Historic Tax Credit Program Process Guidance

Process Overview

Part 1

Before

If not NR listed or listed within a NR HD, needs an overview of what makes the building significant, architectural description of the building or buildings if a complex

Documents historic character

Describe the During

Part 2

Basically a project description of the rehab

- Form breaks down by type of work
- Amendment forms can document project changes

Documents HC will be retained

After

Part 3

Nothing written. Signed form requesting certification of rehab completed as done in the Part 2 and any Amendments, if needed Lots of clear photos of the

. building post-rehab

Documents HC still there!

Part 2

Part 3

Be sure you are using the New NPS Forms!

NPS Form 10-088 (Serie 06/2006 v2) Obdiesed Peth Service Obdiesed Peth Service	
HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 - EVALUATION OF SIGNIFICANCE	Ministrum 1848 (Rev Molecular) Ministrum 1848 (Rev Molecular)
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1. Property Name	privatence. A copy of this form will be privated to the Internal Revenue Service.
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City County State Zp	Zireet.
Name of Historic District	City County State 20p
National Register district certified state or rocal district potential district	Name of Halons Dialnot
 Nature of Request (stress only one box) restitution that the building contributes to the significance of the above named historic district or National Register property for relabilitation purposes. 	Used individually in the National Register of Hatoric Places; date of Isting
certification that the building contributes to the significance of the above named historic distinct for National Register property for relationation purposes.	Localed In a Registered Heldric Datest; name of detroit
cetification that the building does not contribute to the significance of the above-named district.	Part 1 - Evaluation of Significance submitted? Date submitted Date of certification
preliminary determination for individual listing in the National Register.	2. Project Data
preliminary determination that a building located within a potential historic district contributes to the significance of the district.	Date of building Extension costs (2ME)
	Number of Sublings in graped Poor area below / after enablishen /sq1
3. Project Contact (Editerent from applicant)	Blat Gale (estimated) Use(s) before / after rehabilitation //
Name Company	Completion date (estimated) Number of housing units before / after rehabilitation /
Street City State Ze Tetephone Enail Address	Number of phases in project Number of lose-moderate income housing units before / after inspectation /
	3. Project Contact (# different from applicant)
 Applicant I hereby adeal that the information I have provided is. to the best of my knowledge, correct. I further attest that (sheck one or both boses, as applicable); 	Name Company
I am the same of the above described properly within the meaning of "switer" set torth in 36 CPR § 62.2 (2011), and/or If I am not the fee simple owner of the above described properly. The fee simple owner is aware of the action I am taking relative to this application and has no	Street City State
If all not the two simple overset of the above executed property, the fee simple owner is aware of the above taking readive to this approach not have no objection, as noted in a written statement from the same, a copy of writin () either is attached to this approach not incorporated herein, or has been previously samilled, and (i) meets the magatements of 36 CPT § 67.33(() (2011).	Zp Temptone Email Address
For purposes of this attestation, the singular shall include the plucal whenever appropriate, i understand that knowing and with a tasticular of factual representations in	 Applicant i hereby attest that the information i have provided is, to the best of my knowledge, correct i further attest that (sheck one or both boxes, as applicable);
this application may subject me to three and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 5 years.	I am the center of the above-described property within the meaning of "period" set forth in 36 CPR 4 67 2 (2011), and/or
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titred take take	For purposes of this adiscultor, the singular local industrie the purposal adverser appropriate. I understand that innuing and withis fastification of factual representations in this application may subject me to these and imprisonment on U.S.C. § 1021, which, under certain circumstances, provides for imprisonment of up to 0 years.
ZpTelephozeEmail Address	Name Signature (Sign In 198) Date
NPS Official Use Only	Applicant Ently SDN Or TN
The National Flank Service has reviewed the Historic Desarvation Certification Application – Part 1 for the above named property and has determined that the property:	3vet Oy 50e
contributes to the significance of the above-named distict or National Register property and is a "certified Instorte structure" for instabilization purposes.	Zp Telgstone Enail Adenss
does not contribute to the significance of the above named disinit.	 Appliant, 55H, or TN has sharped since previously submitted application.
Preininary Celeminatory:	NPS Official Use Only
appears to meet the National Register Orderia for Evaluation and will likely be listed in the National Register of Halans Places If nominated by the State Halans Preservation Officer according to the procedures set forth in 36 CPR Part 60.	The National Park Service has reviewed the Historic Preservation Certification - Park 2 tor the above-named property and has determined that
 Intervision once access to neet the solutional set from in the One has so. Does not appear to meet the solutional Register Create at the solution and will likely not be laked in the National Register. 	The installation described needs a consistent with the instance maracter of the property and, where applicable, with the district in writin it is located and that the propert meets the Decretary of the Interfor's Standards for Renatification. This weber is a pretenting determination only, since a format certification of renatification on the laund
appears to contribute to the significance of a potential historic distinct, which will likely be fisled in the National Register of Historic Places if nominated by the State Historic Preservation Officer.	only to the owner of a "certified historic situature" after rehabilitation work is complete.
appears to contribute to the significance of a registered historic district if the period or area of significance as documented in the National Register nomination or district	the rehabilitation or proposed rehabilitation will meet the Generary of the Intenor's Glandards for Rehabilitation if the altamed conditions are met.
documentation on the with the NPG is expanded by the State Historic Preservation Officer. does not appear to quarty as a certified Industry situation.	be enabliation described herein is not considert with the historic drarader of the property or the diated in which it is located and that the project does not meet the Secretary of the interior's (Santards for Reputatiliation.
Cale National Park Service Authorized Signature (Sign In Inti)	Cide National Park Service Authoritated Standards (Standard Standard)
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NIS Convertis Attanted RECORDS RETENTION - PERMANENT, Transfer at permanent records to NARA 15 years after cosume (NPIS Records Schedule, Resource Management and Lands diem	Land PS controls or comments states and an an entrol Advantage agreem (agreem) (agreem) PS controls or comments states Records Rectantion - PERMANENT. Transfer is permanent records to NARA 15 was after datase. NPS Records Strekee. Records Mangament and Lands Records Records Rectantion - PERMANENT. Transfer is permanent records to NARA 15 was after datase. NPS Records Strekee. Records Mangament and Lands Records

