

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 yellow 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 yellow 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 yellow 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 yellow 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

STATE OF MISSISSIPPI
DEPARTMENT OF ARCHIVES AND HISTORY

MISSISSIPPI STATE INCOME TAX CREDIT

HISTORIC PRESERVATION CERTIFICATION APPLICATION
INSTRUCTIONS

In March 2006, Governor Haley Barbour signed Senate Bill 3067, which created the Mississippi state historic preservation tax incentives program to encourage the rehabilitation of historic buildings. The Mississippi Department of Archives and History (MDAH) is responsible for the administration of the program, which provides for a state income tax credit equal to 25% of the qualified expenses of rehabilitating historic structures used for residential or business purposes. Properties do not need to be income-producing to qualify for the state tax credit; therefore, rehabilitations of owner-occupied residences are eligible. Qualified rehabilitation expenditures must exceed \$5,000 in the case of an owner-occupied dwelling, or 50% of the total basis in the property in the case of all properties other than owner-occupied dwellings. (Generally, "basis" is the purchase price, minus the cost of the land, plus any improvements already made, minus depreciation taken.) Only expenditures incurred after January 1, 2006, qualify.

Rehabilitations qualifying for the federal historic preservation tax credit will also qualify for the state tax credit. Property owners who are applying for both the federal and state tax credits need only submit the federal tax application, along with the "Statement of Intent: Mississippi State Historic Preservation Tax Credit" form. (Please note that only income-producing properties qualify for the federal tax credits.)

For rehabilitations qualifying only for the state tax credit, the property owner must submit this three-part certification application to MDAH, along with the "Statement of Intent: Mississippi State Historic Preservation Tax Credit" form. **It is strongly recommended that Part 1 and Part 2 of the application be submitted for review and approval before starting work to avoid problems in complying with the Secretary of the Interior's *Standards for Rehabilitation*, which might jeopardize the tax credit. Owners who proceed with rehabilitation without receiving pre-approval from MDAH do so at their own risk.** Complete applications should be mailed to the following address:

Historic Preservation Division
Mississippi Department of Archives and History
P.O. Box 571
Jackson, MS 39205-0571
(Telephone inquiries: 601-576-6940)

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. The *Standards* address interior and exterior work, both of which will be reviewed by MDAH in certifying the project for tax credits. MDAH 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 1—
EVALUATION OF SIGNIFICANCE**

To qualify for the state credit, a building must be a "certified historic structure," which means that it must be:

- listed individually in the National Register of Historic Places, or
- located in a National Register historic district and certified by MDAH as contributing to the significance of the district, or
- designated as a Mississippi Landmark. (Landmark designation places a perpetual preservation easement on the property.)

1. Name of Property. If applicable, provide the historic name of the property. Otherwise, the street address is sufficient.

2. National Register or Mississippi Landmark Status. To determine if a property is listed on the National Register or designated a Mississippi Landmark, contact MDAH. If the building is located within a National Register historic district, provide the name of the district. If a property is not listed, the Part 1 application will be used by MDAH to make a preliminary determination as to whether the building is individually eligible for listing or if it is located in a potential historic district and would

contribute to the historic character of the district. The Mississippi Landmark program uses the same criteria of eligibility as the National Register program. All determinations of eligibility are preliminary only and are not binding on MDAH.

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. If the project contact is the same person as the property owner, this section may be left blank.

4. Owner. 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. If the property has multiple owners, their names, addresses, and Social Security or Taxpayer Identification Numbers must be listed on a continuation sheet. A lessee is eligible to claim the credit when the lessee incurs the cost of rehabilitation and the lease term is greater than the recovery period. In order to qualify for the credit, the lessee must incur costs and expenses greater than 50% of the total basis in the property. (A letter from the owner must accompany the application, indicating knowledge of the application and concurrence with its submission.)

5-10. Fill in the blanks as applicable.

11. Description of why the property is historically or architecturally important. For a property already listed on the National Register (individually or as a contributing element in a historic district) or designated a Mississippi Landmark, only a brief description of substantive alterations made since listing is required.

