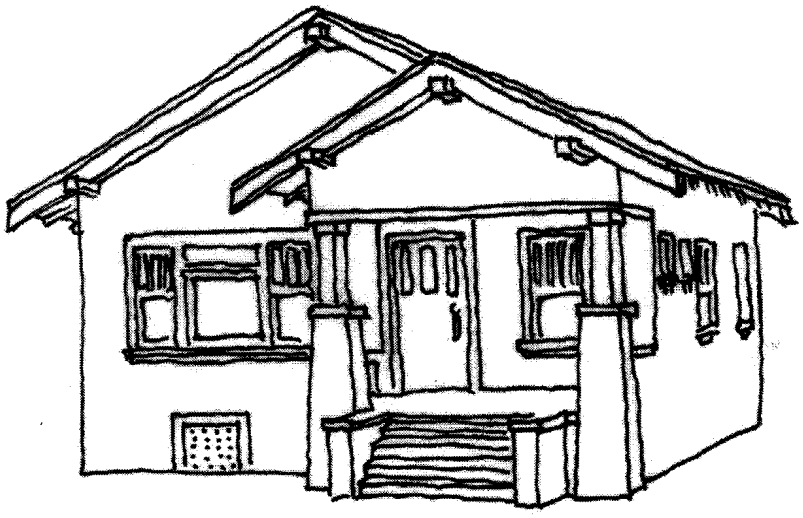
CITY OF KAMLOOPS
HERITAGE RESOURCES

TAX INCENTIVE PROGRAM



Package Includes:

PART ONE:	Heritage Resources Tax Incentive Program
PART TWO:	Tax Incentive Program Application Form
PART THREE:	Heritage Resources Evaluation Criteria
PART FOUR:	Heritage Resources Standards
PART FIVE:	Heritage Resources Rehabilitation Guidelines
PART SIX:	Heritage Resources Tax Exemption Evaluation *(to be completed by the TIP Committee only)*

PART ONE

HERITAGE RESOURCES TAX INCENTIVE PROGRAM

INTRODUCTION

The City of Kamloops, through legislation established under the *Heritage Conservation Act* and the *Local Government Act*, is offering a Tax Incentive Program (TIP) to property owners to assist with the costs of preservation, restoration and/or rehabilitation of an eligible Heritage Resource within the City of Kamloops.

Eligible property owners may receive a certain percentage of tax exemptions based on the existing annual property taxes, for a period of up to ten years, to assist in the costs of preservation, restoration and/or rehabilitation. Specifics will be subject to negotiation and approval by Kamloops City Council.

The City of Kamloops' Tax Incentive Program is available to all private property owners of a protected Heritage Resource, provided the property has been deemed eligible for tax relief (see Heritage Resources Evaluation Criteria).

OBJECTIVES

1. Provide financial incentives to help owners rehabilitate and maintain historic buildings.

2. Help foster private participation and investment in preservation and maintain a more livable city thereby attracting residents and business.

3. Use Heritage Preservation as a method of diversifying the City's overall economic development strategy.

4. Provide financial incentives to: improve livability of residential neighbourhoods and the Central Business District, attract tourists, increase construction jobs and expenditures, and stabilize neighbourhoods and property values.

5. Preserve and enhance a community's self-image.

SOURCES

The following document has been derived from a combination of the following sources:

- The British Columbia Heritage Trust Rehabilitation Principles and Guidelines
- The City of St. Catherine's Rating System for Built Heritage Resources
- The US Secretary of the Interior's Standards for Rehabilitation (1990)
- The US Secretary of the Interior's Standards for the Treatment of Historic Properties (1995)

HERITAGE RESOURCES TAX INCENTIVE PROGRAM (CONTINUED)

TYPES OF RESOURCES

The City's cultural heritage provides the community with a framework in which it can identify which of its resources are significant and then set out to plan for their management.

Heritage resources can include a wide range of buildings, sites, objects and districts.

Examples of the types of resources that can fall within these categories include:

Buildings: houses, barns, sheds, garages, courthouses, city halls, social halls, commercial buildings, factories, train depots, hotels, theatres, schools and churches.

Sites: hunting and fishing sites, ceremonial sites, ruins, gardens, grounds, campsites, trails, areas of land, cemeteries, designed landscapes, and natural features such as rock formations, archaeological sites and land areas having cultural significance.

Structures: bridges, tunnels, dams, silos, roadways, grain elevators, systems of railways, roadways, trails and paths, boats, locomotives and cars, gazebos and aircraft.

Objects: sculptures, monuments, boundary markers, fountains.

Districts: campuses, central business districts, residential areas, commercial areas, forts, industrial complexes, civic centres, rural villages, irrigation systems, large farms, ranches, estates, transportation networks and large landscaped parks.

TYPES OF ELIGIBLE WORK

Although specific types of work will vary from project to project and will be subject to evaluation and approval by Kamloops City Council, the following are examples of the types of work that may be eligible for the Tax Incentive Program:

- Costs for the upgrading of building components, including Code upgrading, bracing of walls, floors and roof systems, masonry reinforcement and repair, window repair and affixing/repairing of cornices or other exterior architectural features to the building structure, etc.

All upgrading should conform to the City of Kamloops' "Heritage Resources Standards and Guidelines". All proposed work must comply with the existing Building Code, City of Kamloops permits and by-laws and the Rehabilitation Principles and Guidelines, BC Heritage Trust Technical Paper Series II, 1989.

HERITAGE RESOURCES TAX INCENTIVE PROGRAM (CONTINUED)

APPLICATION PROCESS

MAKE APPLICATION
submit a completed application form with all substantiating documentation.

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RESOURCE ELIGIBILITY REVIEW
completion of eligibility matrix to determine if resource has heritage significance.
(completed by the TIP Committee)

↓

EVALUATE
identify specific features of the resource that require protection
discuss course of action for upgrades and resource protection.
(completed by the TIP Committee)

↓

TAX EXEMPTION ELIGIBILITY REVIEW
completion of tax exemption matrix to determine the extent of eligible exemption based on the level of work being completed on the resource and the level of intervention proposed for the resource.
(completed by the TIP Committee)

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APPROVAL IN PRINCIPLE
from the Heritage Tax Incentive Program Committee.

