

## United States Department of the Interior

### National Park Service

### Historic Preservation Certification Application

#### Instructions

This application is to be filled out in accordance with regulations set forth in Chapter 1, Title 36 of the Code of Federal Regulations, part 67, and the instructions given below. (Pursuant to section 48(g) and 170(h) of the Internal Revenue Code of 1986.) The regulations shall take precedence in the event of any inconsistency with the requirements expressed in this application. National Park Service approval of applications and amendments to applications is conveyed only in writing by duly authorized officials of the Federal Government. The decision by the National Park Service with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application forms shall take precedence. Normally, two copies of this application are required, one to be retained by the State Historic Preservation Officer (SHPO) and the other by the National Park Service (NPS). Photographs, architectural plans, drawings and other materials submitted with this application become the property of the National Park Service and may be reproduced by it without permission.

**Note:** The provisions of the Internal Revenue Code governing tax incentives for the rehabilitation of historic buildings and of non-historic buildings built before 1936 are extremely complex. Applicants should consult an accountant, tax attorney, or other professional tax advisor, or contact the Internal Revenue Service to determine whether these incentives pertain to their own situations.

*Read the following instructions carefully before filling out the attached application. Type or print clearly in black ink. In cases where adequate documentation is not provided, review and evaluation cannot be completed, resulting in denial of the requested certification.*

#### HISTORIC PRESERVATION CERTIFICATIONS

Federal historic preservation tax incentives are available for any qualified project that the Secretary of the Interior designates as a certified rehabilitation of a certified historic structure. These incentives are available pursuant to section 48(g) of the Internal Revenue Code of 1986, 90 Stat. 1519, as amended by 100 Stat. 2085, and section 170(h) of the Internal Revenue Code of 1986, 94 Stat. 3204. Federal income and estate tax deductions for charitable contributions of partial interests in a historic property designated a certified historic property are also available.

A *certified historic structure* is any structure, subject to depreciation as defined by the Internal Revenue Code, that is:

- listed individually in the National Register of Historic Places; or,
- located in a registered historic district and certified by the Secretary of the Interior as contributing to the historic significance of the district.

For purposes of the charitable contributions provisions only, a certified historic structure need not be a building nor be depreciable to qualify.

*A registered historic district* is any district listed in the National Register or any district which is designated under a state or local statute which has been certified by the Secretary of the Interior as containing criteria which will substantially achieve the purpose of preserving and rehabilitating buildings of significance to the district; and which is certified by the Secretary as meeting substantially all of the requirements for the listing of districts in the National Register.

*A certified rehabilitation* is:

- any rehabilitation of a certified historic structure which the Secretary has certified to the Secretary of the Treasury as being consistent with the historic character of such structure and, where applicable, with the district in which such structure is located.

*The Internal Revenue Code limits the tax incentives for rehabilitation to depreciable structures, i.e., buildings used in a trade or business or held for the production of income, such as commercial or rental residential properties.* Non-depreciable structures may qualify as certified historic structures only if they are the subjects of charitable contributions for conservation purposes.

Owners of properties listed either individually or within districts in the National Register of Historic Places (a list maintained by the Department of the Interior) are eligible to apply for certifications. Owners of properties located in state or local districts may also apply for certifications if the statutes establishing those districts have been certified by the Secretary of the Interior and the districts have been certified by the Secretary as substantially meeting the National Register Criteria for Evaluation.

To qualify for the tax incentives, property owners must complete the appropriate part or parts of the Historic Preservation Certification Application. Completed applications are sent first to the State Historic Preservation Officer (SHPO). The SHPO will forward applications to NPS, generally with a recommendation. State recommendations are generally followed, but by law all certification decisions are made by NPS on behalf of the Secretary. The NPS decision may differ from the recommendation of the SHPO.

Applications may be sent at any time during the year and may be sent separately or together (if the two parts are sent separately, Part 1 must precede Part 2). Simultaneous submission of Parts 1 and 2, however, permits a more expeditious review. Part 2 will not be processed until an adequately documented Part 1 is on file and acted upon, unless the property is already individually listed in the National Register.

The regulations referenced above, and additional copies of this application may be obtained by contacting the SHPO or the NPS. Applicants are strongly encouraged to submit applications describing proposed work and to receive approval from the NPS prior to the start of construction. Owners who undertake rehabilitation projects without prior approval from the National Park Service do so at their own risk.