Applications requesting preliminary determinations for individual listing must show why the building is historically or architecturally important. Specific information about the events, persons, architectural styles, or methods of construction that make the property significant in American history or architecture should be provided. An application for a building located in a potential historic district must describe the district and document how the district meets the National Register criteria and how the building contributes to the significance of that district.

12. Photographs. Submit at least four exterior (one of each elevation; i.e., front, rear, sides) and three interior photographs of the building **before** the start of the project. For clear documentation, photographs should be no smaller than 4"x6" in size, and 35mm photographs are recommended; however, digital photographs will be accepted if printed on photographic paper. No Polaroids, photocopies, photographs sent via e-mail, or photographs on disk, CD, or DVD will be accepted.

MDAH recommends that a full roll of film (24-36 views) be taken of the building prior to the start of the project since more complete photo documentation is required to be submitted with Part 2 of the application. Label photographs with project name, address and description of the view (for example: looking to the west in SE front bedroom).

13. Map. Submit a city or county highway map or map of the historic district with the location of the property clearly marked. Computer downloads from MapQuest or other sites are acceptable, as are USGS quadrangle maps.

COMPLETING PART 2— DESCRIPTION OF REHABILITATION

A property owner must submit Part 2 of the application to have his rehabilitation certified by MDAH as complying with the Secretary of the Interior's *Standards for Rehabilitation*. A copy of the *Standards* is issued with the state tax credit application or may be accessed on the National Park Service's web site (<http://www2.cr.nps.gov/tps/tax>).

Part 2 is 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 *Standards*. 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 compliance with the *Standards*.

A preliminary processing fee for review of all Part 2 applications is charged, and no certification decision will be issued until receipt of appropriate remittance. The preliminary fee is \$100 for projects estimated to cost less than \$100,000 and \$250 for projects estimated to cost more than \$100,000. Payment must be submitted with the Part 2 application by check made payable to the Mississippi Department of Archives and History.

1. Name of Property. If applicable, provide the historic name of the property. Otherwise, the street address will be sufficient.

2. Data on building and rehabilitation project: Fill in all blanks. If the application describes a phased project, give the number of the phase described in this application, and the total number of phases. For projects that are not phased, during a 24-month period selected by the taxpayer, rehabilitation expenditures must exceed \$5,000 for owner-occupied dwellings or 50% of the total basis for all other buildings. (Total basis is generally the

purchase price of the property, minus the cost of land, plus improvements already made, minus depreciation already taken.) For phased rehabilitations, the same rules apply, except that the measuring period is 60 months.

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. If the project contact is the same person as the property owner, this section may be left blank.

4. Owner. 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. If the property has multiple owners, their names, addresses, and Social Security or Taxpayer Identification Numbers must be listed on a continuation sheet.

5. Detailed Description of Rehabilitation or Preservation Work. In the numbered blocks, provide a description of all project work. *Describe the entire project. ALL work must conform to the Secretary of the Interior's Standards for Rehabilitation. The property owner does not have the option of taking the tax credit only on that portion of the project that conforms to the Standards and undertaking other work that does not comply.* Failure to include a description of all work items, or changing the scope of work without receiving pre-approval (see discussion of project amendments below), may jeopardize the entire project's eligibility for the tax credit.

Architectural features appear in box Nos. 1-17. If no work is proposed for any of the features listed, simply enter "Not Applicable" or "N/A" in the box. For features requiring work, describe the existing feature and its condition in the space provided in each block and explain in detail the rehabilitation work to be undertaken. On the designated blank lines, indicate photograph or drawing numbers that show the feature described. For proposed work items that do not fit into the categories specified, use the blank boxes provided.

Photographs. Along with the Part 2 application, submit a complete set of color photographs no smaller than 4"x6" in size and showing both the interior and exterior of the building **before** the start of the project. Photographs must be clear and of high quality, preferably 35mm; however, digital photographs will be accepted if printed on photographic paper. Views of each exterior elevation (front, rear, and both sides) and all major and representative minor interior spaces are required. In addition, photographs of significant features, such as porches, mantelpieces, staircases, ceiling medallions, etc., should be included. No Polaroids, photocopies, photographs sent via e-

mail, or photographs on disk, CD, or DVD will be accepted. Label photographs with property name, address, and description of the view (for example: looking to the west in SE front bedroom).

