

STATE OF MISSISSIPPI
DEPARTMENT OF ARCHIVES AND HISTORY

MISSISSIPPI STATE INCOME TAX CREDIT

HISTORIC PRESERVATION CERTIFICATION APPLICATION
INSTRUCTIONS

The Mississippi Department of Archives and History (MDAH) administers the Mississippi state historic preservation tax incentives 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; 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 adjusted basis of the property in the case of all properties other than owner-occupied dwellings. (Generally, "adjusted 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, 2021, qualify for owner-occupied residential credits.

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 form for Part 1 and Part 2 of the application, with the Fee Payment Form for Part 2.

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 form. **It is strongly recommended that Part 1 and Part 2 of the application are submitted for review and approval before starting work to avoid problems in complying with the Secretary of the Interior's *Standards for Rehabilitation*, which will jeopardize the tax credit. Owners who proceed with rehabilitation without receiving prior approval from MDAH do so at their own risk. In the event of any discrepancy between the application form and supplementary materials (such as architectural plans), the application form takes precedence.** Complete applications should be mailed to the following address:

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

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 and landscape/ hardscape alterations), rather than just a single segment of work. Certification is based on whether the overall project meets the *Standards*, as interpreted by MDAH.

**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 a designated Mississippi Landmark, search for the property by address using the Historic Resources Inventory Database available on the MDAH website. If the building is located within a National Register historic district, provide the name of the district. If a property is not listed, Part 1 of the 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. The property must be listed on the National Register within thirty (30) months of project completion to avoid recapture of the credit.

3. Project Contact. Provide the name, address, daytime telephone number and email address 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 should 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 managing partner who signs the form. If the property has multiple owners, their names, addresses, and Social Security or Taxpayer Identification Number must be listed on a continuation sheet.

5-10. Fill in the blanks as applicable.

11. Photographs and Map. Submit exterior photographs of each elevation and interior photographs of all rooms and historic details of the building before the start of the project. Photographs must be no smaller than 4"x 6" and printed on photographic paper. A digital copy of the application should also be submitted, but it will not be reviewed until a signed paper copy has been received. Label photographs with the date taken, address and description of the view (for example: looking to the west in SE front bedroom 5/4/2021). Photographs must also be numbered and keyed to floor plans of the building and site. Submit a map of the historic district with the location of the property indicated or a street map if the property is not listed in a National Register district

12. 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 document 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.

All buildings on the property must be photographed. Failure to provide sufficient documentation of all buildings and/ or the site prior to the start of the project may result in denial of the credit.

COMPLETING PART 2— DESCRIPTION OF REHABILITATION

A property owner must submit Part 2 of the application to have the rehabilitation certified by MDAH as complying with the Secretary of the Interior's *Standards for Rehabilitation*. The *Standards* and additional guidance in the application of the *Standards* are available on the National Park Service website.

Part 2 is used to describe proposed, ongoing, or completed rehabilitation work. It is strongly recommended to obtain Part 2 approval from MDAH 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 phases described in this application, and the total number of phases. For projects that are not phased, during a 24-month measuring period selected by the taxpayer, rehabilitation expenditures must exceed \$5,000 for owner-occupied dwellings or 50% of the adjusted basis for all other buildings. (Adjusted 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, daytime telephone number, and email address 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 managing partner 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 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 and 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. Submit a complete set of color photographs, no smaller than 4"x 6" in size showing both the interior and exterior of the building **before** the start of the project. Photographs must be clear, high resolution, and printed on photographic paper. Views of the site, each exterior elevation (front, rear, and both sides) and all interior spaces are required. In addition, photographs of significant features, such as porches, mantelpieces, staircases, ceiling medallions, etc., should be included. Label photographs with property name, address, date taken, and description of the view (for example: looking to the west in SE front bedroom). Photographs must also be numbered and keyed to plans of the building and site. If sufficient photographs were submitted with Part 1, it is not necessary to submit a duplicate set.

Drawings or sketches. Drawings or sketches are required to illustrate planned alterations or new construction. They must be sufficiently detailed to show existing wall configurations and proposed 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 pressure washing should never be used on historic wood or masonry surfaces and will result in denial of the tax credit. Do not substitute pressure washing 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. **Before undertaking total window replacement, a property owner must obtain prior approval by submitting photographs and a window survey as evidence of severe deterioration.** Drawings showing the elevation and horizontal and vertical sections of the existing and proposed replacement window in relation to the wall plane must be submitted. Replacement sash should match the original in size, pane configuration, 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 is cause for denial.

(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. 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 relocating the counter to any area without existing windows.

(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. Ducts should be located in an attic or basement or concealed in a furr out in all finished spaces.

(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) ADA 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. If not listed, the Part 3 application will be held by MDAH until a National Register nomination has been submitted.

2. Data on rehabilitation project. Provide the starting and completion dates of the rehabilitation project. Provide the exact amount of qualified rehabilitation expenses incurred after January 1, 2006, for income-producing properties or January 1, 2021, for owner-occupied residential. 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. See Claiming the Credit for description of rebate and tax credit options. Final cost certification must be provided with the application.

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 he or she is the owner and the completed work is consistent with the work described in the Part 2 application with any applicable conditions or amendments.

4. Photographs. Submit a complete set of color photographs, no smaller than 4”x6” in size showing both the interior and exterior of the building **after** the completion of the project. Photographs must be clear, high resolution, and printed on photographic paper. Views of the site, each exterior elevation (front, rear, and both sides) and all interior spaces are required. In addition, photographs of significant features, such as porches, mantelpieces, staircases, ceiling medallions, etc., should be included. Label photographs with property name, address, date taken, and description of the view (for example: looking to the west in SE front bedroom). Photographs must also be numbered and keyed to floorplans of the building and site. Where possible, views should be similar to those submitted with Parts 1 and 2 of the application.

