

PLANNING SUCCESSFUL TAX CREDIT REHABILITATIONS

Application and Application Process



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Washington State Dept. of Archaeology
and Historic Preservation (SHPO)



new SIEER photos courtesy McKinstry © 2011 Dean Davis

PART 1:

Statement of Significance

Owner requests determination by NPS that a property contains a
“CERTIFIED HISTORIC STRUCTURE”

- **Contributes** to the significance of a National Register or certified local historic district
- Listed **individually** in the National Register (If only one building exists on property, then Part 1 is omitted.)
- **Preliminary** determination of eligibility



PART 1:

Evaluation of Significance



Non-historic coverings must be removed

PART 1: Evaluation of Significance



Properties with multiple, functionally related buildings are considered a single property for review purposes

PART 1:

Evaluation of Significance



Glencoe Mill | Burlington, NC

A historic property can receive only one certification; portions of buildings – such as condos – cannot be certified

PART 1: Submission

Applicant must submit:

- Description of physical appearance
- Statement of significance
- Photographs of property (exterior & interior)
- Historic district map and site plan

SAMPLE		HISTORIC PRESERVATION CERTIFICATION APPLICATION – PART 1	NPS Office Use Only
Property Name	206 Old Farm Road, City, State		Project Number:
Property Address			
Description of physical appearance: This farm occupies 244 acres and includes a house, cattle barn, implement shed, grain silo, spring house, and a garage. The house is a two story, side hall frame house with a gable roof. The barn is two stories with a gambrel roof, and board and batten siding. It is rectangular in shape and has an attached calf shed. The roof has modern asphalt shingles. The board and batten siding has been replaced on the south side of the building with corrugated metal, which is weathered and rusted. The foundation is limestone and there is a concrete floor at the lowest level. Many of the window openings in the foundation have been filled in with glass block. There are door openings on the north, south, and east sides. There is an attached concrete stave silo with a metal roof on the west side of the barn.			
Date of Construction:	1909	Source of Date:	National Register Historic District nomination
Date(s) of Alteration(s):	1920, 1972, 1981		
Has building been moved?	<input type="checkbox"/> yes	if so, when?	
	<input checked="" type="checkbox"/> no		
Statement of significance: The farmstead is part of the North County Agricultural Historic District. The district is comprised of agricultural sites, buildings, and structures built between 1880 and 1946. This barn is a relatively intact example of an early 20 th century cattle barn in this region.			

Example of a Part 1 application

PART 2:

Description of Rehabilitation

- Pre-rehabilitation **CONDITION** of property is described on a feature-by-feature basis; corresponding proposed work on these features is described
- **EXTERIOR AND INTERIOR PHOTOGRAPHS** documenting ALL areas of property – even where no work is planned – are included (for interiors, overall views of spaces are essential)
- Floor plans and elevation **DRAWINGS** that reflect the existing condition and proposed work are important components
- Proposed work is evaluated against the Secretary of the Interior's **STANDARDS** for Rehabilitation

PART 2:

Form Sample

SAMPLE		HISTORIC PRESERVATION CERTIFICATION APPLICATION – PART 2	NPS Office Use Only
Property Name <u>206 Old Farm Road, City, State</u>		Project Number: _____	
Property Address			
5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – includes site work, new construction, alterations, etc. Complete blocks below.			
Number 1	Architectural feature <u>Barn siding</u> Approximate Date of feature <u>ca. 1920, 1972</u>	<i>Describe work and impact on existing feature:</i> The rusted and weathered corrugated metal siding on the south side will be replaced with board and batten wood siding to match the other facades. Any deteriorated portions of wood siding will be replaced to match the existing.	
<i>Describe existing feature and its condition:</i> The north, east, and west facades have painted board and batten siding. Most of the siding is in good condition. The south side has modern corrugated metal siding which is deteriorated. Photo no. <u>1-7, 10</u> Drawing no. _____			
Number 2	Architectural feature <u>Roof</u> Approximate Date of feature <u>1981</u>	<i>Describe work and impact on existing feature:</i> All shingles will be removed. New asphalt shingles will be installed that recall the appearance of wood shingles.	
<i>Describe existing feature and its condition:</i> The roof has two layers of asphalt shingles over deteriorated wood shingles. There are several portions which are damaged and need replacement. Photo no. <u>1-7, 12</u> Drawing no. _____			
Number 3	Architectural feature <u>Limestone foundation</u> Approximate Date of feature <u>1909</u>	<i>Describe work and impact on existing feature:</i> The foundation will be repointed where damaged. Mortar will match the existing in color and composition. The joint profile will match the existing as well. Where the limestone is damaged, matching pieces will be used to replace deteriorated sections. New stone will match the existing in color and shape. All work will be done in accordance with NPS Preservation Brief 2.	
<i>Describe existing feature and its condition:</i> The limestone foundation is in relatively good condition. Several places have deteriorated mortar joints and damaged stone. There is a large crack at the SE corner. Photo no. <u>1, 8-9, 11</u> Drawing no. _____			
Number 4	Architectural feature <u>Main house, cattle barn, implement shed, grain silo, spring house, and a garage</u> Approximate Date of feature <u>varies</u>	<i>Describe work and impact on existing feature:</i> No work is planned for these features.	

