

STATE OF ALABAMA
ALABAMA HISTORICAL COMMISSION

**ALABAMA HISTORIC REHABILITATION TAX CREDIT PROGRAM
APPLICATION INSTRUCTIONS**

EACH PART OF THE APPLICATION MUST BE FILLED OUT COMPLETELY. IF ANY SECTION OF THE APPLICATION IS LEFT BLANK OR IF ANY REQUIRED ATTACHMENT IS NOT INCLUDED IN THE SUBMITTAL, THE APPLICATION IS INCOMPLETE AND THE PROJECT REMOVED FROM THE RESERVATION PRIORITY LIST. FOR ADDITIONAL INFORMATION, PLEASE REFER TO THE PROGRAM RULES (AVAILABLE FROM THE ALABAMA HISTORICAL COMMISSION). NEITHER THE STATE OF ALABAMA NOR THE ALABAMA HISTORICAL COMMISSION CAN BE HELD RESPONSIBLE FOR DOCUMENTS MAILED BUT NOT RECEIVED BY THE AGENCY. THE AHC STRONGLY SUGGESTS THAT ALL DOCUMENTS BE MAILED VIA A METHOD THAT INVOLVES DELIVERY CONFIRMATION.

STATEMENT OF PROJECT INTENT

Use this form to tell the Alabama Historical Commission (AHC) whether your project is applying for federal and state tax credits, federal tax credits only, state tax credits only, or if you are applying for the 10% credit for non-historic income producing buildings built prior to 1936.

First page of form: This page must be identical to the official form and must bear the owner's original signature.

- 1. Property to be Rehabilitated:** Provide the historic or common name of the building or leave blank if no name is known. Provide its location information.
- 2. Statement of Intent:** Please select the appropriate statement.
- 3. Owner Information:** Provide the name and mailing address of the property owner, other contact information, and original ink signature of owner.

APPLICATION PART A–Evaluation of Significance

Use this application to request a determination of eligibility for the Alabama Historic Rehabilitation Tax Credit Program ("the Program"). The AHC will verify if a property is individually listed in the National Register of Historic Places (NRHP), contributes to an existing National Register historic district, or if a property is eligible for listing in the NRHP. To be considered eligible, a property must meet Criteria for Evaluation established for the National Register program by the National Park Service, which considers age, integrity, and significance.

Note: determination that a property is eligible for listing in the NRHP as part of the Alabama Historic Rehabilitation Tax Credit process is not the same as it being formally listed in the NRHP.

Completing the Part A of the Application

First page of form: This page must be identical to the official form and must bear the owner's original signature. Other sections may be expanded as needed or continued on a Continuation Sheet. For buildings listed individually in the NRHP, the application may omit the information in application blocks #5-7, but he/she must fill out Block 8 and submit the attachments listed in Block 8.

- 1. Property Information:** Provide the historic or common name of the building or leave blank if no name is known. Provide its location information.
- 2. Property Status:** Select the box that identifies the historic status of the building.
- 3. Project Contact:** List anyone other than the Applicant (an architect, consultant, etc.) who is providing professional assistance to the Applicant.

4. Owner Information: Provide the name and mailing address of the property owner and whether or not he/she holds title to the property. **AN ORIGINAL SIGNATURE IS REQUIRED.**

Second page of form:

5. Physical Description of the Property: Provide a description of the exterior and interior of the property as it appears at the time of application. For the exterior, note the number of stories; construction and exterior materials; foundation type and material; roof type and material; shape of the building; and features such as chimneys, porches, storefronts, windows, doors, and decorative elements. The interior description should include the general floor plan and room configuration; wall and ceiling materials; floor materials; decorative trim and doors; and other distinctive features such as mantles or original restrooms. Provide an explanation of all alterations. Describe outbuildings or distinctive landscaping, if applicable. Please refer to the Sample Application for more information.

6. Property Dates: Provide date of construction, dates of alterations that changed the appearance of the property, and date property was moved from its original location, if applicable. If moved, provide a description and location map that illustrates the original and new locations.

