches
16. The Use of Substitute Materials on Historic Building Exteriors
17. Architectural Character: Identifying the Visual Aspects of Historic Buildings as an Aid to Preserving Their Character
18. Rehabilitating Interiors in Historic Buildings: Identifying Character-Defining Elements
19. The Repair and Replacement of Historic Wooden Shingle Roofs
20. The Preservation of Historic Barns
21. Repairing Historic Flat Plaster – Walls and Ceilings
22. The Preservation and Repair of Historic Stucco
23. Preserving Historic Ornamental Plaster
24. Heating, Ventilating, & Cooling Historic Buildings: Problems & Recommended Approaches
25. The Preservation of Historic Signs
26. The Preservation and Repair of Historic Log Buildings
27. The Maintenance & Repair of Architectural Cast Iron
28. Painting Historic Interiors
29. The Repair, Replacement, and Maintenance of Historic Slate Roofs
30. The Preservation and Repair of Historic Clay Tile Roofs
31. Mothballing Historic Buildings
32. Making Historic Properties Accessible
33. The Preservation and Repair of Historic Stained and Leaded Glass
34. Applied Decoration for Historic Interiors: Preserving Composition Ornament
35. Understanding Old Buildings
36. Protecting Cultural Landscapes
37. Appropriate Methods for Reducing Lead-Paint Hazards in Historic Housing
38. Removing Graffiti from Historic Masonry
39. Holding the Line: Controlling Unwanted Moisture in Historic Buildings
40. Preserving Historic Ceramic Tile Floors
41. The Seismic Retrofit of Historic Buildings: Keeping Preservation in the Forefront
42. The Maintenance, Repair and Replacement of Historic Cast Stone
43. The Preparation and Use of Historic Structures Reports
44. The Use of Awnings on Historic Buildings: Repair, Replacement and New Design
45. Preserving Historic Wooden Porches
46. The Preservation and Reuse of Historic Gas Stations
47. Maintaining the Exterior of Small and Medium Size Historic Buildings

STATE TAX CREDIT REHABILITATION INCENTIVE PROGRAM – GENERAL INFORMATION

The State Historic Preservation and Cultural and Entertainment District Tax Credit Program (aka State Tax Credit or STC) provides a state income tax credit equal to 25 percent of qualified rehabilitation costs for historic buildings. Rehabilitation work must meet the Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings."

The State Historical Society of Iowa, a Division within the Department of Cultural Affairs is charged with administering the STC program. Following is contact information for State Historic Preservation Office (SHPO) staff available to answer questions about this program:

Jack Porter (515) 242-6152: SHPO Staff Preservation Consultant. Jack reviews the tax credit applications and could provide an excellent overview of the program as pertains to your specific circumstances.

Jerome Thompson (515) 281-4221: Deputy State Historic Preservation Officer Jerome will be familiar with the program and those utilizing it but may be less versed in the details of individual applications compared to Jack.

Jim McNulty (515) 281-6183: Iowa Department of Revenue: Jim is a good first contact regarding tax implications of the program and will provide additional contacts within IDR if specific questions are beyond his expertise.

Various published reports for the program are available at: <http://www.iowahistory.org/historic-preservation/statewide-inventory-and-collections/reports-surveys-and-research.html>. At that website you will find discussion of the use and impact this successful program has on Iowa's economy and its historic resources.

The State Tax Credit Report, 2007-2008-2009—Preservation Tax Incentives in Iowa found at the website informs the reader of program developments and responds to the reporting questions established under Iowa Code. This document serves as the report to the Iowa general assembly for state fiscal years 2007, 2008, and 2009.

The reports listed at this website are the most recent published reports showing program participation and results. Appendix A of the STC Report 2007-2009 shows the status of projects moving through the program showing the number and value of projects with reserved and awarded (having completed all program requirements) tax credits.

Participation by governing bodies through sponsorship organizations is relatively new to the program so examples of completed projects are not abundant. However, there are multiple examples of city and county governments following this pattern and working their way through the STC process. I encourage you to seek out those entities and fully investigate the process to your satisfaction prior to participation. A few examples are:

Jasper County Muscatine County City of Osceola City of Cedar Rapids

For more information on the state tax credit program see: <http://www.iowahistory.org/historic-preservation/index.html> under the "Tax Incentives for Rehabilitation" link or contact Elizabeth (Beth) Foster Hill, Tax Incentive Programs Manager/National Register Coordinator, at (515) 281-4137 or Beth.Foster@iowa.gov.

I hope you will find this background information useful as you continue your efforts to gather information about the STC program for use in your evaluation of the program and its potential to benefit your community's efforts in rehabilitating and maintaining its historic resources. I recommend that you speak with SHPO staff, your legal advisor and a tax advisor familiar with rehabilitation tax credits regarding this program so you have the necessary information to make an informed decision regarding use of the STC program consistent with your circumstances as such guidance is beyond my expertise.



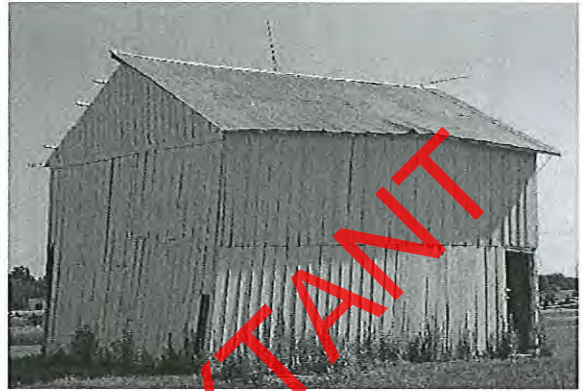
DOUGLAS J. STEINMETZ
 4121 Timberview Drive NE
 Cedar Rapids, Iowa 52411
 319-294-4905 Fax 319-892-0568
 doug@djsaia.com

A R C H I T E C T

REPORT OF SITE VISIT

August 28, 2013





Janelle Rettig, Chairperson
 Johnson County Board of Supervisors
 913 S Dubuque St, Suite 201
 Iowa City, IA 52240



BARN 2, Johnson County Poor Farm, IA (7/2013)

RE: Johnson County Poor Farm - Barn 2
 TAN Project #: T00-635

Dear Ms. Rettig,
 I met Mickey Miller and Eldon Slaughter at the Johnson County Poor Farm site on 25 July 2013 to tour four agrarian structures. For grant fulfillment purposes each of the structures must be submitted as an individual report although in reality the observations for each of the structures are very similar. Services related to the site visit and the building reports are provided through a Technical Advisory Network (TAN) grant provided to the Johnson County Board of Supervisors by the State Historic Preservation Office. The four structures and their associated grant file numbers are:

BARN 1 TAN Project #: T00-634	
BARN 2 TAN Project #: T00-635	 <p>BUILDING IS NON-EXTANT</p>
BARN 3 TAN Project #: T00-636	
GRANARY/Crib TAN Project #: T00-637	

RECEIVED
 SEP 19 2013
 Board of Supervisors

I was pleased to hear of the efforts being considered to improve and maintain these important historic resources and thrilled to be included in this early step of that process. I hope my comments at the site meeting and the information in this report will be helpful towards your goals.

Please remember the scope of this report is targeted towards identifying work which appears to be the most urgent and is not intended to describe in detail work necessary for the complete rehabilitation or ongoing maintenance of the building. Specific architectural design and engineering is beyond the scope of this report. This report is not intended to provide specifications or detailed descriptions of work in sufficient detail to secure proposals or to complete the work of a project. Suggestions made in this report should be further verified by more complete observations, analysis, and where appropriate professional guidance before implementation; this is a preliminary overview only.

The types of work required at this building should not adversely impact its historic character nor should they require significant changes to or loss of historic features or materials considered to be character defining elements. In reality this means that preferred repair maintenance and rehabilitation practices will first and foremost attempt to save extant historic fabric so the character of the resource is not diminished by the loss of historic materials and associated workmanship. Most items in the report are considered maintenance procedures and if not related to an imminent danger, could be completed over a longer time period if monitored for change. Appropriate and regular maintenance will serve you well as you work towards the goal of continuing a good standard of care commensurate for each of these buildings helping to ensure their longevity.

ORGANIZATION OF THE REPORT

Proposed work for this project appears to generally fall into one of two critical paths forward; Building Stabilization or Building Rehabilitation which when combined yield a Master Plan for rehabilitation. This could be accomplished on a building by building basis or preferably as a campus-wide master plan.

BUILDING STABILIZATION

Deals primarily with high priority tasks such as correcting safety concerns, protecting the structure from moisture damage and necessary maintenance work needed to address concerns that may cause or accelerate deterioration if ignored as well as tasks generally associated with mothballing procedures which is especially important in the case of buildings that will not soon be occupied.

BUILDING REHABILITATION

Work to develop and implement a building rehabilitation plan created to address needed repairs and improvements, changes in building codes and any contemplated alterations to accommodate building usage all while maintaining sensitivity to the building's historic character. This is often presented as a multiple phase scenario to allow for distribution of costs over an extended period.

Because each of these pathways has great potential to impact the building's historic character they each need to be completed with great care and with specific attention to protecting surviving (known and discovered) historic fabric. The overall success of the project depends on development of a coordinated project plan (Master Plan) that includes at a minimum, both of these pieces of the project. Although typically building stabilization steps should be implemented early in the project those actions should be tempered and guided by goals consistent with the longer term vision for the building's rehabilitation. Such overarching guidance is found in Attachment 1 "The Secretary of the Interior's Standards for Rehabilitation" (STANDARDS) and the recommendation made in this report to develop a Master Plan for the building's rehabilitation early in the project's timeline. To assist you with strategies for development of a Master Plan, the report is presented in two sections; Building Stabilization and Building Rehabilitation.

