



State Historic Preservation Tax Credit Application Instructions

Michigan State Historic Preservation Office
Michigan Strategic Fund

**HISTORIC PRESERVATION TAX CREDIT APPLICATION
INSTRUCTIONS
Michigan State Historic Preservation Office**

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WE STRONGLY RECOMMEND THAT APPLICANTS REVIEW THIS INSTRUCTIONS DOCUMENT IN ITS ENTIRETY BEFORE STARTING TO COMPLETE THE STATE HISTORIC PRESERVATION TAX CREDIT APPLICATION.

**HISTORIC PRESERVATION TAX CREDIT APPLICATION
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GENERAL INSTRUCTIONS

1. BASIC PROGRAM ELIGIBILITY

Before beginning to complete any of the required forms it is important to verify that your property is eligible to participate in the State tax credit program.

For a property to be eligible it must meet **one** of the following criteria:

- The resource is listed individually or is a contributing resource in a historic district listed in the National Register of Historic Places.
- The resource is listed individually or is a contributing resource in a historic district listed in the State Register of Historic Sites.
- The resource contributes to a local historic district established pursuant to PA 169 of 1970 as amended.

For an applicant to be eligible, they must meet **one** of the following criteria:

- The applicant must be the owner of the resource.
- The applicant must have a long-term lease on the resource (at least 27.5 years for a residential resource or at least 31.5 years for a non-residential resource).

2. CREDIT CATEGORIES AVAILABLE

Applicants must select **one** of the following tax credit categories:

- Owner-occupied residential resources
- Small nonresidential historic resources (less than \$2 million in qualified rehabilitation expenditures)
- Large nonresidential historic resources (more than \$2 million in qualified rehabilitation expenditures)

3. HOW TO APPLY

Because the state historic preservation tax credit application forms are designed to collect the information necessary to review a wide variety of projects, it is important that you complete only those forms necessary for the specific type of credit you are seeking. Please review the following list carefully to ensure that all necessary forms, photos, supporting documentation and fees are included with your application. Failure to submit a complete application will delay the review of your project. Checks for State application review fees should be made payable to the **State of Michigan – MSF**. Checks are the only form of payment that will be accepted at this time.

**HISTORIC PRESERVATION TAX CREDIT APPLICATION
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State Historic Preservation Tax Credit PART 1 Application Checklist

- One (1) complete State Part 1 application including pages one (1) through three (3) and the signature of at least one (1) owner.
- One (1) completed Declaration of Location form for those properties that are eligible by being in a locally designated historic district.
- One (1) proof of ownership or long-term lease agreement.
- One (1) map showing the location of the property **and** the boundaries of the historic district where applicable.
- One (1) set of color photos (See **Appendix A** for details).
- The State Part 1 review fee.
- One USB drive containing a digital copy of all required submittal information.

PART 1 – EVALUATION OF ELIGIBILITY

Part 1 of the STATE HISTORIC PRESERVATION TAX CREDIT APPLICATION is used to confirm that the resource is a certified historic resource.

The documentation in Part 1 of the application must be sufficient to determine the historic character of the resource.

1. RESOURCE INFORMATION

Provide the historic name of the resource. If the resource is listed in the state or national register, use the resource name that is indicated on the register nomination form. When a resource is known by a historic name, i.e. Michigan Manufacturing Company, or is called by a historic name in the documentation, use that name. If the historic name of the resource is not known, leave this line blank **or** enter the address of the resource. Provide the complete address for the resource under consideration. If the resource is located within a historic district – local, state, or national – provide the name of the district. Identify the local unit of government.

2. CERTIFICATION INFORMATION

Use this section to indicate under what criteria the resource is eligible to participate in the program. If the resource is eligible by being located in a local historic district, this must be verified and the DECLARATION OF LOCATION form must be completed. *The information needed to complete the form and the certification of this information must be obtained from the local historic district commission.*

Indicate which state historic preservation tax credit is being sought. Select only one credit type. Applications indicating more than one type of credit will be returned to the applicant for correction. The date that the corrected application is received will be considered the date of receipt and will determine the application's place in line for competitive credit review.

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3. APPLICANT

Provide the name of the resource owner(s) or lessee(s). If the owner is a business entity, provide the name of the organization. Provide the complete mailing address, daytime telephone number, and email address, if applicable, of the owner/lessee if it is different than the resource address. Give the owner/lessee's Social Security Number or Tax Identification Number. At least one owner must sign the application. Unsigned applications will not be reviewed.

If the applicant is a long-term lessee as defined by section 266 of the Income Tax Act of 1967 (MCL 206.266) and section 435 of the Michigan Business Tax Act (MCL 208.1435), the lessee must complete the application as the owner of the resource. Proof of ownership (such as a copy of the deed or a tax bill) or proof of long-term lease (such as a copy of the lease agreement) must be submitted with the application.