↓

PROJECT COMPLETION
complete all components of the upgrades as identified and agreed upon.
(completed by the TIP Committee)

↓

INSPECTION
inspection of the upgrades to ensure completion as agreed upon.

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COUNCIL APPROVAL
final Council approval and adoption of by-law
require two-thirds majority vote and may require advertising and/or public notices.

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PROTECTION OF RESOURCE FINALIZED
through property designation or Heritage Revitalization Agreements only.
(completed by the Development Services Department)

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EXEMPTION APPLIED
taxes exempted from tax roll as agreed (beginning the following year).

(Note: In the event of non-compliance, City Council may require repayment of exempted taxes.)

PART TWO

CITY OF KAMLOOPS

TAX INCENTIVE PROGRAM APPLICATION FORM

Municipal Contact: _____ Application No. _____

Date Received: _____ Phone: 828-3561 Fax: 828-7848

Applicant: _____ Phone: _____ Fax: _____

Address: _____ Postal Code _____

Registered Owner: _____ Phone: _____ Fax: _____

Address: _____ Postal Code _____

Phone: _____ Fax: _____

SUBJECT PROPERTY

Address: _____

Legal Description: _____

Heritage Status: _____

Current Land Use/Zoning: _____

REQUIRED DOCUMENTATION

Application Fee ($300)	☐	Heritage Assessment Report	☐
Authorization of Owner	☐	Site Plan*	☐
Certificate of Title	☐	Upgrading Costs	☐
Building Plans and Elevations*	☐	Building Report	☐
Development Schedule	☐	Estimated Total Project Cost	☐
		Rehabilitation Program Report	☐

***Requires submission of five scaled copies**

CONSULTANT'S INFORMATION

Type of Consultant: _____ Address: _____

City: _____ Phone: _____

I/We _____ make application to the City of Kamloops under the Heritage Resources Tax Exemption Program. I understand this application, including any plans submitted, is public information.

Date: _____ Applicant's Signature: _____

Date: _____ Applicant's Signature: _____

PART THREE

HERITAGE RESOURCES TAX EVALUATION CRITERIA

Defining what makes a particular property a heritage resource may appear to be a subjective process. The purpose of using a rating system for heritage resources is as follows:

- **Makes a subjective process more objective**, in that the question "What is it about this resource that makes it mean something to the community?" can be answered in a more concrete and identifiable fashion.
- **Lends credibility to the process of the preservation** of our heritage resources by creating an informed dialogue with City Council, the Kamloops Heritage Commission, property owners and the general public.

APPLYING THE EVALUATION CRITERIA

The evaluation system is made up of three broad criteria categories:

1. Historical Significance
2. Architectural Significance
3. Environmental Context

The intent in using these three criteria categories is to provide a standard, systematic assessment by applying a number of common criteria, regardless of the resource type or location.

The heritage resource rating system is numerically based. This system will allow for three final scores and will allow for flexibility in reaching a meaningful evaluation since any of the categories can be changed based on new information.

All heritage resources should be evaluated from the 'bottom up', or in other words, if a building meets the tests for a poor rating, move up to the next level and test it for that criteria. Once a number has been assigned to each of the four (4) subcategories, they should be added together to result in a total score out of one hundred (100) for each broad criteria category.

The intent is not to differentiate between different types of resources based on value (e.g. a church is more valuable than a house is more valuable than a bridge). The system is, however, intended to provide the inherent value of a resource to the City and its citizens.

Final scores will provide an indication as to the importance of the resource to the City.

EVALUATION CATEGORIES

1.0 Historical Significance

A resource is significant when it generates associations with past time and experiences. Events, Persons and Trends are all used as a means to identify a level of historical significance.

1.1 Events

A resource can be directly associated with an event of local, regional, provincial, national or international importance. Distinction should be made between human interest, one-time events and events which had long lasting consequences. The impact of the event and the number of people involved are all important.

EXAMPLES:

Excellent	An event of primary importance which has had long-term consequences socially, culturally, politically or economically.
Very Good	An event of primary local importance which is highly newsworthy or closely associated with a person of great importance and may have social, cultural, political or economic consequences.
Good	An event, not necessarily of great importance, attended by fairly well-known people or leading to a moderately newsworthy occurrence (e.g. visit by a prominent public figure).
Fair	An event or a repeated event that can be considered human interest stories (e.g. filming of a popular movie).
Poor	Resource has no connection whatsoever with an important event. If not even a minor event has occurred, this is the appropriate grading choice.

1.2 Person/Group

A resource is directly associated with a person or persons of local, regional, provincial or national interest and/or significance. Can also include builders, architects, engineers or other design professionals whose work is of local, regional, or national importance.

EXAMPLES:

Excellent	The person or group has or had a direct association (generally refers to property ownership) to the structure and was of primary importance to the community, the province, or the nation. The designer or builder was of particular importance to the history of the community, province or nation, and this is a particularly significant example of his/her work.
Very Good	The person or group was or is reasonably important to Kamloops and had strong ties with the resource, however, may not be exclusively associated with the resource (e.g. building where a prominent doctor who became a political figure occupied an office). The designer or builder was of considerable importance to the history of the community, province, or nation, and this is a typical representation of his/her work.
Good	The person or group was reasonably important with some ties to the structure (e.g. a building which was owned by a prominent Kamloops business person, however, not occupied by that individual). The designer or builder has some importance to the community, and this is either an important or typical representation of his/her work.
Fair	No single important person or group can be linked to the resource, but some associations exist (e.g. a school board). The designer or builder is known, or can be identified, however, is of no particular importance.
Poor	No person or group can be lined to the resource. The designer or builder cannot be identified.

1.3 Trend

A resource represents a particular economic, social, political or cultural pattern characteristic of Kamloops' history.

