

THE FEDERAL 20% HISTORIC REHABILITATION TAX CREDIT PROGRAM



130 Desiard Street, Monroe

Completed in 2006 for \$1.2 million

THE FEDERAL HISTORIC REHABILITATION TAX CREDIT PROGRAM

The Tax Credit: A tax credit is a direct, dollar for dollar reduction in the amount of money a taxpayer must pay in taxes for a given year. For example, if a taxpayer owes \$5,000 in taxes to the Internal Revenue Service (IRS), but has a \$3,000 credit, he only pays \$2,000. Thus he pockets the \$3,000 he would otherwise pay in taxes. A credit is much better than a deduction which merely reduces a taxpayer's income and may (or may not) put him in a lower tax bracket. If a taxpayer earns more credit than he can use in a single tax year, he can carry the credit forward up to 20 years and back one year.

Figuring the Credit: The tax credit is 20% of the cost of rehabilitating (restoring or improving) a historic structure. For example, if a developer spent \$100,000 rehabilitating a historic building, he would get 20%, or \$20,000, as a credit. The rehabilitation cost, which in the previous case was \$100,000, is calculated by adding the cost of materials, fixtures, mechanical equipment, labor, and fees. The rehabilitation cost, which is the basis of the credit, does not include the following: 1) the cost of acquiring the property, 2) new additions which are considered new construction, and 3) landscaping, fences, and parking lots.

Who and What Qualifies: This credit is available for what are termed "depreciable" properties, that is, income-producing properties. Generally, this means commercial, industrial, or rental-residential. Totally owner-occupied dwellings do not qualify. The credit is available to the owner(s) of a historic property. However, long term lessees may also qualify under certain circumstances. Long-term lessees wishing to take the credit are advised to consult with a certified public accountant who is familiar with historic rehabilitation tax incentives. Buildings must be certified as historic structures by the National Park Service (NPS). In order to be certified, a building must be considered a contributing element within a National Register Historic District and must have been built before the end of the period of significance for that particular district. It must also still be recognizable as historic, not remodeled into something else. Buildings individually listed in the National Register are also eligible. A historic district designated by a municipality or other entity does not qualify.

This credit is not automatically available to the owner of a historic building. An application must be submitted to the Division of Historic Preservation (DHP) prior to the completion of the project. Approval of a rehabilitation project by any other group, organization, or governmental entity does not guarantee approval by DHP or NPS.

A Substantial Rehabilitation: Rehabilitation work must be "substantial," meaning the cost of the rehab work must exceed the adjusted basis of the building.

If the building was purchased recently (usually within the last year), the adjusted basis is the purchase price of the property minus the appraised value of the land.

If the building was not purchased recently, the adjusted basis is the current depreciated value of the building listed in the previous year's tax return.

If the adjusted basis is very low or the building has depreciated out, then the rehabilitation costs must exceed \$5,000.

The Time Frame: Projects are generally completed within two years. Within 24 months, the project must have expended enough funds to exceed the building's adjusted basis. The project must be

completed the year for which the credit is claimed. For example, if the project was completed in 2010, the credit can be claimed for 2010. A project may take up to five years if permission is requested in advance and the work is phased.

National Park Service Approval: All exterior and interior work must be certified by the National Park Service (NPS) as meeting the Secretary of the Interior's Standards for Rehabilitation. These are essentially guidelines for renovating historic buildings. The Standards provide that a building's historic features are preserved and that new additions and alterations are compatible with its architectural integrity. The Division of Historic Preservation (DHP) will, at the applicant's request, meet on-site to ensure that the rehabilitation work proposed will meet the Standards. State assistance and project review is free of charge; however, NPS charges a review fee for Part 2. An additional review fee for the Part 3 is charged by NPS based on the final rehabilitation costs.

The Application Form: The application consists of three parts. Part 1 is used to certify that the building in question qualifies for the program. This means listed as a contributing (historic) element of a National Register Historic District. If the building is individually listed in the Register, a Part 1 need not be submitted. Part 2 describes the proposed rehabilitation work. This should include all work on which money is being spent. Please note that Parts 1 and 2 need not be submitted separately. They can be reviewed concurrently. Part 3 is a request for certification that the work has been completed according to the Standards. The application must be submitted in duplicate to DHP.