Under the procedures outlined in 36 CFR Part 67, Parts 1 and 2 of this application will each generally be reviewed within 60 days of receipt of a completed, adequately documented application (30 days at the State level and 30 days at the Federal level). Questions concerning the review status of specific applications should be addressed to the NPS. Notification as to certification will be made in writing by the NPS. A copy of each notification is provided to the Internal Revenue Service and the SHPO.

**Continuation / Amendment Sheets.** Use Continuation/Amendment Sheets or blank sheets of paper as needed to provide information concerning special considerations, to continue sections of the application

for which additional space is needed, or to amend an application that has already been submitted. On each sheet include property name and address. Indicate "Part 1" or "Part 2" at the top of the sheet. Give the item number continued from the application and provide information in the same format as on the application.

## **PART 1 - EVALUATION OF SIGNIFICANCE**

The Historic Preservation Certification Application - Part 1 is used for the following purposes:

- to request certification that a depreciable building contributes to the significance of a registered historic district and therefore qualifies as a "certified historic structure" for the purpose of rehabilitation;
- to request certification that a depreciable or non-depreciable structure or building, and, where appropriate, the land area on which such a structure or building is located contributes to the significance of the registered historic district in which it is located, for a charitable contribution for conservation purposes;
- to request certification that a building does not contribute to the significance of the registered historic district in which it is located;
- to request a preliminary determination of whether an individual building not yet on the National Register meets the National Register Criteria for Evaluation and will likely be listed in the National Register when nominated according to the procedures set forth in 36 CFR Part 60;
- to request a preliminary determination that a building located within a potential historic district contributes to the significance of the district;
- to request a preliminary determination that a building outside the period or area of significance of a registered historic district contributes to the significance of the district.

Owners of buildings individually listed in the National Register need not complete Part 1 in most cases. (Verification of National Register listing may be obtained from the SHPO or the listing of National Register entries in the *Federal Register*.) However, owners of properties containing more than one building must submit a single Part 1 application that describes all the buildings within the listing.

Owners must report to the NPS through the SHPO any substantial damage, alteration or change to a property that occurs after issuance of a certification of significance and prior to a final certification of rehabilitation.

**Note:** If a building is not already listed individually in the National Register of Historic Places, Treasury Regulations require that Part 1 of the application must be submitted before the rehabilitated building is placed in service (Treasury Regulation 1.48-12(d)(1)).

**Evaluation of the Application.** The documentation in Part 1 applications for buildings in districts must be sufficient: 1) to make a judgment about how the building relates to the district, and 2) to determine what features of the building comprise its historic character. In compiling this information it is helpful to consult the National Register nomination for the district on file at the SHPO or at the local historical commission or state office for certified districts. *It should not be necessary in most cases for the applicant*

*to do detailed research to describe the building and to provide a statement of significance.* Owners of buildings that are not yet listed in the National Register, or that are located within potential historic districts, may request preliminary determinations from the NPS as to whether such buildings may qualify as certified historic structures when the buildings or the districts are listed in the National Register. Preliminary determinations may also be requested for buildings outside the period or area of significance of a registered historic district. Such requests will be reviewed for conformance with National Register criteria in 36 CFR Part 60 and/or the Secretary's Standards for Evaluating Significance within Registered Historic Districts. These requests will be considered only if the submitted documentation substantially meets the requirements detailed in 36 CFR 60 and NPS instructions on completing National Register nomination forms (available from the SHPO or the NPS). Preparing such applications generally requires expertise in history, architectural history, or related disciplines. Such determinations are preliminary only and are not binding upon the NPS. Preliminary determinations ordinarily become final when the building or district is listed in the National Register, or for buildings outside the period or area of significance of a registered historic district, when the nomination or district documentation is formally amended. This requires 1) the State Historic Preservation Officer to amend the National Register nomination and for the amended nomination to be approved by the NPS; or 2) the state or local jurisdiction for certified historic districts to amend the district documentation and obtain NPS approval. See National Register Bulletin No. 19, *National Park Service Procedures and Policies for Processing National Register Nominations*, for further information.