4. PROJECT CONTACT (if different than applicant)

Provide the name, complete address, daytime telephone number, and email address, if applicable, of the person to whom inquiries regarding specifics of the application and the project should be made.

5. APPLICATION PROCESSING FEE

An applicant who submits a Part 1 application must pay a processing fee. Owner-occupied residential applicants must pay a \$50.00 fee. All commercial applicants must pay a \$100.00 fee. This fee is nonrefundable. Make Checks or money orders payable to the **State of Michigan - MSF**. Checks are the only form of payment that will be accepted at this time. No decisions will be issued by the SHPO until receipt of appropriate remittance.

6. STATE HISTORIC PRESERVATION TAX CREDIT CATEGORY

An applicant must select the appropriate tax credit category. Choose only one of the following: Owner-occupied residential, small commercial with less than \$2 million in qualified rehabilitation expenditures, or large commercial with more than \$2 million in qualified rehabilitation expenditures.

7. DESCRIPTION OF PHYSICAL APPEARANCE

Provide information about the major interior and exterior features of the resource.

When completing the Description of Physical Appearance, it may be useful to consult and utilize any existing written material including local historic district study committee reports, or state or national register nomination.

Describe the resource in its *present condition*, and not as it was when it was first constructed, or how it will be after rehabilitation work is completed. *Do not indicate the architectural style of the resource.* Features to be described include but are not limited to: exterior construction materials; type of roof; number of stories; basic floor plan; and distinguishing architectural features. Fully describe any changes that have been made to the resource since its original construction. Changes would include additions, porch enclosures, new storefronts, relocation of doors or windows, alterations to the interior, etc. Discuss how the subject resource relates to others in the historic district in terms of setting, scale, materials, type of construction, and date. *If there are other resources on the property, these resources must also be fully described.*

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**EXAMPLE
DESCRIPTION OF PHYSICAL APPEARANCE**

This three-story, flat-roofed, unpainted brick commercial building, rectangular in shape, was constructed in 1850. It is similar in height and materials used in the surrounding buildings in this block of Main Street. It features regularly-spaced arched windows on the second and third floors. These windows are 2-over-2, double-hung sash. Six window openings on the east elevation have been filled in, the exact date is unknown. There is a prominent bracketed cornice. The first floor of the façade has been altered. The existing storefront dates from c.1950. On the interior, the first floor is divided into two principal spaces – a large commercial space in front and a smaller office behind. The front room was modernized c. 1960 and contains no surviving historic features except for a simple wooden staircase running along the party wall. A pressed metal ceiling is the most prominent feature in the rear office. Baseboards, paneled doors, and window and door surrounds also survive in this room. The upper floors have two rooms each, identical in configuration to the first floor. These rooms retain their original appearance, although they contain no architectural detailing of any kind.

Provide the date of construction of the resource, if available, or indicate the approximate date. Give the source of the date. *The source may be a map, a study committee report, a register nomination, a building permit, or other official document. It is recommended that the title deed to the property not be used as a source.* State the dates of alterations and/or additions to the resource, if available, or indicate the approximate dates.

Check whether the resource has been moved from its original location. If the resource has been moved, state the date, if available, or indicate the approximate date. Identify uses of the resource prior to rehabilitation.

8. STATEMENT OF SIGNIFICANCE

Summarize how the resource contributes to the significance of the historic district – local, state, or national. If the resource is listed *individually* in the State Register of Historic Sites or the National Register of Historic Places, this section need not be completed.

When completing the Statement of Significance, it may be useful to consult and utilize any existing written material including local historic district study committee reports, or state or national register nominations. In addition, the Statement of Significance should be written based on information that is readily available. Primary research is not required when completing this statement.

The summary should relate to the significance of the district, including the district’s period of significance as identified in the local historic district committee study report or the state or national register nomination. In the statement, note the former uses of the resource, important figures from the past associated with the resource, and the names of the architects or builders, if known. Hearsay or “common knowledge” is not acceptable to establish significance.

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**EXAMPLE
STATEMENT OF SIGNIFICANCE**

The Main Street Historic District is an intact grouping of architecturally significant commercial and industrial buildings constructed between 1850 and 1915 that display a variety of styles and types of architectural ornamentation popular during this era. The district is also significant as an early manufacturing and distribution center which led to the city's growth as one of the largest cities in the state. Industrial growth in the late nineteenth and early twentieth centuries required the construction of larger buildings and several still exist within the boundaries of the district. This modest three-story building is typical in appearance and history of the majority of the buildings in the district. It was originally built for manufacturing buttons but was converted into a store with offices above during the 1880's when wholesaling grew as an important new activity in the district. The building is similar to its neighbors in size, scale, materials, and style.