The owner should not begin work on the project without a Part 2 approval from NPS. Construction may begin without an approved Part 2, but any work done without approval is done at the owner's risk. Work that does not meet Standards may preclude the owner's ability to earn the tax credit. All applicants are advised to consult with their tax attorneys and/or certified public accountants when developing projects to determine if the credit will be applicable.

When a Part 2 application is submitted, there are three possible review outcomes. The first outcome would be the application has been determined to meet the Standards as proposed. The second outcome, which is the most common, is that the application is approved with conditions that bring the project into conformance with the Standards. Conditions are typically statements such as, "Ceilings must have a finished appearance, through the use of gypsum board or plaster," or, "Photos or drawings of the replacement windows must be submitted in duplicate to DHP for approval prior to installation." The third outcome would be a denial of the project. The project's proposed work does not meet the Standards and there are no conditions that could be placed on the project to bring it into conformance with the Standards. This is an extremely rare occurrence.

The Internal Revenue Service (IRS) will not allow a rehabilitation tax credit on any project in a historic district when work is completed before the application forms are submitted and the owner has a ruling from NPS. The approval issued by NPS is for the purpose of historic rehabilitation tax credits only. The approval process does not take the place of any local regulatory requirement (such as obtaining a work permit), or state or federal requirement.

For example, if your project involves a federal loan, permit, loan guarantee, or grant, it must be reviewed through the Section 106 environmental review process. This is a separate process with its own application procedure. If you need assistance with this program, please contact the Section 106 Staff at 225.342.8160.

Fees: The National Park Service (NPS) requires a project review fee upon receipt of the Part 2 application. The fee is based on the estimated overall project cost listed on the Part 2 application. Half of the project fee must be paid upon submittal of the Part 2 application. The remaining balance of the project fee must be paid upon the submittal of the Part 3 application. This fee may be paid with a credit card when the Part 2 and Part 3 applications are submitted to the Division of Historic Preservation (DHP). The Division forwards the Fee Payment by Credit Card Sheet with the Part 2 and Part 3 applications to NPS on behalf of the applicant. If the Fee Payment by Credit Card Sheet is not submitted with the Part 2 or Part 3 application, NPS will bill the applicant once the Part 2 or Part 3 has been received. The project fees can be seen below. Total review fees range from \$845 to \$6500 based on the estimated project cost. NPS cannot review your project until the appropriate fees are paid. These fees are subject to change and should be confirmed through the NPS website prior to application.

<u>FEE</u>	<u>PROJECT COST</u>
\$-0-	\$0-79,999
\$845 + 0.15% (0.0015) of rehabilitation costs over \$80,000	\$80,000—\$3,849,999
\$6,5000	\$3,850,000

No Retroactive Tax Credits: Projects cannot receive tax credits retroactively. Once a building has been placed in service, it is no longer eligible for tax credits. Part 1 must be submitted before the project has been completed. The only exception to this is if the property is individually listed in the National Register of Historic Places.

Recapture: In order to get and keep the full credit, the owner must hold the building for five years after the rehabilitation. If he sells the building before five years have passed, he loses 20% of the earned credit for each year short of the full five years. Additionally, any work undertaken beyond routine maintenance during the recapture period must be approved as meeting the Standards by NPS.

Taking the Credit: Under normal circumstances, applicants claim the credit for the year a project is complete and once they have an approved Part 3. Applicants may begin to take the credit once they have exceeded the adjusted basis and they have an approved Part 2. However, please note that in such cases the applicant is proceeding at his own risk.

APPLICATION PROCESS TIMELINE

At the beginning of the project:

Complete Part 1 and Part 2 Applications Received by Division of Historic Preservation (DHP)

30 Days

Applications Forwarded to National Park Service (NPS)

Mail Time + Log In Time

Part 2 Fee Request Sent to Owner

Mail Time

Fee Received by NPS

30 Days

Part 1 Approval Sent to Owner

Part 2 Review Determination Sent to Owner

Once the project is completed:

Complete Part 3 Application is Received by DHP

30 Days

Application Forwarded to NPS

Mail Time + Log In Time

Part 3 Fee Request Sent to Owner

Mail Time

Fee Received by NPS

30 Days

Part 3 Review Determination Sent to Owner

THE APPLICATION PROCESS

The Internal Revenue Service (IRS) will not accept and the National Park Service (NPS) will not review any project that is submitted after the work is completed. It is vital that you submit the Part 1 form immediately. Any work completed before approval from NPS is done at the owner's risk. Therefore, the Part 2 form should be submitted as soon as possible, preferably as soon as floor plans are available, NOT after approval by the Fire Marshal's office.