### **The Secretary Of the Interior's Standards for Evaluating Significance within Registered Historic Districts**

1. A building contributing to the historic significance of a district is one which by location, design, setting, materials, workmanship, feeling and association adds to the district's sense of time and place and historical development.
2. A building not contributing to the historic significance of a district is one which does not add to the district's sense of time and place and historical development; or one where the location, design, setting, materials, workmanship, feeling and association have been so altered or have so deteriorated that the overall integrity of the property has been irretrievably lost.
3. Ordinarily buildings that have been built within the past 50 years shall not be considered to contribute to the significance of a district unless a strong justification concerning their historical or architectural merit is given or the historical attributes of the district are considered to be less than 50 years old.

### **COMPLETING PART 1**

- 1. Name of property.** Provide the name of the property. Generally this is its street address. When the building is known by a historic name, such as the Boston Manufacturing Company, or is called by its historic name in the district documentation, include that name also. Provide a complete address, including street, city, county, state and zip code for the property under consideration. If the building is located within a registered historic district, provide the name of the district and check the type of district. Consult the State Historic Preservation Officer for the correct name of the district.
- 2. Nature of request.** Check box appropriate for your certification request.
- 3. Project contact.** Provide the name, address and daytime telephone number of the person to whom inquiries regarding specifics of the application should be made.

**4. Owner.** Give the owner's name. Sign and date the application. If the owner is a corporation or partnership, give both the name of that entity and the name of the person who signs the form. Give the owner's Social Security or Taxpayer Identification Number. Provide the owner's address and daytime telephone number. If the property has multiple owners, their names, addresses, and Social Security or Taxpayer Identification Numbers must be listed on a continuation sheet. Long-term lessees may apply if a letter from the owner accompanies the application, indicating knowledge of the application and concurrence with its submission.

**5. Description of physical appearance.** Provide information about the major features of the building on *both the exterior and the interior*. Describe the building in its present condition (before rehabilitation), not as it was when first built nor as it will be after rehabilitation. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Fully describe any changes that have been made to the building since its original construction—for example, additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior. Other buildings on the property such as carriage houses, barns, and sheds should also be fully described. (See "Special Considerations: Multiple Buildings") Finally, discuss the way in which the building relates to others in the district or neighborhood in terms of siting, scale, material, construction, and date.

Provide date of construction, if available, or indicate the approximate date. Give the source of the date, which may be a map, the district nomination, a building permit or other official document, or a former owner. State the approximate dates of alterations, and check whether or not the building has been moved.

If the request for certification is for a charitable contribution for conservation purposes and is for a structure or building with surrounding land area, the land area should be described. Boundaries of the land area should be specifically defined.

EXAMPLE - Building within a registered historic district: This three-story, flat-roofed, unpainted brick building, rectangular in shape, was constructed in 1850. It features regularly-spaced arched windows on the second and third floors (6 openings on the east elevation have been filled in over the years, exact date unknown), 2-over-2 double-hung sash, and a prominent bracket cornice. The first floor of the facade has been altered: the existing storefront dates from ca. 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 in the 1950's and contains no surviving historic fabric 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 (see photographs).

**6. Statement of significance.** Summarize how the building contributes to the significance of the district. This summary should relate to the significance of the district (including the district's period of significance) as identified in the National Register nomination or district documentation. This statement of significance should also relate to the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts. Is it similar to other buildings in the district in scale, building materials, style, and period of construction? Note important figures from the past associated with the building, former uses of the property, and the name of the architect or builder, if known.

If the request for certification is for a charitable contribution for conservation purposes and is for a structure or building with surrounding land area, the importance of the land area to the structure or building should be described.

**EXAMPLE - Building within a registered historic district:** The 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 19th and early 20th centuries required the construction of larger buildings and several still exist within the boundaries of the district (see photographs). 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.

**7. Photographs and maps.** Provide good, clear photographs of the building and its surroundings as they appeared before rehabilitation. Good photographic coverage is a very important part of the application. Photographs supplement, and to some extent may substitute for, some of the descriptive material in number 5. They should show all elevations of the building, views of the building in its setting on the street and representative interior spaces and features.

Photographs should be numbered, dated and labeled with the property name, the view (e.g., east side), and a brief description of what is shown. Photographs should be keyed to the application narrative and sketch map, where appropriate. For clear documentation, 35 mm photographs are recommended.