EXAMPLES:

Excellent	The resource can be linked to specific and important trends associated with Kamloops' history and illustrates this trend extremely well; or the resource is the only remaining resource related to this specific trend.
Very Good	The resource can be linked to a trend important to Kamloops and the structure clearly illustrates this trend.
Good	The resource can be linked to a fairly specific trend (e.g. rail travel) and reasonably illustrates this trend.
Fair	The resource can be linked in a general way, such as date of construction, to a broad trend.
Poor	The structure cannot be linked to any trend of importance, or the linkage is obscure.

1.4 Bonus

This section is reserved for some aspect or feature of the resource that cannot be specifically identified in any of the other sections but is equally significant.

2.0 Architectural Significance

These criteria are concerned with the visual aspects of the resource, including design and execution.

2.1 Design

Takes into account the composition, craftsmanship and architectural detail qualities of the resource. The essential question to ask is "What are the visual qualities of this structure (proportion, scale and detail)?"

EXAMPLES:

Excellent	Excellence in artistic design.
Very Good	Very well designed, with many unusual or notable design characteristics. Attractive, but due to minor exterior alterations, cannot be considered excellent.
Good	Well designed with some unusual or notable design characteristics. Some exterior alterations detract from its original character.
Fair	Not unusual or notable, but does have some character.
Poor	Not unique or notable. Major exterior alterations are detracting from its original character.

2.2 Style

Refers to the subject resource being rated to other resources of similar architecture (e.g. Queen Anne, Tudor Revival, Craftsman). This includes both pure examples or a style and its local (vernacular) interpretation.

EXAMPLES:

Excellent	If many resources of the same style survive, then the resource should be a perfect or extremely early example. If a few examples survive, however, the resource should be an excellent example.
Very Good	If many resources of the same style survive, then the resource should be in very good condition or relatively early example; or, if few survive, it should be a good example.
Good	If many resources of the same style survive, it should be a good example.
Fair	Many resources of this type exist and this is a common example.
Poor	The resource is of no particular stylistic interest (e.g. altered buildings whose original style can no longer be determined).

2.3 Integrity

The important exterior stylistic elements of the resource are intact, and it has not had insensitive or irreparable renovations or alterations.

EXAMPLES:

Excellent	The resource is virtually intact and is readily capable of being restored to original.
Very Good	Alterations or additions that are fully compatible with, or enhance the original, have been made. These alterations must not have resulted in the removal of major stylistic elements of the original; or the resource is very close to its original design in terms of major elements, but may have undergone numerous minor alterations.
Good	Changes (e.g. additions) have been undertaken, but the original style remains clearly visible, some minor alterations may have been undertaken as well.
Fair	Additions and alterations of a substantial nature have occurred. Original style and form are visible, but severely tampered with, however, some major elements still exist. Numerous alterations have been made.
Poor	The resource has been irreversibly damaged, from insensitive additions/alterations. As a result, the resource no longer exhibits any original features or character.

2.4 Bonus

This section is reserved for some aspect or feature of the resource that cannot be specifically identified in any of the other sections, but is equally significant.

3.0 Environmental Context

Context in this category takes into consideration the impact the structure has on the community.

3.1 Landmark

The resource serves as a visual and/or historical point of reference, or contains some aspect which is distinct or memorable. Landmarks are often used by people as guides for direction and can often be associated with their prominent location.

EXAMPLES:

Excellent	The resource is highly visible from several points throughout the City, or is a particular point of interest. This is also a symbol for the City or Region.
Very Good	The resource is highly visible from a few points in the City. It is familiar to most people in the context of the City or Region (e.g. church spires).
Good	The resource is a strong (but not necessarily distinct) point of reference within a community.
Fair	The resource is only visible within its own neighbourhood and is only a point of reference to that specific neighbourhood (e.g. the corner store that has 'always been there').
Poor	Is difficult to find, unfamiliar and is not used as a point of reference.

3.2 Streetscape

The resource is a part of a group of buildings with compatible urban design. Compatibility can be assessed by examining scale, height, proportion, siting, materials, colours, silhouettes and relations. These features are then examined with surrounding structures, spaces and landscaping.

EXAMPLES:

Excellent	The resource is of particular importance in establishing the dominant character of an area, forming a distinctive and compatible grouping (e.g. Victoria Street).
Very Good	The resource, in conjunction with nearby structures, is of importance in maintaining the dominant character of an area.
Good	The resource, in conjunction with nearby buildings, is compatible with dominant character of the area.
Fair	The resource, in itself, contributes to the aesthetic quality of the street, but there is either no grouping, or the grouping is weak.
Poor	The resource is incompatible with surrounding urban design or reduces the aesthetic character of the area.

3.3 Site

This category assesses the integrity of the structure on its original site, together with its associated landscape. This measures the degree to which the immediate environment enhances and strengthens the structure. For some urban buildings, this could be limited to that area between the building and the sidewalk or public space. Consider the original or historic elements compared to what exists today. For example, a structure that was originally built for residential use is now used for commercial purposes.

EXAMPLES:

Excellent	The resource has not been moved and the landscape is of particular importance to the character of the structure. Original lot is intact (e.g. formal gardens, structures, and landscaping at least as important as the building).
Very Good	The resource has not been moved. Original lot may have been altered, but little or no change between structure and property and landscape enhances character of structure.
Good	Resource has been moved to a different location on original lot or original lot altered and relationship between structure and property has changed. Landscape generally strengthens character of structure.
Fair	Resource has been moved from the original site to an unsympathetic location. Landscape strengthens character of structure.
Poor	Resource has been moved from the original site to unsympathetic location.

3.4 Bonus

This section is reserved for some aspect or feature of the resource that cannot be specifically identified in any of the other sections, but is equally significant.

HERITAGE RESOURCE EVALUATION SHEET

Location: _____

NOTE: Multiply the subtotal by 2.5 to get the total score for each category.

