

*Preliminary Guidance for Completing MHC's Application Form for
State Historic Rehabilitation Tax Credit Program Historic Preservation Certification*

- ◆ Please make sure you type or print legibly the Application for State Historic Rehabilitation Tax Credit Program Historic Preservation Certification and fill out all applicable portions of the form.
- ◆ Please submit an application for each project separately. This will facilitate MHC's review of multiple project submissions.
- ◆ MHC will accept documentation prepared for the Federal Historic Preservation Tax Credit program provided it contains sufficient documentation to demonstrate that the project meets the selection criteria as outlined in 830 CMR 63.38R.1.
- ◆ Photographs submitted with applications should be 35 mm color photography. (Please note, if you are submitting a MHC Inventory Form B with Part 1, please follow MHC instructions for completion of the Inventory Form B, including photography.)
- ◆ In order to be considered for allocation, both Part 1 and Part 2 must be submitted by the application deadline.
- ◆ The application must received at the MHC by 5:00 pm on the day of the deadline in order to be considered for allocation in that round.
- ◆ For applications already on file at the MHC from previous rounds, for reconsideration in the next application cycle, please submit the following information by the application deadline: a newly completed application form cover page for Part 1 and Part 2, updated letters of support, an updated estimated project budget which includes a new pro forma detailing overall project costs and certified rehabilitation expenditures, and any additional information with which the existing application may be supplemented.

COMPLETING PART 1 APPLICATION FORM

One copy of the Application Part 1 Form for the Massachusetts Historical Commission State Historic Rehabilitation Tax Credit Program Historic Preservation Certification should be submitted. Please be sure to complete the following information.

1. Name of property, etc.:
 - Provide the *property's* name (current and historic) and address.
 - Indicate whether the property to be rehabilitated is listed individually in the National Register of Historic Places, whether it is located in a National Register Historic District as a contributing resource, whether it has been previously determined by the MHC to be eligible for listing, the property's level of significance (if information is available, see National Register nomination), or whether there has been no determination of eligibility.
 - If no determination of eligibility has been made, complete and submit a Massachusetts Historical Commission Inventory Form B, available from MHC's website: <http://www.sec.state.ma.us/mhc>, with the application.
 - Provide a USGS map with the project's location (and, if applicable, its location within the historic district).
 - If an application for the federal tax credit has been submitted, please provide the NPS Federal Investment Tax Credit program project number.
 - Finally, please attach current photos of the property to Part 1, if submitted separate from Part 2.

◆ MHC's National Register and Inventory files are open to the public Monday through Friday 8:45 AM until 5:00 PM.

◆ Please submit photographs of interior and exterior with the Inventory Form B.

2. Project contact:

Provide the name, address, and daytime telephone number of the person to whom questions concerning the application and proposed rehabilitation work should be addressed.

3. Owner:

Give the owner's name and, if applicable, organization.

The owner must **sign and date** the application. Please submit the application with an original signature.

If the owner is a partnership or corporation, provide the name of the entity and the person who signs the form.

Names, addresses, and Social Security or Taxpayer Identification Numbers must be listed on a continuation sheet if the property has multiple owners.

◆ Provide any attachments necessary for reviewing Part 1 – Evaluation of Significance, e.g. Inventory Form B.

COMPLETING PART 2 APPLICATION FORM

One copy of the Application Part 2 Form for the Massachusetts Historical Commission State Historic Rehabilitation Tax Credit Program Historic Preservation Certification should be submitted. Please be sure to complete the following information.

1. Name of property, etc.:

Provide the property's name and street address.

Indicate whether a Part 1 – Evaluation of Significance has been submitted for the property.

If the Part 1 has been submitted, indicate the date it was submitted and, if applicable, the date of certification.

2. Project contact:

Provide the name, address, and daytime telephone number of the primary person to whom questions concerning the application and proposed rehabilitation work should be addressed. This is especially important if the project contact has changed since the submission of Part 1.

3. Owner:

Give the owner's name and, if applicable, organization.

Provide the Social Security or Taxpayer Identification Number, address, and daytime telephone number.

The owner must **sign and date** the application, and the form containing the original signatures must be submitted.

If the owner is a partnership or corporation, provide the name of the entity and the person who signs the form.

Names, addresses, and Social Security or Taxpayer Identification Numbers must be listed on a continuation sheet if the property has multiple owners.

4. Data on building and rehabilitation project:

Supply the date the building was constructed, the type of construction (e.g. bearing masonry, wood frame, etc.), the use(s) before rehabilitation, the proposed use(s) after rehabilitation, the estimated cost of rehabilitation, the phase the application covers, and the estimated project/phase start date.

Provide the total number of housing units *before* rehabilitation *and* the number of which are affordable and the total number of housing units *after* rehabilitation *and* the number that will be affordable. Please give the floor area before rehabilitation and the floor area after rehabilitation including

additions. Please also provide the project's anticipated completion date. (Please note, MHC also requests a timeline under question 11.)