Provide a map of the historic district, clearly identifying the lot on which the building is located; this is necessary to verify the building's eligibility for the preservation tax provisions. If certification is being sought for one of a group of buildings that are listed together in the National Register, a site plan of the group indicating which of the buildings is under consideration is necessary. For buildings under preliminary consideration for individual listing, a site plan is necessary.

If the request for certification is for a charitable contribution for conservation purposes and is for a structure or building with surrounding land area, include a map specifically defining the boundaries and photographs of the land area.

**Special Considerations.** Applicants should read carefully the following information about certain special considerations that may apply to their particular case. If a building is in one or more of the categories described below, additional information will be necessary. If this information is provided at the outset, the review process should not be delayed.

Certifications of non-significance. A certification of non-significance is a judgment that a building does not contribute to the significance of a district. The application must clearly demonstrate, therefore, that the building lacks the characteristics that contributing buildings in the district possess. The applicant must show how the building compares to others in its immediate neighborhood and to the district as a whole. The documentation must address changes that have been made to the building since its construction. Good photographs are essential; historic photographs should also be provided if possible. When certification of non-significance is requested on the grounds that the building is so deteriorated that the overall integrity of the property has been lost, it may be necessary to submit a structural engineer's report and additional information to document physical deterioration or structural damage.

Moved buildings. An applicant must provide additional information to support a certification application for a building that has been moved or is a candidate for moving. Such documentation must discuss: 1) the effect of the move on the building's appearance (any proposed demolition, proposed changes in foundations, etc.); 2) the new setting and general environment of the proposed site; 3) the effect of the move on the distinctive historic and visual character of the district; 4) the method to be used for moving the building. Such documentation must also include photographs showing the previous and proposed environments, including sites, adjacent buildings, and streetscapes. For buildings individually listed in the National Register, the procedures published in 36 CFR Part 60 must be followed prior to the move, or the buildings will be removed from the National Register, will not be considered certified historic structures, and will have to be renominated for listing.

Properties less than 50 years old. Properties less than 50 years old are generally considered not to contribute to the significance of a district and are excluded from individual listing in the National Register. Properties in this category, however, may be certified if they are shown to be integral parts of a historic district and the historical attributes of the district are considered to be less than 50 years old, or if they are exceptionally significant. For this reason, Standard 3 of the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts requires that to contribute, such properties must possess exceptional historic or architectural merit or the district must encompass significant qualities and characteristics that are less than 50 years old. Documentation for these properties must explain how the property meets the requirements. For information on the individual listing of properties less than 50 years old, refer to National Register Bulletin No.22, How to Evaluate and Nominate Potential National Register Properties That Have Achieved Significance within the Last 50 Years (available from the SHPO or the NPS).

Multiple buildings. Properties containing more than one building where the buildings are functionally related historically to serve an overall purpose, such as a mill complex or a residence and carriage house, will be treated as a single certified historic structure when the property is rehabilitated as part of an overall project. This will apply whether the property is individually listed in the National Register or located in a registered historic district. Generally, a single application form may be used to request certification for these buildings. Documentation, however, must be submitted for every building to be considered for certification. For instance, if a house and carriage house are both to be certified, a single application may be used but a description and a statement of significance and full photographic coverage of each building must be provided. The owner should state explicitly which buildings are candidates for certification of significance or for certification of non-significance. A sketch map or site plan should be provided to show the current relationship of the buildings. A single application may also be made to request certification in cases where a property is composed of buildings that were functionally related historically to serve an overall purpose (such as a mill complex or an industrial plant). In these cases, the complex will be treated as a single certification and proposals for demolition of components will be considered in the review of rehabilitation work. If buildings are under separate ownership, however, a separate Part 1 application must be filled out by each owner.

Preliminary determinations. Applications for preliminary determinations must contain substantially the same level of documentation as National Register nominations, as specified in 36 CFR 60 and NPS instructions on completing National Register nomination forms (available from the SHPO or the NPS). Applications for preliminary determinations for individual listing must show how the building individually meets the National Register Criteria for Evaluation. Specific information about the events, persons, architectural styles, or methods of construction that make the property significant in American history, architecture, archeology, engineering, or culture should be provided. The statement of significance should specifically identify the historic function of the property, the historic themes represented by the property, the period of time when the property played a significant role or acquired significance, and the physical qualities that enable the property to convey its historic significance.

