

# Vital Sites

## *2025 Report to the Community*

The Louisville Preservation Fund Inc. d.b.a. Vital Sites revitalizes historic places through direct real estate action and partnerships to enhance community and promote development.



*Vital Sites is a nonprofit resource for financial assistance, technical expertise and policy solutions to encourage and proactively target investment in vacant, undervalued and endangered historic properties throughout Metro Louisville.*

# A QUIET REVOLUTION

For more than a decade, Vital Sites has taken a hands-on approach to save and rehabilitate historic buildings. Our genesis dates to 2014, when a revolving loan program was launched and raised a million-dollar fund to provide gap financing for the redevelopment of Whiskey Row, a prominent and historically significant block at the heart of Louisville’s Main Street.

The Louisville Preservation Fund incorporated the former nonprofit Preservation Louisville in its launch of Vital Sites, committed to use development and adaptive reuse as tools to build sustainable, healthy communities and be a catalyst for revitalization of Louisville’s historic core and urban neighborhoods. This new organization was developed with guidance from the National Trust for Historic Preservation’s Green Lab, which named Louisville the first citywide member of its National Treasure portfolio and used it as an urban laboratory from 2015 to 2017.

Since then, Vital Sites has continued to invest in properties, champion the use of state and federal historic rehab tax credits, support and sponsor educational programming, and partner with developers, private owners, nonprofits, and local, state and federal government to advocate for the adaptive reuse of older buildings for housing, small businesses, and commercial enterprises.

As we continue to grow and evolve, this retrospective of our work over the last decade will be updated annually to showcase our impact on preservation in the community and the momentum we are building.

Thousands of buildings across Metro Louisville are vacant, derelict, or in need of repair. With continued strong leadership and grassroots support, Vital Sites will help save and redevelop these historic resources to maintain our cultural heritage and create a healthier, more sustainable, more vibrant city of the future.

*With the leadership of a dedicated board and professional staff, in place since 2017, Vital Sites works to:*

- *Demonstrate building reuse as a sustainable development strategy.*
- *Create opportunities to support neighborhood and community revitalization through strategic investment in diverse neighborhoods.*
- *Leverage capital through catalytic real estate development projects.*
- *Reinvigorate the local economy through creative adaptive reuse projects and championing appropriate new infill construction.*

**Environmental Health:** A quote famous in the preservation lexicon sums it up: “The greenest building is one that is already built.” Attributed to Carl Elefante, past president of the American Institute of Architects and a leading advocate for adaptive reuse.

*From Reflections on Historic Places and their Relevance to The Circle of Harmony & Health, page 12.*

## Inside

	<b>Page</b>
Message from the Board President	3
Message from the Executive Director	3
Signature Projects	
Whiskey Row	4
East Broadway Row	4
Quinn Chapel A.M.E.	4
Smoketown	5
Creative Corners	5
Brown Memorial C.M.E.	5
Vital Sites Low-Interest Loan Program	6-8
Partnerships	9
The Brennan House:	
Ready to Write a New Chapter	10
Historic Rehab Tax Credits	10
Awards & Recognition	11
Board Members	11
The Circle of Harmony & Health	12

## FROM THE BOARD PRESIDENT



**Charles Cash, FAIA**  
Retired Director, Louisville Metro Planning & Design Services

Why Preservation? Why Vital Sites?

Last summer I had the opportunity to visit with British relatives in England, Wales, and Scotland – the insider experience. One of the sites visited was our English host’s former boarding school, Sherbourne Academy, in operation since the time of Henry VIII. But the main building, an abbey, was much older, with a cornerstone laid in 904.

Our host remembered beginning every morning with convocation in that abbey. Imagine going to school in a place in continuous use for more than 1,000 years – the sense of continuity, timelessness, and heritage is truly palpable. Today’s students in their burgundy school colors go about their lessons as the current participants in this living history – vitally alive and purposeful.

Preservation is not just about freezing places in time, standing in front of the bulldozer at the 11th hour, nor is it nostalgia – buildings preserved as dusty museums. It is ultimately about our quality of life and the context in which we choose to live it.

Vital Sites was established to get beyond the stereotypes of “hysterical preservation.” We were founded as a proactive organization capable of creative problem-solving and redevelopment opportunities. We literally put our money where our mouth is to create a better environment, enriching our daily lives.