Drawings or sketches. Drawings or sketches are required only to illustrate 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.

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 and check the appropriate box, noting whether the form amends or continues Part 1 or Part 2. Indicate changes in project work by giving the originally proposed treatment and the amended work item description. Be sure to sign and date the form. Approval of amendments to applications is conveyed only in writing by duly authorized officials of MDAH.

Basic Rehabilitation Concerns

Some basic rehabilitation concerns have been identified for each of the architectural features listed on the application form. The *Guidelines for Rehabilitating Historic Buildings* accompany the Secretary of the Interior's *Standards for Rehabilitation* and provide further guidance on these and other areas of concern.

(1) Roof, Gutters, Downspouts, and Chimneys

Modern manufactured metal roofs are generally not acceptable. Roof features, such as a chimney or dormer, should not be removed unless beyond repair, and then they should be replaced in kind.

(2) Foundation Walls, Piers, and Crawl Space Enclosure

Constructing solid masonry walls flush with foundation piers to enclose a crawl space is not recommended.

(3) Exterior Walls (Wood Siding, Bricks, Stucco, etc.)

Original siding must be preserved. The application of vinyl or other artificial siding does not comply with the *Standards*. If the building is to be cleaned, the owner should specify in the application the process to be used. Sandblasting or high-pressure water blasting should never be used on historic wood or masonry surfaces and will result in denial of the tax credit. Do not substitute water blasting for sanding. Inappropriate repointing of brick work can also result in denial of a project. If cleaning or repointing masonry is planned, contact MDAH for information on appropriate techniques and materials.

(4) Windows, Shutters, and Exterior Doors

Owners should retain and repair historic windows, shutters, and doors. Only when deteriorated beyond repair should these original features be replaced, and then replacements must replicate the original. **However, before undertaking total window replacement, a property owner must obtain prior approval by submitting photographs and a window survey as evidence of severe deterioration.** Replacement sash should match the original in material, size, pane configuration, color, trim details, and planar and reflective qualities. The use of tinted glass that causes a change in character may result in denial of certification. Windows that were never shuttered should not have shutters added. In no case should vinyl or plastic shutters be installed.

(5) Porches

Original features, such as posts, steps, flooring, and balustrades/railings, must be preserved. If deteriorated beyond repair, the feature should be replicated. Wooden steps and porch decks may not be replaced with brick or concrete. New decorative details, such as “gingerbread” or ironwork, should not be introduced unless they replicate missing original details. Enclosing porches on the main façade is cause for denial. In certain cases, approval may possibly be obtained for the enclosure of porches on less public elevations.

(6) Interior Floor Plan

Removal of original walls may jeopardize the certification of the project.

(7) Interior Wall and Ceiling Surfaces

Plaster must not be removed from interior walls to expose brick surfaces unless historic photographs are provided to show this was the historic finish. Damaged plaster should not be left in deteriorated condition because it imparts a ruinous appearance that is not in keeping with the historic character of the building. Damaged plaster may either be repaired or replaced/ covered by drywall. However, if drywall is installed on walls, it should be thin enough so that the depth of the reveals of the door and window surrounds is not lost. In other words, the drywall should not be flush with surrounds or moldings.

Ceilings should be left at maximum height. Pressed metal ceilings should not be installed in buildings that historically did not have such a finish.

(8) Interior Millwork

Millwork that was historically painted should remain painted, and millwork that was historically unfinished should remain unfinished.

(9) Floors

Preserve wood floors. They may be refinished or covered by carpet. Reserve slate, marble, and tile for use in bathrooms and kitchens.

(10) Kitchen

Do not shorten or remove windows for installation of counters. Possible solutions include dropping the counter to window sill level to create a desk area or window seat or running the counter across the window after painting the inside surface of the window panes black to camouflage the installation from the exterior.

(11) Bathroom

Avoid shortening or removing windows for installation of lavatory counters or other bathroom fixtures. See possible solutions mentioned in No. 10 above.

(12) Mechanical Systems

Installation of systems that cause damage to the historic building material or significantly alter the historic appearance may result in denial of certification.

(13) Energy Retrofit

Insulation should not be blown into wall cavities because it can result in severe moisture deterioration of walls. Do not install storm doors that alter the historic character of the façade.