7. History and Significance: First provide the history of the property from its date of construction. Include the name of the architect or builder, if known, and owners, tenants, businesses, and uses of the property up to the present day. Next, explain the significance, or why it is important. If the property is part of an existing National Register historic district, describe how this building relates to the areas of significance identified in the National Register nomination in terms of its use and appearance.

For buildings not currently listed in the NRHP, explain why the building is important. Provide the history of the property as described in the paragraph above and explain how the building is eligible for the NRHP. For information on NRHP eligibility, please refer to the National Park Service's website: http://www.nps.gov/nr/national_register_fundamentals.htm. To be listed in the NRHP, buildings must be considered significant for their architecture, association with important events or history, or association with important persons. Buildings may have one or more of these areas of significance. However, they must retain integrity of location, design, setting, materials, workmanship, feeling, and association.

A building may be eligible as a contributing resource in a potential National Register historic district if it is one of a concentrated group of buildings that relate to one another under any of the areas of significance. There may be modern and non-contributing buildings within the boundaries of a potential district, but the majority of buildings must retain enough integrity to create a cohesive and concentrated historic district. Please contact the staff for guidance on preparing Part A of the Application for contributing buildings within potential districts.

For further details on property research, refer to "Guide to Researching Old Buildings in Alabama" located at www.preserveala.org/alabamaregister.aspx. Continue History and Significance section on blank paper if additional space is needed.

For Projects Also Applying for the Federal Rehabilitation Tax Credit Program: A completed Historic Preservation Certification Application–Part 1 **may substitute blocks 5, 6 and 7 only. Block 8 must be filled out and complete sets of all attachments listed in this block must be included with the application or it will be considered incomplete.** Please attach a complete copy of the federal Part 1 to an original copy of the 2nd page of the Part A form.

8. Attachments: Please select all of the boxes and transmit all of the listed attachments with the Application. This block must be filled-out and all attachments in this list must be submitted or the Application will be considered incomplete. Existing site and floor plans should be clearly labeled as "existing site plan" and "existing floor plan." **Existing site and floor plans with keyed photographs must be submitted for all exterior and interior areas/spaces, even where no work is being considered. For example, interior photographs must be submitted and keyed to the existing floor plans, even if no work is to be done to the interior of the building. If no work is being done to the exterior of the building, an existing site plan must still be submitted with keyed photographs of the exterior (See "Send with Part A of the Application" Section below).**

Send with Part A of the Application:

Photographs and Plans: Provide current photographs of the property (taken within the last twelve months). **They must be printed in color on photographic paper. Printed photos must be clear and have sufficient resolution to show details and must be sized at least 4 inches by 6 inches. Photos should include views of all exterior sides of the building, major interior spaces and features, and representative secondary spaces.** Number each photo and label the back with the date taken and the view or location of the image, such as “North elevation, façade” or “Second level hallway.” **Photos should be keyed to a site plan and floor plan sketches or drawings that reflect the existing conditions of the building. DO NOT SEND DIGITAL PHOTOGRAPHS ON A CD. DO NOT SEND COPIES OF PHOTOGRAPHS ON PRINTER PAPER.**

Maps: Include a map of the existing National Register historic district with the building identified. If the property is already listed individually in the National Register, provide a general location map that shows the building’s location in proximity to its adjacent buildings with the subject building identified. Please ensure that street names are clearly visible.