PROJECT PLANNING - DEVELOPING A MASTER PLAN

GENERAL

Building stabilization and rehabilitation work must be coordinated as the details of each project component evolve. The overall success of building stewardship depends on development of a coordinated project plan (Master Plan) that includes at a minimum, both of these pieces of the project. Work completed prior to understanding the scope of the entire project (whether it is for STABILIZATION OR REHABILITATION) may be a wasted or inefficient effort if it must be undone to accomplish subsequent work. This suggests that, unless a given work item is determined to be of critical importance to life/safety and or preservation of building fabric, implementation should wait until the full planning process is complete and the entire scope of the project is identified and sufficiently understood. This in turn leads to a suggestion that project planning be completed as soon as practical in tandem with a stabilization plan.

Development of a set of well documented and published long range and short range goals for the proposed use and for rehabilitation of the building and site will help with fiscal planning and may position you and your financing partners to react quickly when you become aware of funding sources or specific development opportunities. A Master Plan that outlines and illustrates the types of repair and alteration work you hope to accomplish, including probable construction costs may be a useful tool for seeking grants and other funding as well as providing a road map for you to follow over time. This is an important beginning step in a process of refinement that continues through the life of a building.

BUILDING STABILIZATION

This involves preparation of a Condition Report that identifies and prioritizes concerns and proposes remedial actions establishing a baseline for the building and project including:

- Establish your vision for the building
- Identify your professional consultant team
- Measured drawings, based on field measurements
- Identification of the building's character defining features and materials to ensure protection through the stabilization/rehabilitation process
- Architectural, structural, mechanical and electrical observations and prioritized suggestions for remedial work
- Research into completed studies
- Research maintenance history and work completed where pertinent
- Opinions of probable construction costs for remedial work

BUILDING REHABILITATION

This effort defines the project's rehabilitation goals and strategies for implementation through development of a written program statement and schematic drawings showing proposed architectural, structural, mechanical and electrical alterations for the entire project and should include:

- Identification of appropriate treatments for the building's character defining features and materials to ensure protection of the building's overall historic character
- Written description of proposed uses for building and site including special requirements
- Design study drawings showing how proposed uses may fit into the building/site (or if not a fit, then what compromise is necessary)
- Analysis of applicable codes
- Outline specification for proposed work, and
- Opinions of probable construction costs

Frequently work must be phased to match available finances with construction and other costs. While this is not the most cost effective approach, often it is the only option when resources are limited. Care should be taken when planning phased projects to be certain "new work" is not going to be lost when the next project is started. A Master Plan may help with that type of project coordination.

The products of the Building Stabilization Planning and Building Rehabilitation Planning processes combine to form the project's Master Plan. Based on these documents strategies for implementing the project are defined and implemented. This is a process of continuous refinement throughout the life of the building which should be periodically updated and refined to meet changing circumstances.

SITE OBSERVATIONS AND GENERAL COMMENTS

Following are my notes and recollections of our discussions at the site specific to this building.

GENERAL

Following is the description of this building taken from the Iowa Site Inventory Form (No.52-04415) for the Johnson County Poor Farm:

"Gable-roofed stock barn or carriage/horse barn built c.1900, heavy timber framing, poured concrete foundation, sheet metal roof, Board and Batten exterior walls. Animal shelter with manger on east half, loft above with center hay door on north side."

This is an important building in the context of the Poor Farm site. Although a relatively small building compared to other barns on the site this barn also played an important role in the operations of the facility making it an important element in the interpretive story. The building appears in poor condition but is not beyond repair and rehabilitation. Buildings, even severely deformed buildings such as the example below, can be straightened and rehabilitated.

Example of a severely deteriorated structure being straightened and rehabilitated



FOUNDATION AND STRUCTURAL FRAME

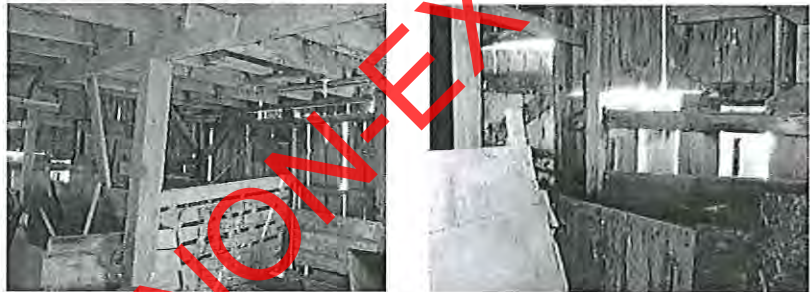
The building does not sit properly on its foundation and is twisted out of alignment. Visible portions of the foundation are observed to be in poor condition and appear beyond repair. The concrete floor is badly cracked and uneven.



The building should be braced and lifted vertically several feet above the current foundation. This process provides an opportunity to slowly move walls back into alignment and replace the foundation and floor. The foundation currently visible above grade appears to be concrete making that a preferred material for visible portions of the new foundation. Once the foundation is in place the building may then be set back onto the foundation and secured to the new foundation. The existing floor is concrete which is also in poor condition. The concrete floor would be replaced as part of foundation reconstruction.

Structural connections of each of the main and secondary elements should be investigated and made sound again. This may involve the installation of supplemental fasteners, bolts, gussets and other similar fasteners. To the extent it is possible to accomplish this using concealed connectors that is preferred. However, exposed fasteners are acceptable if needed.

Prior to lifting the building all first floor interior construction should be well documented and deconstructed using careful salvage technics so the materials can later be reinstalled in original locations once the building's structural integrity is restored.



There is no access to the loft area. A suitable stair or ladder system should be constructed to allow for access to this space.

BUILDING ENVELOPE

With the structural frame straightened and secured attention would next be focused on the building envelope to ensure weathertightness and security. Portions of the roof require structural repairs to restore missing elements. The loft area was not safely accessible to closely observe the roof deck or structure. The widely spaced plank roof deck visible from inside the building suggests the original roof may have been wood shingles. Cedar shingles would be the preferred roof system unless further research proves this assumption wrong. Alternative materials are permitted by the Secretary of the Interior's Standards for Rehabilitation (Standards) as long as they are convincing in their appearance by comparison to the original roof material. However, for authenticity and minimal amount of adverse impact on the perception of this historic structure, wood shingles are preferred. Use of alternative materials typically requires the use of plywood which while not visible from the exterior will become a visual distraction when the roof is viewed from the interior.

Siding and battens should be secured to the structural frame and where deteriorated replaced in kind. All doors and similar openings should be repaired and either made operable or secured in a closed position with concealed fasteners that are easily reversed so that they may be put back in full operation if desired. The entire building should be prepared, primed and painted.

HOUSEKEEPING

The building interiors should be cleared of all debris and stored materials. Care should be taken to salvage usable materials and keep an eye out for artifacts that should be retained. All wiring and controls should be removed from the building. The building should be maintained broom clean at all times.

LIGHTENING PROTECTION

The lightning protection system is not well installed with downlead wires not well attached to the building and uncertain grounding rods. The areal terminals are broken and of insufficient quantity. It is not clear that the metal roof is included in the system. The entire system should be repaired by an Underwriters Laboratory (UL) listed installer and inspected by a third party inspector for compliance with UL's Lightning Protection Inspection Certification program.

MOTHBALLING

Buildings that will not be soon rehabilitated are unoccupied for the majority of the time should be mothballed. This appears to be the circumstances this building may face and so mothballing seems an appropriate and beneficial treatment with regard to planning, future rehabilitation expenses, and safety concerns. Among other things, mothballing helps ensure that an unoccupied building is monitored for changes. This single component of the multifaceted mothballing process helps to facilitate timely repairs, slow overall deterioration, and improve safety within and around the building.

There are six basic considerations when mothballing a building:

- Moisture
- Housekeeping
- Utilities
- Pests
- Security /Monitoring
- Ventilation

Attention to each of the six considerations during the building's idol period helps protect the building from preventable damage and deterioration. It is suggested that the building be mothballed as described in *Preservation Brief 31: Mothballing Historic Buildings*.

FINDING OUT MORE ABOUT THE STATE AND FEDERAL TAX CREDIT PROGRAMS

The State Historic Preservation and Cultural and Entertainment District Tax Credit Program provides a state income tax credit of 25 percent of qualified rehabilitation costs for historic buildings. Rehabilitation work must meet the Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings." See Attachment 3 for a brief overview of the program.

For more information on the state tax credit programs see: <http://www.iowahistory.org/historic-preservation/index.html> under the "Tax Incentives for Rehabilitation" link or contact Elizabeth (Beth) Foster Hill, Tax Incentive Programs Manager/National Register Coordinator, at (515) 281-4137 or Beth.Foster@iowa.gov.

Consider contacting the National Trust for Historic Preservation. They have a great deal of interest in saving historic buildings see <http://www.preservationnation.org/> or specifically for available grants you may e-mail grants@nthp.org or phone 202-588-6277. Grants through the National Trust are generally for planning purposes and may be an ideal way to help you establish and fund preparation of a clear set of project goals which go beyond this basic report.

STANDARDS

The "Secretary of the Interior's Standards for the Treatment of Historic Properties" provides pertinent direction for building treatments. The guidelines for rehabilitating historic buildings found within those standards are used as a basis for suggested remedial work in this Report (Attachment 1). The National Park Service publishes a series of useful Preservation Briefs (Attachment 2) that provide detailed discussion of appropriate treatments for historic buildings and materials. Recommendations of the Preservation Briefs are used as a basis for formulating strategies and approaches to implementing remedial work of this project.

PROTECTING ARCHEOLOGICAL AND HISTORIC POTENTIAL

There may be archeological potential associated with this site and so any ground disturbing work should proceed cautiously so the maximum benefit may be reaped from any such discovery. You should discuss this with crews working at the site so they are aware of your interest and special instructions regarding this.

It is also a good idea to share the historic significance of the property with workmen, perhaps during an initial meeting at the site, so they are aware of the property's value to you and the community. This helps them appreciate and understand their role in preserving the resource.

