

STATEMENT OF INTENT

**MISSISSIPPI STATE
HISTORIC PRESERVATION TAX CREDIT**

1. PROPERTY TO BE REHABILITATED:

Property Name: _____

Street Address: _____ City: _____

County: _____

2. STATEMENT OF INTENT

_____ I am applying for both the 20% federal and the 25% state historic preservation tax credits.
(The federal credit is only available for the rehabilitation of income-producing properties.)

Complete the National Park Service's Historic Preservation Certification Application according to the instructions and submit to the Department of Archives and History at the address provided below. A separate application for the state tax credit is not required. A processing fee will be assessed by both the National Park Service and the Department of Archives and History.

_____ I am applying for the 20% federal historic preservation tax credit ONLY.

Complete the National Park Service's Historic Preservation Certification Application according to the instructions and submit to the Department of Archives and History at the address provided below. A processing fee will be assessed by the National Park Service.

_____ I am applying for the Mississippi state tax credit ONLY.

Complete the form, "Mississippi State Income Tax Credit: Historic Preservation Certification Application" and submit to the Department of Archives and History at the address provided below. A processing fee will be assessed by the Department.

3. APPLICANT:

Name: _____

Signature: _____ Date: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Daytime Telephone No.: _____

Return Completed Application to: ~~City of Jackson~~
Historic Preservation Division
Mississippi Department of Archives and History
P.O. Box 571
Jackson, MS 39205-0571
Telephone: (601) 576-6910

MISSISSIPPI STATE INCOME TAX CREDIT

**HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE**

Instructions: Read the instructions carefully before completing application. No certifications will be made unless a completed application form has been received. Type or print clearly in ink. If additional space is needed, use continuation sheets or attach blank sheets.

1. **Name of Property:** _____

Address of Property: Street _____

City _____ County _____ State MS Zip _____

2. **National Register or Mississippi Landmark Status:**

Individually listed on National Register or is a Mississippi Landmark Located in National Register historic district Name of Historic District: _____

preliminary determination that building is eligible for individual listing in the National Register or designation as a Mississippi Landmark

preliminary determination that a building is located within a potential historic district and that it contributes to the significance of the district

3. **Project contact, if other than owner:**

Name _____

Street _____ City _____

State _____ Zip _____ Daytime Telephone Number _____

4. **Owner:**

I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above.

Name _____ e-mail _____

Signature _____ Date _____

Partnership/Corporation, if applicable: _____

Social Security or Taxpayer Identification Number _____

Street _____ City _____

State _____ Zip _____ Daytime Telephone Number _____

Office Use Only by Mississippi Department of Archives and History

The Mississippi Department of Archives and History has reviewed the "Historic Certification Application – Part 1" for the above-named property and hereby determines that the property:

- is individually listed on the National Register of Historic Places and is a "certified historic structure" for the purpose of rehabilitation.
Date of Listing: _____
- contributes to the significance of the above-named district (or National Register property) and is a "certified historic structure" for the purpose of rehabilitation.
- is designated a Mississippi Landmark and is a "certified historic structure" for the purpose of rehabilitation.
Date of Designation: _____
- does not contribute to the significance of the above-named National Register district and therefore is not eligible for the state tax credit.

Preliminary determinations:

- appears to meet the National Register Criteria for Evaluation. It is the responsibility of the property owner to complete a National Register nomination form or request Mississippi Landmark designation. The property must be listed on the National Register or designated a Mississippi Landmark prior to taking the tax credit and within 30 months after the rehabilitation is completed.
- does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register or designated a Mississippi Landmark. Therefore, the building is not eligible for the state tax credit.
- appears to contribute to the significance of a potential historic district. However, due to staff shortage, MDAH is seldom able to undertake the preparation of district nominations. You may contact MDAH to determine if a survey is planned for the potential district or talk with local government officials to see if the local government will sponsor the district nomination. The district must be listed on the National Register prior to claiming the tax credit and within 30 months after the rehabilitation is completed.
- does not appear to qualify as a certified historic structure and therefore is not eligible for the state tax credit.

STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION –

Property Name or Street Address

PART 1

MDAH Office Use Only

Project Number:

City

- +
5. Building's original use: _____
 6. Present use: _____
 7. Date of construction & of any major changes or additions (explain in No. 11 below): _____
 8. Original or other historically notable owner or occupant: _____
 9. If applicable, date property was moved to present location: _____
 10. Architect or Builder (if known): _____
 11. Describe why the property is historically or architecturally important. For a property already listed on the National Register or designated a Mississippi Landmark, only a brief description of substantive alterations made since listing is required. (If additional space is needed, use a continuation sheet from the application packet or a blank sheet of paper with the name and address of the property provided.)
 12. Photographs: Send at least four exterior (one of each elevation; i.e., front, rear, sides) and three interior photographs. Interior photographs should show overall views of the most significant spaces. Photos must be labeled with the address and a description of the view.
 13. Map: Send a county highway map or city map with the location of the property clearly marked. Computer downloads from MapQuest or other sites are acceptable, as are USGS quadrangle maps.