Please check out our work and tangible impact over the last decade documented in the following pages, and join us in building a stronger community incorporating Louisville’s heritage.

*Charles Cash, FAIA, is an architect and city planner active throughout the Louisville region for more than 40 years, serving under five mayors and focusing on preservation, urban design, and planning. As architect to the Landmarks Commission, he provided design assistance to 2,000+ renovation projects in local historic districts. Since 2010, he has led Urban 1, LLC, a design, planning and preservation consulting firm, and served as chairman of both Preservation Louisville and Vital Sites.*

## FROM THE EXECUTIVE DIRECTOR



**Heath Seymour**

Historic buildings play a central role in defining the character of Louisville, and they are the main ingredient in the authenticity found here and in cities around the world. The marks of those who came before us are left for all to see. Even when we aren’t paying attention, we can feel this connection as we walk through historic neighborhoods of all eras all throughout Louisville.

It is easy to recognize hand-touched and artfully produced details, but I personally connect with “flaws” – years and layers of paint, a slight curve to an old wall, a mismatched window frame, or “good enough” repairs that are still visible 100 years later. This combination of craftsmanship and flaws embodies Louisville’s unique cultural heritage and identity. Even when I was a kid, I remember the feeling I got walking in the historic parts of Louisville. It was a feeling that someone cared enough to do a little extra when making these places, and I remember visible signs of owners working to keep them alive for future generations.

Targeted investment from the Vital Sites Low-Interest Loan Program, and our other signature projects, helps keep these great places alive for the generations to come. Property owners benefit from assistance in repairing and revitalizing these structures, and this all helps to build generational wealth and increase home and business ownership across the Metro. This work is important from a cultural perspective, but also from an economic perspective, and Vital Sites is committed to continuing our focus on being a community resource for all.

*After a nationwide search, Heath Seymour was hired as the first full-time Vital Sites executive director in 2019, bringing a background in business, economic development, arts, and preservation. He has worked with several towns in Kentucky, North Carolina, and Georgia through the National Trust for Historic Preservation/National Main Street Program. Most recently, he was downtown development director in the mountain town of Brevard, North Carolina.*

# SIGNATURE PROJECTS



**Whiskey Row, 111 W. Main Street (2014-Curent) –** The Louisville Preservation Fund dba Vital Sites revolving fund was created to support the launch and redevelopment of Whiskey Row, a succession of five long-neglected c1850s Victorian-era warehouse and merchandise buildings along one of Louisville's most highly visible corridors, at risk of imminent demolition.

Public debate over the preservation of these long-neglected, contiguous structures had reached a flashpoint, but this critical investment of \$1 million in gap funding combined with other resources like state and federal rehab tax credits to help anchor their preservation and answer the critics who had called for demolition.

Direct support for the revitalization fund came from Metro Louisville and the Owsley Brown II Family Foundation. Since rehabilitation was completed in 2017, hundreds of new jobs, new restaurants, the Old Forester Distillery, retail stores and

hotels have brought visitors and new residents back to this 24-hour live-work-eat-play-stay block, which has become one of the most vibrant in the city. And going forward, this fund will continue to be reinvested to ignite projects in myriad ways out into the community.

**East Broadway Row, 1200 block E. Broadway (2017-19) –** Rehabilitation of five contiguous c1890s shotgun houses along East Broadway was the first major revolving fund undertaking by Vital Sites, which leveraged resources from private developers, private landowners, other nonprofits and government entities to formulate a creative solution for redevelopment.

The deteriorated houses were donated to Vital Sites in 2016, having previously been used for office space and storage in addition to residences. With a goal to renovate them back to single-family homes, Vital Sites worked with the Kentucky Heritage Council/State Preservation Office to develop construction plans that preserved historic architectural features, which certified the project for state residential tax credits that return up to 30% of the total cost of rehab. These credits were offered as an incentive to prospective homebuyers and transferred upon purchase.

East Broadway Row is an award-winning example of how developers can work cooperatively with property owners and nonprofits to ensure preservation of historic properties in our community. Revitalizing vacant properties maintains the character of the neighborhood and streetscape, brings residents back to the community, and recognizes the value of these historic resources, including thousands of historic shotgun houses.



