ALABAMA HISTORICAL COMMISSION
THE STATE HISTORIC PRESERVATION OFFICE

**Alabama Historic Rehabilitation Tax Credit**
**Program Instructions**
**Updated November 2026**

Thank you for your interest in the Alabama Historic Rehabilitation Tax Credit Program. Follow these instructions when completing Parts A, B, C, Supplemental Requests, Amendment forms, and 18- and 36-month Reports.

The AHC recommends that applicants carefully review the Tax Credit Legislation, the AHC's Regulations, and the Alabama Department of Revenue's Regulations to fully understand the program's requirements.

## Submission Requirements

Effective April 1, 2026, all application materials, including required attachments and reports, must be submitted in electronic format HERE.

Exception: The application fee must be mailed to the AHC, when required, and two hard copies of the appraisal must be mailed upon submittal of Part C.

In accordance with the State of Alabama's Open Records Act (Code of Alabama §36-12-40), upon receipt, all materials become property of the State of Alabama and are considered public record, unless the record is exempt from public disclosure.

## Program Deadlines

Part A and B applications must be submitted electronically for review by the quarterly deadline. Half of the review fee must be received by the AHC or postmarked by the deadline. If all parts of each application and the review fee are not received by the deadline, the application will not be considered for that quarter.

- Quarter 1 (March meeting): Deadline to submit is December 31.
- Quarter 2 (June meeting): Deadline to submit is March 31.
- Quarter 3 (September meeting): Deadline to submit is June 30.
- Quarter 4 (December meeting): Deadline to submit is September 30.

## Fee Schedule

A complete Part A and Part B must be submitted by each quarterly deadline along with half of the required review fee. The remaining half of the fee is due when the AHC notifies the applicant that their project has been favorably ranked by the Historic Tax Credit Evaluating Committee and will receive a full or partial Tax Credit Allocation Reservation. Upon payment of the fee, an allocation will be reserved for the project. The application fee is based on the amount of estimated Qualified Rehabilitation Expenditures listed on Part B. **All fees are payable by a Cashier's Check only**. The fees are non-refundable.

Fee Schedule:

Tier One: For Qualified Rehabilitation Expenditures of $1,000,000 or less, a fee of one percent (1%) of the Qualified Rehabilitation Expenditures is due. Half of the fee is due upon submission of Part A and Part B, and the other half is due upon notification of a tax credit allocation reservation.

Tier Two: For Qualified Rehabilitation Expenditures over $1,000,000 to $10,000,000, a fee of $15,000 is due. Half of the fee is due upon submission of Part A and Part B, and the other half is due upon notification of a tax credit allocation reservation.

Tier Three: For Qualified Rehabilitation Expenditures over $10,000,000, a fee of $20,000 is due. Half of the fee is due upon submission of Part A and Part B, and the other half is due upon notification of a tax credit allocation reservation.

## Determinations of Eligibility

For buildings not currently listed in the National Register of Historic Places, a Determination of Eligibility (DOE) must be submitted electronically HERE prior to Part A and Part B unless the National Park Service has already certified the property as historic and is at least 75 years old. No fee is required for the eligibility application. Once the AHC determines a property eligible for the National Register, an applicant can then proceed with Part A and Part B of the application process.

## Part A Application—Evaluation of Significance

Part A is the first of a three-part application for the Alabama Historic Rehabilitation Tax Credit program. The AHC uses Part A to ensure a building is at least 75 years old; to evaluate a property's historic significance; and to verify if a property is individually listed in the National Register of Historic Places (NRHP), contributes to an existing National Register historic district, or has been determined eligible for listing in the NRHP by the AHC or the NPS. To be considered eligible for the NRHP, a property must meet Criteria for Evaluation established for the National Register program by the National Park Service, which considers age, integrity, and significance.

A determination that a property is eligible for listing in the National Register of Historic Places as part of the Alabama Historic Rehabilitation Tax Credit process does not constitute formal listing in the National Register.

**NOTE: A National Park Service Part 1—Historic Preservation Certification Application may not be substituted for the Part A Application.**

Upload Part A and all required attachments HERE.