GENERAL GUIDANCE

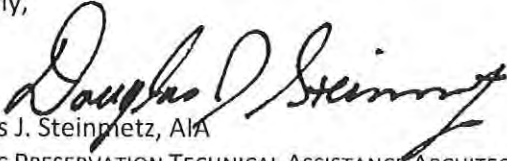
Many firms have worked on historic buildings and will gladly tell you of their success. Do not be hesitant to educate yourself and probe deeper into their experience. Often people claiming extensive experience with the rehabilitation of historic buildings are not familiar with the Secretary of the Interior's Standards or do not adequately understand them. Simply stated they have worked on old buildings, unaware of many of the special considerations associated with that type of work. Extensive experience on old buildings does not necessarily equate to an understanding of appropriate treatments.

Preference should be given to repairing deteriorated historic fabric over replacement whenever that is feasible. Workmen should be cautioned to protect significant historic features and held responsible to provide satisfactory repair if damage occurs.

In conclusion it appears that a carefully planned and professionally guided rehabilitation project should be incorporated into the overall plan for rehabilitating this important historic resource. To that end, it seems appropriate to take immediate action to stabilize the building and to move forward with organizing and planning the rehabilitation project. A focused task such as this is an ideal scope of work for preservation grants available through the State and for inclusion in broader rehabilitation incentive programs such as the State Tax Credit program. The majority of grants and similar incentives directed towards preservation of historic resources require listing or at a minimum a determination by the State Historical Society that the building is eligible for listing on the National Register. Access to grants and other financial incentives such as these may be a good reason to implement work which does not adversely impact the building's current listing on the National Register of Historic Places by ensuring all work conforms to the STANDARDS described in Attachment 1.

I hope this information is helpful in your effort to maintain this important building in your community. Please keep in mind this report is limited in scope and is not intended as a full assessment of the building or its structural or mechanical condition. Please do not hesitate to call if you need additional assistance, I would be pleased to help in any way that I am able. Thank you again for the opportunity to be a part of this important effort. I would welcome the opportunity for further involvement in this exciting project.

Sincerely,



Douglas J. Steinmetz, AIA
HISTORIC PRESERVATION TECHNICAL ASSISTANCE ARCHITECT
STATE HISTORICAL SOCIETY OF IOWA – TECHNICAL ADVISORY NETWORK

- Attachments:
1. Secretary of the Interior's Standards for Rehabilitation.
 2. National Park Service's list of available Preservation Briefs.
 3. State Historic Preservation and Cultural and Entertainment District Tax Credit Overview.

BUILDING IS NON-EXTANT

The Secretary of the Interior's Standards for Rehabilitation

The Secretary of the Interior's Standards for Rehabilitation are ten basic principles created to help preserve the distinctive character of a historic building and its site, while allowing for reasonable change to meet new needs.

The Standards (**36 CFR Part 67**) apply to historic buildings of all periods, styles, types, materials, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent, or related new construction.

The Standards are applied to projects in a reasonable manner, taking into consideration economic and technical feasibility.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

Hard copies of the Preservation Briefs may be purchased from the Government Printing Office or viewed on line at <http://www.nps.gov/history/hps/tps/briefs/presbhom.htm>.

1. The Cleaning and Waterproof Coating of Masonry Buildings
2. Repointing Mortar Joints in Historic Brick Buildings
3. Conserving Energy in Historic Buildings
4. Roofing for Historic Buildings
5. Preservation of Historic Adobe Buildings
6. Dangers of Abrasive Cleaning to Historic Buildings
7. The Preservation of Historic Glazed Architectural Terra-Cotta
8. Aluminum and Vinyl Siding on Historic Woodwork
9. The Repair of Historic Wooden Windows
10. Exterior Paint Problems on Historic Woodwork
11. Rehabilitating Historic Storefronts
12. The Preservation of Historic Pigmented Structural Glass
13. The Repair and Thermal Upgrading of Historic Steel Windows
14. New Exterior Additions to Historic Buildings: Preservation Concerns
15. Preservation of Historic Concrete: Problems and General Approaches
16. The Use of Substitute Materials on Historic Building Exteriors
17. Architectural Character: Identifying the Visual Aspects of Historic Buildings as an Aid to Preserving Their Character
18. Rehabilitating Interiors in Historic Buildings: Identifying Character-Defining Elements
19. The Repair and Replacement of Historic Wooden Shingle Roofs
20. The Preservation of Historic Barns
21. Repairing Historic Flat Plaster – Walls and Ceilings
22. The Preservation and Repair of Historic Stucco
23. Preserving Historic Ornamental Plaster
24. Heating, Ventilating, & Cooling Historic Buildings: Problems & Recommended Approaches
25. The Preservation of Historic Signs
26. The Preservation and Repair of Historic Log Buildings
27. The Maintenance & Repair of Architectural Cast Iron
28. Painting Historic Interiors
29. The Repair, Replacement, and Maintenance of Historic Slate Roofs
30. The Preservation and Repair of Historic Clay Tile Roofs
31. Mothballing Historic Buildings
32. Making Historic Properties Accessible
33. The Preservation and Repair of Historic Stained and Leaded Glass
34. Applied Decoration for Historic Interiors: Preserving Composition Ornament
35. Understanding Old Buildings
36. Protecting Cultural Landscapes
37. Appropriate Methods for Reducing Lead-Paint Hazards in Historic Housing
38. Removing Graffiti from Historic Masonry
39. Holding the Line: Controlling Unwanted Moisture in Historic Buildings
40. Preserving Historic Ceramic Tile Floors
41. The Seismic Retrofit of Historic Buildings: Keeping Preservation in the Forefront
42. The Maintenance, Repair and Replacement of Historic Cast Stone
43. The Preparation and Use of Historic Structures Reports
44. The Use of Awnings on Historic Buildings: Repair, Replacement and New Design
45. Preserving Historic Wooden Porches
46. The Preservation and Reuse of Historic Gas Stations
47. Maintaining the Exterior of Small and Medium Size Historic Buildings

STATE TAX CREDIT REHABILITATION INCENTIVE PROGRAM – GENERAL INFORMATION

The State Historic Preservation and Cultural and Entertainment District Tax Credit Program (aka State Tax Credit or STC) provides a state income tax credit equal to 25 percent of qualified rehabilitation costs for historic buildings. Rehabilitation work must meet the Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings."

The State Historical Society of Iowa, a Division within the Department of Cultural Affairs is charged with administering the STC program. Following is contact information for State Historic Preservation Office (SHPO) staff available to answer questions about this program:

Jack Porter (515) 242-6152: SHPO Staff Preservation Consultant. Jack reviews the tax credit applications and could provide an excellent overview of the program as pertains to your specific circumstances.

Jerome Thompson (515) 281-4221: Deputy State Historic Preservation Officer Jerome will be familiar with the program and those utilizing it but may be less versed in the details of individual applications compared to Jack.

Jim McNulty (515) 281-6183: Iowa Department of Revenue: Jim is a good first contact regarding tax implications of the program and will provide additional contacts within IDR if specific questions are beyond his expertise.

Various published reports for the program are available at: <http://www.iowahistory.org/historic-preservation/statewide-inventory-and-collections/reports-surveys-and-research.html>. At that website you will find discussion of the use and impact this successful program has on Iowa's economy and its historic resources.

The State Tax Credit Report, 2007-2008-2009—Preservation Tax Incentives in Iowa found at the website informs the reader of program developments and responds to the reporting questions established under Iowa Code. This document serves as the report to the Iowa general assembly for state fiscal years 2007, 2008, and 2009.

The reports listed at this website are the most recent published reports showing program participation and results. Appendix A of the STC Report 2007-2009 shows the status of projects moving through the program showing the number and value of projects with reserved and awarded (having completed all program requirements) tax credits.

Participation by governing bodies through sponsorship organizations is relatively new to the program so examples of completed projects are not abundant. However, there are multiple examples of city and county governments following this pattern and working their way through the STC process. I encourage you to seek out those entities and fully investigate the process to your satisfaction prior to participation. A few examples are:

Jasper County Muscatine County City of Osceola City of Cedar Rapids

For more information on the state tax credit program see: <http://www.iowahistory.org/historic-preservation/index.html> under the "Tax Incentives for Rehabilitation" link or contact Elizabeth (Beth) Foster Hill, Tax Incentive Programs Manager/National Register Coordinator, at (515) 281-4137 or Beth.Foster@iowa.gov.

I hope you will find this background information useful as you continue your efforts to gather information about the STC program for use in your evaluation of the program and its potential to benefit your community's efforts in rehabilitating and maintaining its historic resources. I recommend that you speak with SHPO staff, your legal advisor and a tax advisor familiar with rehabilitation tax credits regarding this program so you have the necessary information to make an informed decision regarding use of the STC program consistent with your circumstances as such guidance is beyond my expertise.



DOUGLAS J. STEINMETZ
 4121 Timberview Drive NE
 Cedar Rapids, Iowa 52411
 319-294-4905 Fax 319-892-0568
 doug@djsaia.com

A R C H I T E C T

REPORT OF SITE VISIT

September 17, 2013

Janelle Rettig, Chairperson
 Johnson County Board of Supervisors
 913 S Dubuque St, Suite 201
 Iowa City, IA 52240







BARN 3, Johnson County Poor Farm, IA (7/2013)

RE: Johnson County Poor Farm - Barn 3
 TAN Project #: T00-636

Dear Ms. Rettig,

I met Mickey Miller and Eldon Slaughter at the Johnson County Poor Farm site on 25 July 2013 to tour four agrarian structures. For grant fulfillment purposes each of the structures must be submitted as an individual report although in reality the observations for each of the structures are very similar. Services related to the site visit and the building reports are provided through a Technical Advisory Network (TAN) grant provided to the Johnson County Board of Supervisors by the State Historic Preservation Office. The four structures and their associated grant file numbers are:

<p>BARN 1 TAN Project #: T00-634</p>	
<p>BARN 2 TAN Project #: T00-635</p>	 <p>BUILDING IS NON-EXTANT</p>
<p>BARN 3 TAN Project #: T00-636</p>	
<p>GRANARY/Crib TAN Project #: T00-637</p>	

I was pleased to hear of the efforts being considered to improve and maintain these important historic resources and thrilled to be included in this early step of that process. I hope my comments at the site meeting and the information in this report will be helpful towards your goals.