When completed, Part 1 – Historic Significance, must be submitted to the SHPO for review and certification.

Please submit one complete application with original signatures. Supporting materials must be included with the application. ***A USB drive must also be submitted and must include all application documents.***

9. PHOTOGRAPHS

All applications must be supported by adequate documentation. Photographs supplement, and to some extent may substitute for, some of the description of physical appearance (*see #7*). Provide good, clear photographs of the resource and its surroundings as they appear *before* rehabilitation.

The photographs should show all elevations of the resource, views of the resource in its setting, and representative exterior and interior features, spaces, and details.

Photographs should be labeled with the following information: 1) the resource name; 2) the view, i.e. east elevation; 3) a brief description of what is pictured; 4) the date when the photograph was taken; and 5) a number assigned by the applicant. All photographs must be keyed to a floor plan of the resource. The photographs must be high resolution color images.

(See **Appendix A** for additional details)

10. MAPS

If a resource is located in a historic district – local, state, or national – a map of the historic district, clearly identifying the property on which the resource is located, must be submitted. *For resources located in a local historic district, maps can be obtained from the local historic district commission. Maps for the state register and national register historic districts may be available from the local historic district commission.*

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DECLARATION OF LOCATION

All applicants attempting to qualify for State tax credits based on a property's contribution to a locally designated historic district must submit a completed Declaration of Location form. The Declaration of Location form does not need to be submitted if the resource is in both a local historic district *and* a National Register or State Register district. The Declaration of Location form only needs to be submitted if the resource qualifies for the program by *only* being in a local historic district. Because the creation and monitoring of locally designated districts is the sole right and responsibility of the local unit, the SHPO may not have the most up-to-date local designation information. This form allows the owner/applicant and the local unit the opportunity to verify the limits of the district and promotes contact between the resource owner considering undertaking work and the agent of the local unit charged with monitoring aspects of that work.

1. RESOURCE INFORMATION

Provide the historic name of the resource. If the resource is listed in the state or national register, use the resource name that is indicated on the register nomination form. When a resource is known by a historic name, i.e. Michigan Manufacturing Company, or is called by a historic name in the documentation, use that name. If the historic name of the resource is not known, leave this line blank **or** enter the address of the resource. Provide the complete address for the resource under consideration.

2. OWNER/LESSEE OF RESOURCE

Provide the name of the resource owner(s)/lessee(s). If the owner/lessee is a business entity, provide the name of the organization. Give the owner/lessee's Social Security Number or Tax Identification Number. At least one owner/lessee must sign the application. Unsigned applications will not be reviewed.

3. DECLARATION

An official representative of your local unit of government must complete this section. The official representative can be a city staff person or a member of the historic district commission. By signing this Declaration, the official representative is verifying that the resource is a contributing resource in a local historic district. Provide the name of the local historic district and the year it was created. Include the name/title of the official representative and the address of the local unit of government. Provide an original signature *or* an electronic signature and date.

WHERE AND HOW TO SEND COMPLETED APPLICATIONS

All application packages must be delivered by courier or mailing service to ensure proper tracking. SHPO strongly recommends that you utilize UPS or FedEx for your submission, and obtain a tracking number for your shipment. Hand delivered applications will not be accepted. Do not bring your application package to our office; it will not be accepted or reviewed.

Tax credit applications must be sent to the following address. Failure to address your shipment as follows may result in delays.

**State Historic Preservation Tax Credit
State Historic Preservation Office
300 North Washington Square
Lansing, MI 48913**

**HISTORIC PRESERVATION TAX CREDIT APPLICATION
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State Historic Preservation Tax Credit PART 2 Application Checklist

- One (1) complete State Part 2 2022 application verification form including pages one (1) through four (4) and the signature of at least one (1) owner.
- One (1) completed Verification of State Equalized Value form, if applicable
- One (1) set of color photos, (See Appendix A for details)
- One (1) set of supporting plans and specifications
- The State Part 2 review fee outlined in the tables on page 8
- One USB drive containing a digital copy of all required submittal information

PART 2 – DESCRIPTION OF REHABILITATION

Part 2 of the STATE HISTORIC PRESERVATION TAX CREDIT APPLICATION must be completed and reviewed to determine if the proposed rehabilitation plans are consistent with the historic character of the resource and, where applicable, the historic district in which the resource is located, thus qualifying as a certified rehabilitation.