(14) New Building Additions, Including Balconies, Porches, and Decks

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 MDAH approval before undertaking projects involving new construction.

Balconies should not be added to storefronts unless there is physical, photographic, or other documentation to verify that a balcony was an original feature of the building.

(15) Dependency Buildings

New garages should be detached from the historic structure. New dependency buildings should be situated a significant distance from the main facade and should not be out of scale and character with the historic structure.

(16) Handicap Ramp

According to the *Standards*, “the goal is to provide the highest level of access with the lowest level of impact.”

(17) Landscape Features

Front yards should be retained as green space unless historic documentation proves otherwise. Do not create parking areas in the front yard.

PART 3—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 MDAH. Upon completion of the rehabilitation project, the owner must submit Part 3 of the application along with photographs of completed work (both exterior and interior, preferably showing the same views as shown in the “before” photographs). If a Part 2 application has not been submitted in advance of project completion, it must accompany the Part 3 application. The completed project may be inspected by an authorized representative of MDAH to determine if the work meets the *Standards for Rehabilitation*.

1. Name of Property. Provide the name and address of the property exactly as furnished in the Part 1 application. Indicate whether the property is listed on the National Register individually or as a contributing element in a historic district or if it has been designated a Mississippi Landmark. If not, the Part 3 application will be held by MDAH until either a National Register nomination has been submitted or the property is designated a Mississippi Landmark.

2. Data on rehabilitation project. Provide the starting and completion dates of the rehabilitation project. Provide the amount of rehabilitation expenses incurred before January 1, 2006. These expenses do not qualify for the state tax credit. Provide those qualified expenses incurred after January 1, 2006. A list of qualified expenditures is provided on page 6. The estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, and landscaping, should be provided although these expenses do not qualify for the tax credit.

3. Owner. 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. If the property has multiple owners, their names, addresses, and Social Security or Taxpayer Identification Numbers must be listed on a continuation sheet. 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 Part 2 application. On the reverse of the form, provide the names, addresses and Social Security or Taxpayer

Identification Numbers of **all** owners. If extra space is necessary, a continuation sheet or blank sheet of paper may be used, taking care to put the project number and property address at the top of any extra pages.

Processing Fees. An application processing fee will be charged for review of Part 3--Request for Certification of Completed Work. Fees must be paid by check made payable to the Mississippi Department of Archives and History, and the check must accompany the Part 3 application. The final fee is based on the total amount of qualified expenditures, according to the fee schedule below, minus the preliminary fee paid with submission of the Part 2 application. Final action will not be taken on an application until payment is received. Fees are nonrefundable.

STATE TAX CREDIT FEE SCHEDULE

<u>Cost of Rehabilitation</u>	<u>Total Fee</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

Claiming the Credit

After review and approval of the Part 3 by MDAH, the owner shall attach a copy of the Part 3 to all income tax returns on which the credit is claimed. MDAH will also provide a copy to the State Tax Commission. If the amount of the tax credit exceeds the total state income tax liability for the year in which the rehabilitated property is placed in service, the unused tax credit may be carried forward for the ten (10) succeeding tax years.

QUALIFIED REHABILITATION EXPENSES

Any expenditure for a structural component of a building will qualify for the rehabilitation tax credit. Treasury Regulation 1.48-1(e)(2) defines structural components to include:

- Walls
- Partitions
- Floors
- Ceilings
- Roofing
- Carpeting (if glued)
- Permanent Coverings such as Paneling or Tiling
- Windows
- Doors
- Components of Central Air Conditioning or Heating Systems
- Plumbing and Plumbing Fixtures
- Electrical Wiring and Lighting Fixtures
- Chimneys
- Stairs
- Escalators and Elevators
- Sprinkling Systems
- Fire Escapes
- Other Components Related to the Operation or Maintenance of the Building

In addition to the above named "hard costs," there are "soft costs" that also qualify, including:

- Construction Period Interest and Taxes
- Architect Fees
- Engineering fees
- Construction Management Costs
- Reasonable Developer Fees