1. **Property name**
   Provide the historic or common name of the building or leave blank if the name is unknown. Complete the address information.

2. **Applicant Name**
   Provide the Organization Name, Contact Person, and all contact information.

3. **Ownership Status**
   Indicate ownership status of the property.

4. **Project Contact**
   Provide the name and contact information for the primary person (architect, consultant, etc.) providing professional assistance to the applicant.

5. **Disqualifying Use**
   By checking this box, the Owner is certifying that the property is not occupied by the Owner and not used exclusively as a primary or secondary residence.

6. **National Register of Historic Places Status**
   Select the box that identifies the historic status of the building.
   Click HERE to determine if a property is listed in the National Register of Historic Places.

## 7. Alabama Legislative District

Provide the Senate and House of Representatives district for the location of the property.

## 8. Required Attachments

Letter from owner (if applicable)

Indicate the Applicant's current ownership status by selecting one of the options below. This information is required to determine eligibility and to ensure compliance with program requirements.

- Owns Title
  Select this option if the Applicant is the legal titleholder of the property as recorded in the deed.

- Owns a Leasehold Interest for a Term of Not Less Than 39 Years
  Select this option if the Applicant holds a leasehold interest with a remaining term of at least 39 years. Under state law, a qualifying long-term leasehold interest is treated as ownership for purposes of the historic tax credit.

- Option to Purchase
  Select this option if the Applicant currently holds a legally binding option to purchase the property but does not yet own title or a qualifying leasehold interest. Applicants in this category must submit a letter from the property owner acknowledging the application and stating that they have no objection to the Applicant seeking state historic tax credits. This ensures that the property owner has been informed of the proposed rehabilitation work and consents to the submission of the application.

Applicants who are not yet owners may participate in the application process; however, the tax credit may only be claimed by the party that ultimately owns title to the property or holds a leasehold interest of at least 39 years.

Photographs

Please review the AHC's Photograph Policy at the end of this document. Provide current photographs of the entire property. They must be taken no earlier than six months before the application is submitted to the AHC. Photo clarity must clearly convey the building materials and conditions of materials. Photographs must be submitted for all exterior and interior areas/spaces, even where no work is performed. Organize photos in a single Word document or PDF file with no more than two photos per page, and with a minimum photo size of 4" x 6" per photo. Label the top of each page with the property name, address, and date of photos. Number and write a descriptive caption under each photo (ex. North façade, facing South; First floor main corridor, facing West; Second floor office, facing East). Street view photos from online mapping services are NOT acceptable. Please also name the person who actually took the photographs.

Exterior Photographs

Provide images that show the full context and condition of the building's exterior.

- Overall views showing the building in its surroundings may include sidewalks, driveways, parking lot, alley, lawns, and secondary buildings.
- Close-ups of significant site features such as retaining walls, fences, walkways, and outbuildings.
- Building elevations all the way around the building and including foundation and roof – oblique views are helpful.

- Close-ups of significant architectural features such as porches, cornices, storefronts, windows, and doors.
- Specific areas of deterioration or damage where work is proposed.
- Close-ups of any windows and doors being replaced or altered - interior and exterior views.

Interior Photographs

Provide images that document the interior layout of all rooms and surface materials.

- Overall views of each room or space showing floor, wall, and ceiling surfaces - provide views from opposite directions to capture the full room or space.
- Hallways, stairways, and circulation areas.
- Character-defining features such as fireplace mantles, window and door trim, crown molding, flooring, and built-ins.
- Specific areas of deterioration or spaces where demolition, alteration, or new construction is proposed.

Photo Key

Place the photo numbers on existing site and floor plans at the location from which each photo was taken and with an arrow showing the direction of the camera. Include a North arrow on photo keys.

Maps

Include a map of the existing National Register historic district with the building identified. If the property is listed individually in the National Register or not listed but determined eligible, provide a general location map that shows the building's location in proximity to adjacent buildings and streets with the subject building identified. Include a North arrow and clearly visible street names on the map.

Other

Additional information that supports the understanding of the property may include historic photographs and newspaper articles, Sanborn Fire Insurance maps, and other historical documentation.

