

## **USE OF HARDIPLANK (CEMENTITIOUS SIDING) FOR REHABILITATION TAX CREDIT PROJECTS**

May 21, 2002

Applicants for state and federal rehabilitation tax credits are cautioned that use of cementitious siding products, such as Hardiplank, as a replacement material for deteriorated wood siding, is not a recommended approach.

Hardiplank is considered a substitute material. In general, four circumstances warrant the consideration of substitute materials: 1) the unavailability of historic materials; 2) the unavailability of skilled craftsmen; 3) inherent flaws in the original materials; and 4) code-required changes. Because wood siding remains readily available and widely used today, it is the replacement material of choice for rehabilitation projects. Under limited circumstances, such as on rear elevations which are not visible from the street, some use of Hardiplank may be approved. Applicants are strongly cautioned, however, to work closely with the Department of Historic Resources and to request approvals ahead of time.

For further guidance on the use of substitute materials, see the National Park Service's *Preservation Brief 16: The Use of Substitute Materials on Historic Building Exteriors*, available online at [www2.cr.nps.gov/tps/briefs/brief16](http://www2.cr.nps.gov/tps/briefs/brief16) or upon request from the Department of Historic Resources.