- Any other fees paid that would normally be charged to a capital account

EXAMPLES OF EXPENSES THAT DO NOT QUALIFY FOR THE STATE REHABILITATION TAX CREDIT

- Acquisition Costs
- Appliances
- Cabinets
- Carpeting (if tacked in place and not glued)
- Decks (not part of original building)
- Demolition costs (removal of a building on property site)
- Enlargement Costs (increase in total volume)
- Fencing
- Feasibility Studies
- Financing Fees
- Furniture
- Landscaping
- Leasing Expenses
- Moving (building) costs (if part of acquisition)
- Outdoor lighting remote from building
- Parking Lot
- Paving
- Porches and Porticos (not part of original building)
- Retaining Walls
- Sidewalks
- Signage
- Storm Sewer Construction Costs
- Window Treatments

STATE OF MISSISSIPPI
DEPARTMENT OF ARCHIVES AND HISTORY

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% (26% in the GO Zone) 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% (26% in the GO Zone) 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 yellow 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: Historic Preservation Division
Mississippi Department of Archives and History
P.O. Box 571
Jackson, MS 39205-0571
Telephone: (601) 576-6940

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.

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:** Huber House

Address of Property: Street 118 Gayoso Way

City Crystal Springs County Copiah State MS Zip 39059

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

- Individually listed on National Register
- Located in National Register historic district
- Name of Historic District: _____
- preliminary determination that building is eligible for individual listing in the National Register
- 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 Larry Bender, architect

Street 1000 Main Street, Suite 200 City Natchez

State Mississippi Zip 39120 Daytime Telephone Number 601-449-9000

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 Michael Smith e-mail n/a

Signature _____ Date 5-5-2006

Partnership/Corporation, if applicable: n/a

Social Security or Taxpayer Identification Number 111-22-3333

Street 135 Church Street City Crystal Springs

State Mississippi Zip 39059 Daytime Telephone Number 601-357-2453

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 –

Huber House, 118 Gayoso Way

Property Name or Street Address

MDAH Office Use Only

Project Number:

PART 1

Crystal Springs

City

5. Building's original use: Private Residence

6. Present use: Vacant

7. Date of construction & of any major changes or additions (explain in No. 11 below): Built circa 1855; multiple alterations have been made, primarily during the first half of 20th century

8. Original or other historically notable owner or occupant: Charles Morris Huber

9. If applicable, date property was moved to present location: n/a

10. Architect or Builder (if known): Unknown

11. Description of why the property is historically or architecturally important (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.)

Built circa 1855, the Huber House is eligible for the National Register as a locally significant example of Greek Revival architecture. In addition, the house is eligible due to its association with Charles Morris Huber, who helped to establish Crystal Springs as one of Mississippi's major truck farming centers. Mr. Huber occupied the house from 1893 until his death in 1947.

Located on a one-half acre lot, the Huber House is a two-and-one-half story, frame, Greek Revival style building surmounted by a side-gabled roof that is pierced by two interior brick chimneys. The first story of the main façade has transomed doorways in the center two bays and windows in the end bays, while the second story is divided into three bays of windows. All original windows are six-over-six, double-hung sash and are framed by deteriorated louvered shutter blinds, many of which are original. The two entrance doorways are sheltered by a two-bay portico that has been drastically altered and is very deteriorated. The rear of the house features a double-tiered gallery with square posts and a balustrade of rectangular balusters and circular handrail. In the mid-20th century, the rear gallery was enclosed at the southern end on both the first and second-story levels, and the gable ends of the house were covered by asbestos shingles. A 20th century, frame, one-story, gabled addition extends from the rear of the house. This addition houses the kitchen and is in deteriorated condition. The interior of the house underwent many alterations at different periods of its history, but it retains all original mantelpieces, doors, and doorway and window trim, and the front two rooms feature original plaster ceiling medallions. Some walls have been offset on the second story and the original millwork relocated. In addition, the original stairway was removed and a new stair installed at a different location.

