State of Louisiana Residential Rehabilitation Tax Credit (RS 47:297.6)

Application Instructions and Checklist

Preliminary Application – A

This application <u>must</u> be approved by the Division of Historic Preservation prior to any further submissions, and must be submitted prior to the project's completion.

- Fill out the form completely in blue or black ink, typing or printing legibly.
- ☐ Attach photographs completely documenting the exterior of the building, along with 1-2 interior shots. All photographs must be 3x5/4x6 drugstore quality prints, or high quality digital photographs. No Polaroids, photographs sent via email, or photographs on disk will be accepted.
- □ Sign and date the form. Forms without an original signature will be returned.

Proposed Rehabilitation Application – B

- Fill out the form completely in blue or black ink, typing or printing legibly.
- □ Use the Proposed Rehabilitation Application Continuation Sheet B2 to describe the proposed work. Use as many of these sheets as needed to completely describe the proposed rehabilitation with cost estimates.
- ☐ Attach 24-36 photographs, or enough to thoroughly document the condition of the building <u>before</u> starting the work.
- □ Key the photographs to an existing or BEFORE floorplan.
- ☐ If changes are proposed to the existing floorplan, an AFTER floorplan must be submitted as well.
- □ \$250 review fee, made payable to the Division of Historic Preservation.

Amendment Sheet – B3

- Fill out the form completely in blue or black ink, typing or printing legibly.
- □ When changes to the proposed rehabilitation arise, this form should be submitted to the Division of Historic Preservation for review and approval before proceeding with the proposed changes.

Certificate of Completion - C

- Fill out the form completely in blue or black ink, typing or printing legibly.
- Attach 24-36 photographs, or enough to thoroughly document the condition of the building once the project is completed and placed in service.
- An accountant's statement showing qualified and non-qualified rehabilitation expenditures associated wit the project.

All forms should be filled out in their entirety and submitted to the Tax Act Staff, Louisiana Division of Historic Preservation, P.O. Box 44247, Baton Rouge, LA 70804. Please call (225) 342-8160 with any questions. For further information on this program, or any other program offered by the Division of Historic Preservation, please visit <u>www.louisianahp.org</u>.

Photographs

For the Proposed Rehabilitation Application-B, submit one set of color photographs (drugstore quality is sufficient), at least 3"x5", taken BEFORE any work begins. Polaroids cannot be accepted. Color xerox copies cannot be accepted. The number of photographs should usually be no fewer than 24 for a 1 to 3-story building. The photographs should accurately depict the building. Clear, high-quality digital photographs on photo-quality paper may be submitted. Photographs may not be submitted via email, disk, CD, or DVD.

Number photographs and key them to a plan (as shown). Photographs may be labeled on the back with a number, address, and brief description. Place the photographs in an envelope with the project address. Photographs must be loose in the envelope. DO NOT attach them to any sheet, folder, or booklet.

Photographs must include

- 2-4 streetscapes showing buildings across the street and on both sides of your building
- Exterior: front, rear, both sides, porch, balcony, front window, front door, gable, etc.
- Interior: front rooms, hall, mantles, windows, doors, stairs, ceiling medallions, etc.

When the project is completed, a full set of AFTER photographs must be submitted with the Certificate of Completion-C.



INTERIOR EXAMPLES:



Work Description

The Proposed Rehabilitation Application-B requires the tax credit applicant to submit a detailed work description of the rehabilitation project. All work items should be included with the application. Failure to include all work items or make changes (using the Amendment Sheet—B3) may jeopardize the entire project's eligibility for tax credits.

ALL WORK must comply with the Secretary of the Interior's Standards for Rehabilitation.

The following is a sample work description. It is intended as a list of some probable work items and should not be submitted as an application.

Proposed Rehabilitation Application Continuation Sheet – B2

Item Number: 1 Architectural Feature: **Roof** Describe existing feature and its condition: **Existing roof is slate and in poor condition.**

Describe proposed work and impact on existing feature: **Replace broken slate tiles where necessary with new tiles to match in color and size.**

Photograph Number:

Estimated Rehabilitation Cost: \$2000

Item Number: **2** Architectural Feature: **Windows** Describe existing feature and its condition:

Extant wood frame windows are in poor condition. Some window panes are broken. Two windows on the rear elevation are missing entirely.

Describe proposed work and impact on existing feature:

Repair all wood frame windows and sashes. Fix upper sash in place to convert double hung windows to single hung. New windows on rear elevation will be milled to match extant windows exactly. All broken panes will be replaced and windows will be reglazed where necessary.

Photograph Number: Estimated Rehabilitation Cost: **\$900**

Item Number: **3** Architectural Feature: **Foundation**

Describe existing feature and its condition:

Brick piers are in bad condition. Mortar has fallen out of the joints, leading to instability. Sills are rotten.

Describe proposed work and impact on existing feature:

Repoint brick piers with mortar to match the existing in strength, color, and texture—only where necessary. Repair rotten sill or replace whole sill with building material to match. If a different building material is necessary, an Amendment Sheet will be submitted with the new material described.

Photograph Number: Estimated Rehabilitation Cost: **\$3000**