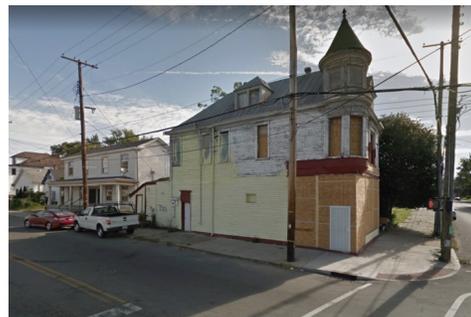
**Quinn Chapel A.M.E. Church, 1901 W. Muhammad Ali (2017– Ongoing) –** Vital Sites worked with the Louisville Metro Historic Preservation and Urban Design team and the owner, YMCA of Greater Louisville, to assist with historical research into this circa mid-1880s Gothic-Revival structure, one of the oldest Black churches in the city. Previously listed in the National Register of Historic Places, the nomination was updated in 2020 designating the church nationally significant for African American history and Civil Rights activism, including visits by the Rev. Martin Luther King, Jr. during the civil rights movement of the 1950s and '60s.

Guidance was originally sought regarding demolition of a rear portion of the building, where an exterior wall had become structurally unsound. Subsequently, Vital Sites arranged for a structural engineering inspection, donated a financial match for the work, and also provided this report and wrote letters in support of a successful \$100,000 African American Cultural Heritage Action Fund grant from the National Trust for Historic Preservation, and a \$450,000 African American Civil Rights grant

from the U.S. Department of the Interior/National Park Service. Vital Sites continues to meet with YMCA leadership and the city to help plan for a potential new use for the site and offer assistance with tax credits.

**Smoketown (2018-2023)** – In response to an RFP from Louisville Metro Housing Authority for a plan to address four houses and six vacant lots across the 500-600 blocks of East Breckinridge, Vital Sites partnered with the nonprofits YouthBuild (now Blueprint 502), Habitat for Humanity, New Directions Housing Corporation, the Housing Partnership Inc., River City Housing, Bates Memorial Baptist Church, and Bates Community Development Corporation to develop a response.

Vital Sites created a phased master plan for redevelopment with the potential for more than 40 housing units, and also offered to assist as a consultant and advocate for the use of state and federal historic rehab tax credits. After taking ownership of four lots, Vital Sites transferred the properties back to Habitat for Humanity and New Directions in hopes of the future implementation of a courtyard development between the properties.



**Creative Corners, 2565 Bank Street (2019-Ongoing)** – The former Schweitzer Pharmacy corner store was slated for demolition, until Vital Sites stepped in to purchase and save it. The distinctive c1902 building is one of the last remaining wood frame corner stores in the Portland neighborhood, and it retains several original Queen Anne architectural features including a conical turret, canted entrance, and wood fish-scale shingles.

Located at the intersection of Bank and 26th streets, the pharmacy building is one example of a formerly ubiquitous building type common in development patterns throughout Louisville. Its design had a practical purpose, with commercial and office space on the first floor to serve pedestrians from walkable neighborhoods, and living space above for the owner and family.

Vital Sites secured a grant for initial repairs and made multiple investments in building stabilization, also sealing the roof, uncovering and painting original wood siding, and successfully listing the structure in the National Register of Historic Places, making rehabilitation potentially eligible for state and federal rehab tax credits. A scope of work was created for a potential buyer, and after multiple showings, the building sold to a private investor in 2024.

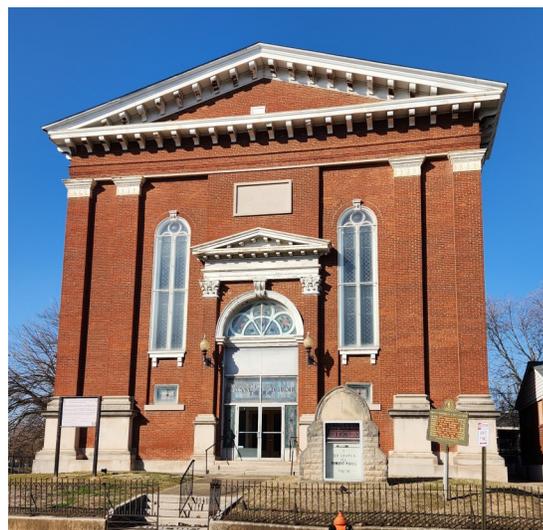
Creative Corners LLC through which the corner store was purchased remains in place and reflects the broader efforts Vital Sites continues today in advocating for the preservation of these important commercial buildings and their potential today to attract artists, entrepreneurs, and other creatives seeking live-work spaces.