	Excellent	Very Good	Good	Fair	Poor	Subtotal (x 2.5)	Total Score
1. HISTORICAL SIGNIFICANCE							
Events	10	9 8 7	6 5 4	3 2	1 0		
Persons	10	9 8 7	6 5 4	3 2	1 0		
Trend	10	9 8 7	6 5 4	3 2	1 0		
Bonus							____ 100
2. ARCHITECTURAL SIGNIFICANCE							
Design	10	9 8 7	6 5 4	3 2	1 0		
Style	10	9 8 7	6 5 4	3 2	1 0		
Integrity	10	9 8 7	6 5 4	3 2	1 0		
Bonus							____ 100
3. ENVIRONMENTAL CONTEXT							
Landmark	10	9 8 7	6 5 4	3 2	1 0		
Streetscape	10	9 8 7	6 5 4	3 2	1 0		
Site	10	9 8 7	6 5 4	3 2	1 0		
Bonus							____ 100

TOTAL SCORE:

Historical Significance: _____(%)

Architectural Significance: _____(%)

Environmental Context: _____(%)

PART FOUR

HERITAGE RESOURCES STANDARDS

The Standards that follow pertain to historic sites and buildings of all materials, construction types, sizes and occupancy and encompass the exterior and the interior. 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 to be applied to specific rehabilitation projects in a reasonable manner, taking into consideration economic and technical feasibility.

1. A property will be used as it was historically, or be given a new use that maximizes the retention of distinctive materials, features, spaces and spatial relationships.

2. The historic character of a property will be retained and preserved. The replacement of intact or repairable historic materials or alterations of features, spaces and spatial relationships that characterize a property will 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 of architectural elements from other buildings, shall be avoided.

4. Changes to a property that have acquired historical significance in their own right shall be retained and preserved.

5. Distinctive materials, features, finishes and construction techniques or examples of craftsmanship that characterize a property shall be preserved.

6. Wherever possible, deteriorated historic building material and features should be repaired rather than removed or replaced. Where replacement is necessary, the new material should be compatible with the material being replaced in composition, design, colour, texture and other visual qualities, but upon close inspection, the replacement materials should be distinguishable from the historic fabric.

7. Chemical or physical treatments, if appropriate, will be undertaken using the gentlest means possible. Treatments that cause damage to historic materials will not be used.

8. Archeological resources will be protected and preserved in place. If such resources must be disturbed, mitigation measures shall be taken.

9. Contemporary designs for alterations or new additions may be acceptable, however, they should be compatible with the existing materials and design. They must also be seen as products of their own time and be readily distinguishable from the historic fabric. Conjecture and the falsification of building elements should be avoided in all heritage conservation projects. Alterations which seek to create an earlier appearance or which use different architectural elements from other buildings or structures are discouraged.

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.

PART FIVE

HERITAGE RESOURCES REHABILITATION GUIDELINES

The challenge of the rehabilitation and restoration process is to accommodate both the new and the old, and to find creative solutions that respond to the qualities and opportunities afforded by historic interior and exterior spaces.

PRIOR TO COMMENCING ANY HERITAGE REHABILITATION PROJECT, PLEASE CONTACT THE CITY'S HERITAGE PLANNER AT THE DEVELOPMENT SERVICES DEPARTMENT (828-3561).

GUIDELINE OBJECTIVES:

1. Ensuring the long-term stability of the building in terms of its economic viability, structural improvements and compliance with building codes when applicable.

2. Restoration and retention of the architectural features which caused the building to be designated/protected in the first place.

REHABILITATION GUIDELINES:

In general, rehabilitation is defined as the process of returning a property to a useable state through repair or alteration. This process makes possible an efficient contemporary use while preserving those portions and features which are significant to the property's historic architectural and cultural values.

BUILDING EXTERIOR

	Recommended	Not Recommended
Recording and Investigation	Before work commences, it is imperative to have a thorough record of the building's history and current condition. As-found drawings of plans, elevations, sections and details can be supplemented by photos.	
	Inspect and investigate the building's exterior and interior systems, components, materials and details. This investigation will determine the requirements for subsequent rehabilitation work and provide a list of structural and material problems that need to be resolved.	

	Recommended	Not Recommended
Building Site and Context	The relationship between a historic building or buildings and landscape features within a property's boundaries helps define historic character and should be considered in rehabilitation project planning. Buildings and their features, as well as site features that are important in defining overall historic character should be recorded, inspected, retained and conserved. Building and site features should be protected and maintained by providing proper drainage to prevent erosion of the site and the building materials. Site disturbance should be kept to a minimum where archaeological sites are present.	**Removing or relocating historic buildings or landscape features, thus destroying the historic relationship between buildings, landscape features and open space.** **Moving buildings onto the site, thus creating a false historical appearance.** **Lowering the grade adjustment to a building, or raising the building to permit development of a formerly below grade area such as a basement in a manner that would drastically change the relationship of the building to the site.**
Wood **(clapboard, weatherboard, shingles and other wooden siding and decorative elements)**	These wooden features - both functional and decorative - can be important in defining the historic character of the building and, therefore, their retention, protection and repair are of particular importance. Maintenance and protection measures should be adopted to eliminate sources of deterioration, including providing proper drainage so that water is not allowed to stand on flat, horizontal surfaces or accumulate in decorative features. Work should include the inspection and treatment of insect and fungal biodeterioration and problems from vegetation growing adjacent to wood. Chemical preservatives should be applied to areas that are traditionally unpainted, however, creosote-based preservatives can change the appearance of the wood and should be avoided unless used historically. Coatings, such as paint, that help protect the wood from moisture and ultraviolet light should be retained. Paint removal should only be considered where there is paint surface deterioration, or as part of an overall maintenance program if it involves repainting or applying other appropriate protective coatings.	**Removing or radically changing wood features which are important in defining the overall historic character of the buildings.** **Removing a major portion of the historic wood from a facade instead of repairing or replacing only the deteriorated wood, then reconstructing the facade with new material in order to create a uniform or "improved" appearance.** **Radically changing the type of finish or its colour or accent scheme so that the historic character of the exterior is diminished.** **Stripping historically painted surfaces to bare wood, then applying clear finishes or stains in order to create a "natural look".** **Stripping paint or varnish to bare wood rather than repairing or reapplying a special finish (e.g. painted grained finishes).** **Applying substitute material (e.g. vinyl or metal siding, soffits, trim etc.) in lieu of repair or replacement of wooden components.**