All projects are reviewed and evaluated for conformance with the SECRETARY OF THE INTERIOR’S STANDARDS FOR REHABILITATION. These standards are broadly worded to guide the rehabilitation of all historic resources. The underlying concern expressed in the standards is the preservation of significant historic materials and features of a resource in the process of rehabilitation. The standards apply with equal force to both interior and exterior work, and the SHPO reviews the *entire* rehabilitation project rather than a single aspect of the undertaking. Certification of Part 2 is based on the *entire* project conforming to the STANDARDS FOR REHABILITATION.

Proposed work that appears to be inconsistent with the STANDARDS FOR REHABILITATION will be identified by the SHPO, and advice will be given to assist applicants, architects, or builders on how to bring the project into compliance with the standards.

The National Park Service (NPS) publishes detailed information on preservation topics including the SECRETARY OF THE INTERIOR’S GUIDELINES FOR REHABILITATING HISTORIC BUILDINGS and PRESERVATION BRIEFS, a series that details appropriate preservation techniques. These materials can be obtained from the NPS or the SHPO.

1. RESOURCE INFORMATION

If the resource is listed in the state or national register, use the resource name that is indicated on the register nomination form. When a resource is known by a historic name, i.e. Michigan Manufacturing Company, or is called by a historic name in the documentation, use that name. If the historic name of the resource is not known, leave this line blank **or** enter the address of the resource. Provide the complete address for the resource under consideration. Indicate if an approved State Part 1 Certificate of Historic Significance has been received, or if the application is submitted simultaneously with the Part 2. *The information in Part 2 should be consistent with the information provided in Part 1. A Part 2 application will not be reviewed until the Part 1 application has been approved for the property.*

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2. DATA ON REHABILITATION PROJECT

Provide the proposed use of the resource after rehabilitation. Provide the estimated project start and completion dates. The estimated cost of the rehabilitation must be stated. *Rehabilitation costs are costs associated with work undertaken on the historic resource. These costs do not include acquisition, furnishings, new additions that expand the existing resource, or construction of new facilities related to the resource.*

If applicant is requesting credits for work carried out up to one year prior to the application date, indicate actual project start and completion dates. The actual cost of qualified rehabilitation expenses must be indicated separate from the estimated costs of proposed expenses. *Total combined QRE's must not exceed cap allowed for application category. A description of prior work completed, before and after photos, plans and specs of this work are required for review separate from those submitted for any proposed work.*

3. APPLICANT

Provide the name of the resource owner(s) or lessee(s). If the owner is a business entity, provide the name of the organization. Provide the complete address, daytime telephone number, and email address, if applicable, of the owner/lessee if it is different than the resource address. Give the owner/lessee's Social Security Number or Tax Identification Number. At least one owner must sign the application. Unsigned applications will not be reviewed. *The information provided in Part 2 should be consistent with the information provided in Part 1. If the applicant is a long-term lessee as defined by section 266 of the Income Tax Act of 1967 (MCL 206.266) and section 435 of the Michigan Business Tax Act (MCL 208.1435), the lessee must complete the application as the owner of the resource.*

4. PROJECT CONTACT (if different than applicant)

Provide the name, complete address, daytime telephone number, and email address, if applicable, of the person to whom inquiries regarding specifics of the application and the project should be made. *The information provided in Part 2 should be consistent with the information provided in Part 1.*

5. APPLICATION PROCESSING FEE

An applicant who submits a Part 2 application must pay a processing fee as outlined in the tables below. Make Checks or money orders payable to the **State of Michigan-MSF**. Cash will not be accepted. No decisions will be issued by the SHPO until the receipt of appropriate remittance. *Include the State Project Number (STX22-##) on your payment.*

Owner-Occupied Residential Properties:

<u>Qualified Rehabilitation Expenses (QRE)</u>	<u>Fee</u>
less than or equal to \$20,000	\$100
greater than \$20,000	2% of the anticipated credit (QRE x .25 x .02 = Fee)

Commercial Properties:

<u>Qualified Rehabilitation Expenses (QRE)</u>	<u>Fee</u>
less than or equal to \$40,000	\$200
greater than \$40,000	2% of the anticipated credit (QRE x .25 x .02 = Fee)

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6. STATE EQUALIZED VALUE (SEV)

If you are applying for the Small Commercial Credit or Large Commercial Credit, the SEV form is required and must be completed and submitted with this application. If you are applying for the Owner Occupied Residential Credit, the SEV form is NOT required. If an SEV does not exist for your property, select that option.

For the rehabilitation of a historic resource that is not a residential historic resource, qualified expenditures must be equal to or greater than 10% of the state equalized value (SEV) of the property.