MISSISSIPPI STATE INCOME TAX CREDIT

**HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 2 – DESCRIPTION OF REHABILITATION**

Instructions: Read the instructions carefully before completing the applications. No certifications will be made unless a completed application form has been received. Type or print clearly in ink. If additional space is needed, use continuation sheets or attach blank sheets. The decision by the Mississippi Department of Archives and History 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 MS Zip _____

Has a Part 1 Application (Evaluation of Significance) been submitted for this project? yes no

2. **Data on building and rehabilitation project:**

Use(s) before rehabilitation: _____ Estimated project/phase start date: _____

Proposed use(s) after rehabilitation: _____ Estimated completion date: _____

Estimated cost of rehabilitation: _____ Estimated square footage before rehabilitation: _____

This application covers phase number ____ of ____ phases Estimated square footage after rehabilitation: _____

3. **Project contact, if different than property owner::**

Name _____

Street _____ City _____

State _____ Zip _____ Daytime Telephone Number _____

4. **Owner:**

I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions.

Name _____ e-mail _____

Signature _____ Date _____

Organization/Partnership/Corporation _____

Social Security or Taxpayer Identification Number _____

Street _____ City _____

State _____ Zip _____ Daytime Telephone Number _____

Office Use Only by Mississippi Department of Archives and History

The Mississippi Department of Archives and History has reviewed the "Historic Certification Application – Part 2" for the above-named property and has determined:

- that the rehabilitation described herein is consistent with the historic character of the property and that the project meets the Secretary of the Interior's *Standards for Rehabilitation*. This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is completed.
- that the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's *Standards for Rehabilitation* if the attached conditions are met.
- that the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's *Standards for Rehabilitation*. A copy of this form will be provided to the State Tax Commission.

Date Mississippi Department of Archives and History Authorized Signature Department of Archives and History Telephone No. 601-576-6940

**STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION—
PART 2**

Property Name or Street Address _____

MDAH Office Use Only

Project Number: _____

City _____

5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below. Enter "N/A" if no work will be performed on the architectural feature specified.

Number 1

Architectural feature **Roof, Gutters, Downspouts, and Chimneys**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 2

Architectural feature **Foundation Walls, Piers, and Crawl Space Enclosure (example: latticework)**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 3

Architectural feature **Exterior Walls (wood siding, bricks, stucco, etc.)**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

**STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2**

Property Name or Street Address _____

MDAH Office Use Only

Project Number: _____

City _____

5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below. Enter “N/A” if no work will be performed on the architectural feature specified.

Number 4

Architectural feature **Windows, Shutters, and Exterior Doors**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 5

Architectural feature **Porches (posts, steps, balustrade/railing, flooring, decorative details, etc.)**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 6

Architectural feature **Interior Floor Plan (adding or removing walls)**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2

Property Name or Street Address

MDAH Office Use Only

Project Number:

City

5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below. Enter "N/A" if no work will be performed on the architectural feature specified.

Number 7

Architectural feature Interior Wall and Ceiling Surfaces

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 8

Architectural feature Interior Millwork (mantels, doors, door and window surrounds, baseboards, cornices, staircases, built-in cabinets, etc.)

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 9

Architectural feature Floors

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

**STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2**

Property Name or Street Address _____

MDAH Office Use Only

Project Number: _____

City _____

5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below. Enter "N/A" if no work will be performed on the architectural feature specified.

Number 10

Architectural feature **Kitchen**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 11

Architectural feature **Bathrooms**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 12

Architectural feature **Mechanical Systems (electrical, plumbing, heating and cooling systems)**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2

Property Name or Street Address

MDAH Office Use Only

Project Number:

City

5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below. Enter "N/A" if no work will be performed on the architectural feature specified.

Number 13

Architectural feature Energy Retrofit (insulation, storm windows, awnings, etc.)

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 14

Architectural Feature New Building Additions, Including Balconies, Porches, Decks (drawings required)

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 15

Architectural feature Dependency Buildings (garages, servants' quarters, barns, etc.)
(Note: Construction of new outbuildings requires site plans and elevation drawings.)

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

**STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2**

Property Name or Street Address _____

MDAH Office Use Only

Project Number: _____

City _____

5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below. Enter "N/A" if no work will be performed on the architectural feature specified.

Number 16

Architectural feature **Handicap Ramp (drawings required)**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 17

Architectural feature **Landscape Features (fences, sidewalks, driveways, parking lots, etc.)**

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 18

Architectural feature _____

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2

Property Name or Street Address _____

MDAH Office Use Only

Project Number: _____

City _____

5. DETAILED DESCRIPTION OF REHABILITATION / PRESERVATION WORK – Includes site work, new construction, alterations, etc. Complete blocks below.