	Recommended	Not Recommended
Wood **(clapboard, weatherboard, shingles and other wooden siding and decorative elements)** (Continued)	Colours that are appropriate to the historic building and district should be used when repainting. If required, wood features should be repaired by patching, piecing in, consolidating or otherwise reinforcing the wood using recognized preservation methods. Where an entire wood feature is too deteriorated to repair, it should be replaced, and an unrepairable feature that is removed should convey the same visual appearance as the original.	
Masonry **(brick, stone, terra cotta, concrete, stucco, mortar)**	Although masonry is among the most durable of historic building materials, it is also the most susceptible to damage by improper maintenance or repair techniques and by harsh or abrasive cleaning materials. The coatings and colour of the masonry features that are important in defining the overall historic character of the building should be recorded, inspected, retained and conserved. Maintenance and protection measures should be adopted to eliminate sources of deterioration and to provide proper drainage. Masonry should be cleaned only when it is necessary to halt deterioration or remove heavy soiling and not solely to achieve a 'new' look. Masonry surfaces should be cleaned with the gentlest method possible, such as low pressure water and detergents, using natural bristle brushes. Acid cleaners should not be used on limestone or marble. Paint that is firmly adhered to masonry surfaces and is part of the historic character, should be left in place as it provides a protective coating. Where paint is removed, it should be removed only to the next sound layer. Avoid methods that are damaging to the surface such as sandblasting, caustic solutions and high-pressure water blasting.	**Removing or radically changing masonry features that are important in defining the overall historic character of the building.** **Replacing or rebuilding a major portion of exterior masonry walls that could be repaired so that, as a result, the building is no longer historic and is essentially new construction.** **Applying paint or other coatings such as stucco to masonry that has been historically unpainted or uncoated in order to create a new or 'improved' appearance.** **Removing paint from historically painted masonry. Radically changing the type of paint or coating or its colour.** **Cleaning where unnecessary and using damaging techniques such as sandblasting, high-pressure water washing and acids.**

	Recommended	Not Recommended
Masonry **(brick, stone, terra cotta, concrete, stucco, mortar)** (Continued)	Masonry walls and other masonry features should be repaired by re-pointing the mortar joints where there is evidence of deterioration such as disintegrating mortar, cracks in mortar joints, loose bricks, damp walls or damaged plaster work. This work should be limited to only what is necessary and should not include removal or repointing of sound material. Deteriorated mortar should be removed by carefully hand raking the joints to avoid damaging the masonry. Repointing should be done with mortar which duplicates the old mortar in strength, composition, colour and texture. Stucco surfaces should be repaired by removing the damaged material and patching with new stucco that duplicates the old in strength, composition, colour and texture. New non-historic surface treatments such as water-repellent coatings should be used on masonry only after repointing and only if masonry repairs have failed to arrest water penetration problems.	
Architectural Metals **(cast iron, steel, pressed tin, copper, aluminum and zinc)**	Architectural metal features and their finishes and colours that are important in defining the overall historic character of the building should be recorded, inspected, retained and conserved. Incompatible metals should not be placed together without providing a reliable separation material; this incompatibility can result in galvanic corrosion of the less noble metal (e.g. copper will corrode cast iron, steel, tin and aluminum). Metals such as copper, bronze or stainless steel should not be painted or coated. The historic colour, texture and finish of the metal should not be altered or damaged by inappropriate or harsh cleaning measures. An entire architectural metal feature that is too deteriorated to repair could be replaced if the overall form and detailing are still evident to guide the new work.	**Removing or radically changing architectural metal features which are important in defining the overall historic character of the building.** **Removing a major portion of the historic architectural metal from a facade instead of repairing or replacing only the deteriorating metal, then reconstructing the facade with new material in order to create a uniform or 'improved' appearance.** **Radically changing the type of finish or its historic colour or accent scheme.**

	Recommended	Not Recommended
Architectural Metals **(cast iron, steel, pressed tin, copper, aluminum and zinc)** (Continued)	Care should be taken to avoid replacement parts that do not convey the visual appearance of the surviving parts of the architectural metal feature or that are physically or chemically incompatible.	
Roofs	The roof, including its shape, the size, colour and patterning of the roofing material, and features such as cresting, dormers, cupolas, and chimneys can be extremely important in defining the building's overall historic character. A weathertight roof is essential to the preservation of the entire structure, thus protecting and repairing the roof as a 'cover' is a critical aspect of every rehabilitation project. Maintenance procedures should be adopted that include cleaning the gutters and downspouts and replacing deteriorated flashing. Roof sheeting should also be checked for proper venting to prevent moisture, condensation and water penetration and to ensure that materials are free from insect infestation. Roof repairs should reinforce historic materials. An entire feature of the roof that is too deteriorated to repair could be replaced if the overall form and detailing are still evident to guide the new work. If a feature of the roof, such as a chimney or dormer, is unrepairable, it should be removed and replaced with a new feature that conveys the same visual appearance.	**Radically changing, damaging or destroying roofs which are important in defining the overall historic character of the building.** **Removing a major portion of the roof or roofing material that is repairable, then reconstructing it with new material in order to create a uniform or 'improved' appearance.** **Changing the configuration of a roof by adding new features - dormer windows, vents or skylights, for example - that diminish historic character; new roof features (skylights, vent shacks, chimneys) should be located away from view of the front or public right-of-way.** **Stripping the roof of sound historic material such as wood, architectural metals, slate tiles or slate.** **Applying paint or other coatings to roofing material which was uncoated historically.**