If the property is potentially eligible for listing in the National Register as an individual property, then provide a general location map that shows the building’s location in proximity to its adjacent buildings with the building identified. Please ensure that street names are clearly visible. **Listing in the Alabama Register of Landmarks & Heritage does not qualify the property for the tax credit program. If the property is individually listed in the Alabama Register, then this mapping and photographic documentation must still be included, since the tax credit program requires National Register eligibility determination.**

For applicants seeking a determination of eligibility that a building contributes to a potential historic district provide streetscape photographs of buildings along the street and in the general vicinity (to illustrate your idea of the potential district) in addition to interior and exterior photos of the subject building. Key these streetscape photographs to a map that identifies the subject property within the boundary line of the larger area that may be considered a potential historic district. Please ensure that street names are clearly visible. Listing in the Alabama Register of Landmarks & Heritage does not automatically qualify the property for listing in the National Register. **Buildings listed as contributing resources in an Alabama Register of Landmarks & Heritage historic district must still provide this mapping and photographic documentation, since the tax credit program requires National Register eligibility determination.**

APPLICATION PART B—Description of Rehabilitation

Use this application to request approval of a proposed rehabilitation. Part B describes rehabilitation work to be undertaken on the building, and must be completed by all applicants applying for the Alabama Historic Rehabilitation Tax Credit Program. Proposed work will be evaluated using the *Secretary of the Interior’s Standards for Rehabilitation*, which can be found on the last two pages of the Application Instructions. Conformance with the *Standards* will be made on the basis of the application documentation and other available information **by evaluating the property as it existed prior to the start of the rehabilitation work.**

The *Standards* apply to both interior and exterior work, and the AHC reviews the entire rehabilitation project, including any attached, adjacent or related new construction. Approval of the project is based on whether the overall project meets the *Standards*.

The *Standards* take precedence over other regulations and codes in determining whether the rehabilitation project is consistent with the historic character of the property and, where applicable, the district in which it is located. Approval by a local architectural review board (ARB) does not mean that the project meets the *Standards*. It is recommended that applicants achieve approval from the Alabama Historical Commission before he/she achieves local ARB approval.

Completing Part B of the Application

First page of form: The first two pages must be identical to the official form and must bear the owner’s original signature. Other sections may be expanded as needed or continued on one or more Continuation Sheets.

- 1. Property Information:** Provide the historic or common name of the building or leave blank if no name is known. Provide its location information.
- 2. Legislative:** Provide names of the state legislators where the building is located.

- 3. Eligibility:** Select the box that identifies how the project is eligible for the Program. For projects seeking the 10% credit, check the appropriate box if your project meets the requirements. Make sure to indicate if any work was done in the six months before submitting your Application in the appropriate check boxes.

Second page of form:

- 4. Project Data:** Select whether the project is income producing or owner-occupied and fill out each of the blanks in this section.
- 5. Project Contact:** List anyone other than the Applicant (an architect, consultant, etc.) who is providing professional assistance to the Applicant.
- 6. Owner Information:** Provide the name and mailing address of the property owner, other contact information, and original ink signature of owner. **AN ORIGINAL SIGNATURE IS REQUIRED**
- 7. Attachments:** Please select all of the boxes and transmit all of the listed attachments with the Application. This block must be filled-out and all attachments in this list must be submitted or the Application will be considered incomplete. Proposed site and floor plans should be clearly labeled "proposed site plan" and "proposed floor plan." **Proposed site and floor plans must be submitted for all exterior and interior areas/spaces, even where no work is being considered. For example, if no work is being done to the exterior of the building, a proposed site plan must still be submitted and labeled "Proposed Site Plan" (see "Send with Part B of the Application" Section below).**

Third page of form:

Description of Rehabilitation: Describe all work that will be undertaken on the property, not simply work for which the tax credit will be sought. Describe each feature and the work that will be done on it. Begin with site work, followed by the exterior, including new construction, and then the interior. Indicate the photograph or drawing numbers that show the feature and/or the proposed work, or the specifications page numbers describing the work.

For Projects Also Applying for the Federal Rehabilitation Tax Credit Program: A completed Historic Preservation Certification Application–Part 2 may **be substituted for Page 3 of the Application**. Please attach a complete copy of the Federal Part 2 to an original copy of the first two pages of the Part B. The AHC will require complete sets of all attachments for its use.