**Brown Memorial C.M.E. Church, 809 West Chestnut Street (2023-25)** – Working through a \$750,000 African American Civil Rights grant from the federal Historic Preservation Fund, Vital Sites is serving as project manager for several phases of work ongoing at Brown Memorial C.M.E. Church in partnership with church leadership and assistance from the Louisville Metro Historic Preservation & Urban Design team.

Stewardship Committee members and church building trustees meet regularly with Vital Sites to oversee the bidding and construction process and repairs in progress including windows, gutters and exterior painting, with cornice and masonry work to come.

To maximize this investment, Vital Sites will assist with utilization of the 20% Kentucky Historic Preservation Tax Credit available to tax-exempt/nonprofit organizations that meet the certification standards. We are also helping identify future grant opportunities such as the National Fund for Sacred Places, which offers financial assistance to congregations undertaking significant capital projects.

This c1863-64 church was designed by noted Kentucky architect Gideon Shryock, “significant as the last known of work of the prominent Greek Revival architect Gideon Shryock... significant also for its blending of two distinct 19th century styles, the Greek Revival and the Romanesque Revival,” according to its nomination to the National Register of Historic Places. The building was listed in 1979, and Vital Sites is doing additional research to document visits by Dr. Martin Luther King, Jr. during the Civil Rights era and update the nomination to reflect this important legacy.



**Cultural Health:** Historic places embody the collective history of our neighborhoods, towns, and cities, becoming cherished landmarks by establishing a unique sense of time, place, and identity within our communities that nowhere else can claim.

## VITAL SITES LOW-INTEREST LOAN PROGRAM

Building on its founding as a revolving fund, the Vital Sites Low-Interest Loan Program was announced in May 2023 in partnership with the **Owsley Brown II Family Foundation** and **Louisville Metro Government**. Together, they committed \$1 million to establish a revolving loan initiative through Vital Sites to fund repair, stabilization and rehabilitation of eligible Jefferson County homes and commercial buildings. Loan amounts range from \$10,000 to \$75,000, with interest rates of 1 to 2%.

The program prioritizes neighborhoods west of 9th Street and similar areas with a high density of historic structures and history of underrepresentation, including Beechmont, California, Chickasaw, Clifton, Limerick, Iroquois Park, Old Louisville, Parkland, Portland, Russell, Shelby Park, Smoketown, Taylor Berry, and James Taylor-Jacob School near Harrods Creek.

“So many of our city’s homes are steeped in history, and we are proud of the progress that has been made since the program’s launch,” said Mayor Craig Greenberg. “This program is not only helping families fix their homes, but it is helping transform entire neighborhoods.”

To qualify, properties must be listed or eligible for listing in the National Register of Historic Places, meaning at least 50 years old with a high degree of original material and design, among other criteria. Loans do not require monthly repayment but are due at the time of sale, transfer or refinancing.

Eligible repairs include roofing, windows, siding or masonry, fencing, painting, plaster and drywall, flooring, HVAC, and electrical and plumbing. As appropriate, repairs must conform to rehab standards; for example, restoring windows rather than installing vinyl replacements. Priority will be given to work on front façades to encourage streetscape revitalization and beautification.

The Vital Sites loan program may be paired with other state and local programs to amplify financial impact. For example, federal and state rehab tax credits could increase overall return-on-investment by 30 to 40%.

For the loan application or information, use the QR code or see [vitalsites.org](https://vitalsites.org).



*For new loan applications, the review committee will consider:*

- *The impact funds will have on the property and neighborhood.*
- *How well the loan addresses the needs of the property.*
- *Whether there is a significant history related to the property.*

*Preference is given to those interested in using rehab tax credits.*

## Funded Projects

### **Council District 4, Smoketown**

Smoketown National Register historic district

Year Acquired: 1974 family, 2010 transfer to current owner

Amount Requested: \$10,000

Work funded: New 30-year roof on both levels of the house; repair chimney flashing; new fascia board, gutters and downspouts; repointing; install hangars under the roof to stabilize one side of the house due to proximity with neighboring property.