	Recommended	Not Recommended
Windows **(frames, sash, muntins, glazing sills, heads, hoodmolds, panelled or decorated jambs and mouldings, interior and exterior shutters and blinds)**	A highly decorative window, with an unusual shape, glazing pattern or colour is most likely identified immediately as a character-defining feature of the building. Because rehabilitation projects frequently include proposals to replace window sash or even entire windows to improve thermal efficiency or to create a new appearance, it is essential that their contribution to the overall historic character of the building, along with their physical condition, be assessed before specific repair or replacement work is undertaken. The wood and architectural metal which comprise the window frame, sash, muntins and surrounds should be protected and regularly maintained through appropriate surface treatments such as cleaning, rust removal, limited paint removal and reapplication of protective coating systems. Windows should be made weathertight by recaulking and replacing or installing weather-stripping. These actions also improve thermal efficiency. Serviceable window hardware such as brass lifts and sash locks should be reused. Substitute materials and replacement parts should convey the visual appearance of the surviving parts of the window and should be physically and chemically compatible. If using the same kind of material to replace an entire window is not technically or economically feasible, then a compatible substitute material may be considered.	**Removing or radically changing windows which are important in defining the overall historic character of the building.** **Changing the number, location, size or glazing pattern of windows, through cutting new openings, blocking-in windows and installing replacement sash which does not fit the historic window opening.** **Changing the historic appearance of windows through the use of inappropriate designs, materials, finishes or colours which radically change the sash, depth or reveal and muntin configuration; the reflectivity and colour of the glazing; or the appearance of the frame.** **Obscuring historic window trim with metal or other material.** **Stripping windows of historic material such as wood, iron, cast iron and bronze.**

	Recommended	Not Recommended
Entrances and Porches	Together with their functional and decorative features such as doors, steps, balustrades, pilasters and entablatures, entrances and porches can be extremely important in defining the overall historic character of a building. The masonry, wood and architectural metal that comprise entrances and porches should be protected and regularly maintained through appropriate surface treatments such as cleaning, rust removal, limited paint removal and reapplication of protective coating systems. The repair of entrances and porches should include reinforcement of historic materials. Avoid using replacement parts that do not convey the visual appearance of the surviving parts or are physically or chemically incompatible. Components that are repairable should not be replaced. An entrance porch that is unrepairable should not be replaced with one that does not convey the same visual appearance.	**Removing or radically changing entrances and porches which are important in defining the overall historic character of the building.** **Stripping entrances and porches of historic materials such as wood, iron, cast iron, terra cotta, tile and brick.** **Removing an entrance or porch because the building has been reoriented to accommodate a new use.** **Cutting new entrances on a primary elevation.** **Altering utilitarian or service entrances so they appear to be formal entrances by adding non-characteristic embellishments such as panelled doors, fanlights and sidelights.** **Enclosing porches in a manner that detracts from their depth and character or creates an appearance radically different from the original.**

	Recommended	Not Recommended
Storefronts	Storefronts are often the focus of historic commercial buildings and thus can be extremely important in defining the overall historic character. Because storefronts also play a crucial role in a store's advertising and merchandising strategy, they are often altered to meet the needs of a new business. Particular care is required in planning and implementing rehabilitation work on storefronts to preserve the building's historic character. Masonry, wood and architectural metals should be protected and maintained through appropriate treatments such as cleaning, rust removal, limited paint removal and reapplication of protective coating systems. Historic material such as wood, cast iron, terra cotta, Carrara glass, ceramic tile and brick should not be stripped. The use of substitute materials that do not convey the same visual appearance as the surviving parts, or that are physically or chemically incompatible, are not recommended. An entire storefront that is too deteriorated to repair could be replaced if the overall form and detailing are still evident to guide the new work.	**Removing or radically changing storefronts - and their features - which are important in defining the overall historic character of the building.** **Changing the storefront so that it appears residential rather than commercial in character.** **Removing material to create a recessed arcade.** **Changing the location of the main entrance.** **Introducing decorative elements of dubious origin.**

	Recommended	Not Recommended
Claddings and Substitute Materials	A building's character is defined by its combination of its details, shape, style and materials. There is a tendency with wooden buildings, which have not been properly maintained, to clad deteriorated material with replacement siding. The installation of vinyl or aluminum cladding is not recommended in lieu of proper repair or character defining wooden cladding and details. These materials usually obscure important details and material and radically alter the appearance of historic buildings. Damage is usually caused to underlying materials during the installation of these surface claddings. Condensation trapped inside such cladding can rapidly deteriorate the wooden structure. Claddings can conceal the signs of other conservation problems and hasten their development. Careful consideration should be given to the use of substitute materials on historic buildings, particularly where character defining details are to be replaced. Substitute materials such as fibreglass, epoxies and other plastics have weathering and colour retention properties different from adjacent historic materials. Testing of such properties is important before deciding to use modern substitute materials.	

	Recommended	Not Recommended
Signs and Awnings	Signage and awnings, particularly on buildings in commercial districts, make a significant contribution to the character of historic buildings and districts. Altering existing signage or awnings that may be character defining should only be done after a thorough assessment of their condition, historic value. Existing character defining signs, including historic painted advertising, often found on the sides of older commercial buildings, should be preserved where possible. This is particularly important when the building is being used for its original purpose by its original owner. Inappropriate illuminate signage, particularly backlit plastic panels, should be carefully removed so that underlying historic signage may be preserved. With the exception of distinctive neon signage which may be character defining, highly illuminated signs are generally inappropriate for historic buildings. Where illumination is required, it should be provided by lamps projecting from the facade. The historic shape and type of awning should be maintained, and the placement of awnings should respect the design of the storefront. The placement of the awning should respect the design of the storefront. Rigid fabric canopies, particularly with internal illumination, are a recent development and as such are not appropriate for historic buildings. Glazed rigid canopies were often part of larger commercial buildings and should be maintained or rebuilt where possible, based on historic research.	