5. Public support for project:
 - Indicate whether the project has support from the National Trust for Historic Preservation, the State Preservation Organization (PreservatiON MASS), the Local Historical Commission / Local Historic District Commission, and/or other entities. Other entities may include, but are not limited to, local government bodies, legislators, abutters, etc.
 - Attach letters of support.
6. Other sources of funding:
 - Please be sure to attach a pro forma indicating the current and forecasted financial conditions for the proposed project. The pro forma should include the project's sources of funding and amounts, total project costs, and any funding gaps.
7. Compliance with Executive Orders, planning initiatives:
 - List any Executive Orders pertaining to such issues as housing, affirmative action or sprawl and growth planning with which the project complies—Examples include, but are by no means limited to, Executive Order 215 and Executive Order 452.
 - List and describe any preservation initiatives and/or revitalization or development plans, including local, regional, or state plans, with which the project is consistent.
8. Is the property under threat of loss:
 - Indicate if the project property is suffering from deferred maintenance, water penetration, structural failure, etc. Include information on insect damage, prior damage incurred due to incorrect repointing or other such treatment, fire or storm damage, etc.
 - State if demolition is imminent without the tax credit, whether the property has been vacant, and the number of years it has been vacant.
 - Please describe any additional pertinent factors contributing to the building's at-risk status.
9. Please highlight any outstanding preservation and restoration work, etc. proposed as part of the rehabilitation and reuse of the building:
 - Describe noteworthy preservation and/or restoration work and/or any specialized craftsmanship that will be undertaken as part of the proposed project work. Examples include, but are by no means limited to, masonry repair, terra cotta restoration, window restoration or rehabilitation, wood restoration, stained glass conservation, metal restoration and/or replication, and rehabilitation or restoration of decorative interior finishes, etc.
 - Please also describe any of the project's creative or innovative solutions to difficult preservation issues.
10. If you propose to replace windows, please submit a conditions assessment etc.:
 - If the proposed project involves window replacement, please submit a conditions assessment that documents the percentage of loss or deterioration of the windows. Detailed photographs should accompany this assessment. Conditions assessment documentation should include detailed photographs, which should be 35 mm film photography.
11. Readiness to proceed:
 - Please attach a project timeline which includes a site preparation start date or a construction date, dates on which financing (public or private) will be/has been secured, and an estimated completion date.
12. Economic impact:
 - Please describe the number of jobs your project will create, including construction jobs, temporary employment, and permanent employment.
 - Please also describe how your project will impact (directly and indirectly) the surrounding community and the Commonwealth as a whole.

13. Detailed Description of Rehabilitation/Preservation Work:

- Itemize the proposed rehabilitation by number based upon the architectural feature. Both interior and exterior work, including, for example, HVAC systems, fire suppression systems, etc., will be reviewed for their impacts to historic fabric.
- Indicate the architectural feature, its approximate date, and describe the feature and its condition.
- State whether the feature is original and provide date(s) of alteration if applicable.
- Cross-reference the feature with the photograph number and drawing number, and describe the proposed work and impact on the existing feature.
- Applications must include an existing conditions floor plan, and if applicable, a site plan, to which photographs are keyed.**
- Photographs should be 35 mm film photography, and MUST be numbered, labeled and cross referenced with the narrative portion of the application. Photographs should clearly depict the condition of the property prior to commencement of its rehabilitation. Photographs of the interior and exterior must be included.**
- Include one set of architectural drawings showing conditions prior to rehabilitation (drawings not to scale may be acceptable in some instances).**
- Provide one set of architectural drawings and specifications to clearly present the proposed project.**
- Product specifications should be included in the application – e.g. replacement window shop drawings, catalogue cuts for storm windows, etc.**

◆ Provide any attachments necessary to facilitate the review of Part 2 – Description of Rehabilitation.

COMPLETING PART 3 APPLICATION FORM

One copy of the Massachusetts Historical Commission State Historic Rehabilitation Tax Credit Program Historic Preservation Certification Application Part 3 should be submitted. Please be sure to complete the following information.

1. Name of property, etc.:

- Provide the property's name and address.
- Indicate if the property is a certified historic structure.
- If yes, provide the date of certification by MHC or the date of listing in the National Register.

2. Data on rehabilitation project:

- Provide the project starting date.
- Indicate the date the rehabilitation work on the property was completed and the date the building was placed into service.
- Provide the estimated costs attributed solely to the rehabilitation of the historic structure.
- Provide the estimated costs attributed to new construction associated with rehabilitation, including additions, site work, parking lots, and landscaping.

3. Owner:

- Give the owner's name and, if applicable, organization.
- Provide the Social Security or Taxpayer Identification Number, address, and daytime telephone number.
- Sign and date** the application.
- If the owner is a partnership or corporation, provide the name of the entity and the person who signs the form.
- The form containing the original signatures must be submitted.
- Names, addresses, and Social Security or Taxpayer Identification Numbers of additional owners may be listed on the same sheet. Please submit the form with original signature(s).
- Provide 35 mm photographs of the completed project, keyed to a floor plan, and if applicable, to a site plan.

◆ Please provide photographs taken from the **same locations** as the Part 2 photos previously submitted.

COMPLETING THE AMENDMENT / CONTINUATION SHEET

- ◆ Indicate if the sheet continues the Description of Rehabilitation or amends the Description of Rehabilitation.
- ◆ Photocopy additional sheets as needed.
- ◆ Include the name, address, and daytime telephone number.
- ◆ **Sign and date** the form. Please submit forms with the original signatures.
- ◆ Provide any attachments necessary for reviewing the Amendment/Continuation Sheet.