An application for a building located in a potential historic district must describe the district and document how the district meets the criteria and how the building contributes to the significance of that district. An application for a preliminary determination for a building in a registered historic district which is outside the period or area of significance in the district documentation on file with the NPS must document and justify the expanded significance of the district and how the building contributes to the significance of the district, or document the individual significance of the building. Applicants should consult NPS instructions on completing National Register nomination forms (available from the SHPO or the NPS) for guidance in preparing documentation.

## **PART 2 - DESCRIPTION OF REHABILITATION WORK**

The Historic Preservation Certification Application - Part 2 must be completed by all owners of certified historic structures seeking to have rehabilitations certified by the Secretary of the Interior as being consistent with the historic character of the structure and, where applicable, the district in which the structure is located, thus qualifying as a "certified rehabilitation." A fee for review of all Part 2 applications is charged (see "Processing Fees") and no certification decision will be issued until receipt of appropriate remittance. Part 2 may be used to describe proposed, ongoing, or completed rehabilitation work.

*Whenever possible, Part 2 should be completed and submitted prior to the initiation of any rehabilitation work.* Taxpayers will be notified in writing whether or not the proposed project is consistent with the Secretary of the Interior's "Standards for Rehabilitation" set forth in 36 CFR part 67.7.

Proposed work that does not appear to be consistent with the Standards will be identified, and advice will be given to assist property owners, architects, or builders in bringing the project into conformance with the Standards.

Evaluation of the Application. All projects are reviewed and evaluated in accordance with the Secretary of the Interior's Standards for Rehabilitation. These ten Standards are broadly worded to guide the rehabilitation of all historic structures, such as industrial complexes, warehouses, schools, commercial structures, and residences. The underlying concern expressed in the Standards is the preservation of significant historic materials and features of a building in the process of rehabilitation. The Standards apply with equal force to both interior and exterior work, and the NPS reviews the entire rehabilitation project (including any attached, adjacent or related new construction) rather than just a single segment of work. Certification is based on whether the overall project meets the Standards.

## **COMPLETING PART 2**

**1. Name of property.** Provide the name of the property; this is generally its street address. If the building is known by a historic name, include the name also. (These names should be consistent with the names provided on Part 1 or on the National Register nomination.) Provide a complete address, including street, city, county, state and zip code for the building under consideration. Indicate by checking the appropriate box whether the property is individually listed or located in a registered historic district. If it is in a registered historic district, provide the name of the district. Consult the SHPO for the correct name of the property or the district. Indicate whether a Part 1 application has been submitted for the property; if so, give the date the application was submitted. If a Part 1 Certification has been received, give the date of the certification and the NPS project number.



**2. Data on building and rehabilitation project.** Provide date of construction, and the type of construction (e.g., masonry bearing wall, wood frame, steel frame, concrete). Give the use(s) of the building before rehabilitation (e.g., school/vacant), the proposed use after rehabilitation, and the estimated cost of the rehabilitation. If the application describes a phased project, give the number of the phase described in this application, and the total number of phases. Provide the estimated or actual project starting date and the estimated or actual project completion date. Give the number of housing units before rehabilitation; the number of such units that are low-moderate income; the number of housing units after project completion, and the number of such units that are low-moderate income. Give the approximate floor area before rehabilitation in square feet, and approximate floor area after rehabilitation in square feet.

**3. Project contact.** Provide the name, address, and daytime telephone number of the person to whom inquiries regarding specifics of project work should be directed.

**4. Owner.** Give the owner's name. Sign and date the application. If the owner is a corporation or partnership, give both the name of that entity and the name of the person who signs the form. Give the owner's Social Security or Taxpayer Identification Number. Provide the owner's address and daytime telephone number. If the property has multiple owners, their names, addresses, and Social Security or Taxpayer Identification Numbers must be listed on a continuation sheet. Long-term lessees may apply for certification if a letter from the owner accompanies the application, indicating knowledge of the application and concurrence with its submission.