Send with Part B of the Application

Photographs and photo key. Send photographs showing the interior and the exterior before rehabilitation. Include the building's site and environment, all of the building's sides, all major interior spaces and features, and representative secondary spaces and features, including areas where no work is proposed. Photographs should be numbered, dated, and labeled with the property name, the view and a brief description of what is shown. Include a photo key plan—that is, a floor plan and, if applicable, a site plan showing numbered photographs and arrows showing the view. **DO NOT SEND DIGITAL PHOTOGRAPHS ON A CD. DO NOT SEND COPIES OF PHOTOGRAPHS ON PRINTER PAPER.**

Architectural drawings or sketches. Send drawings showing the proposed rehabilitation work and any new additions or new construction. Include floor plans and, where necessary, sections and elevations. Drawings must be of sufficient size that all dimensions and notes are clearly legible. For small projects, sketches may suffice. Drawings must be numbered and keyed to the application narrative. **Proposed site and floor plans must be submitted for all areas/floors, even where no work is being considered.**

Application Fee. An Application fee is charged before the review of Part B of the Application for its compliance with the *Standards* based on the amount of estimated Qualified Rehabilitation Expenditures listed by the Applicant on the Part B Application. Fees are not refundable. Applicants will be invoiced upon issuance of a Tax Credit Allocation Reservation. If the invoice is not paid within thirty (30) calendar days of Commission's issuance of the invoice, the Tax Credit Allocation Reservation will be rescinded. The Application may be resubmitted but it shall be considered a new Application. The total fees are based on Qualified Rehabilitation Expenditures according to the following schedule: 1% of the Qualified Rehabilitation Expenditures.

Sample Parts A and B are available on the Alabama Historical Commission's website: http://preserveala.org/pdfs/TAX_CREDIT/Sample%20Application%20Parts%20A%20and%20B.pdf

APPLICATION PART C—Request for Certification of Completed Work

Use the Part C of the Application form to request approval of the completed project. The completed project may be inspected by an authorized representative of the Alabama Historical Commission to determine if the work meets the *Standards*.

Completing Part C of the Application

First page of form. This page of the form must be identical to the official form and must bear the owner's original signature. On the second page, list all additional owners with their addresses and Social Security or Taxpayer ID Numbers; continue on additional sheets as necessary.

1. **Property Information:** Provide the historic or common name of the building or leave blank if no name is known. Provide its location information.
2. **Project Data:** Select whether the project is income producing or owner-occupied and fill out each of the blanks in this section.
3. **Project Contact:** List anyone other than the Applicant (an architect, consultant, etc.) who is providing professional assistance to the Applicant.
4. **Owner Information:** Provide the name and mailing address of the property owner, other contact information, and original ink signature of owner. **AN ORIGINAL SIGNATURE IS REQUIRED**
5. **Attachments/Enclosures:** Please select all of the boxes and transmit all of the listed attachments with the Application. This block must be filled-out and all attachments in this list must be submitted or the Application will be considered incomplete. Post-rehabilitation site and floor plans should be clearly labeled "Post-rehabilitation site plan" and "Post-rehabilitation floor plan." **Post-rehabilitation site and floor plans must be submitted for all exterior and interior areas/spaces, even where no work is being considered. For example, if no work was done to the exterior of the building, a site plan must still be submitted and labeled "Post-rehabilitation Site Plan" (see "Send with Part C of the Application" Section below).**

Second page of form:

6. **Additional Owners:** Fill out this page only if there are additional owners that plan on utilizing the tax credits. If the property owner plans on transferring his tax credit, then he must obtain a Allocation Schedule from the Alabama Department of Revenue and submit it and a copy of the Tax Credit Certificate within thirty (30) days of receiving the Tax Credit Certificate from the Commission.