**9. Applicant Attestation**

Applicants must sign and date this form using either a handwritten or digital signature.

**10. Property Dates**

Provide dates of construction and dates of alterations that changed the appearance of the property.

**11. Physical Description of the Property**

Present a clear architectural description of its current condition. Describe the extent of the parcel on which the building is located and any features outside the footprint of the building, such as a parking lot, walkways, lawn, fence, or secondary building. The exterior description must identify the number of stories; construction methods and materials; foundation type and material; roof form and covering; overall building shape; and notable features such as chimneys, porches, storefronts, windows, doors, and decorative elements. The interior description must identify the general floor plan and room configuration; floor, wall, and ceiling materials; decorative trim and doors; and distinctive features such as mantles or built-ins. The description must point out alterations that occurred since construction and provide an estimated date for alterations. When multiple resources are present, the narrative should describe them all and identify them as historic or non-historic.

12. **History and Significance**
    Provide a succinct history of the property, including its period of significance, and explain how the property meets National Register criteria. For example, if the property is already listed as a contributing resource in an historic district, explain how the property relates to the district's significance and meets the associated criteria.

## Part B Application—Description of Rehabilitation

Part B is the second of a three-part application for the Alabama Historic Rehabilitation Tax Credit program. The Part B Application ensures that proposed rehabilitation work is consistent with the Secretary of the Interior's *Standards for Rehabilitation*, included at the end of these instructions. The *Standards* apply to all site work, new construction, and exterior and interior work on the building. The AHC reviews the entire rehabilitation project, even if the work is not a Qualified Rehabilitation Expenditure, and approval requires the overall project to meet the *Standards*. If documentation is insufficient for the AHC to determine compliance or if any aspect of the project does not meet the *Standards*, the AHC will not recommend the project to the Evaluating Committee. The *Standards* take precedence over other regulations and codes in determining whether the rehabilitation is consistent with the historic character of the property and, where applicable, the district in which it is located. Approval by a local architectural review board does not constitute compliance with the *Standards*.

**NOTE: National Park Service Part 2—Description of Rehabilitation Application may not be substituted for the Part B Application.**

Upload Part B and all required attachments HERE.

1. **Property name**
   Provide the building name used on the Part A application. Complete the address information.

2. **Work completed before submission of this application**
   Complete the Pre-Rehabilitation Requirements Acknowledgment section. No work associated with the substantial rehabilitation for which a state tax credit is being applied for may occur in the six-months prior to the owner submitting Parts A and B and half of the review fee to the AHC.

   Certain expenditures may be incurred in the 6 months before submitting the application including soft costs and emergency work. Soft costs include architectural, engineering, and land surveying fees. Emergency work protects the building from immediate deterioration and includes temporary stabilization. Emergency work is limited to stopping active water infiltration, deterring vandalism, or stabilizing building components likely to otherwise collapse.

   Emergency work must be justified and certified by a licensed architect or engineer. This professional opinion must be documented and submitted with the Part B application. Emergency work must be described in the work description section and documented with before and after photographs.

   Emergency work is performed at the Owner's risk, meaning if the work does not meet the *Standards*, it could affect the approval of the project.

3. **Project Data**
   Purchase Price of the Property (excluding land value): Enter the amount paid for the building only, not including the value of the land.

Fair Market Value of the Property BEFORE Rehabilitation: Provide the total assessed value of the land and buildings as determined by the local revenue commissioner.

Projected Start Date: Enter the date you expect rehabilitation work to begin. The Projected Start Date must not precede the application submission date unless expenditures associated with soft costs and emergency work have been incurred and emergency work is described in the work description.

Projected Completion Date: Enter the date you expect all rehabilitation work to be finished. The project must be completed within 60 months of receiving a state tax credit allocation reservation.

Estimated Qualified Rehabilitation Expenditures: List the estimated costs that meet the program's definition of qualified rehabilitation expenses.

Estimated Non-Qualified Rehabilitation Expenditures: List the estimated costs that do not qualify as rehabilitation expenses under program guidelines.