The original builder of the house was William Ramsey; however, the house is significant for a later owner, Charles Morris Huber. Huber was born in Crystal Springs in 1861, and in 1893 he purchased the house located at 118 Gayoso Way. Around 1901 he entered business with his uncle, Augustus Lotterhos. The firm of Lotterhos and Company was organized in 1866 as a grocery and by 1879 had expanded to a general mercantile business that included dry goods, hardware and farmers' supplies. Augustus Lotterhos is credited with being a pioneer in the development of commercial vegetable production in the Crystal Springs area. Lotterhos persuaded the tomato growers around Crystal Springs to combine their crops in order to obtain more favorable freight rates for bulk shipments. As a result, in 1879 the first carload of tomatoes was shipped from Crystal Springs. Due to the success of the venture, the growers were convinced that Lotterhos' plan was practical, and cooperative shipping in carload lots soon became the accepted practice. When Huber joined his uncle in the business around 1901, the firm was renamed Lotterhos & Huber. At its peak in 1927, Crystal Springs was the largest tomato producing center in the United States, and the firm of Lotterhos & Huber was the largest shipper of tomatoes in the country. Charles Morris Huber is credited with advancing the trucking business in many ways, including improving the variety and quality of packaging and the distribution of products, and securing good transportation facilities and favorable freight rates. Crystal Springs became a thriving community as a result of the wealth derived from producing and marketing vegetables, and the firm of Lotterhos & Huber played a major role in the development of this industry.

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.

STATE OF MISSISSIPPI
MISSISSIPPI DEPARTMENT OF ARCHIVES AND HISTORY

MDAH Use Only
Project No.:

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:** Huber House

Address of Property: Street 118 Gayoso Way

City Crystal Springs County Copiah State MS Zip 39059

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: private residence Estimated project/phase start date: 7/1/2006

Proposed use(s) after rehabilitation: Bed-and-Breakfast Inn Estimated completion date: 12/2008

Estimated cost of rehabilitation: \$165,000 Estimated square footage before rehabilitation: 3,750 s.f.

This application covers phase number 1-2 of 2 phases Estimated square footage after rehabilitation: 3,750 s.f.

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

Name Larry Bender, architect

Street 1000 Main Street, Suite 200 City Natchez

State Mississippi Zip 39120 Daytime Telephone Number 601-449-9000

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 Michael Smith e-mail n/a

Signature _____ Date _____

Organization/Partnership/Corporation n/a

Social Security or Taxpayer Identification Number 111-22-3333

Street 135 Church Street City Crystal Springs

State Mississippi Zip 39059 Daytime Telephone Number 601-357-2453

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

601-576-6940
_____ Department of Archives and History Telephone No.

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

Huber House, 118 Gayoso Way

Property Name or Street Address

Crystal Springs

City

MDAH Office Use Only

Project Number:

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:

The existing roof is clad in green asphalt shingles that need replacement. All gutters and downspouts need replacement. The chimneys of the house were all rebuilt during the 20th century, and all are in reasonably good condition. One new chimney flue was added when the back gallery was enclosed for a bathroom.

Describe proposed work:

The green asphalt roofing will be replaced with new fiberglass shingles to match the color and texture of the wood shingles that were an original feature of the house. New half-round gutters and round downspouts will be installed. The fire chambers will be expanded to accommodate wood, which would have been appropriate for the mid-1850s in Crystal Springs. The chimney flue serving the enclosed back gallery will be removed when the gallery is reopened.

Photo no. 1-3

Drawing no _____

Number 2

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

Describe existing feature and its condition:

The brick piers are in good condition, with only minor repointing needed.

Describe proposed work:

The brick piers will be repointed where necessary with a soft lime mortar to match the original in color, texture, and strength. Preservation Brief No. 2 will be used as a guide.

Photo no. 4-5

Drawing no _____

Number 3

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

Describe existing feature and its condition:

The original cypress siding is in reasonably good condition on the front and rear elevations. The siding on the gable-end elevations is covered with asbestos shingles.

Describe proposed work:

The original siding will be retained and repaired where necessary on the front and rear elevations. The asbestos-shingle siding will be removed from the side elevations to reveal the original cypress siding. The siding will be repaired as needed, and any siding boards that are too damaged or deteriorated to be repaired will be replaced with new redwood siding matching the originals.

Photo no. 1-7

Drawing no _____

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

Huber House, 118 Gayoso Way

Property Name or Street Address

MDAH Office Use Only

Project Number:

Crystal Springs

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:

All original windows of the house are six-over-six, double-hung sash protected by louvered shutters. Window sash are in reasonable good condition but need repair and reglazing. The shutters are in poor condition, with diagonal bracing. The two entrances on the front elevation are original features of the house, which has no central hallway. One of the two doorways was crudely altered by the installation of a new frame, and one of the two paneled doors had been shortened when a later floor was laid atop an original cypress floor in the adjacent room.