Please remember the scope of this report is targeted towards identifying work which appears to be the most urgent and is not intended to describe in detail work necessary for the complete rehabilitation or ongoing maintenance of the building. Specific architectural design and engineering is beyond the scope of this report. This report is not intended to provide specifications or detailed descriptions of work in sufficient detail to secure proposals or to complete the work of a project. Suggestions made in this report should be further verified by more complete observations, analysis, and where appropriate professional guidance before implementation; this is a preliminary overview only.

The types of work required at this building should not adversely impact its historic character nor should they require significant changes to or loss of historic features or materials considered to be character defining elements. In reality this means that preferred repair maintenance and rehabilitation practices will first and foremost attempt to save extant historic fabric so the character of the resource is not diminished by the loss of historic materials and associated workmanship. Most items in the report are considered maintenance procedures and if not related to an imminent danger, could be completed over a longer time period if monitored for change. Appropriate and regular maintenance will serve you well as you work towards the goal of continuing a good standard of care commensurate for each of these buildings helping to ensure their longevity.

ORGANIZATION OF THE REPORT

Proposed work for this project appears to generally fall into one of two critical paths forward; Building Stabilization or Building Rehabilitation which when combined yield a Master Plan for rehabilitation. This could be accomplished on a building by building basis or preferably as a campus-wide master plan.

BUILDING STABILIZATION

Deals primarily with high priority tasks such as correcting safety concerns, protecting the structure from moisture damage and necessary maintenance work needed to address concerns that may cause or accelerate deterioration if ignored as well as tasks generally associated with mothballing procedures which is especially important in the case of buildings that will not soon be occupied.

BUILDING REHABILITATION

Work to develop and implement a building rehabilitation plan created to address needed repairs and improvements, changes in building codes and any contemplated alterations to accommodate building usage all while maintaining sensitivity to the building's historic character. This is often presented as a multiple phase scenario to allow for distribution of costs over an extended period.

Because each of these pathways has great potential to impact the building's historic character they each need to be completed with great care and with specific attention to protecting surviving (known and discovered) historic fabric. The overall success of the project depends on development of a coordinated project plan (Master Plan) that includes at a minimum, both of these pieces of the project. Although typically building stabilization steps should be implemented early in the project those actions should be tempered and guided by goals consistent with the longer term vision for the building's rehabilitation. Such overarching guidance is found in Attachment 1 "The Secretary of the Interior's Standards for Rehabilitation" (STANDARDS) and the recommendation made in this report to develop a Master Plan for the building's rehabilitation early in the project's timeline. To assist you with strategies for development of a Master Plan, the report is presented in two sections; Building Stabilization and Building Rehabilitation.

PROJECT PLANNING - DEVELOPING A MASTER PLAN

GENERAL

Building stabilization and rehabilitation work must be coordinated as the details of each project component evolve. The overall success of building stewardship depends on development of a coordinated project plan (Master Plan) that includes at a minimum, both of these pieces of the project. Work completed prior to understanding the scope of the entire project (whether it is for STABILIZATION OR REHABILITATION) may be a wasted or inefficient effort if it must be undone to accomplish subsequent work. This suggests that, unless a given work item is determined to be of critical importance to life/safety and or preservation of building fabric, implementation should wait until the full planning process is complete and the entire scope of the project is identified and sufficiently understood. This in turn leads to a suggestion that project planning be completed as soon as practical in tandem with a stabilization plan.

Development of a set of well documented and published long range and short range goals for the proposed use and for rehabilitation of the building and site will help with fiscal planning and may position you and your financing partners to react quickly when you become aware of funding sources or specific development opportunities. A Master Plan that outlines and illustrates the types of repair and alteration work you hope to accomplish, including probable construction costs may be a useful tool for seeking grants and other funding as well as providing a road map for you to follow over time. This is an important beginning step in a process of refinement that continues through the life of a building.

BUILDING STABILIZATION

This involves preparation of a Condition Report that identifies and prioritizes concerns and proposes remedial actions establishing a baseline for the building and project including:

- Establish your vision for the building
- Identify your professional consultant team
- Measured drawings, based on field measurements
- Identification of the building's character defining features and materials to ensure protection through the stabilization/rehabilitation process
- Architectural, structural, mechanical and electrical observations and prioritized suggestions for remedial work
- Research into completed studies
- Research maintenance history and work completed where pertinent
- Opinions of probable construction costs for remedial work

BUILDING REHABILITATION

This effort defines the project's rehabilitation goals and strategies for implementation through development of a written program statement and schematic drawings showing proposed architectural, structural, mechanical and electrical alterations for the entire project and should include:

- Identification of appropriate treatments for the building's character defining features and materials to ensure protection of the building's overall historic character
- Written description of proposed uses for building and site including special requirements
- Design study drawings showing how proposed uses may fit into the building/site (or if not a fit, then what compromise is necessary)
- Analysis of applicable codes
- Outline specification for proposed work, and
- Opinions of probable construction costs

Frequently work must be phased to match available finances with construction and other costs. While this is not the most cost effective approach, often it is the only option when resources are limited. Care should be taken when planning phased projects to be certain "new work" is not going to be lost when the next project is started. A Master Plan may help with that type of project coordination.

The products of the Building Stabilization Planning and Building Rehabilitation Planning processes combine to form the project's Master Plan. Based on these documents strategies for implementing the project are defined and implemented. This is a process of continuous refinement throughout the life of the building which should be periodically updated and refined to meet changing circumstances.

SITE OBSERVATIONS AND GENERAL COMMENTS

Following are my notes and recollections of our discussions at the site specific to this building.

GENERAL

Following is the description of this building taken from the Iowa Site Inventory Form (No.52-04416) for the Johnson County Poor Farm:

This Monitor-roofed stock barn was built c.1916 on the foundation of older barn. It has vertical plank exterior siding (no battens), 4-pane fixed-sash windows (except for a 4 over 4 double-hung sash window under the west "hay" hood). Not all windows still have glass. Four lightening rods and a roof ventilator are still intact. On the east end, the hay hood has a drop down door, a newer concrete drive leads to the hinged doors, and an older concrete drive leads to the sliding doors. There is a fenced (old) yard off the north side but no doors on the barn. The south side has large sliding doors, also has a concrete pad/yard and older fence remnants.

Inside there is a stone foundation with heavy timber sills under the central part of the barn (central hay mow, no loft). The perimeter shed roofed portions on the north, west and south sits on a poured concrete foundation. There is a mix of heavy timber and composite plank framing. Many of the heavy timbers show evidence of former mortise and tenon joinery, clearly some wood has been recycled from other buildings. Painted white horse stalls line the south bay and may have been used for dairy cows later. Inscribed in the concrete at the northeast corner is "H. ELLIS 1916."

This building retains its integrity and remains an important element in the context of the poor Farm Site. Observed deficiencies require repairs consistent with normal wear and tear associated with a building of this age. However, previous alterations to the barn have compromised the building's structural system making repairs to the structure a high priority. Most other conditions can be addressed by remedial work that would normally be considered maintenance work for a building of this type and current use.

HOUSEKEEPING

Removal of all the items stored in the building that are not part of the building's rehabilitation or current use is an important first step in the rehabilitation process. The building should be completely emptied of stored items and debris, except items that were once part of the building's construction (such as salvaged equipment moldings, doors or similar items) or an integral part of its current use. Once emptied, the building will be more accessible for measuring, making observations regarding the building's construction, condition, and for implementing repairs and maintenance operations. Removal of these stored items will also allow air to flow more freely through the spaces, helping to maintain the necessary dry conditions in the building.

Many areas of the building are not easily accessible or sufficiently exposed to view which limits the ability to make observations needed for routine maintenance and more detailed inspections.

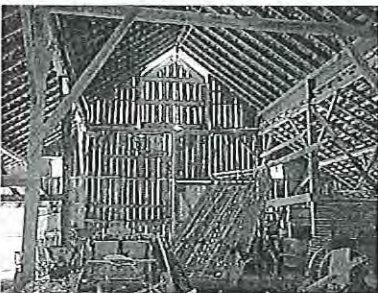
Some items stored in the building appear to be of significant value such as farm implements, machinery, furnishings and trimwork from other historic buildings such as safe doors from the county courthouse and other finish trim items from that same building. These items should be inventoried and properly mothballed. Items that will be damaged by storage in unconditioned space should be relocated. The building is not secure which places all these stored items at risk for vandalism and theft.

The building appears infested with vermin and had the familiar odor of skunk which hampered investigation of the interior spaces. Vermin often cause avoidable damage to building materials (as well as stored items) and can create environmental conditions that can become dangerous if not addressed. The building should be completely cleared of stored items and debris and the area left broom clean. When repairs are complete and appropriate protections are in place the building could again be used for storage if that is the final intended use. The following photos illustrate items and materials that should be removed.



STRUCTURAL

Significant portions of the barn's structural system appear to have been removed, eliminating the haymow loft area of the barn completely. These alterations may be associated with the bowing visible along the north wall and other visible misalignments in structural elements and rooflines. The haymow should be reconstructed to restore the building's structural and architectural integrity. To the extent possible the building should be moved back into proper alignment.



