

CHECKLIST FOR PROJECTS USING MISSISSIPPI STATE TAX CREDIT ONLY

Use the checklist below to ensure that your submittal is complete. Review of incomplete applications will be placed on hold until the owner provides all required information.

Applicants pursuing only the state historic preservation tax credit must use the Mississippi State Historic Preservation Certification Application and the Statement of Intent form. It is strongly recommend that, when possible, both Part 1 of the application, "Evaluation of Significance," and Part 2, "Description of Rehabilitation," be completed for pre-approval before construction begins so that potential problems in compliance with the Standards, which might jeopardize the tax credit, can be avoided. Parts 1 and 2 of the application may be submitted together. Part 3 is submitted after the rehabilitation work is complete.

PART 1—EVALUATION OF SIGNIFICANCE

- _____ Statement of Intent: Mississippi State Historic Preservation Tax Credit.
- _____ Part 1 of state certification application with original signature. Be sure to include Social Security or Tax Identification Number.
- _____ One set of "before rehab" photographs, labeled on the reverse with property name, address, and description of the view. With the Part 1 application, two or three views of the exterior and two of the interior should be sufficient. MDAH prefers 35mm, color photographs, which should be no smaller than 4"x6" in size.

PART 2—DESCRIPTION OF REHABILITATION

- _____ Part 2 of state certification application with original signature.
- _____ One set of 24 to 36 "before rehab" color photographs, no smaller than 4"x6" in size, labeled on the reverse with property name, address, and description of the view. Photographs of each exterior elevation, all major interior spaces, representative minor spaces, and special details are required. If the project has already started, work-to-date photographs should be included.
- _____ Drawings or Sketches, if proposed work includes alterations or new construction, such as additions, removal or addition of interior walls, or new storefront design.
- _____ Preliminary Processing Fee. Submit a check payable to the Mississippi Department of Archives and History in the amount of: (a) \$100 for projects estimated to cost less than \$100,000, or (b) \$250 for projects estimated to cost more than \$100,000.

PART 3—REQUEST FOR CERTIFICATION OF COMPLETED WORK

- _____ Part 3 of state certification application with original signature.
- _____ One set of 24 to 36 "after rehab" color photographs, preferably the same views as shown in the "before rehab" photographs. Photographs must be labeled on the reverse.
- _____ Final Processing Fee, which is determined by total project cost. Using the table on the reverse, submit a check payable to the Mississippi Department of Archives and History for the total fee minus the amount of the preliminary fee that was submitted with the Part 2 application.

**STATE TAX CREDIT
FEE SCHEDULE**

<u><i>Cost of Rehabilitation</i></u>	<u><i>Total Fee</i></u>
\$5,001 to \$9,999	\$ 150
\$10,000 to \$24,999	\$ 225
\$25,000 to \$99,999	\$ 300
\$100,000 to \$499,999	\$ 500
\$500,000 to \$999,999	\$1,500
\$1,000,000 or more	\$2,000