**5. Detailed description of rehabilitation work.** In the numbered blocks, provide a description of project work. *Describe the entire project and not simply those portions for which the tax credit will be sought.* Begin by describing site work, followed by work on the exterior, including new construction, and finally work on the interior. A separate block should be used to describe each work item and its effect on architectural features or spaces (see Examples).

In the left block, identify the architectural feature requiring work and indicate whether the feature described is original to the building, was added at a later date, or is new construction. Give approximate date of the feature. In the appropriate space describe the physical condition. Indicate photograph or drawing numbers that show the feature described.

In the right block, explain in detail the rehabilitation work to be undertaken. Describe the effect (visual, structural, or other) on existing features. List drawings, marked photographs, or specification page numbers that show the rehabilitation work and impact on the existing building.

**Photographs.** The applicant must submit a sufficient number of *good, clear photographs* with Part 2 to document both interior and exterior conditions, including site and environment, prior to any rehabilitation work and to show the areas of proposed or completed work. Photographs of "before" conditions must be submitted even if the rehabilitation is completed; such documentation is necessary for the NPS to evaluate the effect of the rehabilitation on the historic structure. *Where such documentation is not provided, review and evaluation cannot be completed, resulting in denial of the requested certification.* Elevations and interior features and spaces of the buildings should be shown. Photographs should be numbered, dated and labeled with the property name, the view (e.g. east side) and a brief description of what is shown; photographs should be keyed to the application narrative, where appropriate. In many cases, it may be helpful to mark directly on the photographs the areas of proposed or completed work. Photographs may be black and white or color, but must show architectural features clearly. For clear documentation, 35 mm photographs are recommended. Photographs are not returnable. Check with the SHPO about whether or not a duplicate set of photographs is required for state files.

**Drawings or sketches.** Drawings or sketches are required for proposed work to show planned alterations or new construction. They must be sufficiently detailed to show existing wall configurations and anticipated changes. Documentation should include floor plans and, where necessary, sections and elevations. All drawings and sketches submitted with the application should be numbered and should be keyed to the application narrative.

**Project Amendments.** If changes are made to a project at any time after submission of the initial application, submit a continuation/amendment sheet. Provide the name and address of the property. Check the appropriate box noting whether the form amends or continues Part 1 or Part 2, and give the NPS project number assigned to the project (if known). Indicate changes in project work, giving the originally proposed treatment and the amended work item description. Give the owner's name. Sign and date the form. Give the owner's address and daytime telephone number. Return it to the SHPO. *Approval of amendments to applications is conveyed only in writing by duly authorized officials of the NPS.*

**Special Rehabilitation Concerns.** Several areas of special concern have been identified in reviewing and evaluating preservation tax incentives projects. The *Guidelines for Rehabilitating Historic Buildings* accompanying the Secretary of the Interior's Standards for Rehabilitation provide further guidance on these and other areas of concern. Owners should take care to address these concerns when undertaking work in any of the areas described here.

Storefront alterations. Justify changes to storefronts and provide photographs of the areas to be altered. Information should be provided on when the existing storefront was constructed; on what the existing physical conditions are; and if a historical treatment is planned, on what evidence the proposed new storefront designs are based. *Owners are strongly discouraged from introducing a storefront or new design element on the ground floor that alters the character of the structure and its relationship with the street or that causes destruction of significant historic material.*

New heating, ventilating, and air-conditioning (HVAC) systems. Indicate what effect the new equipment and ductwork will have on the historic building material. If the HVAC system requires removal of windows or portions of walls, describe alternative systems considered in the design process and why the proposed system was chosen. *Installation of systems that cause damage to the historic building material or cause visual loss of character may result in denial of certification.*

New windows. Indicate the condition of existing windows (sash, glazing, muntins, etc.) and the reasons for replacement. Photographs and window surveys must be provided as evidence of severe deterioration; provide data on the cost of repairing existing windows versus installing replacements. *Owners are strongly encouraged to retain and repair historic windows. The use of tinted glass often causes a change in character and may result in denial of certification.* Where replacement of existing windows appears justified by supporting documentation and where the windows are an integral part of the building's design and character, replacement sash should match the original in material, size, pane configuration, color, trim details, and planar and reflective qualities. Scaled drawings comparing the existing windows with the replacement windows should be provided.