The SEV is a number determined by the local assessor, which is equal to approximately 50 percent of the fair market value of the property. THE VERIFICATION OF THE STATE EQUALIZED VALUE form must be completed and submitted with non-residential applications. *Verification of the SEV must be obtained from the local assessor's office.*

7. DETAILED DESCRIPTION OF REHABILITATION WORK

This section is intended to provide a description of the proposed project work. *The entire project must be described.*

In the boxes, provide a description of each work item. A pair of boxes should be used to describe each feature and the effect the rehabilitation will have on that feature. Begin by describing site work, followed by work on the exterior, and finally work on the interior. Photocopy additional sheets if necessary.

In the upper box, number the work item. Identify the architectural feature requiring work. Indicate whether the feature described is original to the resource or was added at a later date by providing the date, if available, or the approximate date of the feature. Provide the photograph and/or drawing numbers that show the feature described. Describe the feature and its *current* physical condition. Use a continuation sheet if necessary.

In the lower box, explain, in detail, the rehabilitation work to be undertaken. Describe the impact - visual, structural, etc. - that the proposed work will have on the existing feature. Indicate the photographs, drawings, or specification pages that represent the rehabilitation work and its impact on the existing feature. Use a continuation sheet if necessary.

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EXAMPLE of Detailed Description of Rehabilitation Work.

Item # 1	Architectural Feature	Masonry	Date(s) of feature	c. 1890
	Photograph number(s)	3, 6	Drawing numbers(s)	N/A
<p><i>Describe the feature and its current condition:</i></p> <p>The masonry is hard-pressed red brick with joints in good condition. The mortar is mostly sound, but deteriorated and missing around the downspout at the east end of the façade. There is some graffiti at the first floor level.</p> <p style="text-align: right;"><input type="checkbox"/> Check here if using a continuation sheet</p>				
<p><i>Describe the work and the impact on the feature:</i></p> <p>The deteriorated joints will be selectively hand-cleaned and repointed. The mortar will match the existing mortar in terms of composition and joint width and profile. See specifications 33-35. The graffiti will be removed using a chemical cleaning agent. See specifications 30-31.</p> <p style="text-align: right;"><input type="checkbox"/> Check here if using a continuation sheet</p>				

8. PHOTOGRAPHS

A sufficient number of good, clear photographs must be submitted with the Part 2 application to document the existing condition of the resource and its features. The photographs should document the site and the environment, the exterior and the interior conditions of the areas of proposed rehabilitation *prior* to any rehabilitation work. *Photographs of the conditions prior to rehabilitation must be submitted even if the rehabilitation work has been completed. Such documentation is necessary for the SHPO to evaluate the effect of the rehabilitation on the historic resource. When such documentation is not provided, review and evaluation cannot be completed, resulting in postponement or denial of the requested certification.*

All photographs must show the architectural features *clearly*. Photographs should be labeled with the following information: 1) the resource name; 2) the view, i.e. east elevation; 3) a brief description of what is pictured; 4) the date when the photograph was taken; and 5) a number assigned by the applicant. All photographs must be keyed to the description of rehabilitation work (*see #6*) and keyed to a floor plan. These plans must be included with the application.

Photographs must be high resolution color prints. *Photocopier images of photographs are not acceptable. Photographs will not be returned.*

It is suggested that a duplicate set of photographs be retained by applicants to assist in completing the Part 3 application.

(See **Appendix A** for additional details)

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9. DRAWINGS & SPECIFICATIONS

Drawings for proposed rehabilitation work are required to show planned alterations or new construction. The drawings must be detailed to illustrate existing configurations and anticipated changes. Documentation should be labeled with the following information: 1) the resource name; 2) a brief description of what is depicted; and 3) a number assigned by the applicant. All drawings must be keyed to the description of rehabilitation work (*see #6*).

Specifications indicate the techniques, methods, and materials to be used in the rehabilitation work. Specifications may include both performance and/or vendor stipulations. Manufacturer's publications and catalog pages may be included in support of the application. Only information on the product specifically intended for use in the rehabilitation work should be included. Documentation should be labeled with the following information: 1) the resource name; and 2) a number assigned by the applicant. All specifications must be keyed to the description of rehabilitation work (*see #7*).

10. SUBMITTING THE APPLICATION

When completed, PART 2 – DESCRIPTION OF REHABILITATION, must be submitted to the SHPO for review and certification.

Submit one complete application with original signatures and supporting materials.

Applicants may choose to submit Parts 1 and 2 together. However, if uncertain of the eligibility of the historic resource, applicants may choose to submit each part of the HISTORIC PRESERVATION CERTIFICATION APPLICATION separately and wait for a response from the SHPO before submitting the next part. This will minimize the risk encountered by the applicant.

