

Tips for Taking Photographs for Tax Credit Projects or the NC National Register Study List

Photographs submitted to the HPO for either rehabilitation tax credit projects or as part of a North Carolina National Register Study List application are helping people who may never actually visit your property feel like they have walked around and through it. In other words, you are providing a photographic tour.

When submitting photos for tax credit projects, “before” photographs are intended to document the property before any rehabilitation work has been done. The purpose of the after-rehabilitation set of photographs is to enable HPO staff to determine if all of the completed rehabilitation work meets the *Secretary of the Interior’s Standards for Rehabilitation*.

Photos submitted with the Study List application need to show the property sufficiently, on both the exterior and interior of buildings, as well as their setting, to allow HPO staff to determine if the property retains enough of its historic appearance, including floor plan, materials, and setting, to be potentially eligible for listing in the National Register.

Below are some tips for taking specific views. To see an example full set of photos go to <http://www.hpo.ncdcr.gov/TaxCredits/photos/Photoexamples.html>.

- Include overall views from all sides of the exterior. If there are additions, be sure to include them in your overall views. Views of key exterior architectural features, such as porches and front doors, should be included.



This overall front view shows the entire house, including all of the roof.



This right side view is acceptable even though it is taken on angle because of the close house next door. Some houses have side elevations that can only be fully shown with an angled shot from the side rear.

- Interior views should include overall views of both primary and secondary spaces. Primary spaces generally include public rooms, such as living rooms, dining rooms, and entrance halls. Secondary spaces generally include bedrooms, kitchens, and bathrooms.
- Also include views of significant architectural features such as mantles and stairs.
- Often two wide angle views from opposite corners will capture a primary space.



This photo of the living room shows the floors, baseboards, walls, windows, window trim, ceiling, and fireplace mantle.



The same living room, looking in the opposite direction, shows the front door and stair.

- One wide angle photo is often sufficient for each secondary space.



This overall photograph of a bedroom (secondary space) shows the floors, baseboards, walls, windows, window trim, and ceiling

- If there are secondary structures on the property, such as outbuildings, include photos showing all of them.

- Also, with the after rehabilitation set of photographs, for tax credit projects, include photographs that show how any conditions placed on the project where met.

If you have questions regarding taking photographs for tax credit projects, contact the restoration specialist for the county in which your property is located (Go to [this webpage](#) to find your restoration specialist). For questions about Study List application photos, contact the Survey and National Register branch staff for the county in which your property is located (Go to [this webpage](#) to find your Survey and National Register staff person).