Send with Part C of the Application

Photographs and photo key. Send photographs taken after completion of the rehabilitation work **showing similar views as in the Parts A and B of the Application.** Photographs should be numbered, dated, and labeled and then **keyed to site and floor plans** that reflect the completed work. **If no work was proposed for a certain area, photographs of post-rehabilitation conditions of the area must still be submitted. For example, if no work was proposed for a particular interior area, photographs of that area must be submitted to ensure that no work took place. DO NOT SEND DIGITAL PHOTOGRAPHS ON A CD. DO NOT SEND COPIES OF PHOTOGRAPHS ON PRINTER PAPER.**

Cost and Expense Certification. A cost and expense certification: prepared by a licensed certified public accountant that is not an affiliate of the Owner (independence for accounting purposes), certifying the total qualified rehabilitation expenditures and the total amount of tax credits against any state tax due; and, if the qualified rehabilitation expenditures exceed two hundred thousand dollars (\$200,000), a cost and expense certification audited by the licensed certified public accountant. The cost and expense certification shall include a certification by the licensed certified public accountant that the costs and expenses meet the requirements of this Program.

Appraisal. An appraisal of the Property after rehabilitation prepared by an independent MAI designated and licensed real estate appraiser.

Certificate of Occupancy: Please include a copy of a **Certificate of Occupancy** from the city in which the property is located. If the city does not issue a Certificate of Occupancy for the particular type of rehabilitation, then please include a letter from the appropriate city official indicating that this is the case.

The Part C application form and its attachments must be received by the Alabama Historical Commission within thirty (30) days of the rehabilitation's completion.

AMENDMENT SHEET

Use an Amendment Sheet to amend an application submitted previously (Part A, B, or C).

Completing the Amendment Sheet

First page of form: The first page of the form must be identical to the official form and must bear the owner's original signature.

- 1. Property Information:** Provide the historic or common name of the building or leave blank if no name is known. Provide its location information.
- 2. This Sheet:** Select the appropriate box. In the space provided, briefly describe—or list—changes to the original application. Describe in detail and provide any attachments that may be necessary.
- 3. Project Contact:** List anyone other than the Applicant (an architect, consultant, etc.) who is providing professional assistance to the Applicant.
- 4. Owner Information:** Provide the name and mailing address of the property owner, other contact information, and original ink signature of owner. Only provide the owner's Social Security Number if he/she is amending the Part C Application. **AN ORIGINAL SIGNATURE IS REQUIRED**
- 5. Supplemental Materials (Photographs):** If photographs are required to be submitted with the Amendment, then they must be printed in color on photographic paper. Printed photos must be clear and have sufficient resolution to show details and must be sized at least 4 inches by 6 inches. **DO NOT SEND DIGITAL PHOTOGRAPHS ON A CD. DO NOT SEND COPIES OF PHOTOGRAPHS ON PRINTER PAPER.**

For Projects Submitting Copies of the Federal Rehabilitation Tax Credit Program Amendment Sheet and Materials: A completed Historic Preservation Certification Amendment Sheet may be substituted for the remainder Page 2 of the application. Please attach a complete copy of the Federal Amendment Sheet to an original copy of the first two pages of the HRTC Amendment Sheet. The AHC will require complete sets of all attachments for its use, which includes photographs (see #5 Supplemental Materials (Photographs)).

The Secretary of the Interior's Standards for Rehabilitation

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.

5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. 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.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

For questions about this application contact:
Jennifer K. Bailey, Coordinator
Alabama Historic Rehabilitation Tax Credit Program
334-230-2643
Jennifer.Bailey@preserveala.org

Mail applications and attachments to:
Alabama Historical Commission
ATTN: Jennifer K. Bailey
468 South Perry Street
Montgomery, AL 36104

THE ALABAMA HISTORICAL COMMISSION DOES NOT ACCEPT ELECTRONIC APPLICATION SUBMISSIONS.

NEITHER THE STATE OF ALABAMA NOR THE ALABAMA HISTORICAL COMMISSION CAN BE HELD RESPONSIBLE FOR DOCUMENTS MAILED TO, BUT NOT RECEIVED BY, THE AGENCY. THE AHC STRONGLY SUGGESTS THAT ALL DOCUMENTS BE MAILED VIA A METHOD THAT INVOLVES DELIVERY CONFIRMATION.

Upon receipt, applications and attachments become property of the State of Alabama and become public record.