Tax Credit Amount Requested: Enter the total tax credit amount you are requesting for the project.
The maximum state tax credit that may be claimed for any certified rehabilitation is $5,000,000.
The state tax credit amount requested is 25% of the Estimated Qualified Rehabilitation Expenditures.
***Do not round up when requesting this amount as the state tax credit is a to-the-penny program.***
Example: QREs: $357,859 x 25% = $89,464.75

Square Footage Before / After Rehabilitation: Provide the building's square footage before work begins and the projected square footage after completion.

Uses Before / After Rehabilitation: Describe the building's use prior to rehabilitation and the intended use after completion.

## 4. Required Attachments

Site Plan

The site plan shows features that make up the overall property and alterations to the site around the building. Provide an existing site plan and a proposed site plan for comparison. If no site work is proposed, clearly note that on the existing site plan.

Include:

- Property boundaries and building footprints.
- Existing and proposed walkways, driveways, parking areas, fences, and landscape features.
- Footprints of additions, accessibility ramps, decks, and new construction.
- Placement of mechanical units or visible utilities.
- North arrow.

Floor Plans

Floor plans show the interior layout of rooms and spaces and all proposed changes. Provide existing floor plans and proposed floor plans for comparison. If no changes to perimeter walls, interior partition walls, and window and door openings are proposed, clearly note that on existing floor plans.

Include:

- Existing room configuration, window and door openings, corridors, and other features like chimneys or built-ins.

- Proposed demolition of walls, openings, and features.
- New partitions or reconfigured rooms or spaces.
- Changes to door and window openings, stairways, and corridors.
- Design of new features like additions, accessibility ramps, and decks.
- North arrow and room labels.

Exterior Elevations

Elevations show each exterior façade and all proposed changes. Provide existing elevations and proposed elevations for comparison. If no changes to the exterior of the building are proposed, elevations are not required.

Include:

- Existing conditions for all sides of the building.
- Proposed alterations to exterior materials and features such as the roof, siding, porches, storefronts, cornices, and new signage.
- Proposed alterations to existing window and door openings such as replacement units, infill or enlargement of openings, and new openings.
- Proposed new construction such as additions, accessibility ramps and railings, and porches or decks.
- Mechanical equipment and enclosures.

Other Drawings: Sections, Reflected Ceiling Plans (RCP), Interior Elevations, Mechanical Drawings, and Details

Additional drawings are required when work affects structure, roof form, floor-to-ceiling height, or character-defining features.

Examples:

- New duct work, electrical, or plumbing that changes the ceiling height or ceiling characteristics.
- Roof modification or rooftop addition is proposed.
- New stairs or elevator shaft are proposed.
- Replacement windows or storefronts are proposed.

Emergency Work Justification Letter, if applicable

Include a letter from a licensed architect or engineer explaining the circumstances that led emergency work and certifying that it was justified.

## 5. Applicant's Attestation

Applicants must sign and date this form using either a handwritten or digital signature.

## 6. Evaluating Criteria

The Historic Tax Credit Evaluating Committee will use the responses to the Criteria Questions to score and rank each project. Applicants should provide complete and thorough answers to every question, as the clarity, specificity, and level of detail in the responses will directly and significantly influence the project's final score and ranking.

## 7. Rehabilitation Summary

Provide a concise, plain-language description of the work you plan to complete so that the scope and intent of the project is understood. The summary should indicate the intended use of the property and

focus on the major work to be undertaken. Group related work together: exterior work, interior work, and site improvements. Describe what is being repaired, replaced, or altered, and explain why the work is needed. The goal is to provide a clear overview of the project while providing enough detail to explain how the work will affect the building's historic materials, features, and character.

8. **Description of Rehabilitation:** Describe each feature and the work to be completed on it. Begin with any emergency work completed in the six months prior to submitting this application followed by proposed site work, new construction, building exterior, and building interior. Indicate the date of the feature and photograph and drawing numbers that show the feature and/or area of the proposed work. All work completed on a building and its site is subject to review for compliance with the *Standards* during the period beginning six months before the Application is submitted and continuing through the end of the recapture period.