NPS Form 10-168c (Rev. 0 National Park Service	6/2016 v2)		CMB Central No. 1034-000
		RVATION CERTIFICATION APPLICATION OR CERTIFICATION OF COMPLETED WORK	E
instructions: This page m	ust bear the applicant's original signature a	ind must be dated.	NPS Project Number
1. Property Name			
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city		y Diale yes, quie of NHS certification OR quie of Nution	
	second structure? [] Hes [] No Hy	yes, date of Ners deraticationOM date of Nation	negater lang
2. Project Data			
		Project completed and building placed in service data	
		Total estimated costs (GRE plus non-GRE)	
		Number of low-moderate housing units before/after n	nubilitution /
	(different from applicant)		
		Company	
		city	
Z#	Telephone	Email Address	
form and incorpo form and incorpo Applicant, Scinc, i There are no add	ppication and has no objection, as noted in rated herein or has been previously submit or "I'm has changed since previously submit official owners within the meaning of "own		ther is attached to this application
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NPS Official Use Only		n Application - Request for Certification of Completed Work (Part 3) for this	
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NPS Form 10-168a (Rev. 06/2016 v2)

Part 3

OPS Form 10-168c (Rev. 06/2016 v2)

Submit two "wet-signed" copies of forms to THC

OPS Form 10-168 (Rev. 06/20	006 v2)			CMB Cauttol No. 1034-0009
Second Path Service	PART 1	ERVATION CERTIFICATION - EVALUATION OF SIGNIF	CANCE	Ŵ
is based on the descriptions is supplementary material subm	n his application form, in the event	are and musit be dated. The National Pan of any disorepancy between the applications, drawings and specifications), the approximate Service.	in form and other.	NPS Project Number
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. Project Contact (Fdf	ferent from applicant)			
Name		Company		
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	Date	National Par	t Senice Authorized Signatu	re (Sign in Ink)				