	Recommended	Not Recommended
New Additions To Historic Buildings	An attached exterior addition to an historic building changes its profile and can radically alter its appearance. Such additions should be considered only after it has been determined that the new use cannot be successfully met by altering non-character defining interior spaces. New additions should be designed and constructed so that the character defining features of the historic building are not radically changed, obscured, damaged or destroyed in the process of rehabilitation. New design should always be clearly differentiated so that the addition is not confused with original historic material. The attached exterior addition should be located at the rear or on an inconspicuous side of an historic building; its size and scale should be limited in relationship to the historic building. New additions should be designed in such a manner that makes clear what is historic and what is new. The attached exterior addition should be considered in both terms of the new use and the appearance of other buildings in the historic district or neighbourhood. New additions, such as balconies and greenhouses, should be placed on non-character defining elevations and should be limited in size and scale in relationship to the historic building. Additional storeys, when required for the new use, should be set back from the wall plane and be as inconspicuous as possible when viewed from the street.	**Duplicating the exact form, material, style and detailing of the historic building in the addition so that the new work appears to be part of the historic building.** **Imitating an historic style or period of architecture in new additions, especially for contemporary uses such as garages or drive-throughs.** **Using the same wall plane, roof line, cornice height, material, siding lap or window type to make additions appear to be part of the historic building.**

BUILDING INTERIOR

	Recommended	Not Recommended
The Structural System **(post and beam systems, trusses, cast iron columns, above grade stone foundation walls or load-bearing brick or stone walls)**	If features of the structural system are exposed such as load-bearing brick walls, cast iron columns, roof trusses, posts and beams, or stone foundation walls, they may be important in defining the building's overall historic character. The structural system should always be examined and evaluated early in the project planning stage to determine both its physical condition and its importance to the building's historic character or historic significance. The structural system should be protected and maintained by cleaning the roof gutters and downspouts, replacing roof flashing, keeping masonry, wood and architectural metals in a sound condition, and assuring that structural members are free from insect infestation or fungal decay.	**Removing, covering or radically changing features of structural systems which are important in defining the overall historic character of the building.** **Putting a new use into the building which could overload the existing structural system, or installing equipment or mechanical systems which could damage the structure.** **Demolishing a load-bearing masonry wall that could be augmented and retained and replacing it with a new wall (i.e. brick or stone), using the historic masonry only as an exterior veneer.** **Leaving known structural problems untreated.** **Utilizing treatments that accelerate deterioration.**

	Recommended	Not Recommended
Interior Spaces, Features and Finishes	An interior floor plan, the arrangement of spaces and built-in features and applied finishes may be individually or collectively important in defining the historic character of the building. If shown to be a part of the overall historic character of a building, the following are examples of interior spaces that should be retained and conserved: - size, configuration, proportion and relationship of rooms and corridors, the relationship of features to spaces, and the spaces themselves such as lobbies, banking halls, reception halls, entrance foyers, principal living rooms, theatres, auditoriums and those that have important industrial and commercial uses. Features and finishes that are important to save can include: columns, cornices, baseboards, fireplaces and mantel, panelling, light fixtures, hardware, flooring, wallpaper, plaster, ceramic tiles, paint and finishes such as stencilling, marbling and graining, as well as other decorative materials that accent interior features and provide colour, texture and patterning to walls, floors and ceilings. Use the gentlest means possible to remove damaged or deteriorated paints and finishes. An entire feature or finish that is too deteriorated to repair could be replaced if the overall form and detailing are still evident to guide new work.	**Removing or radically changing features and finishes which are important in defining the overall historic character of the building.** **Installing new decorative material that obscures or damages character-defining interior features or finishes.** **Removing paint, plaster or other finishes from historically finished surfaces to create a new appearance.** **Applying paint, plaster or other finishes to surfaces that have been historically unfinished to create a new appearance.** **Stripping historically painted wood surfaces to bare wood, then applying clear finishes or stains to create a 'natural look'.** **Stripping paint to bare wood rather than repairing or reapplying grained or marbled finishes to features such as doors and panelling.** **Radically changing the type and finish or its colour, such as painting a previously varnished wood feature.**

	Recommended	Not Recommended
Mechanical Systems **(heating, electrical, plumbing; transportation and communication)**	The visible features of historic heating, lighting and plumbing systems, together with elevators and communication systems, may sometimes help define the overall historic character of the building and should be retained and repaired, whenever possible. Features of early mechanical, electrical and plumbing systems could include radiators, vents, fans, grills, plumbing fixtures, light fixtures, elevators and pneumatic tube systems. To avoid moisture problems with the equipment of these systems, adequate ventilation should be provided for attics, crawlspaces and cellars. The installation of new systems should cause the least alteration to the floor plan, elevations and interior spaces. Vertical chases and dropped ceilings to accommodate such systems should not destroy character giving features or obscure window openings. New heating or air conditioning units should be discreetly located to be unobtrusive when viewed from the front or public right-of-way. Window mounted air conditioning units should not damage historic fabric.	

	Recommended	Not Recommended
Energy Retrofitting	Prior to retrofitting historic buildings to make them more energy efficient, the first step should always be to identify and evaluate the existing historic features to assess their inherent energy conservation potential. The recommended procedures should be followed in this sequence: building site, masonry/wood/architectural metals, roofs, windows, entrances and porches, interior features, new additions and mechanical systems. Building Site: Plant material, tree and landscape features which act as passive energy conservation devices should be retained (e.g. shade trees, hedges and windbreaks). Masonry/Wood/Architectural Metals: Thermal insulation should be installed in attics and in unheated cellars and crawlspaces to increase the efficiency of the existing mechanical systems. Insulating material should be placed on the inside of historic masonry walls to increase energy efficiency. Windows: The inherent energy conserving features of a building should be utilized by maintaining windows in good condition for natural ventilation. Thermal efficiency should be improved with weatherstripping, storm windows, caulking, interior shades, and, if historically appropriate, blinds and awnings. New thermal sash units with false or clip-on muntins should not replace historic multi-panes sash. Entrances and Porches: The inherent energy conserving features of a building should be used by maintaining porches and double vestibule entrances in good condition so that they can retain heat or block the rain and sun and provide natural ventilation. The enclosure of historic open porches is often disruptive to the character and reduces the effects of passive energy conservation.	

