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LANSING

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STATE TAX CREDIT PROGRAM: INFORMATION SHEET NO. 1

Bi-Glass Systems and the Michigan Tax Incentive Program

Bi-Glass Systems provide a technique to convert existing windows from single pane glass with a weight and pulley system to double-pane insulated glass with a new window balance system. Bi-Glass Systems is a trademark registered system with regional franchise installers. Currently, there is only one installer in the state of Michigan.

Basically, the system works with existing windows and promotes the use of double-pane insulated Low E glass and insulated vinyl jamb liners. In addition to these changes, the system offers several options in the products that are selected. The insulated glass type can be specified as clear, Low E, tinted, gas filled, or tempered. The balance system options include repair of the existing weight and pulley system, installation of vinyl jamb liners, installation of a hidden balance system with a balance spring, or installation of a new tape balance system.

In the review process for the state tax credit program, the State Historic Preservation Office (SHPO) certifies projects that conform to the Secretary of the Interior's Standards for Rehabilitation. The Standard most often applied to proposed window work is Standard 6 which states:

Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

Because each proposed building rehabilitation project is unique based both on the scope of the rehabilitation project and on the individuality of each resource, our review for projects that include the Bi-Glass Systems in its scope of work must be reviewed on a case by case basis. We will review all projects proposing to use this system, and will consider the existing integrity and characteristics of the windows in that particular project. However, based on our review of this system, we provide the following comments for property owners who are considering this window work.

- Low E or tinted glass does not meet the Standards for federal or state tax credit projects. Low E glass increases the reflectivity and color tint of the glass and changes the overall visual appearance of the resource. Likewise, tinted glass is not an acceptable option. Clear, double-paned insulated glass is the acceptable option to meet the Standards.

- In general, installation of the insulated glass will be acceptable for one over one double hung windows, or windows that do not have divided lights. Window sash with divided lights will be evaluated on a case by case basis. In order to install the insulated glass units in divided light windows, the exterior half of the window muntins are removed. A false wood muntin is then installed and caulked into place on the exterior of the insulated glass unit. Because this process involves removal of existing material and has the potential to affect the appearance of divided light windows, the resource and the proposed changes will be carefully reviewed.
- As stated above, there are a number of options available for repair/replacement of the sash balance system. The preferred approach is to retain and repair the existing weight and pulley system as it exists. If this approach is not taken, we would recommend a replacement tape balance or hidden balance system. Installation of rigid vinyl jamb liners is not a preferred approach but may be acceptable under certain circumstances. In order to install the vinyl jamb liner, approximately 5/8" of wood is removed from both sides of the window sash. The white vinyl jamb liner is installed and the sash put back into place. Because a portion of the sash has been removed, approximately 1/4" to 3/8" of the jamb liner is visible from both the exterior and the interior. Because this process removes historic material and is not reversible, this change may not meet the Standards. Again, each project will be evaluated individually to determine if the installation of vinyl jamb liners will have an adverse affect on the resource.

All window work that is part of a tax credit application will be reviewed in detail to determine its impacts on the resource and its conformance to the Standards. A Certificate of Appropriateness (COA) issued at the local level does not constitute approval of the project for tax credit work. Please be sure that every property owner who receives a COA is aware that work approved at the local level is not automatically approved for a tax credit application. SHPO review involves all aspects of a building rehabilitation, including both interior and exterior changes.