PART 2:

Minimum Recommended Descriptions

SAMPLE		HISTORIC PRESERVATION CERTIFICATION APPLICATION – PART 2		NPS Office Use Only
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Number 1	Architectural feature <u>Barn siding</u> Approximate Date of feature <u>ca. 1920, 1972</u>	<i>Describe work and impact on existing feature:</i> The rusted and weathered corrugated metal siding on the south side will be replaced with board and batten wood siding to match the other facades. Any deteriorated portions of wood siding will be replaced to match the existing.		
<i>Describe existing feature and its condition:</i> The north, east, and west facades have painted board and batten siding. Most of the siding is in good condition. The south side has modern corrugated metal siding which is deteriorated.				
Photo no. <u>1-7, 10</u> Drawing no. _____				
Number 2	Architectural feature <u>Roof</u> Approximate Date of feature <u>1981</u>	<i>Describe work and impact on existing feature:</i> All shingles will be removed. New asphalt shingles will be installed that recall the appearance of wood shingles.		
<i>Describe existing feature and its condition:</i> The roof has two layers of asphalt shingles over deteriorated wood shingles. There are several portions which are damaged and need replacement.				
Photo no. <u>1-7, 12</u> Drawing no. _____				
Number 3	Architectural feature <u>Limestone foundation</u> Approximate Date of feature <u>1909</u>	<i>Describe work and impact on existing feature:</i> The foundation will be repointed where damaged. Mortar will match the existing in color and composition. The joint profile will match the existing as well. Where the limestone is damaged, matching pieces will be used to replace deteriorated sections. New stone will match the existing in color and shape. All work will be done in accordance with NPS Preservation Brief 2.		
<i>Describe existing feature and its condition:</i> The limestone foundation is in relatively good condition. Several places have deteriorated mortar joints and damaged stone. There is a large crack at the SE corner.				
Photo no. <u>1, 8-9, 11</u> Drawing no. _____				
Number 4	Architectural feature <u>Main house, cattle barn, implement shed, grain silo, spring house, and a garage</u> Approximate Date of feature <u>varies</u>	<i>Describe work and impact on existing feature:</i> No work is planned for these features.		

- **Site work**
- **Exterior façades (single item for simple projects, each façade for complex projects)**
- **Exterior openings**
- **Each floor interior (typical floors can be single item)**
- **Building systems**
 - **Plumbing**
 - **HVAC**
 - **Electrical**

- **Special rehabilitation concerns:**

- **Storefront alterations**
- **New HVAC systems**
- **New windows**
- **Interior partitions, trim and finishes**
- **Exterior masonry cleaning**
- **Exterior masonry repair**
- **New additions and new construction**

PART 2:

Describe Existing FEATURE and its CONDITION

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Photo no. <u>1-7, 10</u> Drawing no. _____					
Number 2	Architectural feature <u>Roof</u> Approximate Date of feature <u>1981</u>	Describe work and impact on existing feature: All shingles will be removed. New asphalt shingles will be installed that recall the appearance of wood shingles.			
Describe existing feature and its condition: The roof has two layers of asphalt shingles over deteriorated wood shingles. There are several portions which are damaged and need replacement.					
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Describe existing feature and its condition: The limestone foundation is in relatively good condition. Several places have deteriorated mortar joints and damaged stone. There is a large crack at the SE corner.					
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Number 4	Architectural feature <u>Main house, cattle barn, implement shed, grain silo, spring house, and a garage</u> Approximate Date of feature <u>varies</u>	Describe work and impact on existing feature: No work is planned for these features.			