CMR Council No. 1854 (MR)

NPS conditions or comments at

RECORDS RETENTION - PERSANENT, Transfer all permanent records to NARA 15 years after closure. (NPS Records Schedule, Resource Management and Lands (fem 1.4 to pro-Partners)

	STORIC PRESERVATION 3 – REQUEST FOR CERT			Ē
inductions: This page must bear the applic	ant's original signature and must be d	ded.		MPS Project Number
1. Property Name				
Street				
City				
is property a certified historic structure?	Tes No Inves, cate of No	is certification	OR date of National	Register listing
2. Project Data				
Project start date		Project completed and building	g placed in service date	
Estimated rehabilitation costs (GRE)		Total estimated costs (GRE p	us non-GRE)	
Number of housing units before/after ref				
3. Project Contact. (Editivent from app				
Name		Company		
Silvest	c#			State
Zp Telephone				
form and incorporated herein, or ha Applicant, Sciev, or Tim has change There are no additional owners wit	the above described property, I have I no objection, as noted in a written stat is been previously submitted, and (s) is id since previously submitted applicate his the meaning of "owne" set forth in	ement from the owner, a copy neets the requirements of 36 0 20, 36 CFR § 67.2 (2011).	of which scattement (x) e PR § 67.3(x)(1) (2011).	ther is attached to this application
Name				
Applcant Entity			N	or TN
tireet		×		State
Zp Telephone		mai Admis		
NPS Official Use Only				
The National Park Service has reviewed the Histor	c Preservation Certification Application -	Request for Certification of Comp	elect Work (Fart 3) for this	property and has determined that:
The completed inhubitation meets the 5- applicable, the dathof in which it is locate inhubitation. ¹ This control is to buy interpretations of the internal Revenue C of the Secretary to belemine if the work comparison of the inhubitation and to se form and supporting documentation, or the with the Secretary 15 documents for finance to the Secretary 5 document	d. Effective the date indicated below. I lead in conjunction with appropriate into the should be addressed to the interm meets the Standards for Rehabilitation one certification. If it is determined that e owner, upon osciaming certification.	re retublication of the "certifier mail Revenue Service regulation a Revenue Sankte, Completer The Secretary reserves the re the retublication protect was	I Nistono structure" is her ons. Questions concernin I projects may be inspect pri to make inspections. 2 not under[aken as preser	eby designated a "certified g specific tax consequences or les by an authorcest representative if any time-up to five years after red by the coner in the application
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CMCR Commil No. 1016-0000

National Park Service Authorized Dignature (Dign in Ink)

NPS Comments Atlache

RECORDS RETENTION - PERMANENT. Transfer al permanent records to NAVA 15 years after closure. (NPS Records Schedule, Resource Management and Lands (1 1A.2) (NI-21-00-13).







Evaluation of Significance Take good photos! Do not need a photo of every single inch of the

building for the Part 1.

Do need overviews of main spaces, character defining features, and representative views of offices/apartments if similar.





For Parts 1-3

Just because you took the photo doesn't mean you have to use it. Don't include it if it is:

- blurry,
- repeats the same area,
- or isn't a character defining feature

Paring down photos means less you have to label and key.







Photos cannot be submitted digitally...to NPS.

NPS Requirement! I will have to send it back if you do not include printed photos.

Photos must be submitted on photo paper.

- Regular (Crisp and Clear) 4X6 type prints are fine.
- Regular copy paper is not allowed.
- Must be labeled on the back of the photo

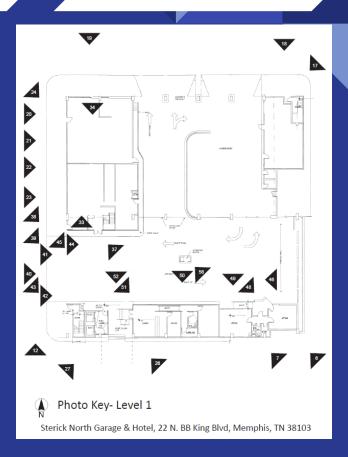






Make sure you have a clear **photo key**, **site plan**, and **floor plans**

NPS Requirement! It doesn't have to be architectural renderings, but I will have to send it back if you do not include these things.