All applications and supplementary materials are submitted in duplicate to the Division of Historic Preservation (DHP). One set of material remains at DHP in Baton Rouge; the other set is forwarded to NPS with DHP's review and recommendations. If the application is complete, it is forwarded to NPS in Washington D.C. within thirty days. With Part 2 applications, NPS sends a fee based on the estimated project cost. Once that fee is determined (see page 5 for the fee schedule), the fee amount must be paid. NPS will review the project only after the fee amount is paid. The Part 3 fee is the remaining balance of the total project fee determined at the submission of the Part 2. These fees are subject to change and should be confirmed through the NPS website prior to application.

If an incomplete project is submitted, the review time may be extended to ninety days or more, whereas a complete application should be returned to the owner with the NPS ruling in approximately sixty days. The application is not complete unless all blanks are filled in and all work items are described in writing. Notes on architectural drawings and plans can clarify or add to the written work description, but they cannot serve as a substitute for the written description. Do not submit bid specifications for this work description.

Part 1 — Evaluation of Significance

- ☐ Original form with blue signature and one copy.
- ☐ Photographs: Two sets of BEFORE photographs keyed to the existing floor plan. Each photograph must be numbered on the back. You may also add descriptive labels to the back of each picture. Under no circumstances should photographs be printed on plain sheets of paper or placed in any kind of binding. Place each set of photographs loose in an envelope.
- ☐ An existing floor plan with the photographs keyed to it and one copy.
- ☐ Map showing the building's location within the National Register District and one copy.
- ☐ Sanborn Fire Insurance Map and one copy. This map should show the first appearance of the building in its current location and should be dated. This may not be available for every building.

Part 2 — Description of Rehabilitation

- ☐ Original form with blue signature and one copy.
- ☐ Photographs: If construction is underway, two sets of work-to-date photographs.
- ☐ Floor plans: For simple projects, owners may draw their own plans using as a model the plans shown under the "Photographs" section. All windows, doors, chimneys, porches, and steps must be shown. Preferably, there is a set of BEFORE and a set of PROPOSED plans. If any elevations are available, they should be submitted. For complex projects, elevations, cross sections,

the window and door schedule, and the plans for HVAC must be submitted. DO NOT submit electrical, plumbing, and complete mechanical plans. For architects, please submit one full sized set of plans to be forwarded to the National Park Service (NPS) and one reduced size set to remain at the Division of Historic Preservation (DHP).

Part 3 — Request for Certification of Completed Work

- ☐ Original form with blue signature and one copy.
- ☐ Photographs: Two sets of AFTER photographs keyed to the completed floor plan. Each photograph must be numbered on the back. You may also add descriptive labels to the back of each picture. Under no circumstances should photographs be printed on plain sheets of paper or placed in any kind of binding. Place each set of photographs loose in an envelope. If possible, these photographs should be the same views seen in the Part 1 or BEFORE photographs.
- ☐ A completed floor plan with the photographs keyed to it and one copy.

Parts 1, 2, and 3

The owner's original, dated signature must be on all forms and copies. Please make sure that the signature is in blue ink!

The owner's taxpayer ID number or Social Security Number must be on all forms and continuation sheets.

DHP is unable to forward any fee payments submitted by check to the National Park Service.

REMEMBER TO KEEP A COPY OF ALL DOCUMENTS AND SUPPLEMENTARY MATERIALS FOR YOUR OWN RECORDS!

