



Year of the Monkey

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The Chinatown Improvement District is a 501(c)3 non-profit comprised of over 250 land and business owners, residents, businesses and members of the general public both within and outside of Chinatown.

The organization works to improve conditions within the Chinatown historic district while also preserving the area's special cultural, ethnic and historical character. Donations are tax exempt to the fullest extent of the law.

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See p. 2 for details on our 2016 summer series of preservation seminars.

Taste of Chinatown

A culinary and cultural celebration in the heart of Chinatown

Mark your calendars for Saturday, August 13th, 2016 for this free family friendly event. Festivities kick off at Smith Beretania Park at 10:30 a.m. and continue until 4:30 p.m.



Sample off-menu tastings from many new area chefs, browse artisan wares, engage in various keiki activities and take advantage of special offers available only on that day. Or just relax and enjoy cultural demonstrations and entertainment in a park setting.

Many mahalos to our partners and sponsors: The City and County of Honolulu, First Hawaiian Bank, KUMU radio, Pacific Gateway Center, Artizen by M.W., Downbeat Diner & Lounge, Kan Zaman, Little Village, the Pig and the Lady and Scratch Bakeshop.

For more information and updates on this event please visit our website, www.cidchinatownhawaii.org, and facebook page.

Chinatown Upstairs



On June 23rd, the CID and Historic Hawaii Foundation presented a pau hana tour of upstairs spaces in the Chinatown District. Attendees met upstairs at Tchin Tchin bar at the start of the tour. They then split into different groups and visited two private loft spaces and two co-op office spaces. Small plates from area eateries were included at several of the sites.

Along the route and at each stop, docents presented historical information about the buildings and neighborhood as well as information about the building visited on the tour.

Building and business owners who had renovated the spaces also gave a brief talk about the renovation process and lessons learned in creating and adapting a historic structure for the uses they envisioned. People on the tour had opportunities to ask questions and view photos of the rehabilitation process.

Many thanks go to Collaborative Studio, Chris Kajioka, Epic Restaurant, Fete, Mat D'Ascoli, Pegge Hopper, Real Office Center, Tita Stack and Tchin Tchin for helping to create an engaging, informative and interesting evening.

Summer Preservation Seminar Series



Historic buildings are tangible links to Hawaii's culture and history. Join us for a 3-part series to learn how to maintain and protect historic structures.

The one hour presentations will be at noon on the second Wednesday of June, July and August in the Lyon Associates Office of the Hawaii National Bank Building (45 N. King Street). Presentations are free but advance reservations are recommended due to space limitations.

Wednesday, June 8th
Building System Upgrades
12:00 - 1:00 p.m.

Wednesday, July 13th
Hazardous Materials Abatement
12:00 -1:00 p.m.

Wednesday, August 10th
Zoning and Special District
Design Guidelines in Chinatown

www.cidchinatownhawaii.org for more information and to register.

This series is sponsored by Chinatown Improvement District, Historic Hawaii Foundation and Lyons Associates.



Smith-Beretania Park

Community Clean Up!

On February 20th, the CID held its annual clean up of Smith Beretania Park.

As usual, a significant amount of graffiti was removed from the playground equipment, the roof of the parking exit was cleaned off and touch up painting was done on the fence and trash bin containers.

On June 25th, the CID assisted with one of the Vibrant Chinatown clean ups staged out of the Smith Beretania Park. With the help of over fifty volunteers we were able to repaint some of the light poles, benches and fence.

Graffiti Fund

Want to help fund research and testing of products to mitigate graffiti? We've started a crowd funding page. It's at Razoo.com - search under Sustain Chinatown to help the cause!

Heard in the Neighborhood...

One owner has tested a product called Elephant Snot to remove graffiti from a historic brick wall and is very pleased with the results. They report that the product is available at Safety Systems.

If you have any tips about ways to help protect historic buildings, please send an email to us at: chinatownimprovementdistrict@gmail.com.

Disclaimer: The Chinatown Improvement District does not endorse or recommend any commercial products, processes or services and mention of them cannot be construed as an endorsement or recommendation.



Before



After

Federal Historic Preservation Tax Credits:

We thought we would ask the State Historic Preservation Division (SHPD) for an explanation of the current Federal Tax credit programs available for use in the rehabilitation and renovation of commercial historic buildings. Jessica Puff, an Architectural Historian at SHPD prepared the following for us:

What is the Federal Historic Preservation Tax Credit?

The Federal Historic Preservation Tax Incentives Program is one of the Federal government's most successful revitalization programs in the country. In 2015, over one thousand projects were approved, equaling over \$6.5 billion in rehabilitation work, creating over 85 thousand jobs nation-wide. The program is managed in partnership with the Internal Revenue Service (IRS), the National Park Service (NPS), and the Hawaii State Historic Preservation Division (SHPD). The tax credits are different from an income tax deduction. An income tax deduction lowers the amount of income tax subject to taxation. **A tax credit lowers the amount of taxes owed - dollar for dollar.**

Example: a rehabilitation project qualified for the historic preservation tax credit that invests \$10,000 dollars into a property would receive up to \$2,000 in historic preservation tax credits toward their annual taxes, reducing the taxes owed by \$2,000. If the tax credit exceeds the amount of money the property owner owes to the IRS in taxes at the end of the year, the property owner will receive a tax return from the IRS of the exceeded amount - dollar for dollar.

The historic preservation tax credit program offers two different tax credits to eligible projects, a 10% credit and a 20% credit. A project may only be eligible for one of the two tax credits, and may not be eligible for both; the tax credits cannot be combined. Rehabilitation projects eligible for the 10% or 20% credit must be substantial (see SHPD for more details on what qualifies as a substantial rehabilitation). The proposed project must be reviewed and approved by the NPS and SHPD **prior to the start of construction.**

20% Federal Historic Preservation Tax Credit eligibility:

Projects eligible for the 20% tax credit must include the rehabilitation of a revenue-producing historic building **listed** in the National Register of Historic Places, individually or as a contributing resource to an historic district **prior to the completion** of the rehabilitation project. (Most residential and non-residential buildings in Chinatown are contributing resources to the National Register listed Chinatown Historic District, and are potentially eligible for the 20% Federal Historic Preservation Tax Credit.) Historic structures (such as boats or bridges), objects (such as memorials or sculptures), landscapes (such as gardens or farms), etc. do not qualify for the tax credit. The building must be income producing. If it is a residential building, such as an apartment building, condominium, mix-use, or multi-family dwelling, the owner of the building cannot live in any residential unit within the building.

10% Federal Historic Preservation Tax Credit eligibility:

Projects eligible for the 10% credit must include the rehabilitation of a non-historic building constructed before 1936 and **must not be listed** in the National Register of Historic Places. (Most non-residential, income producing buildings in Chinatown are contributing resources to the National Register listed Chinatown Historic District, and **are not eligible** for the 10% Federal Historic Preservation Tax Credit.) The building must be a non-residential income-producing property, regardless of owner occupancy (mixed-use, multi-family dwellings, apartment buildings, condominiums, etc. do not qualify.) Hotels are not considered residential properties.

For more information:

www.nps.gov/tps/tax-incentives

www.irs.gov/businesses/small-businesses-self-employed/rehabilitation-tax-credit-real-estate-tax-tips

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