If your property is individually NR Listed you get to go directly to **Part 2!**

If eligibility has not been evaluated by our office before, call/email me/NR staff first.



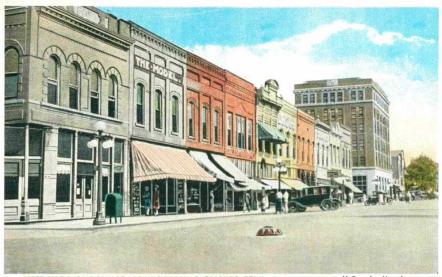




If property is **Contributing** within a HD, provide

- The info from the NR
- An updated architectural description, both interior and exterior
- Explain any changes from when it was listed.





WEST SIDE PUBLIC SQUARE LOOKING NORTH, DYERSBURG, TENN.

www.MyGenealogyHound.com 111165



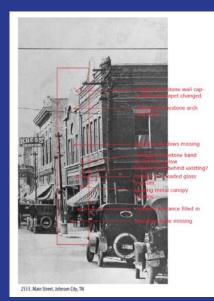


If property is **Non-Contributing within a HD** but sufficient changes have occurred that it would now be contributing, provide

- the info from the NR
- an updated architectural description, both interior and exterior
- Explain any changes from when it was listed and why it should now be contributing
- Note the POS and how it would fit with it











If property is **individually eligible**, provide

- The info from the NR summary paragraph and short history
- An architectural description, both interior and exterior
- Keep it simple.
- Focus on why it is significant, lay out period of significance and how building reflects that significance
- Save footnotes, research, lots of details for nomination





Submit two copies of everything to SHPO for review. SHPO will submit to NPS.

If they have any comments they will let us know but eventually, in most cases,

NPS certifies your building



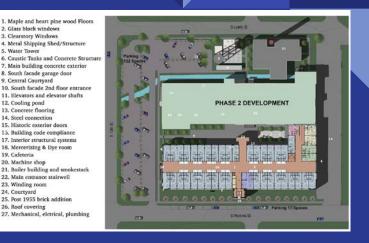
Description of Rehabilitation



Part 3

Describe the Rehab

P2 also requires Plans and Overall Site Plan

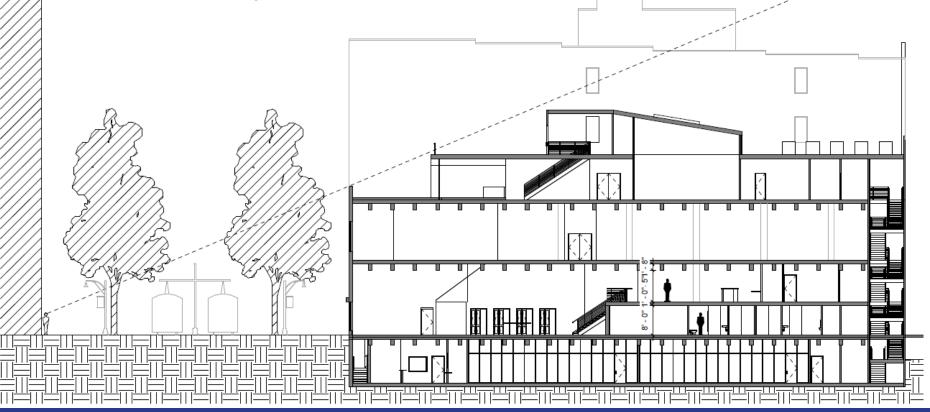


Form must include a clear and concise project description of the rehab

- Form breaks down by type of work \bullet
- Work must meet all of the Secretary of the Interior's Standards for Rehabilitation
- Be clear about where work will not be happening (if a single large building or complex)
- Document what will happen to the entire property (landscaping features, parking lots, etc)