WINDOWS AND DOORS

Wooden sash and frames should be retained and repaired to preserve historic character. Where replacement sash or window units are necessary they should be fabricated of wood using extant historic sash as patterns and as samples of construction detailing. Replacement sash should retain all the visual characteristics of the historic sash including glass size, rail and stile dimensions, and number of glass panes and proportions of muntin profiles. It is not necessary to have replacement sash operate, nor is it necessary to make historic sash fully operational although the preferred approach is to have the sash operate as they did historically

Doors are not secure and do not provide adequate security from trespassers. Once the building is squared

up the doors should be made fully operable.

MISCELLANEOUS HARDWARE AND EQUIPMENT

Although none was specifically noted, equipment and hardware throughout the barn that is associated with its original function may become evident during building cleanout. All such items should be inventoried, retained and protected from further damage and deterioration and loss.

SIDING

The wood board siding is serviceable but in need of repair to secure loose pieces and replace deteriorated and missing sections to make the walls weathertight. When the barn is repainted a color study should be completed to determine original paint colors based on color layers found on the building's historic siding and trim.

ROOF

The existing metal roof was installed over a wood shingle roof which is presumed to be the original roof material (not likely to be the original shingles) based on the spaces observed between roof deck boards and the wood shingle roof visible from the interior. While the STANDARDS do allow for substitute materials in the case of wood shingles, metal is not an appropriate replacement material. While the STANDARDS indicate wood shingles are preferred where the original was wood, asphalt shingles are accepted as a suitable substitute material.

GUTTERS AND DOWNSPOUTS

The barn does not have gutters and it may never have been equipped with them. Although not historic the addition of a roof edge storm water collection system may help preserve the building's foundation and siding which can be damaged by moisture in the soil and splashback onto the building caused by moisture cascading from the roof and splashing onto the foundation, walls, and siding of the building.

When installed, the complete system should include a system of underground piping to collect water from the downspouts and direct it to daylight at nearby drainage swales, roads or an on-site drywell. (Similar to a septic system except it is intended to only handle stormwater.) Half round gutters and corrugated round downspouts may be an appropriate selection when/if this work is completed. This is a change from original detailing but it seems an appropriate treatment if damage is perceived from water cascading from the roof to grade. Gutter hangers should be roof deck mounted or fascia mounted and not installed with fasteners driven through the roof membrane which only serves to create holes in the roof in the area where snow, ice, and the highest concentration of moisture exists.

ELECTRICAL SYSTEM

The building does not have an adequate (code compliant) electrical system. Any extant electrical system components that may remain should be removed. A code compliant underground service, code compliant distribution wiring and appropriate controls should be provided if the building is to be electrified. The use of an armored cable or conduit is suggested in lieu of romex wiring or other unprotected wiring. The armored cable and conduit systems have a higher initial cost but offers more protection to the building, especially when wiring will be snaked through concealed spaces where it can be damaged creating a fire risk or is subject to attack by vermin.

LIGHTNING PROTECTION

There is a lightning protection system on the building. Downloads for this system are not well installed and the effectiveness of the system, as judged by its connection to earth (ground), is unknown. The installation does not appear to comply with contemporary design and code requirements. It is not clear that the building electrical system or metal roofs are tied to the grounding system. It is doubtful that the system has been tested or inspected recently. The lightning protection system, including other work that is not related to aerial terminals but still considered integral with a complete lightning protection system should be brought into compliance with modern codes to achieve UL Master Label certification for the system.

TOXIC MATERIALS

The building should be tested for lead and asbestos content so future rehabilitation work can be planned with full awareness of the presence of such materials.

MOTHBALLING

Buildings that will not be soon rehabilitated are unoccupied for the majority of the time should be mothballed. This appears to be the circumstances this building may face and so mothballing seems an appropriate and beneficial treatment with regard to planning, future rehabilitation expenses, and safety concerns. Among other things, mothballing helps ensure that an unoccupied building is monitored for changes. This single component of the multifaceted mothballing process helps to facilitate timely repairs, slow overall deterioration, and improve safety within and around the building. In addition to active building monitoring the mothballing process helps prevent moisture laden, stagnant air from causing or accelerating deterioration of the building's construction thus preserving and protecting surviving historic fabric for future rehabilitation.

There are six basic considerations when mothballing a building:

- Moisture
- Housekeeping
- Utilities
- Pests
- Security /Monitoring
- Ventilation

Attention to each of the six considerations during the building's idol period helps protect the building from preventable damage and deterioration. It is suggested that the building be mothballed as described in *Preservation Brief 31: Mothballing Historic Buildings*.

MOTHBALLING CHECKLIST^a

In reviewing mothballing plans, the following checklist may help to ensure that work items are not inadvertently omitted.

Moisture

- Is the roof watertight?
- Do the gutters retain their proper pitch and are they clean?
- Are downspout joints intact?
- Are drains unobstructed?
- Are windows and doors and their frames in good condition?
- Are masonry walls in good condition to seal out moisture?
- Is wood siding in good condition?
- Is site properly graded for water run-off?
- Is vegetation cleared from around the building foundation to avoid trapping moisture?

Pests

- Have nests/pests been removed from the building's interior and eaves?
- Are adequate screens in place to guard against pests?
- Has the building been inspected and treated for termites, carpenter ants, rodents, etc.?
- If toxic droppings from bats and pigeons are present, has a special company been brought in for its disposal?

Housekeeping

- Have the following been removed from the interior: trash, hazardous materials such as flammable liquids, poisons, and paints and canned goods that could freeze and burst?
- Is the interior broom-clean?
- Have furnishings been removed to a safe location?
- If furnishings are remaining in the building, are they properly protected from dust, pests,

ultraviolet light, and other potentially harmful problems?

- Have significant architectural elements that have become detached from the building been labeled and stored in a safe place?
- Is there a building file?

Security/Monitoring

- Have fire and police departments been notified that the building will be mothballed?
- Are smoke and fire detectors in working order?
- Are the exterior doors and windows securely fastened?
- Are plans in place to monitor the building on a regular basis?
- Are the keys to the building in a secure but accessible location?
 - Are the grounds being kept from becoming overgrown?

Utilities

- Have utility companies disconnected/shut off or fully inspected water, gas, and electric lines?
- If the building will not remain heated, have water pipes been drained and glycol added?
- If the electricity is to be left on, is the wiring in safe condition?

Ventilation

- Have steps been taken to ensure proper ventilation of the building?
- Have interior doors been left open for ventilation purposes?
- Has the secured building been checked within the last 3 months for interior dampness or excessive humidity?

^a *Preservation Brief 31: Mothballing Historic Buildings*, National Park Service, September 1993.

FINDING OUT MORE ABOUT THE STATE AND FEDERAL TAX CREDIT PROGRAMS

The State Historic Preservation and Cultural and Entertainment District Tax Credit Program provides a state income tax credit of 25 percent of qualified rehabilitation costs for historic buildings. Rehabilitation work must meet the Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings." See Attachment 3 for a brief overview of the program.

For more information on the state tax credit programs see: <http://www.iowahistory.org/historic-preservation/index.html> under the "Tax Incentives for Rehabilitation" link or contact Elizabeth (Beth) Foster Hill, Tax Incentive Programs Manager/National Register Coordinator, at (515) 281-4137 or Beth.Foster@iowa.gov.

Consider contacting the National Trust for Historic Preservation. They have a great deal of interest in saving historic buildings see <http://www.preservationnation.org/> or specifically for available grants you may e-mail grants@nthp.org or phone 202-588-6277. Grants through the National Trust are generally for planning purposes and may be an ideal way to help you establish and fund preparation of a clear set of project goals which go beyond this basic report.

STANDARDS

The "Secretary of the Interior's Standards for the Treatment of Historic Properties" provides pertinent direction for building treatments. The guidelines for rehabilitating historic buildings found within those standards are used as a basis for suggested remedial work in this Report (Attachment 1). The National Park Service publishes a series of useful Preservation Briefs (Attachment 2) that provide detailed discussion of appropriate treatments for historic buildings and materials. Recommendations of the Preservation Briefs are used as a basis for formulating strategies and approaches to implementing remedial work of this project.

PROTECTING ARCHEOLOGICAL AND HISTORIC POTENTIAL

There may be archeological potential associated with this site and so any ground disturbing work should proceed cautiously so the maximum benefit may be reaped from any such discovery. You should discuss this with crews working at the site so they are aware of your interest and special instructions regarding this.

It is also a good idea to share the historic significance of the property with workmen, perhaps during an initial meeting at the site, so they are aware of the property's value to you and the community. This helps them appreciate and understand their role in preserving the resource.

GENERAL GUIDANCE

Many firms have worked on historic buildings and will gladly tell you of their success. Do not be hesitant to educate yourself and probe deeper into their experience. Often people claiming extensive experience with the rehabilitation of historic buildings are not familiar with the Secretary of the Interior's Standards or do not adequately understand them. Simply stated they have worked on old buildings, unaware of many of the special considerations associated with that type of work. Extensive experience on old buildings does not necessarily equate to an understanding of appropriate treatments.

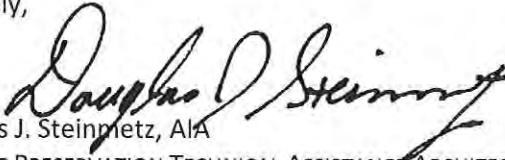
Preference should be given to repairing deteriorated historic fabric over replacement whenever that is feasible. Workmen should be cautioned to protect significant historic features and held responsible to provide satisfactory repair if damage occurs.

In conclusion it appears that a carefully planned and professionally guided rehabilitation project should be

incorporated into the overall plan for rehabilitating this important historic resource. To that end, it seems appropriate to take immediate action to stabilize the building and to move forward with organizing and planning the rehabilitation project. A focused task such as this is an ideal scope of work for preservation grants available through the State and for inclusion in broader rehabilitation incentive programs such as the State Tax Credit program. The majority of grants and similar incentives directed towards preservation of historic resources require listing or at a minimum a determination by the State Historical Society that the building is eligible for listing on the National Register. Access to grants and other financial incentives such as these may be a good reason to implement work which does not adversely impact the building's current listing on the National Register of Historic Places by ensuring all work conforms to the STANDARDS described in Attachment 1.