Describe proposed work:

All original window sash will be repaired and reglazed. Original shutters will be repaired when possible. Any new shutters that are required will be constructed to match the existing originals. The two entrance doorways will be restored.

Photo no. 1-7 Drawing no _____

Number 5

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

Describe existing feature and its condition:

The two-bay portico on the main façade is an original feature of the house but has been badly altered over the years. The portico consists of two pairs of chamfered posts dating to circa 1875 and a shed roof built about 1950. The double-tiered, full-width gallery on the rear façade is an original feature of the house. The southern one-third of both the upper and lower gallery was enclosed in the mid-20th century. The upper level contains a bathroom, and the lower gallery was enclosed to enlarge the southeastern first-story room. The original rear wall of the house had been removed earlier in the 20th century to accommodate the enlargement. No gallery stairs exist. The surviving posts and gallery railing are original.

Describe proposed work:

The framing and decking of the main façade's portico floor needs almost total replacement. The shed roof is crude and inappropriate for the house. The four chamfered posts surviving from a circa 1875 remodeling are deteriorated. A new Greek Revival portico will be constructed, with the design based on other Crystal Springs houses of the same period and on the physical evidence remaining on the house. The existence of an upper railing was documented on the original clapboards, where the ghost of the handrail is still visible. Originally, the central window on the upper story was probably a jib window to provide access to the upper porch. On the rear gallery, the upper enclosure will be removed, and the full-width gallery will be restored. The enclosure of the lower gallery will be retained. The original wooden posts and gallery railing will be retained and repaired. New wooden gallery steps will be constructed to provide access on the exterior between the two gallery floors.

Photo no. 2-7 Drawing no 1

Number 6

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

Describe existing feature and its condition:

No changes will be made to the floor plan.

Describe proposed work:

N/A

Photo no. _____ Drawing no _____

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

Huber House, 118 Gayoso Way

Property Name or Street Address

MDAH Office Use Only

Project Number:

Crystal Springs

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:

The original walls are covered in a variety of surface finishes. The majority of the walls are 20th century board walls that were always wallpapered atop cheesecloth tacked to the boards. The board walls probably replaced the original plaster. A small amount of original plaster survives, and some portions of the walls in the southeastern first-story have beaded wall boards.

Describe proposed work:

The walls will be sheetrocked and painted. Thin sheetrock will be used so that the depth of the door and window moldings will be maintained.

Photo no. 9-17 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:

All original mantelpieces are in place. A few doors dating to the late 19th century as used with the original doors, which exhibit two bottom panels and three vertical upper panels. The original c. 1855 staircase was removed in the early 20th century and a new staircase installed. No stair system is in place to connect the second and third stories of the house.

Describe proposed work:

All existing millwork will be retained and repaired when necessary. The 20th century staircase will be retained. A new single-run staircase will be installed to provide access between the second and third stories.

Photo no. 9-17 Drawing no 2

Number 9

Architectural feature **Floors**

Describe existing feature and its condition:

All original floors are cypress. Some of the cypress floors are painted and others have been overlaid with narrower flooring dating to the early 20th century.

Describe proposed work:

All original cypress floors will be uncovered, repaired where necessary, and refinished. Tile will be added to the floors of the bathrooms.

Photo no. 8, 12, 14 Drawing no _____

STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2

Huber House, 118 Gayoso Way

Property Name or Street Address

MDAH Office Use Only

Project Number:

Crystal Springs

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:

The kitchen has very few cabinets and all appliances are outdated. Well-worn linoleum covers the floor.

Describe proposed work:

The existing cabinets and appliances will be replaced. The linoleum floor will be removed and the original wood floor will be refinished.

Photo no. 14-18

Drawing no 3

Number 11

Architectural feature **Bathrooms**

Describe existing feature and its condition:

The bathrooms appear to have been remodeled in the 1950s. The floor is covered with worn linoleum.

Describe proposed work:

The bathtubs, toilets, and sinks will be replaced. The linoleum will be removed, and tile will be installed.