Prior to beginning *any* rehabilitation work, Parts 1 and 2 of the application should be submitted to *and approved* by the SHPO. The SHPO has up to 120 calendar days to complete the review of each part of the application.

WHERE AND HOW TO SEND COMPLETED APPLICATIONS

All application packages must be delivered by courier or mailing service to ensure proper tracking. SHPO strongly recommends that you utilize UPS or FedEx for your submission, and obtain a tracking number for your shipment. Hand delivered applications will not be accepted. Do not bring your application package to our office; it will not be accepted or reviewed.

Tax credit applications must be sent to the following address. Failure to address your shipment as follows may result in delays.

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State Historic Preservation Office
300 North Washington Square
Lansing, MI 48913**

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VERIFICATION OF THE STATE EQUALIZED VALUE (SEV)

The SEV is a number determined by the local assessor, which is equal to approximately 50 percent of the fair market value of the property. THE VERIFICATION OF THE STATE EQUALIZED VALUE form must be completed and submitted with the application. *Verification of the SEV must be obtained from the local assessor's office.* An appraised value should be submitted only in instances where part of a resource is being rehabilitated, i.e. half of a duplex. Appraisals will only be accepted from State of Michigan certified or licensed appraisers.

1. RESOURCE INFORMATION

Provide the historic name of the resource. If the resource is listed in the state or national register, use the resource name that is indicated on the register nomination form. When a resource is known by a historic name, i.e. Michigan Manufacturing Company, or is called by a historic name in the documentation, use that name. If the historic name of the resource is not known, leave this line blank **or** enter the address of the resource. Provide the complete address for the resource under consideration. *The information in the Verification of SEV should be consistent with the information provided in Parts 1 and 2.*

2. OWNER/LESSEE OF RESOURCE

Provide the name of the resource owner(s)/lessee(s). If the owner/lessee is a business entity, provide the name of the organization. Give the owner's Social Security Number or Tax Identification Number. At least one owner must sign the application. Unsigned applications will not be reviewed. *The information in the Verification of SEV should be consistent with the information provided in Parts 1 and 2.*

3. VERIFICATION

An official representative of the local unit of government must complete this section. Provide the State Equalized Value (SEV) of the property and the year the SEV was established. This SEV should be the most current one available at the time the application is submitted. Also provide the name and title of the official representative and the address of the local unit of government. Finally, include an original signature and date from the official representative.

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AMENDMENT SHEET

If changes are made to a project at any time after the submission of the initial application, an amendment sheet should be submitted to the SHPO. In the space provided, detail the changes in the project work, indicating the original proposed treatment and the amended work item description. Use a continuation sheet if necessary. All owners must sign and date the amendment sheet. Any additional photographs or drawings needed to document the work must also be submitted. Please note that amendments will not increase the amount of credit for which the project has been pre-approved.

1. RESOURCE INFORMATION

Provide the historic name of the resource. If the resource is listed in the state or national register, use the resource name that is indicated on the register nomination form. When a resource is known by a historic name, i.e. Michigan Manufacturing Company, or is called by a historic name in the documentation, use that name. If the historic name of the resource is not known, leave this line blank **or** enter the address of the resource. Provide the complete address for the resource under consideration. *The information provided in Amendment Sheet should be consistent with the information provided in Part 1 and 2.*

2. APPLICANT

Provide the name of the resource owner(s)/lessee(s). If the owner/lessee is a business entity, provide the name of the organization. Provide the complete address, daytime telephone number, and email address, if applicable, of the owner if it is different than the resource address. Give the owner's Social Security Number or Tax Identification Number. At least one owner must sign the application. *Unsigned applications will not be reviewed.*

3. PROJECT CONTACT (if different than owner)

Provide the name, complete address, daytime telephone number, and email address, if applicable, or the person to whom inquiries regarding specifics of the application and the project should be made. *The information provided in Amendment Sheet should be consistent with the information provided in Part 1 and 2.*

4. DESCRIPTION OF CHANGES

Provide a description of how the proposed work will change. If work items are being deleted from the original application, provide the item number, description, and reason for the change. If work items are being added, include all of the information required in item 6 of the Part 2 application, Detailed Description of Rehabilitation Work.

WHERE AND HOW TO SEND COMPLETED AMENDMENTS

Amendments must be sent by courier utilizing a tracking number to the following address. Failure to address your shipment as follows may result in delays.