# Funded Projects *(cont.)*

## Council District 4, Smoketown

Historic, but not listed in a district

Year Acquired: 2019

Amount Requested: \$70,000

Corner commercial building, work funded, exterior: structural repair, restore storefront façade, repair and resecure concrete columns, tuckpoint and paint. Interior: rebuild HVAC and electrical, install sprinkler system, drywall, insulation and paint; restore residence upstairs, commercial space downstairs to accommodate a small business.

*Right: Owner Kendra O'bannon gives a tour of her project, located at 436 E. Caldwell Street, with Kevin McCarron, left, of Projection Creative, and Heath Seymour, Vital Sites executive director.*



## Council District 4, Russell

Russell National Register historic district

Year Acquired: 2019

Amount Requested: \$75,000

Work funded, exterior: strip paint from brick to restore original color, remove vines, tuckpoint. Interior: reinstall original red oak hardwood floors.

## Council District 4, Russell

Russell National Register historic district

Year Acquired: 1988

Amount Requested: \$50,000

Work funded: Interior: Plumbing and new faucets, and ceiling, tile, and drywall repair; exterior: repair siding and front stairs.

## Council District 5, Russell

Russell National Register historic district

Year Acquired: 2004

Amount Requested: \$20,000

Work funded, exterior: tuckpointing, box gutter repair, paint, replace two existing windows, replace rear fence and gate. Interior: drywall deteriorating popcorn ceilings, plaster repair; cellar: window repair, insulation, floor pavers.

## Council District 5, Russell

Russell National Register historic district

Year Acquired: 2021

Amount Requested: \$75,000

Work funded, exterior: rebuild cornice, soffits and copper-lined box gutters, replace downspouts, rebuild and restore wood porch, replace and repair brick, tuckpoint. Interior: new mechanicals including HVAC, plumbing and electric, restore and refinish inlaid floors, new flooring, rebuild grand staircase including handrail and balusters, reconstruct and reinstall slate and cast iron mantles, repair and reinstall eight stained glass windows, plaster repair/ replacement, restore original wood windows.

*Left: Owners Gabe Jones and Kaila Washington in front of their home at 2417 W. Muhammad Ali.*

## Council District 5, Shawnee

Shawnee Historic District (local designation in process)

Year Acquired: 1989

Amount Requested: \$10,000

Work funded: The main beam of the house was completely rotted due to termite damage, and the home was in imminent danger of collapse, with substantial cracks in all the walls as a result of this failure. This loan replaced the beam and stabilized the house.



# Funded Projects *(cont.)*



*This project home at 2418 Muhammad Ali is one of three along this corridor.*

### **Council District 6, Old Louisville**

Old Louisville National Register & local historic district

Year Acquired: 2023

Amount Requested: \$75,000

Work funded: Extensive soffit repair, front porch reconstruction, repair or replacement of seven to 10 windows due to water damage.

### **Council District 9, Clifton**

Clifton National Register & local historic district

Year Acquired: 1991

Amount Requested: \$30,000

Work funded: Repairs to exterior windows, gutters, siding, soffit, and side door roof, and interior bathroom, plaster and drywall, and kitchen window.



*Vital Sites Executive Director Heath Seymour leads a public meeting with residents interested in the Low-Interest Loan Program.*

### **Council District 5, Shawnee**

Historic, but not listed in a district

Year Acquired: 2023

Amount Requested: \$25,000

Work funded: New electrical and HVAC, structural repair to correct settling and shifting, repairs to roof and floors.

### **Council District 5, Shawnee**

Historic, but not listed in a district

Year Acquired: 2023

Amount Requested: \$75,000

Work funded: To be applied toward wholesale construction and renovation work necessary to restore the first-floor café / tavern, and integrate the 2<sup>nd</sup> and 3<sup>rd</sup> floors into a single large rental unit, including structural support and demolition; electrical, HVAC and plumbing overhaul; kitchen and service area construction; restrooms and accessibility compliance; and interior finishing work.

*Below right: the historic 2,800+ square foot building at 2516 Northwestern Parkway dates to the mid-1850s and originally served as the Portland Grocery & Tavern.*



Some of the oldest and most beautiful buildings in Louisville are located West of 9th Street, in neighborhoods within the boundaries of Olmsted-designed Algonquin, Southwestern and Northwestern parkways. These include most of the houses that to date have been recipients of Vital Sites Low-Interest Loans, as well as dozens of churches and community buildings, anchors woven throughout these diverse neighborhoods.

