

July 14, 2011

**Contact:** Chloe Mercer, 334.230.2669  
[chloe.mercer@preserveala.org](mailto:chloe.mercer@preserveala.org)

## **HISTORIC PRESERVATION TAX INCENTIVE PROJECT CERTIFIED FOR BIRMINGHAM'S BEBCO BUILDING**

On June 23 the National Park Service (NPS) certified a building rehabilitation tax credit project for the Birmingham Electric Battery Company (BEBCO) building, located at 2230 2<sup>nd</sup> Avenue South.

Constructed c. 1926, the building originally housed an automobile sales and service business. Today numerous businesses occupy the BEBCO building, including the project's architect, Davis Architects. Coston General Contractors Inc. was the contractor. BEBCO Properties owns the building and developed the project, with David Duffee leading the effort.

Listed in the National Register of Historic Places, the building contributes to the Automotive Historic District. The 24,000 square foot building represents the Moorish architectural style, which is very rare in Birmingham. The building's large warehouses are reused today as open office studios featuring restored steel windows and skylights. The developer restored original storefronts, signage, and garage doors to maintain the historic integrity of the building.

The developer receives a 20% tax credit for all eligible expenditures associated with the rehabilitation.

The NPS jointly administers the Preservation Tax Incentive program with the IRS. The program offers a 20% tax credit to owners who rehabilitate properties listed individually in the National Register or as contributing resources in a National Register historic district. Only income-producing properties meet the requirements for the tax incentive.

The Alabama Historical Commission manages the program in Alabama.

To learn more about the tax incentive, visit: [www.preserveala.org/taxcredits.aspx](http://www.preserveala.org/taxcredits.aspx).

*To protect, preserve, and interpret Alabama's historic places is the mission of the **Alabama Historical Commission, the State Historic Preservation Office.***