**State Historic Preservation Tax Credit
State Historic Preservation Office
300 North Washington Square
Lansing, MI 48913**

**HISTORIC PRESERVATION TAX CREDIT APPLICATION
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State Historic Preservation Tax Credit PART 3 Application Checklist

- One (1) complete State Part 3 application form including pages one (1) through two (2) and the signature of at least one (1) owner.
- One (1) completed proof of Return to Service date
- One (1) set of color photos, (See Appendix A for details)
- The State Part 3 review fee outlined in the tables on page 15
- One USB drive containing a digital copy of all required submittal information

PART 3 – CERTIFICATION OF COMPLETED WORK

A project does not become a certified rehabilitation, eligible for tax credits, until it is complete and certified by the SHPO. Upon completion of the rehabilitation project, applicants must submit PART 3 of the HISTORIC PRESERVATION CERTIFICATION APPLICATION.

The completed project may be inspected by an authorized representative of the SHPO to determine if the work conforms to the *Secretary of The Interior's Standards for Rehabilitation*. The SHPO will review the *entire* rehabilitation project, both interior and exterior work, rather than a single aspect of the undertaking. Certification of Part 3 is based on the *entire* project conforming to the Standards for Rehabilitation.

1. RESOURCE INFORMATION

Provide the historic name of the resource. If the resource is listed in the state or national register, use the resource name that is indicated on the register nomination form. When a resource is known by a historic name, i.e. Michigan Manufacturing Company, or is called by a historic name in the documentation, use that name. If the historic name of the resource is not known, leave this line blank **or** enter the address of the resource. Provide the complete address for the resource under consideration. *The information in Part 3 should be consistent with the information provided in Parts 1 and 2.*

2. DATA ON REHABILITATION PROJECT

Give the date on which the rehabilitation work began and when the rehabilitation work was completed. Provide the final costs attributed solely to the rehabilitation of the resource. *Qualified rehabilitation expenditures are costs associated with rehabilitation work undertaken on the resource itself and can include professional service fees such as architectural and engineering fees, site survey fees, legal expenses, and development fees.* Provide the final costs attributed solely to new construction. *These costs include new additions that expand the existing resource, construction of new facilities related to the resource, and site improvements.*

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3. APPLICANT

Provide the name of the resource owner(s)/lessee(s). If the owner is a business entity, provide the name of the organization. Provide the complete address, daytime telephone number, and email address, if applicable, of the owner/lessee if it is different than the resource address. Give the owner(s)/lessee(s) Social Security Number(s) or Tax Identification Number. If there is more than one owner who will be claiming the credits, their names, addresses, and Social Security Numbers or Tax Identification Numbers **must** be listed on a continuation sheet. **All individuals claiming the credits must sign and date the application.** *The information in Part 3 should be consistent with the information provided in Parts 1 and 2. The information in Part 3 must be complete. Any owners not included on the Part 3 application may not be able to claim the credits.* Unsigned applications will not be reviewed.

By signature, the resource owners certify that, in their opinion, the completed rehabilitation meets the *Secretary of The Interior's Standards for Rehabilitation* and is consistent with the work described in Part 2 of the HISTORIC PRESERVATION CERTIFICATION APPLICATION.

4. PROJECT CONTACT (if different than owner)

Provide the name, complete address, daytime telephone number, and email address, if applicable, of the person to whom inquiries regarding specifics of the application and the project should be made. *The information provided in Part 3 should be consistent with the information provided in Parts 1 and 2.*

5. PROCESSING FEE

An applicant who submits a Part 3 application must pay a processing fee as outlined in the tables below. This fee is nonrefundable. Checks or money orders must be made payable to the **State of Michigan-MSF**. Cash will not be accepted. No decisions will be issued by the SHPO until the receipt of appropriate remittance. *Include the State Project Number (STX22-##) on your payment.*

The fee for the review of the Part 3 application is based on the dollar amount of the qualified rehabilitation expenditures. *Refer to the dollar amount indicated in #3, **Qualified Expenses attributed solely to rehabilitation** of the resource, and determine the review fee using the schedule below.*

Owner-Occupied Residential Properties:

<u>Qualified Rehabilitation Expenses (QRE)</u>	<u>Fee</u>
less than or equal to \$20,000	\$100
greater than \$20,000	2% of the anticipated credit (QRE x .25 x .02 = Fee)

Commercial Properties:

<u>Qualified Rehabilitation Expenses (QRE)</u>	<u>Fee</u>
less than or equal to \$40,000	\$200
greater than \$40,000	2% of the anticipated credit (QRE x .25 x .02 = Fee)

6. PHOTOGRAPHS

Photographs of completed work must be submitted with the Part 3 application. The purpose of these photographs is to demonstrate that the rehabilitation work has been carried out as stated in the Part 2 application, which would qualify as a certified rehabilitation.

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Good, clear photographs must be submitted with the Part 3 application. The photographs must document the site and the environment, and the exterior and the interior conditions of the areas of completed rehabilitation. These photographs should be taken from the same vantage points as the photographs in Part 2 to provide an accurate comparison.

