State Historic Preservation
Tax Credit Application
Part 1 – Historic Significance
Instructions

Michigan State Historic Preservation Office

Michigan Strategic Fund

TABLE OF CONTENTS

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

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.

State Historic Preservation Tax Credit Application Checklist

PART 1

- ☐ 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) 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 Part 1 State 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. <u>RESOURCE INFORMATION</u>

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. <u>CERTIFICATION INFORMATION</u>

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.

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. Include a complete mailing address. Give the owner/lessee's Social Security Number or Tax Identification Number.

4. PROJECT CONTACT (if different than applicant)

Provide the complete address; daytime telephone number; and email address, if applicable, of the owner/lessee if it is different than the resource address. At least one owner/lessee must sign the application. Unsigned applications will not be reviewed.

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. Checks or money orders must be made 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.*

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.

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 extant 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.*

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

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

**SAMPLE PDF
PHOTO PAGE
FOR USB
SUBMISSION**

8 ½"

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

4x6"

11"

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