	Recommended	Not Recommended
Health, Safety and Building Code Requirements	The historic building's character defining spaces, features and finishes should be identified so that Code required work will not result in their damage or loss. Local Code officials should be consulted to investigate alternative life safety measures, variances or equivalencies that are available under some codes so that alterations and additions to historic buildings can be avoided. Sensitively designed and integrated fire suppression systems should be installed, especially in wood frame structures, instead of applying fire-resistant sheathing to character defining features. Code required stairways or elevators that cannot be accommodated within the historic building should be placed in a new exterior addition located at the rear.	

PART SIX

HERITAGE RESOURCES TAX EXEMPTION EVALUATION

THIS SECTION IS TO BE RETURNED ALONG WITH THE APPLICATION FORM, ALL SUPPORTING DOCUMENTATION AND IS TO BE COMPLETED BY THE HERITAGE RESOURCES TAX EXEMPTION PROGRAM COMMITTEE ONLY.

HERITAGE RESOURCE LEVELS OF INTERVENTION

Heritage conservation work today involves a range of approaches, or **levels of intervention**, and vary according to the extent of the conservation activity involved and the degree of impact on the historical fabric. Most heritage conservation projects, by necessity, involve a combination of approaches, rather than isolated interventions.

1. Maximum Respect:

Preservation - focuses on the maintenance and repair of existing historic materials and retention of a property's form as it has evolved over time.
Rehabilitation - acknowledges the need to alter or add to a historic property to meet continuing or changing uses while retaining the property's historic character.
Restoration - is undertaken to depict a property at a particular period of time in its history, while removing evidence of other periods.

2. Moderate Respect:

Reconstruction - recreates vanished or non-surviving portions of a property for interpretive purposes.
Replication - a building, site feature or artifact that no longer exists is reproduced with new construction that exhibits the shape, material and detailing of the resource as it once appeared.

3. Limited Respect:

Renovation - extensive changes and/or additions are made to an existing building internally and externally in order to 'renew' or renovate the structure.
Modernization - a conscious attempt is made to hide, deface or alter heritage features in order to achieve a 'modernized' appearance; sometimes referred to as remodelling.

HERITAGE RESOURCES EVALUATION SHEET

(CIRCLE ONE # IN EACH BOX AS THEY CORRESPOND WITH THE PREVIOUS PAGE)

LOCATION: _____

BUILDING EXTERIOR	Levels of Intervention	Quality of Work
Building Site and Context	1 2 3	1 2 3 4 5 6 7 8 9 10
Wood	1 2 3	1 2 3 4 5 6 7 8 9 10
Masonry	1 2 3	1 2 3 4 5 6 7 8 9 10
Architectural Metals	1 2 3	1 2 3 4 5 6 7 8 9 10
Roofs	1 2 3	1 2 3 4 5 6 7 8 9 10
Windows	1 2 3	1 2 3 4 5 6 7 8 9 10
Entrances and Porches	1 2 3	1 2 3 4 5 6 7 8 9 10
Storefronts	1 2 3	1 2 3 4 5 6 7 8 9 10
Claddings and Substitute Materials	1 2 3	1 2 3 4 5 6 7 8 9 10
Signs and Awnings	1 2 3	1 2 3 4 5 6 7 8 9 10
Foundation	1 2 3	1 2 3 4 5 6 7 8 9 10
BUILDING INTERIOR		
The Structural System	1 2 3	1 2 3 4 5 6 7 8 9 10
Interior Spaces, Features and Finishes	1 2 3	1 2 3 4 5 6 7 8 9 10
Mechanical Systems	1 2 3	1 2 3 4 5 6 7 8 9 10
OTHER HISTORICAL FEATURES		
	1 2 3	1 2 3 4 5 6 7 8 9 10
	1 2 3	1 2 3 4 5 6 7 8 9 10
	1 2 3	1 2 3 4 5 6 7 8 9 10
sum of score in categories used		
TOTAL SCORE (divide sum by # of categories used)		

TOTAL TAX EXEMPTION CALCULATION

Location: _____

Levels of Intervention	Excellent	Very Good	Good	Fair	Poor	Total Score
1. MAXIMUM RESPECT ▸ preservation ▸ restoration/rehabilitation	10	9 8 7	6 5 4	3 2	1 0	____ 10
2. MODERATE RESPECT ▸ reconstruction ▸ replication	10	9 8 7	6 5 4	3 2	1 0	____ 10
3. LIMITED RESPECT ▸ renovation ▸ modernization	10	9 8 7	6 5 4	3 2	1 0	____ 10

The recommended Term of Exemption (number of years the tax exemption will apply, to a maximum of ten years) will be identified by the TIP Committee. The Committee will be comprised of five members: one Development Services Department representative, one Museum representative, one Heritage Commission representative and two City Council representatives. The TIP Committee will review each application independently, using an evaluative method to quantify the Level of Intervention and the length of the Term of Exemption. The Committee will also, however, have to make subjective decisions based on the project and the type and amount of work completed.

Using the criteria as identified above, and based on the Level of Intervention applied to the heritage resource, the following levels of support may apply:

Level of Intervention	Maximum Eligible % of Tax Exemption Provided by the City of Kamloops
Maximum Respect	100%
Moderate Respect	50%
Limited Respect	25%

EXAMPLE:

A property has recently gone through a process of upgrading equalling $200,000 in improvements. The project has followed principles of reconstruction and replication under a **moderate** level of intervention. Overall quality of work was deemed to be very good and, as such, received a score of 8/10. The taxes for the building, post-reconstruction, will equal $8,000. The TIP Committee feels tax exemption for eight years is appropriate, given the quality of work completed. Based on the eligible % provided by the City of Kamloops, the owner will receive a $4,000 tax exemption ($8,000 x 50%) over the next eight years to a maximum of $32,000.