Interior partitions and removing interior plaster. Indicate existing condition of the interior and document with photographs. Show which walls are to be removed or altered. Note whether trim elements and plaster will be affected. *Owners are strongly discouraged from changing floor plans unnecessarily and from exposing masonry surfaces unless this condition is supported by historical evidence.*

Exterior masonry cleaning. *Owners are strongly encouraged to clean masonry only when necessary to halt deterioration or to remove graffiti and stains.* Indicate the condition of each material to be cleaned. Specify what the cleaning is intended to accomplish (soot removal, paint removal, etc.) and what process

is to be used on each masonry element. When chemical systems are to be employed, specify the product to be used and send supporting technical data (product data sheets and material safety data sheets) that indicate the hazardous ingredients and their pH levels. For all exterior masonry cleaning, send specifications. For instance, masonry cleaning involving chemical processes should give cleaning products to be used on each type of masonry, the strengths (percentage), water pressure to be used measured in pounds per square inch (psi), amount of water to be used, measured in gallons per minute (gpm), and the nozzle tip (measured in degrees) to be used. Provide supporting material to show that method selected is the gentlest means possible for this project. Summarize results of test patches, and include close-up color photographs of masonry surface before and after cleaning as evidence.

Exterior masonry repair. Indicate deteriorated areas that require repair and provide evidence that repointing mortar will match the original in composition (i.e., ratio of lime, cement, sand and any additives), color, texture, and tooling. *Owners are encouraged to repoint only those portions of the masonry that require repair.*

*New additions and new construction.* New exterior additions may alter the appearance and form of historic structures, and may cause denial of certification. Similarly, new construction, including site work, may affect the relationship of a structure to its site, change the historic landscape, or otherwise damage the historic character of the property. *Owners are strongly encouraged to obtain NPS approval before undertaking projects involving new construction.*

**Examples** If using a computer-generated version of the certification application, fonts may be changed to a larger size and boxes may be enlarged if additional space is needed.

<b>Number 1</b>	<p><b>Architectural feature:</b> <u>facade brick</u></p> <p><b>Approximate date of feature:</b> <u>ca. 1880</u></p> <p><b>Describe existing feature and its condition:</b></p> <p>Hard pressed red brick with butter joints in good condition. Mortar mostly sound, but deteriorated and missing around downspout at east end of facade. Some graffiti at first floor.</p> <p><b>Photo no.</b> <u>3, 6</u>      <b>Drawing no.</b> _____</p>	<p><b>Describe work and impact on existing feature:</b></p> <p>Will selectively hand clean deteriorated joints and repoint with mortar and joint width to match existing (see spec. pp. 33-35); chemically clean graffiti from first floor piers (see spec. pp. 30-31).</p>
<b>Number 2</b>	<p><b>Architectural feature</b> <u>main staircase</u></p> <p><b>Approximate date of feature</b> <u>ca. 1880</u></p> <p><b>Describe existing feature and its condition:</b></p> <p>Original stair exists between 1st and 3rd floors. Some balusters missing and treads worn. Later stair from 3rd to 8th floors..</p> <p><b>Photo no.</b> <u>9, 10</u>      <b>Drawing no.</b> <u>A-12</u></p>	<p><b>Describe work and impact on existing feature:</b></p> <p>Replace missing balusters with matching pieces. Sand painted banisters and balusters and varnish. Replace treads as needed. Sand and paint stairs. Retain later stair as is.</p>

## **The Secretary Of the Interior's Standards for Rehabilitation**

The Standards are to be applied to specific rehabilitation projects in a reasonable manner, taking into consideration economic and technical feasibility. The application of these Standards to rehabilitation projects is to be the same as under the previous version so that a project previously acceptable would continue to be acceptable under these Standards.

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.

## **REQUEST FOR CERTIFICATION OF COMPLETED WORK**

A project does not become a "certified rehabilitation" eligible for tax incentives until it is completed and so designated by the NPS. Upon completion of the rehabilitation project, the owner or owners must submit a Request for Certification of Completed Work, including photographs of completed work (both exterior and interior, preferably showing the same views as shown in "before" photographs). If a Part 2

application has not been submitted in advance of project completion, it must accompany the Request for Certification of Completed Work. If a Part 2 application has been submitted for review of proposed or ongoing work, submit only the Request for Certification of Completed Work.