19. Cafeteria

- Explain major changes in more detail
- Include renderings to document project will meet the standards





Part 3

P2 Can Need More Photos Than P1 Make sure the labels are clear and descriptive

Photo #1

Sterick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from NW Description: Exterior showing North and West façades 11/14/19

Photo #3 Sterick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from NE Description: Exterior showing North façade 11/14/19

Photo #2

Sterick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from SW Description: Exterior showing West façade 11/14/19

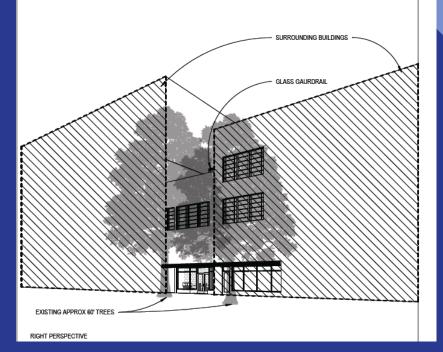
Photo #4 Sterick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from NE Description: Exterior showing lower Levels of North and East façades 11/14/19





Needs Clear Plans

Make sure you have documented the building with photos, site plans, and floor plans every where work is proposed....and again photos are keyed to site plan/floor plans.









Submit two copies of everything to SHPO for review. SHPO will submit to NPS. NPS will contact the owner to pay the fee before they begin their review. More info about the fee is <u>here.</u>

If they have any comments they will let us know but eventually, in most cases, NPS approves your rehabilitation!

Begin the Rehabilitation



Part 3

Things come up.

- Amendment form can document project changes
- Easy form
- Also needs plans, renderings, etc. to document proposed changes from Part 2

But when construction is complete, the building it has been "placed into service," and is listed in the National Register...you are ready for the Part 3!

Part 3 is the Request for Certification of Completed Work







P3 is relatively simple. The After.

Part 3 is the Request for Certification of Completed Work

Our office and NPS will evaluate the completed project and compares it with the work proposed in the Part 2 application form.

If it meets the Standards, the National Park Service approves the project as a certified rehabilitation eligible for the 20% rehabilitation tax credit.

Photo #1	
Sterick North, 22 N. BB King Blvd, Memphis, TN 38103	
View: Exterior from NW	
Description: Exterior showing North and West façades	
11/14/19	

Photo #3 Storick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from NE Description: Exterior showing North façade 11/14/19 Photo #2 Storick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from SW Description: Exterior showing West façade 11/14/19

Photo #4 Storick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from NE Description: Exterior showing lower Levels of North and East façades 11/14/19





P3 is essentially photos.

Helpful to take same photos as P2.

- Can reuse the photo keys and labels!
- Easy to see rehab as before and after.

Photo #1 Sterick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from NW Description: Exterior showing North and West façades 11/14/19

Photo #3 Sterick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from NE Description: Exterior showing North façade 11/14/19 Photo #2 Sterick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from SW Description: Exterior showing West façade 11/14/19

Photo #4 Sterick North, 22 N. BB King Blvd, Memphis, TN 38103 View: Exterior from NE Description: Exterior showing lower Levels of North and East façades 11/14/19



Photo 21 Universal Life Insurance Company 7/31/15 View from the rear entrance door looking along the central axial corridor to the front door.



Photo 21 Universal Life Insurance Company 1/31/19 View from the rear entrance door looking along the central axial corridor to the front door.





Photo 24 Universal Life Insurance Company 7/31/15 View of the second floor public lobby, looking towards the stair to the first floor.



Photo 24 Universal Life Insurance Company 1/31/19 View of the second foor public lobby, looking towards the stair to the frst foor.







Submit two copies to SHPO for review and SHPO submission to NPS.

If they have any comments they will let us know but eventually, in most cases,

NPS certifies your rehabilitation!







Once the Part 3 is Certified...

The owner can claim the credit...The End*

*Unless, the owner does anything rehab or ownership related in the next five years, plans will need to be submitted to our office to send to NPS for review on an Amendment form.