Number 19

Architectural feature _____

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 20

Architectural feature _____

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

Number 21

Architectural feature _____

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

MISSISSIPPI STATE INCOME TAX CREDIT
HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 3--REQUEST FOR CERTIFICATION OF COMPLETED WORK

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the Mississippi Department of Archives and History. If a Part 2 application has not been submitted in advance of project completion, it must accompany Part 3. A copy of this form will be provided to the State Tax Commission. Type or print clearly in ink. The decision of the Department of Archives and History 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 MS Zip _____

Is the property listed on the National Register or designated a Mississippi Landmark? yes no

If not, this Part 3 application will be held by the Department of Archives and History until the property is listed on the National Register or designated a Mississippi Landmark. Only after the building has been listed on the National Register or designated a Mississippi Landmark will the rehabilitation qualify for the tax credit. MDAH does not prepare nominations on request from the public. It is the responsibility of the property owner to submit a National Register nomination form or to request Mississippi Landmark designation. To apply for listing on the National Register, a nomination must be submitted to the Department of Archives and History. It then must be approved by the Mississippi Historic Preservation Professional Review Board, which meets three times per year. Upon approval by the Review Board, the nomination is forwarded to the National Park Service for review and final approval. To request designation as a Mississippi Landmark, the owner should contact the Department of Archives and History; however, he should be aware that Mississippi Landmark designation places a perpetual preservation easement on the property.

2. **Data on rehabilitation project:**

Project starting date: _____

Date of project completion: _____

Cost of Rehabilitation (refer to list of qualifying expenses included on page 6 of the instructions):

Rehabilitation expenses incurred before January 1, 2006 (ineligible for the state tax credit): \$ _____

Qualified rehabilitation expenses incurred after January 1, 2006: \$ _____

Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: \$ _____

3. **Owner (space on reverse for additional owners):**

I hereby apply for certification of rehabilitation work described above for purposes of the Mississippi state income tax credit. I hereby attest that the information provided is, to the best of my knowledge, correct, and that, in my opinion the completed rehabilitation meets the Secretary's "Standards for Rehabilitation" and is consistent with the work described in Part 2 of the Historic Preservation Certification Application. I also attest that I own the property described above. I understand that falsification of factual representations in this application is subject to criminal sanctions.

Name _____

Signature _____ Date _____

Partnership/Corporation _____

Social Security or Taxpayer Identification Number _____

Street _____ City _____

State _____ Zip _____ Daytime Telephone Number _____

Office Use Only by Mississippi Department of Archives and History

The Department of Archives and History has reviewed the "Historic Certification Application - Part 3" for the above-listed "certified historic structure" and has determined:

that the completed rehabilitation meets the Secretary of the Interior's *Standards for Rehabilitation* and is consistent with the historic character of the property. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." A copy of this certification has been provided to the State Tax Commission. This letter of certification is to be attached to all income tax returns on which the credit is claimed. Questions concerning specific tax consequences or interpretation of S.B. 3067 should be addressed to the State Tax Commission. Completed projects may be inspected by an authorized representative of the Department of Archives and History to determine if the work meets the *Standards*. The Department reserves the right to make inspections after completion of the rehabilitation and to revoke certification if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the *Standards*.

that the rehabilitation is not consistent with the historic character of the property and that the project does not meet the Secretary of the Interior's *Standards for Rehabilitation*. A copy of this form will be provided to the State Tax Commission.

REQUEST FOR CERTIFICATION OF COMPLETED WORK, *continued*

MDAH Project No. _____

Additional Owners:

Name _____
Street _____
City _____ State _____ Zip _____
Social Security or Taxpayer Identification Number: _____

Name _____
Street _____
City _____ State _____ Zip _____
Social Security or Taxpayer Identification Number: _____

Name _____
Street _____
City _____ State _____ Zip _____
Social Security or Taxpayer Identification Number: _____

Name _____
Street _____
City _____ State _____ Zip _____
Social Security or Taxpayer Identification Number: _____

Name _____
Street _____
City _____ State _____ Zip _____
Social Security or Taxpayer Identification Number: _____

Name _____
Street _____
City _____ State _____ Zip _____
Social Security or Taxpayer Identification Number: _____

Name _____
Street _____
City _____ State _____ Zip _____
Social Security or Taxpayer Identification Number: _____

CONTINUATION / AMENDMENT SHEET

Historic Preservation Certification Application

Property Name or Street Address

MDAH Project Number

City

Instructions. Read the instruction carefully before completing. Type, or print clearly in ink. Use this sheet to continue sections of the Part 1 and Part 2 application, or to amend an application already submitted. Photocopy additional sheets as needed.

This sheet: []continues Part 1 []continues Part 2 []amends Part 1 []amends Part 2

Name

Signature Date

Partnership/Corporation

Social Security or Taxpayer Identification Number

Street City

State Zip Daytime Telephone Number

Office Use Only by Mississippi Department of Archives and History

- The Mississippi Department of Archives and History has determined that these project amendments meet the Secretary of the Interior's Standards for Rehabilitation.
The Mississippi Department of Archives and History has determined that these project amendments will meet the Secretary of the Interior's Standards for Rehabilitation if the attached conditions are met.
The Mississippi Department of Archives and History has determined that these project amendments do not meet the Secretary of the Interior's Standards for Rehabilitation.

Date Mississippi Department of Archives and History Authorized Signature 601-576-6940 Department Telephone No.