EX: • Architectural style (ex: Gothic revival, Italianate, Queen Anne, etc)

• Character-defining features (ex: original or historic double hung wood windows with 6 over 6 sashes in with brick molds and granite sills in poor condition, common bond brick coursing with failing mortar joints, etc)

- Features: double hung windows, brick molds, granite sills, gypsum interior wall partitions, etc
- Conditions: poor, deteriorating, well maintained, moisture damage, etc

• Non character-defining features (ex: non-original gypsum interior wall partitions with significant amount of moisture damage, etc)

PART 2:

Things that are neither features nor conditions



PART 2:

Describe work and impact on existing feature



No. 33. 2012. Original wood windows--center pivot lower unit with transom hopper. Typical for stories two through five. Source: Historic Seattle

PART 2:

Describe work and impact on existing feature



No. 34. 2012. Detail of heavy timber beam, column and connection. Car deck ceiling visible. Sheetrock wall is non-historic. Source: Historic Seattle

PART 3:

Request for Certification of Completed Work

- Owner submits completed Part 3 form along with photographs of completed work (project must be completed at this point)
- Approval issued by NPS for a “certified historic structure” where completed work meets the Standards for Rehabilitation; project is then a “certified rehabilitation”

Form 10-168c
Rev. 12/90

UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

OMB Approved
No. 1024-0009

**HISTORIC PRESERVATION CERTIFICATION APPLICATION
REQUEST FOR CERTIFICATION OF COMPLETED WORK
PART 3**

NPS Office Use Only
NRIS No. _____

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the appropriate reviewing office. If a Part 2 application has not been submitted in advance of project completion, it must accompany the Request for Certification of Completed Work. A copy of this form will be provided to the Internal Revenue Service. Type or print clearly in black ink. The decision of 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 form shall take precedence.

1. **Name of Property:** _____
Address of Property: Street _____
City _____ County _____ State _____ Zip _____

Is property a certified historic structure? yes no If yes, date of certification by NPS: _____
or date of listing in the National Register: _____

2. **Data on rehabilitation project:**
National Park Service assigned rehabilitation project number: _____
Project start date: _____



HOW DOES THE PROCESS WORK

Who Initiates Consultation?

Historic Property Owner

↓ Completed Application
(in duplicate)



SHPO

↓ Completed Application
with SHPO recommendation



KEYS TO A SUCCESSFUL PROJECT

Risk Management

- Contact the SHPO **EARLY** in the planning process for advice on rehabilitation treatments
- Submit **COMPLETE** application to SHPO well **BEFORE** beginning work
- Take **GOOD, CLEAR** photos of entire building and site **BEFORE** work begins
- Submit Part 2 describing **FULL** scope of work
- **DO NOT** begin work until NPS approves Part 2 application

KEYS TO A SUCCESSFUL PROJECT

Risk Management

- Identify the **CHARACTER-DEFINING FEATURES** of the building
- Complete work as previously **APPROVED** or submit project amendments for any changes
- Keep the **STANDARDS** in mind whenever changes are made after Part 2 approval, and refer to NPS online and printed guidance materials
- For large or complicated projects assemble an **EXPERIENCED TEAM** – architect, preservation consultant, contractors, accountant/tax attorney – and ensure good team communication
- Pay the NPS **REVIEW FEE** before NPS receives Part 2 application; the 30 day (non-statutory) clock begins upon payment

POTENTIAL PITFALLS

Common Fails

- Proceeding with work before Part 2 approved
- Refusing to negotiate project changes in response to SHPO and NPS guidance and conditions
- Assuming local review / approval = certification of rehabilitation for tax credits



LEADING CAUSES OF DENIAL

Step One is Admitting You Have a Problem

- Insufficient pre-rehab photographic documentation
- Completing work that does not meet the Standards before contacting the SHPO or beginning the application process
- Program that is too intense for building and site
- Substantial interior demolition



Project denied for incompatible work completed prior to Part 2 review.