Over the next few months, Vital Sites is working with local partners to plan a series of tours of West End buildings. Please plan to join us as we share their history with the greater community, and highlight successes and potential opportunities for preservation and adaptive reuse.

Watch [www.vitalsites.org](http://www.vitalsites.org) for dates and ticket info.

# PARTNERSHIPS

## National Trust for Historic Preservation

- Support National Trust activities in Kentucky, including a recent visit from the new president to meet with city leaders, preservation advocates, financial supporters, faith leaders, University of Louisville researchers, and other partners, and helped plan a day-long panel, awards program, and site visits to honor local trailblazers and future leaders.
- Presented about the work of Vital Sites at the 2019 *PastForward* National Preservation Conference in Denver, sponsored by the National Trust.
- In 2015, helped facilitate H.R.H. Prince Charles and the Duchess of Cornwall's visit to Louisville with a tour of local historic sites and participated in a panel discussion on preservation as economic development. At the conclusion, the National Trust President announced "Heart of Louisville" had been named a National Treasure, the first to focus on using the city itself as a learning laboratory.

## Louisville Metro Government agencies:

- Participated in meetings to revise and update Louisville Metro Government design guidelines.
- Offered input on proposed changes to the demolition ordinance.
- Worked with Louisville Downtown Partnership, the Louisville Downtown Management District, and the Downtown Development Corporation to develop the Louisville Downtown Development Strategy, a 10-year vision for how the city, businesses, and residents can ensure that downtown Louisville continues to thrive as the economic, cultural, and creative center of the region.
- Worked with Louisville Landbank Authority and Vacant and Abandoned Properties advising on site visits with recommendations to address vacant and abandoned properties.
- Helped form the new Louisville Metro Graffiti Team to clean up, abate, and reduce graffiti.

## Kentucky Heritage Council/State Historic Preservation Office, an agency of the Kentucky Tourism, Arts and Heritage Cabinet:

- Frequently co-host public meetings online and throughout Jefferson County about the financial benefits of federal and state historic rehab tax credits.
- Sponsor tax credit seminars offering Continuing Education credits to professional groups including the AIA (American Institute of Architects) Central Kentucky chapter.
- Work with staff on tax credit applications and nominations to the National Register of Historic Places, collaborate on projects that involve local

historic resources, and serve as consulting party status for Section 106 undertakings, including most recently Dosker Manor.

- Participated in a panel discussion on Affordable Housing: Tax Credits and Opportunities at the 2025 Kentucky Historic Preservation Conference in Covington.

## Advocacy

- **Liberty Hall/Odd Fellows Building** – Collaborated with Louisville Historical League and Neighborhood Planning and Preservation on a 2201 press conference to support Landmark designation and reuse; continue to work with these partners and the city to advocate for redevelopment.
- **Metro Government Center** – Submitted a letter to the Landmarks Commission and spoke at two meetings in support of Landmarking; advocated for preservation of historic structures, and encouraged the city to be more proactive involving neighborhood organizations in redevelopment.
- **Meyers Hall** – Wrote a letter supporting National Register listing of this original UofL Dental School building, successfully listed and redeveloped for student housing.
- **Honor's House, UofL campus** – Worked with administration to support preserving the original home of the Belknap family, find solutions to proposed demolition, explore potential cost and impact of redevelopment, and value in its potential to attract students.
- **Lawton Court** – Spoke at the Landmarks hearing to advocate for listing of 10 early 20th century working-class houses proposed for demolition.
- **Dream Hotel** – Spoke in favor of Landmarking, and Board Chair Charles Cash, FAIA, worked with architect Steve Wisner, FAIA, to design, create and propose a new development plan for three buildings in the 800 block of West Main, the oldest historic district in the city, proposed for partial demolition; the plan would include the same room count, preserve the buildings, and qualify for state/federal tax credits.
- **House Bill 659** – Helped successfully advocate to raise the cap on the state historic preservation tax credit to \$100 million from \$5 million annually, increasing access to the credit by allowing nonprofits to benefit, and making Kentucky more competitive with bordering states.

## PROJECT ASSISTANCE TO NONPROFITS

- One West – consulted with this West Louisville revitalization nonprofit to advocate for rehab tax credits for projects at 1731 W. Broadway, 526 South 18th St., and the 2000 block of West Broadway.
- Olmsted Parks Conservancy – Hired to complete a successful state rehab tax credit application for Hogan's Fountain in Cherokee Park.