Photo no. 14, 19, 20

Drawing no _____

Number 12

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

Describe existing feature and its condition:

Heat is provided by gas space heaters and cooling is provided by window units. The existing electrical and plumbing systems are outdated and inadequate for modern use.

Describe proposed work:

The house will be rewired and replumbed. New central heating and cooling systems will be installed with no damage to the historic building. Outside units will be screened by shrubbery and will not be visible from the street.

Photo no. _____

Drawing no _____

STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2

Huber House, 118 Gayoso Way
Property Name or Street Address

MDAH Office Use Only

Project Number:

Crystal Springs

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:
N/A.

Describe proposed work:
N/A

Photo no. _____ Drawing no _____

Number 14

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

Describe existing feature and its condition:
N/A

Describe proposed work:
N/A

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: ++
At the present time, there is no garage.

Describe proposed work:
A new one-car garage will be constructed behind the house. Access via a gravel driveway will be from the rear. The garage will be clad with wood siding, and the roofing material will be the same as the house. A site plan and elevation drawings of the proposed new garage are provided.

Photo no. _____ Drawing no 4-5

STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
PART 2

Huber House, 118 Gayoso Way
Property Name or Street Address

MDAH Office Use Only

Project Number:

Crystal Springs

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:
N/A

Describe proposed work:
N/A

Photo no. _____ Drawing no _____

Number 17

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

Describe existing feature and its condition:
An original picket fence encloses the front yard. The fence is in poor condition and needs repair.

Describe proposed work:
The original fence will be retained and repaired. As mentioned in No. 15 above, a new gravel driveway will be added behind the house to access the new garage.

Photo no. _____ Drawing no 4

Number 18

Architectural feature **Rear Wing**

Describe existing feature and its condition:
The one-story, gabled-roof kitchen wing is in deteriorated condition. This wing was constructed after the original kitchen building was demolished.

Describe proposed work:
The deteriorated frame wing will be demolished, and a new wing will be built.

Photo no. 1, 7 Drawing no 6

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 **Sills, beams, and joists**

Describe existing feature and its condition:

Perimeter sills are rotted, causing walls above to sag. Most beams and joists are in good condition; some are missing or in poor condition.

Describe proposed work:

Approximately 50% of the hand-hewed sills will be replaced using treated pine sills of the same dimensions as the original. Beams and joists will be replaced with new materials as needed for structural integrity.

Photo no. 4-5 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:** Huber House

Address of property: Street 118 Gayoso Way

City Crystal Springs 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.

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

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: _____

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City _____ State _____ Zip _____
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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.

MISSISSIPPI STATE
HISTORIC PRESERVATION CERTIFICATION APPLICATION
FEE PAYMENT FORM

In accordance with Senate Bill 3067, Laws of Mississippi, the Mississippi Department of Archives and History (MDAH) charges a fee to process a Historic Preservation Certification Application.

Fees are charged according to a two-tiered system: a preliminary fee and a final fee. The preliminary fee, which covers review of Part 2 of the application, is \$100 for projects estimated to cost less than \$100,000 and \$250 for projects estimated to cost more than \$100,000. The final fee is assessed upon completion of the project and submittal of Part 3 of the application, Request for Certification of Completed Work. The final fee is charged based on the actual rehabilitation costs in accordance with the fee schedule listed below (the preliminary fee paid with Part 2 is deducted from the total fee owed).

The preliminary fee should be submitted with Part 2 of the application and the final fee with Part 3. Payment must be by check made payable to MDAH. MDAH cannot review your application until payment is received.

**STATE TAX CREDIT
FEE SCHEDULE**

<u>Cost of Rehabilitation</u>	<u>Total Fee</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

Name/Address of property as it appears on the Historic Preservation Certification Application:

Property Name: _____

Street Address: _____

City: _____

Project Number (if known): _____

Is this fee for a Part 2 or Part 3 Application? _____

Return this form, along with a check made payable to MDAH, to:

Tax Incentives Coordinator
Historic Preservation Division
Mississippi Department of Archives and History
P.O. Box 571
Jackson, MS 39205-0571

MDAH Office Use Only:

Date Received: _____ Amount: \$ _____