## Part C Application—Request for Certification of Completed Work

Part C certifies the completed work follows the *Standards* and the Rehabilitation Plan as approved by the AHC in the Part B review and subsequent Amendments. The completed project may be inspected by an authorized representative of the AHC to determine if the work meets the *Standards*. Part C and the required attachments must be received by the AHC within a reasonable time after completion of the project. The entire project must be completed within sixty (60) months after the date of issuance of the written notice of a Tax Credit Allocation Reservation. If the project is also participating in the federal tax credit program, Part C will not be processed, and the tax credit certificate will not be issued until Part 3 is certified by NPS.

**NOTE: National Park Service Part 3—Request for Certification of Completed Work Application may not be substituted for the Part C Application.**

Upload Part C and all required attachments HERE.

1. **Property name**
   Provide the building name used on the Part A application. Complete the address information.

2. **Applicant Name**
   Provide the name and mailing address of the applicant and indicate ownership status of the property.

3. **Ownership Status:** Check the applicable box.

4. **Project Contact**
   Provide the name and contact information for the primary person (architect, consultant, etc.) providing professional assistance to the applicant.

5. **Final Project Data**
   Actual Start Date: Enter the date on which rehabilitation work actually began.

   Actual Completion Date/Placed in Service Date: Enter the date on which all rehabilitation work was fully completed and the building was placed in service. A Project's completion date is the date the building is placed in service in accordance with this Program.

   Actual Qualified Rehabilitation Expenditures: Provide the final total of all costs that meet the program's definition of qualified rehabilitation expenses.

Actual Non-Qualified Rehabilitation Expenditures: Provide the final total of all costs that do not qualify as rehabilitation expenses under program guidelines.

Tax Credit Amount Reserved: Enter the tax credit amount reserved for the project based on the approved allocation.

Number of Actual Jobs Created During Rehabilitation: Enter the total number of jobs that were created as a direct result of the rehabilitation work.

Approximate Number of Jobs Created Post-Rehabilitation: Provide an estimate of the number of ongoing or new jobs created after the project was completed.

Number of Housing Units Created After Rehabilitation: Enter the total number of new housing units resulting from the rehabilitation project.

Actual Square Footage After Rehabilitation: Provide the building's total square footage after all rehabilitation work was completed.

Actual Building Use After Rehabilitation: Describe the building's primary use once the rehabilitation was finished.

Appraisal Amount After Rehabilitation: Enter the appraised value of the property after rehabilitation, based on a certified appraisal.

**6. Required Attachments**

Post-Rehabilitation Photographs

Please review the AHC's Photograph Policy at the end of this document. Provide photos taken after completion of rehabilitation work showing views similar to Part A images. Post-rehabilitation photos of the entire property must be provided, even where no work was performed. Organize photos in a single Word document or PDF file with no more than two photos per page, and with a minimum photo size of 4" x 6" per photo. Label the top of each page with the property name, address, and date of photos. Number and write a descriptive caption under each photo (ex. Side elevation, facing South; Dining room, facing North; Bedroom 2 mantle, facing East). Key the post-rehabilitation photos to site and floor plans reflecting the rehabilitated condition of the building. Street view photos from online mapping services are NOT acceptable. Please also name the person who actually took the photographs.

Photo Key

Place the photo numbers on site and floor plans representing the rehabilitated condition of the building at the location from which each photo was taken and with an arrow showing the direction of the camera. Include a North arrow on all photo keys.

Cost & Expense Certification

Provide a cost and expense certification based upon a complete schedule of qualified and non-qualified expenditures prepared by a licensed certified public accountant that is not an affiliate of the owner certifying the total qualified rehabilitation expenditures and the total amount of tax credits against any state tax due. The starting date and ending date when costs and expenses were incurred must be included in the report. Costs and expenses cannot include any work performed more than 6 months before submitting Parts A and B unless they were soft costs or approved as emergency work during Part B review.

Post-Rehabilitation Appraisal
An independent MAI designated and licensed real estate appraiser must prepare the appraisal after completion of the project. Mail two hard copies of the appraisal to the AHC.