All photographs must show the architectural features *clearly*. Photographs should be labeled with the following information: 1) the resource name; 2) the view, i.e. east elevation; 3) a brief description of what is pictured; 4) the date when the photograph was taken; and 5) a number assigned by the applicant. All photographs must be keyed to a floor plan and/or a site plan. These plans must be included with the application. Photographs must be color prints. *Photocopier images of photographs are not acceptable.* Photographs will not be returned.

(See **Appendix A** for additional details)

7. SUBMITTING THE APPLICATION

When completed, PART 3 - CERTIFICATION OF COMPLETED WORK, must be submitted to the SHPO for review and certification within one (1) year of the properties return to service. Proof of return to service date may be requested. If the project received a preliminary determination of eligibility for listing in the National Register of Historic Places in Part 1, the listing process must be completed before the Part 3 application is submitted.

Submit one complete application with original signatures and supporting materials.

A project does not become a certified rehabilitation, eligible for State of Michigan tax credits until it is completed and certified by the SHPO. The tax credit cannot be claimed until this action has been taken. Approved tax credits are available beginning in the year the Part 3 application is certified. The SHPO will notify both the applicant and the Michigan Department of Treasury of this certification.

WHERE AND HOW TO SEND COMPLETED APPLICATIONS

All application packages must be delivered by courier or mailing service to ensure proper tracking. SHPO strongly recommends that you utilize UPS or FedEx for your submission, and obtain a tracking number for your shipment. Hand delivered applications will not be accepted. Do not bring your application package to our office; it will not be accepted or reviewed.

Tax credit applications must be sent to the following address. Failure to address your shipment as follows may result in delays.

**State Historic Preservation Tax Credit
State Historic Preservation Office
300 North Washington Square
Lansing, MI 48913**

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APPENDIX A – PHOTO SPECIFICATIONS

Do's

1. Photos must be of sufficient quality and quantity to *clearly* illustrate the condition and details of the building. The photos take the place of the site inspection. *Everything the reviewers need to know must be clearly visible in the photos.*
2. Photos must be color and both prints and digital copies are required.
3. Photos must be keyed to a site plan and/or floor plans and indicate the direction of view. (It is especially helpful if the before and after photos are taken from roughly the same locations.)
4. Photos must be individually labeled with the information included in the illustration below. The photo name is required so that the digital image can be identified. Photo names must be descriptive, but must not contain any punctuation or special characters. For example, "Photo 5 Exterior Rear of Property from the Northwest."
5. One set of photos must be printed on glossy photographic quality 4"x6" or larger paper.
6. The second set of photos must be submitted in digital format on a USB drive, image size 4"x6", resolution 300dpi as a single PDF document.

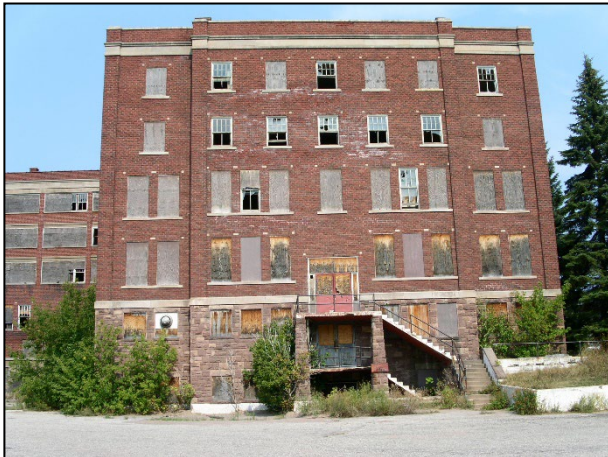
Don'ts

1. **Do not** mount or place in photo album pages/sleeves.
2. **Do not** write on photos (especially on the front).
3. **Do not** print digital photos on regular bond paper.
4. **Do not** submit digital photos at less than 4"x6" or less than 300 dpi.
5. **Do not** submit slides or video.
6. **Do not** repeat photo numbers within or between application parts. (e.g. there should only be one photo # 1)

4x6" Print Photo

Sample:

6"



4"

Reverse side of Photo Print:

Photo # and Date
Name of Property
Direction of View
Description of View
Photo name

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SAMPLE PDF
PHOTO PAGE
FOR USB
SUBMISSION

Photo # and date
Name of Property
Direction of View
Description of View
Photo Name



8 1/2"

4x6"

11"

Photo # and date
Name of Property
Direction of View
Description of View
Photo Name



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APPENDIX B – SECRETARY OF THE INTERIOR’S STANDARDS

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 archaeological 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.