I hope this information is helpful in your effort to maintain this important building in your community. Please keep in mind this report is limited in scope and is not intended as a full assessment of the building or its structural or mechanical condition. Please do not hesitate to call if you need additional assistance, I would be pleased to help in any way that I am able. Thank you again for the opportunity to be a part of this important effort. I would welcome the opportunity for further involvement in this exciting project.

Sincerely,



Douglas J. Steinmetz, AIA

HISTORIC PRESERVATION TECHNICAL ASSISTANCE ARCHITECT

STATE HISTORICAL SOCIETY OF IOWA – TECHNICAL ADVISORY NETWORK

- Attachments:
1. Secretary of the Interior's Standards for Rehabilitation.
 2. National Park Service's list of available Preservation Briefs.
 3. State Historic Preservation and Cultural and Entertainment District Tax Credit Overview.

The Secretary of the Interior's Standards for Rehabilitation

The Secretary of the Interior's Standards for Rehabilitation are ten basic principles created to help preserve the distinctive character of a historic building and its site, while allowing for reasonable change to meet new needs.

The Standards (**36 CFR Part 67**) apply to historic buildings of all periods, styles, types, materials, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent, or related new construction.

The Standards are applied to projects in a reasonable manner, taking into consideration economic and technical feasibility.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

Hard copies of the Preservation Briefs may be purchased from the Government Printing Office or viewed on line at <http://www.nps.gov/history/hps/tps/briefs/presbhom.htm>.

1. The Cleaning and Waterproof Coating of Masonry Buildings
2. Repointing Mortar Joints in Historic Brick Buildings
3. Conserving Energy in Historic Buildings
4. Roofing for Historic Buildings
5. Preservation of Historic Adobe Buildings
6. Dangers of Abrasive Cleaning to Historic Buildings
7. The Preservation of Historic Glazed Architectural Terra-Cotta
8. Aluminum and Vinyl Siding on Historic Woodwork
9. The Repair of Historic Wooden Windows
10. Exterior Paint Problems on Historic Woodwork
11. Rehabilitating Historic Storefronts
12. The Preservation of Historic Pigmented Structural Glass
13. The Repair and Thermal Upgrading of Historic Steel Windows
14. New Exterior Additions to Historic Buildings: Preservation Concerns
15. Preservation of Historic Concrete: Problems and General Approaches
16. The Use of Substitute Materials on Historic Building Exteriors
17. Architectural Character: Identifying the Visual Aspects of Historic Buildings as an Aid to Preserving Their Character
18. Rehabilitating Interiors in Historic Buildings: Identifying Character-Defining Elements
19. The Repair and Replacement of Historic Wooden Shingle Roofs
20. The Preservation of Historic Barns
21. Repairing Historic Flat Plaster – Walls and Ceilings
22. The Preservation and Repair of Historic Stucco
23. Preserving Historic Ornamental Plaster
24. Heating, Ventilating, & Cooling Historic Buildings: Problems & Recommended Approaches
25. The Preservation of Historic Signs
26. The Preservation and Repair of Historic Log Buildings
27. The Maintenance & Repair of Architectural Cast Iron
28. Painting Historic Interiors
29. The Repair, Replacement, and Maintenance of Historic Slate Roofs
30. The Preservation and Repair of Historic Clay Tile Roofs
31. Mothballing Historic Buildings
32. Making Historic Properties Accessible
33. The Preservation and Repair of Historic Stained and Leaded Glass
34. Applied Decoration for Historic Interiors: Preserving Composition Ornament
35. Understanding Old Buildings
36. Protecting Cultural Landscapes
37. Appropriate Methods for Reducing Lead-Paint Hazards in Historic Housing
38. Removing Graffiti from Historic Masonry
39. Holding the Line: Controlling Unwanted Moisture in Historic Buildings
40. Preserving Historic Ceramic Tile Floors
41. The Seismic Retrofit of Historic Buildings: Keeping Preservation in the Forefront
42. The Maintenance, Repair and Replacement of Historic Cast Stone
43. The Preparation and Use of Historic Structures Reports
44. The Use of Awnings on Historic Buildings: Repair, Replacement and New Design
45. Preserving Historic Wooden Porches
46. The Preservation and Reuse of Historic Gas Stations
47. Maintaining the Exterior of Small and Medium Size Historic Buildings

STATE TAX CREDIT REHABILITATION INCENTIVE PROGRAM – GENERAL INFORMATION

The State Historic Preservation and Cultural and Entertainment District Tax Credit Program (aka State Tax Credit or STC) provides a state income tax credit equal to 25 percent of qualified rehabilitation costs for historic buildings. Rehabilitation work must meet the Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings."

The State Historical Society of Iowa, a Division within the Department of Cultural Affairs is charged with administering the STC program. Following is contact information for State Historic Preservation Office (SHPO) staff available to answer questions about this program:

Jack Porter (515) 242-6152: SHPO Staff Preservation Consultant. Jack reviews the tax credit applications and could provide an excellent overview of the program as pertains to your specific circumstances.

Jerome Thompson (515) 281-4221: Deputy State Historic Preservation Officer Jerome will be familiar with the program and those utilizing it but may be less versed in the details of individual applications compared to Jack.

Jim McNulty (515) 281-6183: Iowa Department of Revenue: Jim is a good first contact regarding tax implications of the program and will provide additional contacts within IDR if specific questions are beyond his expertise.

Various published reports for the program are available at: <http://www.iowahistory.org/historic-preservation/statewide-inventory-and-collections/reports-surveys-and-research.html>. At that website you will find discussion of the use and impact this successful program has on Iowa's economy and its historic resources.

The State Tax Credit Report, 2007-2008-2009—Preservation Tax Incentives in Iowa found at the website informs the reader of program developments and responds to the reporting questions established under Iowa Code. This document serves as the report to the Iowa general assembly for state fiscal years 2007, 2008, and 2009.

The reports listed at this website are the most recent published reports showing program participation and results. Appendix A of the STC Report 2007-2009 shows the status of projects moving through the program showing the number and value of projects with reserved and awarded (having completed all program requirements) tax credits.

Participation by governing bodies through sponsorship organizations is relatively new to the program so examples of completed projects are not abundant. However, there are multiple examples of city and county governments following this pattern and working their way through the STC process. I encourage you to seek out those entities and fully investigate the process to your satisfaction prior to participation. A few examples are:

Jasper County Muscatine County City of Osceola City of Cedar Rapids

For more information on the state tax credit program see: <http://www.iowahistory.org/historic-preservation/index.html> under the "Tax Incentives for Rehabilitation" link or contact Elizabeth (Beth) Foster Hill, Tax Incentive Programs Manager/National Register Coordinator, at (515) 281-4137 or Beth.Foster@iowa.gov.

I hope you will find this background information useful as you continue your efforts to gather information about the STC program for use in your evaluation of the program and its potential to benefit your community's efforts in rehabilitating and maintaining its historic resources. I recommend that you speak with SHPO staff, your legal advisor and a tax advisor familiar with rehabilitation tax credits regarding this program so you have the necessary information to make an informed decision regarding use of the STC program consistent with your circumstances as such guidance is beyond my expertise.



DOUGLAS J. STEINMETZ
 4121 Timberview Drive NE
 Cedar Rapids, Iowa 52411
 319-294-4905 Fax 319-892-0568
 doug@djsaia.com

A R C H I T E C T

REPORT OF SITE VISIT

August 30, 2013





Janelle Rettig, Chairperson
 Johnson County Board of Supervisors
 913 S Dubuque St, Suite 201
 Iowa City, IA 52240



Granary/Crib, Johnson County Poor Farm, IA (7/2013)

RE: Johnson County Poor Farm - Granary/Crib
 TAN Project #: T00-637

Dear Ms. Rettig,
 I met Mickey Miller and Eldon Slaughter at the Johnson County Poor Farm site on 25 July 2013 to tour four agrarian structures. For grant fulfillment purposes each of the structures must be submitted as an individual report although in reality the observations for each of the structures are very similar. Services related to the site visit and the building reports are provided through a Technical Advisory Network (TAN) grant provided to the Johnson County Board of Supervisors by the State Historic Preservation Office. The four structures and their associated grant file numbers are:

<p>BARN 1 TAN Project #: T00-634</p>	
<p>BARN 2 TAN Project #: T00-635</p>	<p>BUILDING IS NON-EXTANT</p> 
<p>BARN 3 TAN Project #: T00-636</p>	
<p>GRANARY/Crib TAN Project #: T00-637</p>	

I was pleased to hear of the efforts being considered to improve and maintain these important historic resources and thrilled to be included in this early step of that process. I hope my comments at the site meeting and the information in this report will be helpful towards your goals.

Please remember the scope of this report is targeted towards identifying work which appears to be the most urgent and is not intended to describe in detail work necessary for the complete rehabilitation or ongoing maintenance of the building. Specific architectural design and engineering is beyond the scope of this report. This report is not intended to provide specifications or detailed descriptions of work in sufficient detail to secure proposals or to complete the work of a project. Suggestions made in this report should be further verified by more complete observations, analysis, and where appropriate professional guidance before implementation; this is a preliminary overview only.

The types of work required at this building should not adversely impact its historic character nor should they require significant changes to or loss of historic features or materials considered to be character defining elements. In reality this means that preferred repair maintenance and rehabilitation practices will first and foremost attempt to save extant historic fabric so the character of the resource is not diminished by the loss of historic materials and associated workmanship. Most items in the report are considered maintenance procedures and if not related to an imminent danger, could be completed over a longer time period if monitored for change. Appropriate and regular maintenance will serve you well as you work towards the goal of continuing a good standard of care commensurate for each of these buildings helping to ensure their longevity.