Certificate of Occupancy
Provide a COA from the city in which the property is located. If the city does not issue a COA for the type of rehabilitation, include a letter from the appropriate city official indicating this is the case.

7. **Applicant Attestation**
   Applicants must sign and date this form using either a handwritten or digital signature.

## Amendment Form

The Amendment form is used to describe any changes to information provided in Parts A, B, or C including rehabilitation work or project data.

**NOTE: Federal Tax Credit Amendment Sheets may NOT be substituted for the Alabama Amendment Form.**

Upload the Amendment form and all required attachments HERE.

1. **Property name**
   Provide the property name, address, and county.

2. **Applicant Name**
   Provide the applicant's name, organization, mailing address, and contact information.

3. **Ownership Status**
   Indicate ownership status.

4. **Project Contact**
   Provide the name, organization, mailing address, and contact information for the primary person (architect, consultant, etc.) providing professional assistance to the applicant.

5. **Purpose of Amendment**
   Select the appropriate box and provide a summary of the amended information. Include changes to ownership, contact information, rehabilitation work, etc. Use as many pages as needed to describe the changes. Provide any supporting materials as necessary.

6. **Summary of Amendment**
   Summarize the reasons an amendment is being submitted.

7. **Included Attachments, if applicable**
   Check all boxes that apply. If photographs are submitted, indicate the name of the person who actually took the photographs.

8. **Applicant Attestation**
   Applicants must sign and date this form using either a handwritten or digital signature.

## Supplemental Tax Credit Application

If the Owner's actual Qualified Rehabilitation Expenditures (QREs) exceed the amount estimated on Part B for purposes of establishing the Tax Credit Allocation Reservation, the applicant may request a Supplemental Tax Credit Allocation Reservation in an amount equal to the excess, provided the total amount of tax credits do not exceed $5 million. Requests for a supplemental allocation must be submitted with the Part C Application. The supplemental request will be recommended to the Historic Tax Credit Evaluating Committee during the next available Review Cycle.

Applicants requesting a Supplemental Tax Credit Allocation Reservation may be invoiced for an additional fee based on the increased QREs. If the supplemental request keeps a project in the Tier 1 fee schedule, the applicant will pay the difference between the new fee and the fee already paid. If the supplemental request increases the total QREs to a higher fee Tier, the applicant will pay the difference between the higher fee and the fee already paid.

If the Evaluating Committee approves a Supplemental Tax Credit Allocation Reservation, the AHC will issue an invoice for any applicable fee. This fee must be paid before the supplemental reservation is formally reserved.

A separate Tax Credit Certificate will be issued for any supplemental Tax Credit Allocation reserved by the AHC for the project. If the project is also participating in the federal tax credit program, the Supplemental Tax Credit Certificate will not be issued until Part 3 is certified by NPS.

Upload the Supplemental Application HERE.

1. **Property name**
   Provide the building name. Complete the address information.

2. **Applicant Name**
   Provide the name and mailing address of the applicant and indicate ownership status of the property.

3. **Project Contact**
   Provide the name and contact information for the primary person (architect, consultant, etc.) providing professional assistance to the applicant.

4. **Allocation Status & Supplemental Request**
   Qualified Rehabilitation Expenditures Estimated on Part B: Enter the total amount of qualified rehabilitation expenditures originally estimated in Part B.

   Actual Qualified Rehabilitation Expenditures Reported on Part C: Provide the final total of qualified rehabilitation expenditures documented in Part C.

   Current Tax Credit Allocation: Enter the tax credit amount currently allocated to the project based on prior approvals.

   Amount of Supplemental Request: Specify the additional tax credit amount being requested through this supplemental application.

   Were expenditures related to the Supplemental Request previously approved or approved with conditions in Part B or Amendments? Indicate whether the expenditures included in this supplemental request were previously reviewed or approved with Conditions.

5. **Applicant Attestation**
   Applicants must sign and date this form using either a handwritten or digital signature.