Return the completed form to the SHPO. The completed project may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation.

To complete the Request for Certification of Completed Work:

- 1. Name of property.** Provide the name and address of the property exactly as furnished in the Historic Preservation Certification Application-Part 2. Indicate whether the property is a certified historic structure. If so, give the date of certification by the NPS or the date of listing in the National Register.
- 2. Data on rehabilitation project.** Give the project number that the NPS assigned to the rehabilitation project, if known. Give the date on which the project started and the date on which the rehabilitation work was completed and the building placed in service. Provide the costs attributed solely to the rehabilitation of the historic structure. Give the costs of new construction associated with the rehabilitation, including additions, site work, parking lots, and landscaping.
- 3. Owner.** Give the owner's name. Sign and date the application. If the owner is a corporation or partnership, give both the name of that entity and the name of the person who signs the form. Give the owner's Social Security or Taxpayer Identification Number. Provide the owner's address and daytime telephone number. By his or her signature, the owner certifies that in his or her opinion the completed rehabilitation meets the Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the work described in the Historic Preservation Certification Application-Part 2. On the reverse of the form, give the names, addresses and Social Security or Taxpayer Identification Numbers of all owners. Give the NPS project number at the top of the page. Use a blank sheet of paper if necessary, taking care to put the NPS project number at the top of any extra pages.

**Processing Fees.** In accordance with regulations set forth in 36 CFR Part 67.11, application processing fees will be charged for reviews of requests for certifications of rehabilitation except for projects under \$20,000. Fees may be paid by check or credit card. If paying by check, do not send payment until requested to do so. The NPS will notify the applicant of the amount to be submitted by return mail. Additional information on fees and fee payment options is available at the NPS web site at <http://www2.cr.nps.gov/tps/tax/index.htm> or from the SHPO. Final action will not be taken on an application until payment is received. Fees are nonrefundable.

The fee for review of proposed or ongoing rehabilitation work for all projects over \$20,000 is \$250. The fee for review of completed rehabilitation work is based on the dollar amount spent on the rehabilitation as follows:

<b>Fee</b>	<b>Size of Rehabilitation</b>
\$500	\$20,000 to \$99,000
\$800	\$100,000 to \$499,999
\$1,500	\$500,000 to \$999,999
\$2,500	\$1,000,000 or more

If a review of proposed or ongoing rehabilitation work has been made prior to submission of the Request for Certification of Completed Work, the NPS will deduct \$250 from the total owed for review of completed rehabilitation work. In general, each rehabilitation of a certified historic structure will be

considered a separate project when computing the amount of the fee. Consult 36 CFR Part 67.11 for exceptions.

*Additional guidance on any aspect of this application may be obtained from the SHPO and the NPS. Also available from these sources are the Guidelines for Rehabilitating Historic Buildings, the National Register publications mentioned above, and a series of Preservation Briefs on topics such as cleaning, coating and repair of masonry, storefront alterations, exterior paint problems, and window treatments.*

## **PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE**

The information requested in this application is being collected through the State Historic Preservation Offices to enable the Secretary of the Interior to evaluate the historic significance of structures located in historic districts, and to evaluate the rehabilitation of such structures. The primary use of this information by the Secretary of the Interior will be to certify to the Secretary of the Treasury that the applicant is eligible for Federal tax incentives, or that the applicant is not eligible for such incentives. Response to this request is required to obtain a benefit. This application is used by the Internal Revenue Service to compute the value of the historic preservation investment tax credit and other tax incentives accruing to qualified owners of certified historic structures; the application must be attached to income tax returns. Collection of owners' Social Security Numbers or Taxpayers Identification Numbers is authorized by Internal Revenue Code section 61.

Public reporting burden for this form—including the time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form—is estimated to average 14 hours per response for 10-168; 37 hours per response for 10-168(a), and 9 hours per response for 10-168(c). Since 10-168(b) continues these other application parts, no separate response time is included for it. Comments regarding this burden estimate or any aspect of this form may be made to the Chief, Heritage Preservation Services, National Park Service, 1848 C St., NW, Washington, D.C. 20240. A Federal agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. OMB has approved this application and has assigned it control number 1024-0009