# READY TO WRITE A NEW CHAPTER

Vital Sites is actively seeking potential partners or tenants with an interest in the revitalization, adaptive reuse and long-term sustainability of The Brennan House. A Request for Interest document was developed with guidance from the National Trust for Historic Preservation and is available using the QR code or at <https://vitalsites.org/site/brennan-house/>



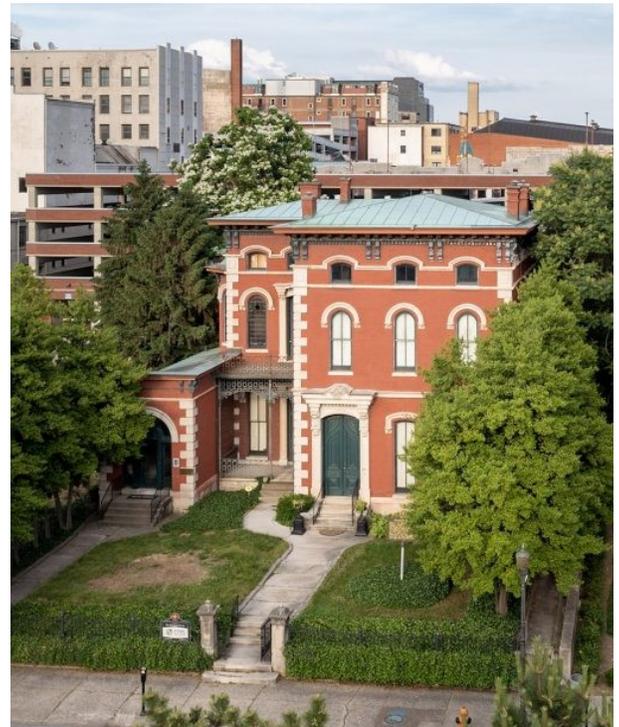
## The Brennan House, 631 S. 5th Street (Ongoing) –

Vital Sites currently owns The Brennan House, the last remaining Victorian mansion downtown located along what was once one of Louisville's most prominent residential streets, now populated by commercial buildings and parking lots.

The grand, three-story Italianate townhouse was constructed in 1868 and purchased in 1884 by Ireland native Thomas Brennan, a successful farm equipment manufacturer and inventor. He and his wife raised nine children in the home, eight of whom survived to adulthood, though all remained childless. Two of the sons became doctors, and in 1912, Dr. J. A. O. Brennan added a waiting area and examining room to the north wing of the house for his practice, which has been preserved with period furnishings and instruments.

The home was bequeathed to the Filson Historical Society in 1969. It was listed in the National Register of Historic Places in 1975, sold to a private foundation in 1992, and came under the auspices of Vital Sites with the interior virtually intact, furnished with original personal effects of the Brennans including elaborate furniture, clothing, and decorative items.

The building is in need of exterior maintenance in addition to HVAC and plumbing upgrades, but is eligible for state and federal rehab tax credits totaling up to 40% return on investment. Vital Sites staff and board meet frequently to discuss potential marketing ideas and sponsor volunteer clean-up days and other events. Local developers have been in ongoing discussions exploring potential reuse options such as office space with an artist-in-residence, boutique hotel, event venue, or other use.



**Financial Health:** Investment in the preservation of historic buildings is a proven economic generator—creating jobs, return on investment many times over, and often a domino effect sparking additional investment in neighboring properties.

## HISTORIC REHAB TAX CREDITS

A historic rehabilitation tax credit is a dollar-for-dollar return-on-investment toward a property owner's income taxes, based on the cost of rehabilitating a historic property. Expenses must take place within a 24-month period.

To qualify, eligible properties must either be listed in the National Register of Historic Places or as a contributing resource within a National Register district. Proposed work must meet standards established by the federal Secretary of the Interior.

Both the Federal Historic Rehabilitation Tax Credit and Kentucky Historic Preservation Tax Credit programs are administered in the commonwealth by the Kentucky Heritage Council/State Historic Preservation Office, which must certify proposed Qualified Rehabilitation Expenses (QREs):

**Income-Producing Commercial Property** – Federal 20% credit/ State up to 20%, may be combined; minimum investment = adjusted basis or \$20,000, whichever is greater.