ORGANIZATION OF THE REPORT

Proposed work for this project appears to generally fall into one of two critical paths forward; Building Stabilization or Building Rehabilitation which when combined yield a Master Plan for rehabilitation. This could be accomplished on a building by building basis or preferably as a campus-wide master plan.

BUILDING STABILIZATION

Deals primarily with high priority tasks such as correcting safety concerns, protecting the structure from moisture damage and necessary maintenance work needed to address concerns that may cause or accelerate deterioration if ignored as well as tasks generally associated with mothballing procedures which is especially important in the case of buildings that will not soon be occupied.

BUILDING REHABILITATION

Work to develop and implement a building rehabilitation plan created to address needed repairs and improvements, changes in building codes and any contemplated alterations to accommodate building usage all while maintaining sensitivity to the building's historic character. This is often presented as a multiple phase scenario to allow for distribution of costs over an extended period.

Because each of these pathways has great potential to impact the building's historic character they each need to be completed with great care and with specific attention to protecting surviving (known and discovered) historic fabric. The overall success of the project depends on development of a coordinated project plan (Master Plan) that includes at a minimum, both of these pieces of the project. Although typically building stabilization steps should be implemented early in the project those actions should be tempered and guided by goals consistent with the longer term vision for the building's rehabilitation. Such overarching guidance is found in Attachment 1 "The Secretary of the Interior's Standards for Rehabilitation" (STANDARDS) and the recommendation made in this report to develop a Master Plan for the building's rehabilitation early in the project's timeline. To assist you with strategies for development of a Master Plan, the report is presented in two sections; Building Stabilization and Building Rehabilitation.

PROJECT PLANNING - DEVELOPING A MASTER PLAN

GENERAL

Building stabilization and rehabilitation work must be coordinated as the details of each project component evolve. The overall success of building stewardship depends on development of a coordinated project plan (Master Plan) that includes at a minimum, both of these pieces of the project. Work completed prior to understanding the scope of the entire project (whether it is for STABILIZATION OR REHABILITATION) may be a wasted or inefficient effort if it must be undone to accomplish subsequent work. This suggests that, unless a given work item is determined to be of critical importance to life/safety and or preservation of building fabric, implementation should wait until the full planning process is complete and the entire scope of the project is identified and sufficiently understood. This in turn leads to a suggestion that project planning be completed as soon as practical in tandem with a stabilization plan.

Development of a set of well documented and published long range and short range goals for the proposed use and for rehabilitation of the building and site will help with fiscal planning and may position you and your financing partners to react quickly when you become aware of funding sources or specific development opportunities. A Master Plan that outlines and illustrates the types of repair and alteration work you hope to accomplish, including probable construction costs may be a useful tool for seeking grants and other funding as well as providing a road map for you to follow over time. This is an important beginning step in a process of refinement that continues through the life of a building.

BUILDING STABILIZATION

This involves preparation of a Condition Report that identifies and prioritizes concerns and proposes remedial actions establishing a baseline for the building and project including:

- Establish your vision for the building
- Identify your professional consultant team
- Measured drawings, based on field measurements
- Identification of the building's character defining features and materials to ensure protection through the stabilization/rehabilitation process
- Architectural, structural, mechanical and electrical observations and prioritized suggestions for remedial work
- Research into completed studies
- Research maintenance history and work completed where pertinent
- Opinions of probable construction costs for remedial work

BUILDING REHABILITATION

This effort defines the project's rehabilitation goals and strategies for implementation through development of a written program statement and schematic drawings showing proposed architectural, structural, mechanical and electrical alterations for the entire project and should include:

- Identification of appropriate treatments for the building's character defining features and materials to ensure protection of the building's overall historic character
- Written description of proposed uses for building and site including special requirements
- Design study drawings showing how proposed uses may fit into the building/site (or if not a fit, then what compromise is necessary)
- Analysis of applicable codes
- Outline specification for proposed work, and
- Opinions of probable construction costs

Frequently work must be phased to match available finances with construction and other costs. While this is not the most cost effective approach, often it is the only option when resources are limited. Care should be taken when planning phased projects to be certain "new work" is not going to be lost when the next project is started. A Master Plan may help with that type of project coordination.

The products of the Building Stabilization Planning and Building Rehabilitation Planning processes combine to form the project's Master Plan. Based on these documents strategies for implementing the project are defined and implemented. This is a process of continuous refinement throughout the life of the building which should be periodically updated and refined to meet changing circumstances.

SITE OBSERVATIONS AND GENERAL COMMENTS

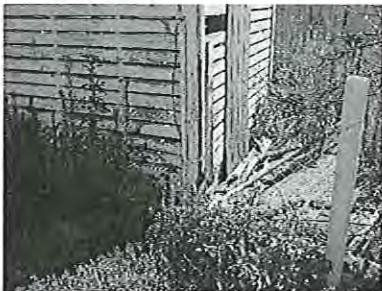
Following are my notes and recollections of our discussions at the site specific to this building.

GENERAL

No specific use has been identified for this building. Therefore the discussion below focuses primarily on rehabilitation of extant materials, general stabilization and mothballing.

SITE WORK

Grounds immediately adjacent to most of the building are generally well maintained. A former feed lot area near the building is overgrown and needs to be cleared of vegetation and debris to protect the structure and eliminate growth that may conceal vandals' activity. Removing taller weeds growing along the foundation should also be completed to ensure beneficial air circulation around the building and to prevent them from overgrowing the building.



ROOF

The existing corrugated metal roof system is damaged and not well laid. Because of these deficiencies and the need to complete several structural/carpentry framing repairs the roof should be replaced. Particularly suspect is an area of roof near the valley formed where the two opposing sloped shed roofs converge. This creates an area of concentrated roof runoff which is difficult to manage and potentially damaging to the building. The tightly spaced roof boards visible inside the crib suggest these buildings originally had metal roofs and not wood shingles which are typically installed over spaced boards. There may be evidence of the original roof materials beneath the existing roof so care should be taken when the existing roof is removed to allow for investigation and confirmation of original materials. Based on the roof deck board spacing it is my opinion that a corrugated roof similar in profile to the existing is an appropriate style roof system for this building.



There are several rafter tails that need to be repaired and or strengthened prior to roof replacement. An area of the roof has been cut away along the edge leaving a semicircular scar that suggests there was a structure at this location that is no longer present. Once the yard is cleaned of vegetation there may be additional clues to this missing element allowing for consideration of its reconstruction if appropriate. Based on the nature of the cuts at this location which appear to have been made to an existing roof and not part of the original construction it is my opinion a structure in this location would have been a later addition making repair of the roof edge to its original linear shape my initial recommendation.

To avoid damage to the cribbing boards and foundation caused by splash back from the valley drainage a collection scupper connected to a down-lead pipe should be provided. The down-lead should discharge the water well away from the building.

CARPENTRY

The crib is sided with spaced cribbing boards that are beveled along the top and bottom edges to promote drainage. Several boards are broken and some are missing. There are also some boards that are beginning to show signs of deterioration; however, they appear serviceable and should be retained to preserve historic fabric. Existing boards should be secured where loose, repairs made to complete the siding coverage and the entire building prepared, primed and painted.



Existing access hatches should be repaired and secured in closed positions using a non-damaging, concealed and reversible method such as stainless steel screws mounted on the interior. The door into one portion of the structure is sealed using plywood secured in place making access to that portion of the building difficult without the proper tools. The door is missing from the second building allowing unrestricted access. Both doors should be reconstructed and secured with hardware that allows for controlled access for maintenance and periodic inspection.

HOUSEKEEPING

The building interiors should be cleared of all debris and stored materials. Care should be taken to salvage usable materials and keep an eye out for artifacts that should be retained. All wiring and controls should be removed from the building. The building should be maintained broom clean at all times.



LIGHTENING PROTECTION

The lightning protection system is not well installed with downlead wires not well attached to the building and uncertain grounding rods. It is not clear that the metal roof is included in the system. The entire system should be repaired by an Underwriters Laboratory (UL) listed installer and inspected by a third party inspector for compliance with UL's Lightning Protection Inspection Certification program.

MOTHBALLING

Buildings that will not be soon rehabilitated are unoccupied for the majority of the time should be mothballed. This appears to be the circumstances this building may face and so mothballing seems an appropriate and beneficial treatment with regard to planning, future rehabilitation expenses, and safety concerns. Among other things, mothballing helps ensure that an unoccupied building is monitored for changes. This single component of the multifaceted mothballing process helps to facilitate timely repairs, slow overall deterioration, and improve safety within and around the building.

There are six basic considerations when mothballing a building:

- Moisture
- Housekeeping
- Utilities
- Pests
- Security /Monitoring
- Ventilation

Attention to each of the six considerations during the building's idling period helps protect the building from preventable damage and deterioration. It is suggested that the building be mothballed as described in *Preservation Brief 31: Mothballing Historic Buildings*.

FINDING OUT MORE ABOUT THE STATE AND FEDERAL TAX CREDIT PROGRAMS

The State Historic Preservation and Cultural and Entertainment District Tax Credit Program provides a state income tax credit of 25 percent of qualified rehabilitation costs for historic buildings. Rehabilitation work must meet the Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings." See Attachment 3 for a brief overview of the program.

For more information on the state tax credit programs see: <http://www.iowahistory.org/historic-preservation/index.html> under the "Tax Incentives for Rehabilitation" link or contact Elizabeth (Beth) Foster

Hill, Tax Incentive Programs Manager/National Register Coordinator, at (515) 281-4137 or Beth.Foster@iowa.gov.

Consider contacting the National Trust for Historic Preservation. They have a great deal of interest in saving historic buildings see <http://www.preservationnation.org/> or specifically for available grants you may e-mail grants@nthp.org or phone 202-588-6277. Grants through the National Trust are generally for planning purposes and may be an ideal way to help you establish and fund preparation of a clear set of project goals which go beyond this basic report.