Processing Fees. A review 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 Department of Revenue. 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. In lieu of claiming the credit, the owner may elect to claim a rebate for 75% of the eligible credit. Rebate requests must be indicated on the application. To claim the rebate, the certified Part 3 form must be submitted to DOR by the owner.

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 and engineering fees
- Construction management costs
- 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% 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 two copies to the Department of Archives and History at the address provided below. A separate application for the state tax credit is not required. A review fee will be assessed by both the National Park Service and the Department of Archives and History. The Fee Payment Form must be submitted with Part 2 of the Application.

I am applying for the 25% Mississippi state owner-occupied residential tax credit.

Complete the Mississippi State Income Tax Credit: Historic Preservation Certification Application according to the instructions and submit one copy to the Department of Archives and History at the address provided below. A review fee will be assessed by the Department. The Fee Payment Form must be submitted with Part 2 of the Application

I am applying for the Mississippi state tax credit for an income-producing property.

Complete the Mississippi State Income Tax Credit: Historic Preservation Certification Application and submit one copy to the Department of Archives and History at the address provided below. A review fee will be assessed by the Department. The Fee Payment Form must be submitted with Part 2 of the Application

3. APPLICANT:

Name: _____

Signature: _____ Date: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Daytime Telephone No.: _____

Email: _____

Return Completed Application to: Katherine Anderson
Tax Incentives Coordinator
Historic Preservation Division
Mississippi Department of Archives and History
P.O. Box 571
Jackson, MS 39205-0571
Email: kanderson@mdah.ms.gov

MISSISSIPPI STATE INCOME TAX CREDIT

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 – EVALUATION OF SIGNIFICANCE

Instructions: Read the instructions carefully before completing application. Certifications will not be made unless a completed application form has been received. Application must be typed. 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 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 _____ Email _____

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 _____ Email _____

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 –**

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. Photographs and Map: Submit photographs and maps in accordance with the instructions.
12. 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.)

MISSISSIPPI STATE
HISTORIC PRESERVATION CERTIFICATION APPLICATION
FEE PAYMENT FORM

In accordance with House Bill 1296, 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: \$ _____

MISSISSIPPI STATE INCOME TAX CREDIT

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

Instructions: Read the instructions carefully before completing the application. Certifications will not be made unless a completed application has been received. Application must be typed. 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. Proposed work that is not described, or not sufficiently described, on the form cannot be reviewed and may result in a denial of tax credits.

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 includes _____ of _____ phases Estimated square footage after rehabilitation: _____

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

Name _____ Email _____

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. I understand that falsification of factual representations in this application is subject to criminal sanctions.

Name _____ Email _____

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.

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

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

Street Address _____

City _____

MDAH Office Use Only

Project Number: _____

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, moving or removing walls - plans required)

Describe existing feature and its condition:

Describe proposed work:

Photo no. _____ Drawing no _____

STATE HISTORIC PRESERVATION
CERTIFICATION APPLICATION-
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Street Address _____

City _____

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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 _____

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City

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
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Street Address _____

City _____

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Project Number: _____

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-
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Street Address _____

City _____

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Project Number: _____

Number 16

Architectural feature **ADA 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

Street Address _____

City _____

MDAH Office Use Only

Project Number: _____

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 _____

AMENDMENT FORM

Historic Preservation Certification Application

MDAH Project Number

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..

Name of property: _____

Address of property: Street _____

City _____ County _____ State MS Zip _____

This form: amends Part 1 amends Part 2

Applicant

Name _____

Signature _____ Date _____

Partnership/Corporation _____

Social Security or Taxpayer Identification Number _____

Street _____ City _____

State _____ Zip _____ Daytime Telephone Number _____

Email Address _____

Summarize information here; attach additional pages if necessary

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- 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.

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 Department of Revenue. Type or print clearly in ink. This page must bear the applicant's original signature and must be dated.

1. Name of property: _____

Address of property: Street _____

City _____ County _____ State MS Zip _____

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

If no, the property must be listed in the National Register within thirty (30) months of claiming the tax credit. If the property is not listed in the National Register within thirty (30) months, the credit is subject to recapture. It is the taxpayer's responsibility to notify the Department of Revenue and the Department of Archives and History if situations occur that subject the credit to recapture.

2. Data on rehabilitation project:

Project start date: _____ Project completed and building placed into service date: _____

Cost of Rehabilitation (Expenses incurred prior to January 1, 2021 are ineligible for owner-occupied residential properties):

Qualified rehabilitation expenses (QRE): _____ Total project costs (QRE plus non-QRE): _____

Rebate (75% of eligible state credit), or

Tax Credit (Claim the credit against state tax liability)

In lieu of claiming a tax credit, the owner may elect to claim a rebate of 75% of the amount that is eligible to be claimed as credit. Select the appropriate box above.

3. Owner:

I hereby apply for certification of rehabilitation work described in Part 2 of the application, all subsequent amendments, and the conditions for approval of the Part 2 and all subsequent amendments for purposes of the Mississippi state income tax credit or rebate. I hereby attest that the information provided is, to the best of my knowledge, correct. 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 _____ Email _____

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 this property 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 and, where applicable, the district in which it is located. 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 Department of Revenue. This certificate is to be attached to all income tax returns on which the credit or rebate is claimed. Questions concerning specific tax consequences of Miss. Code Ann. Section 27-7-22.31 should be addressed to the Department of Revenue. Completed projects may be inspected by an authorized representative of the Department of Archives and History to determine if the work meets the Secretary of the Interior's *Standards for Rehabilitation*. 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 Secretary's *Standards for Rehabilitation*.
- 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 Department of Revenue.

Year certified: _____ Certified state tax credit amount: _____ OR Certified rebate amount: _____