**Owner-Occupied Residential Property** – State, up to 30% credit; minimum investment = \$20,000, maximum QREs eligible for credits = \$400,000.

**Other or Tax-Exempt (churches, schools, nonprofits etc.)** – State, up to 20% credit; transferrable, meaning it may be sold, assigned or transferred to another entity with a tax liability such as a bank; minimum investment = \$20,000.

The federal credit has no expenditure cap; the state credit is capped at \$100 million annually (75% set aside for income-producing properties, 25% available to owner-occupied and other/tax-exempt; if annual credit allocations total more than \$100 million, credit award amounts are apportioned).

**Vital Sites can give free basic guidance to the public. We are also available for hire as paid consultants to assist with applications.**

For information: [heritage.ky.gov](http://heritage.ky.gov) or [vitalsites.org](http://vitalsites.org).

## AWARDS/SPECIAL RECOGNITION:

In 2019, the **David L. Morgan Award for Excellence, Kentucky Commercial Historic Preservation Tax Credit** was presented to Vital Sites by the statewide nonprofit Preservation Kentucky for East Broadway Row (*photo of all winners, right*).

In 2023, Vital Sites was the only applicant in Louisville to be awarded a historic marker from the Kentucky Historical Society, for the Mammoth Life Insurance Company Building, in partnership with sculptor Ed Hamilton.



## BOARD MEMBERS

### **Charles Cash, FAIA, Chair**

Urban 1, LLC, Architect Principal

### **Anne Miller Arensberg**

National Trust for Historic Preservation, Board of Advisors, Kentucky

### **Carolle Jones Clay**

Senior Vice President of Community Relations, Republic Bank

### **Becky Proctor Gorman**

Army Corps of Engineers, Planner

### **Haven Harrington III**

Director of Outreach (North Region), Kentucky YMCA Youth Association

### **Sam Heine**

Realtor, Family Realty

### **David Morgan**

Executive Director, Kentucky Heritage Council and State Historic Preservation Officer, retired

### **William Payne**

Former Director/CEO, Hospitalfield Trust

### **Thomas Woodcock**

President, Woodcock Inc.

## STAFF

### **Heath Seymour**

Executive Director

### **Diane Comer**

Special Projects

# The Circle of Harmony and Health

Historic places, buildings, and neighborhoods are important resources that make up the foundation of our community. It takes the combined will and support of Government, Corporate, and Philanthropic entities working together with individuals and nonprofits to ensure their current and future potential.



## Reflections on Historic Places and Their Relevance to The Circle of Harmony & Health:

**Cultural Health:** Historic places embody the collective history of our neighborhoods, towns, and cities, becoming cherished landmarks by establishing a unique sense of time, place, and identity within our communities that nowhere else can claim.

**Physical Health:** Historic neighborhoods were built to be walkable and promote healthy living with sidewalks, tree-lined streets, and porches where residents could rest, take in fresh air, and socialize with neighbors.

**Nutritional Health:** Early public markets and street vendors gave way to corner stores, butcher shops, and neighborhood grocers located within walking distance or in close proximity to public transportation. Today, many of these modest historic buildings are thriving as repurposed small businesses.

**Financial Health:** Investment in the preservation of historic buildings is a proven economic generator—creating jobs, return on investment many times over, and often a domino effect sparking additional investment in neighboring properties.

**Environmental Health:** A quote famous in the preservation lexicon sums it up: "The greenest building is one that is already built." Attributed to Carl Elefante, past president of the American Institute of Architects and a leading advocate for adaptive reuse.

**Psychological Health:** Some historic homes and buildings pass down through families, conveying a shared sense of history, home, sanctuary, and security that extends across generations. Others make a quality-of-life decision to live in or rehab a historic home or commercial property.

**Intellectual Health:** Buildings house the collective history of our educational, artistic, and cultural pursuits, while buildings themselves reflect the modern architectural, engineering, and design innovations and materials, form, and function of their day.

**Spiritual Health:** Like other public buildings, churches of every denomination were historically located near to, or within, the heart of neighborhoods close to their congregations. Typically, these were grand structures with soaring steeples, spires or towers housing clocks and bells, all of which served as beacons to worship.

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Office: The Brennan House  
631 S. 5th Street  
Louisville, KY 40202

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