More Information

THC-<u>Federal Historic</u> <u>Tax Credit Program</u>

NPS-<u>Tax Incentives</u>— <u>Technical Preservation</u> <u>Services</u>

Novogradac <u>About the</u> <u>Historic Tax Credit</u> Justin Heskew justin.heskew@tn.gov 615.770.1098

Historic Tax Credit Program State Historic Preservation Office Clover Bottom Mansion 2941 Lebanon Pike Nashville, TN 37214 Tax Credit Language can be different from National Register language

"certified historic

structure"

A **certified historic structure** is defined as a building that is

- listed in the National Register of Historic
 Places, either
 - individually or
 - as a contributing building in a National Register historic district,
- Only a certified historic structures qualify for the credits. The "structure" must be a building—not a bridge, ship, or a railroad car, for example.

"rehabilitation"

"**Rehabilitation**" is defined in the regulations (36 CFR Par 67) as:

The process of returning a building or buildings to a state of utility, through repair or alteration, which makes possible an efficient use while preserving those portions and features of the building and its site and environment which are significant to its historic, architectural, and cultural values.

Rehabilitation not only encourages the repair of historic buildings, it **allows appropriate alterations to ensure their efficient contemporary use**. Examples include the continued use of hotels, stores, and private residences, as well as the adaptation of vacant schools into apartments, warehouses into offices, and industrial buildings into commercial space.

"historic character"

Historic buildings are physical records of past inhabitants. People make changes to buildings over time to fit new uses and needs. The **historic character** results from the **combination of the character-defining features that have established the appearance of the building as it has evolved over time.**

Character-defining aspects of the building that need to be identified and evaluated may include form and detailing of exterior materials, exterior features such as roofs, porches, and windows; materials, such as plaster and wood; finished and unfinished interior spaces; and interior features, such as moldings and stairways, room configuration, and spatial relationships, as well as structural systems.

"Certified rehabilitation"

The National Park Service must approve, or "certify" all rehabilitation projects seeking the 20% tax credit. A certified **rehabilitation** is a rehabilitation of a certified historic structure that is approved by the NPS as being consistent with the **historic** character of the property and, where applicable, the district in which it is located.

"Substantial rehabilitation test"

The project must meet the "substantial rehabilitation test." In brief, this means that the cost of rehabilitation must exceed the pre-rehabilitation cost of the building. Generally, this test must be met within two years or within five years for a project completed in multiple phases.

The cost of a project must exceed the greater of \$5,000 or the building's adjusted basis. The following formula will help you determine if your project will be substantial:

- A B C + D = adjusted basis
- A = purchase price of the property (building and land)
- B = the cost of the land at the time of purchase
- C = depreciation taken for an income-producing property
- D = cost of any capital improvements made since purchase

If the owner has a question about this, they should consult a tax accountant!

https://www.nps.gov/tps/tax-incentives/before-apply/eligibilityrequirements.htm "QRE" Qualified rehabilitation expenses Not every expense associated with a rehabilitation project contributes toward the calculations for the 20% rehabilitation tax credit. In general, only those costs that are directly related to the repair or improvement of structural and architectural features of the historic building will qualify.

Costs associated with these items are generally eligible

- Walls
- Partitions
- Floors
- Ceilings
- Permanent coverings, such as paneling or tiles
- Windows and doors
- Components of central air conditioning or heating systems
- Plumbing and plumbing fixtures
- Electrical wiring and lighting fixtures
- Chimneys
- Stairs
- Escalators, elevators, sprinkler systems, fire escapes
- Other components related to the operation or maintenance of the

Expenses that do not qualify for the rehabilitation tax credit

- Acquisition costs
- Appliances
- Cabinets
- Carpeting (if tacked in place and not glued)
- Decks (not part of original building)
- Demolition costs (removal of a building on property site)
- Fencing
- Feasibility studies

https://www.nps.gov/tps/tax-incentives/before-apply/qualified-expenses.htm