STANDARDS

The "Secretary of the Interior's Standards for the Treatment of Historic Properties" provides pertinent direction for building treatments. The guidelines for rehabilitating historic buildings found within those standards are used as a basis for suggested remedial work in this Report (Attachment 1). The National Park Service publishes a series of useful Preservation Briefs (Attachment 2) that provide detailed discussion of appropriate treatments for historic buildings and materials. Recommendations of the Preservation Briefs are used as a basis for formulating strategies and approaches to implementing remedial work of this project.

PROTECTING ARCHEOLOGICAL AND HISTORIC POTENTIAL

There may be archeological potential associated with this site and so any ground disturbing work should proceed cautiously so the maximum benefit may be reaped from any such discovery. You should discuss this with crews working at the site so they are aware of your interest and special instructions regarding this.

It is also a good idea to share the historic significance of the property with workmen, perhaps during an initial meeting at the site, so they are aware of the property's value to you and the community. This helps them appreciate and understand their role in preserving the resource.

GENERAL GUIDANCE

Many firms have worked on historic buildings and will gladly tell you of their success. Do not be hesitant to educate yourself and probe deeper into their experience. Often people claiming extensive experience with the rehabilitation of historic buildings are not familiar with the Secretary of the Interior's Standards or do not adequately understand them. Simply stated they have worked on old buildings, unaware of many of the special considerations associated with that type of work. Extensive experience on old buildings does not necessarily equate to an understanding of appropriate treatments.

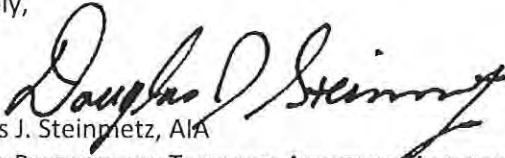
Preference should be given to repairing deteriorated historic fabric over replacement whenever that is feasible. Workmen should be cautioned to protect significant historic features and held responsible to provide satisfactory repair if damage occurs.

In conclusion it appears that a carefully planned and professionally guided rehabilitation project should be incorporated into the overall plan for rehabilitating this important historic resource. To that end, it seems appropriate to take immediate action to stabilize the building and to move forward with organizing and planning the rehabilitation project. A focused task such as this is an ideal scope of work for preservation grants available through the State and for inclusion in broader rehabilitation incentive programs such as the State Tax Credit program. The majority of grants and similar incentives directed towards preservation of historic resources require listing or at a minimum a determination by the State Historical Society that the building is eligible for listing on the National Register. Access to grants and other financial incentives such as these may be a good reason to implement work which does not adversely impact the building's current

listing on the National Register of Historic Places by ensuring all work conforms to the STANDARDS described in Attachment 1.

I hope this information is helpful in your effort to maintain this important building in your community. Please keep in mind this report is limited in scope and is not intended as a full assessment of the building or its structural or mechanical condition. Please do not hesitate to call if you need additional assistance, I would be pleased to help in any way that I am able. Thank you again for the opportunity to be a part of this important effort. I would welcome the opportunity for further involvement in this exciting project.

Sincerely,



Douglas J. Steinmetz, AIA
HISTORIC PRESERVATION TECHNICAL ASSISTANCE ARCHITECT
STATE HISTORICAL SOCIETY OF IOWA – TECHNICAL ADVISORY NETWORK

- Attachments:
1. Secretary of the Interior's Standards for Rehabilitation.
 2. National Park Service's list of available Preservation Briefs.
 3. State Historic Preservation and Cultural and Entertainment District Tax Credit Overview.

The Secretary of the Interior's Standards for Rehabilitation

The Secretary of the Interior's Standards for Rehabilitation are ten basic principles created to help preserve the distinctive character of a historic building and its site, while allowing for reasonable change to meet new needs.

The Standards (**36 CFR Part 67**) apply to historic buildings of all periods, styles, types, materials, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent, or related new construction.

The Standards are applied to projects in a reasonable manner, taking into consideration economic and technical feasibility.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

NATIONAL PARK SERVICE PRESERVATION BRIEFS

Hard copies of the Preservation Briefs may be purchased from the Government Printing Office or viewed on line at <http://www.nps.gov/history/hps/tps/briefs/presbhom.htm>.

1. The Cleaning and Waterproof Coating of Masonry Buildings
2. Repointing Mortar Joints in Historic Brick Buildings
3. Conserving Energy in Historic Buildings
4. Roofing for Historic Buildings
5. Preservation of Historic Adobe Buildings
6. Dangers of Abrasive Cleaning to Historic Buildings
7. The Preservation of Historic Glazed Architectural Terra-Cotta
8. Aluminum and Vinyl Siding on Historic Woodwork
9. The Repair of Historic Wooden Windows
10. Exterior Paint Problems on Historic Woodwork
11. Rehabilitating Historic Storefronts
12. The Preservation of Historic Pigmented Structural Glass
13. The Repair and Thermal Upgrading of Historic Steel Windows
14. New Exterior Additions to Historic Buildings: Preservation Concerns
15. Preservation of Historic Concrete: Problems and General Approaches
16. The Use of Substitute Materials on Historic Building Exteriors
17. Architectural Character: Identifying the Visual Aspects of Historic Buildings as an Aid to Preserving Their Character
18. Rehabilitating Interiors in Historic Buildings: Identifying Character-Defining Elements
19. The Repair and Replacement of Historic Wooden Shingle Roofs
20. The Preservation of Historic Barns
21. Repairing Historic Flat Plaster – Walls and Ceilings
22. The Preservation and Repair of Historic Stucco
23. Preserving Historic Ornamental Plaster
24. Heating, Ventilating, & Cooling Historic Buildings: Problems & Recommended Approaches
25. The Preservation of Historic Signs
26. The Preservation and Repair of Historic Log Buildings
27. The Maintenance & Repair of Architectural Cast Iron
28. Painting Historic Interiors
29. The Repair, Replacement, and Maintenance of Historic Slate Roofs
30. The Preservation and Repair of Historic Clay Tile Roofs
31. Mothballing Historic Buildings
32. Making Historic Properties Accessible
33. The Preservation and Repair of Historic Stained and Leaded Glass
34. Applied Decoration for Historic Interiors: Preserving Composition Ornament
35. Understanding Old Buildings
36. Protecting Cultural Landscapes
37. Appropriate Methods for Reducing Lead-Paint Hazards in Historic Housing
38. Removing Graffiti from Historic Masonry
39. Holding the Line: Controlling Unwanted Moisture in Historic Buildings
40. Preserving Historic Ceramic Tile Floors
41. The Seismic Retrofit of Historic Buildings: Keeping Preservation in the Forefront
42. The Maintenance, Repair and Replacement of Historic Cast Stone
43. The Preparation and Use of Historic Structures Reports
44. The Use of Awnings on Historic Buildings: Repair, Replacement and New Design
45. Preserving Historic Wooden Porches
46. The Preservation and Reuse of Historic Gas Stations
47. Maintaining the Exterior of Small and Medium Size Historic Buildings

STATE TAX CREDIT REHABILITATION INCENTIVE PROGRAM – GENERAL INFORMATION

The State Historic Preservation and Cultural and Entertainment District Tax Credit Program (aka State Tax Credit or STC) provides a state income tax credit equal to 25 percent of qualified rehabilitation costs for historic buildings. Rehabilitation work must meet the Secretary of the Interior's "Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings."

The State Historical Society of Iowa, a Division within the Department of Cultural Affairs is charged with administering the STC program. Following is contact information for State Historic Preservation Office (SHPO) staff available to answer questions about this program:

Jack Porter (515) 242-6152: SHPO Staff Preservation Consultant. Jack reviews the tax credit applications and could provide an excellent overview of the program as pertains to your specific circumstances.

Jerome Thompson (515) 281-4221: Deputy State Historic Preservation Officer Jerome will be familiar with the program and those utilizing it but may be less versed in the details of individual applications compared to Jack.

Jim McNulty (515) 281-6183: Iowa Department of Revenue: Jim is a good first contact regarding tax implications of the program and will provide additional contacts within IDR if specific questions are beyond his expertise.

Various published reports for the program are available at: <http://www.iowahistory.org/historic-preservation/statewide-inventory-and-collections/reports-surveys-and-research.html>. At that website you will find discussion of the use and impact this successful program has on Iowa's economy and its historic resources.

The State Tax Credit Report, 2007-2008-2009—Preservation Tax Incentives in Iowa found at the website informs the reader of program developments and responds to the reporting questions established under Iowa Code. This document serves as the report to the Iowa general assembly for state fiscal years 2007, 2008, and 2009.

The reports listed at this website are the most recent published reports showing program participation and results. Appendix A of the STC Report 2007-2009 shows the status of projects moving through the program showing the number and value of projects with reserved and awarded (having completed all program requirements) tax credits.

Participation by governing bodies through sponsorship organizations is relatively new to the program so examples of completed projects are not abundant. However, there are multiple examples of city and county governments following this pattern and working their way through the STC process. I encourage you to seek out those entities and fully investigate the process to your satisfaction prior to participation. A few examples are:

Jasper County Muscatine County Davis County City of Cedar Rapids

For more information on the state tax credit program see: <http://www.iowahistory.org/historic-preservation/index.html> under the "Tax Incentives for Rehabilitation" link or contact Elizabeth (Beth) Foster Hill, Tax Incentive Programs Manager/National Register Coordinator, at (515) 281-4137 or Beth.Foster@iowa.gov.

I hope you will find this background information useful as you continue your efforts to gather information about the STC program for use in your evaluation of the program and its potential to benefit your community's efforts in rehabilitating and maintaining its historic resources. I recommend that you speak with SHPO staff, your legal advisor and a tax advisor familiar with rehabilitation tax credits regarding this program so you have the necessary information to make an informed decision regarding use of the STC program consistent with your circumstances as such guidance is beyond my expertise.