## Reporting Requirements

Within 18 months of receiving written notice of a Tax Credit Allocation Reservation, the applicant must spend at least 20% of the estimated qualified rehabilitation costs listed in Part B. Within 36 months of receiving written notice of a Tax Credit Allocation Reservation, the applicant must have spent an additional 50%, for a total of 70% of the estimated qualified rehabilitation costs listed in Part B.

Compliance with these program requirements must be documented and provided to the AHC.

### Verification of Qualified Rehabilitation Expenditures Forms

Applicants must submit the qualified rehabilitation expenditures verification forms to the AHC within 30 days of the 18-month and 36-month deadlines. Itemized costs and supporting documentation must be provided with the form. Failure to notify the AHC of compliance may result in termination of the project from the Program and rescission of the Tax Credit Allocation Reservation.

Upload the 18 and 36-month reports HERE.

## ***The Secretary of the Interior's Standards for Rehabilitation***

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.

# Alabama Historical Commission
# Photograph Policy

This policy applies to all photographs submitted to the Alabama Historical Commission (AHC) in connection with any program, application, nomination, grant, certification, review, report, permit administered by the AHC.

Photographs submitted to the AHC are used to document properties, cemeteries, sites, structures, objects, districts, projects, activities, existing conditions, completed work, and other matters relevant to the administration of AHC programs. Because AHC relies on these images when evaluating applications, nominations, reports, certifications, grants, and other submissions, photographs must provide an accurate and reliable representation of the subject at the time they were taken.

## Photograph Integrity

Photographs may not be altered, manipulated, or generated in a manner that misrepresents the subject being documented, its condition, characteristics, significance, or physical context. AI-generated images and materially altered photographs are not acceptable documentation and may not be submitted as part of an application.

Artificial intelligence, photo-editing software, or other technologies may not be used to:

- add, remove, replace, obscure, reconstruct, or otherwise materially alter features, materials, objects, markers, monuments, gravestones, vegetation, landscapes, archaeological features, site conditions, structures, buildings, districts, or surrounding environmental conditions;
- create or reconstruct portions of a subject that were not captured in the original photograph;
- depict proposed, previous, existing, or completed conditions as though the image were an authentic photograph of those conditions;
- obscure or remove conditions relevant to AHC's review; or
- otherwise create a materially inaccurate or misleading representation of the subject being documented.

## Permissible Adjustments

Minor technical adjustments that do not alter the substantive content or context of a photograph may be permitted when necessary. Examples may include cropping, rotation, straightening, and reasonable adjustments to brightness, contrast, color balance, or exposure. The use of artificial intelligence for routine image processing or enhancement is permissible only when it does not generate, remove, replace, reconstruct, obscure, or otherwise materially alter visual information contained in the original photograph. Any adjustment, whether performed manually or through AI-enabled tools, must not conceal, modify, add, or remove information material to AHC's review.

Any image that has been materially modified through AI-enabled features or other editing processes will not be accepted as documentary photographic evidence and will not be considered in AHC's review.

## Illustrations and Proposed Conditions

AI-generated images, renderings, reconstructions, digital models, visual simulations, or other manipulated images intended to illustrate a proposed, hypothetical, reconstructed, interpretive, or future condition must be clearly labeled as illustrations and must not be represented as documentary photographs.

When such images are submitted as supplemental materials, they should be conspicuously labeled, for example:

- CONCEPTUAL IMAGE – NOT A PHOTOGRAPH OF EXISTING CONDITIONS, or
- AI-GENERATED/AI-MODIFIED IMAGE FOR ILLUSTRATIVE PURPOSES ONLY

Acceptance of such an image as supplemental material does not satisfy any requirement of photographs documenting actual existing or completed conditions.

**Original Photographs**

AHC may request original, unedited digital photographs, image metadata, additional photographs, or other reasonably necessary information to verify the authenticity and accuracy of submitted documentation.

AHC reserves the right to conduct a site visit or other field verification when necessary to confirm that submitted photographs accurately depict existing conditions and features relevant to its review.

Knowingly submitting an altered, manipulated, or generated image as an authentic photograph may be considered the submission of false or materially misleading information and may affect the review or eligibility under any of the Alabama Historical Commission's programs.