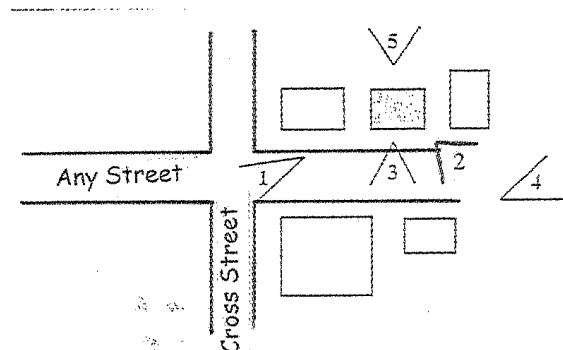
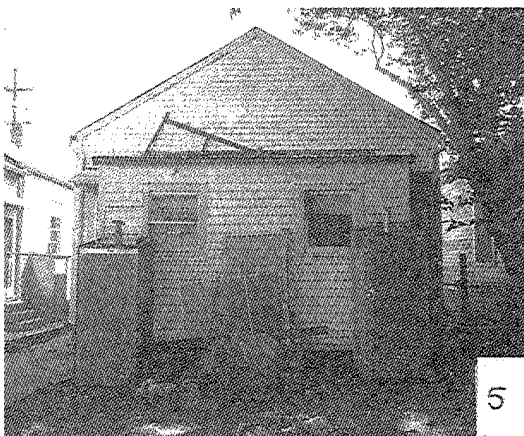
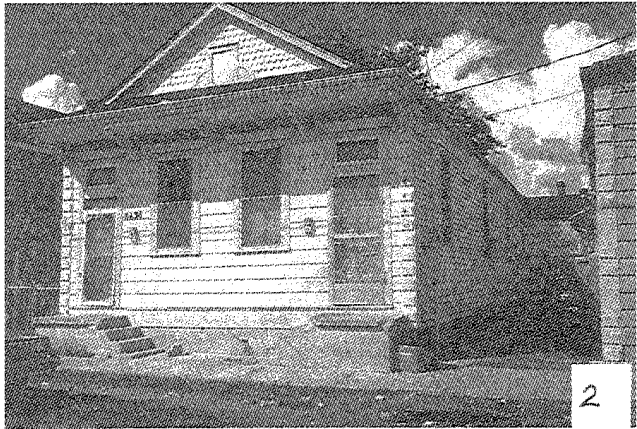
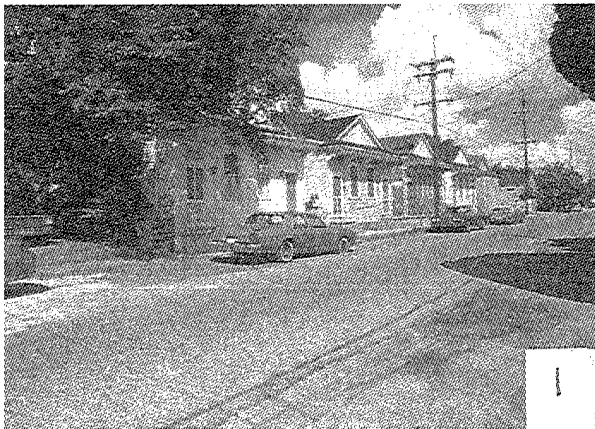
PHOTOGRAPHS

Two sets of color photographs taken BEFORE any work begins must be submitted. Each photo should be at least 4" x 6" in size and printed on glossy paper (prints from drugstores and photo retailers are best!). One set is forwarded to the National Park Service (NPS) in Washington D.C. and one set remains at the Division of Historic Preservation (DHP) in Baton Rouge. Typically, 24 to 36 photos are used to document a small single-family rental residence. The photos should be sufficient in number to accurately describe the building—your building may require more or less. Digital pictures must print extremely clearly, with no pixilation. We do not accept the following: photos submitted via email or on computer disc, Polaroids, or color photocopies.

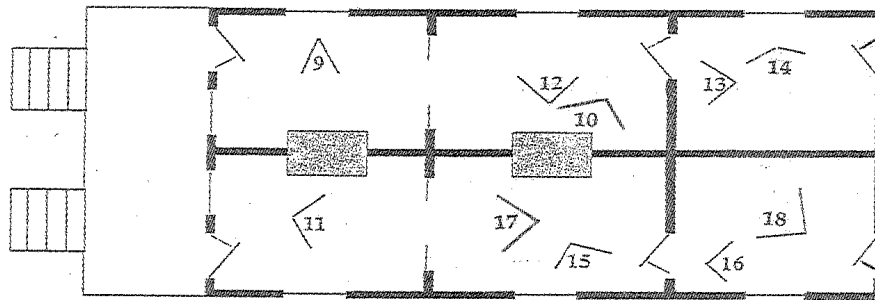
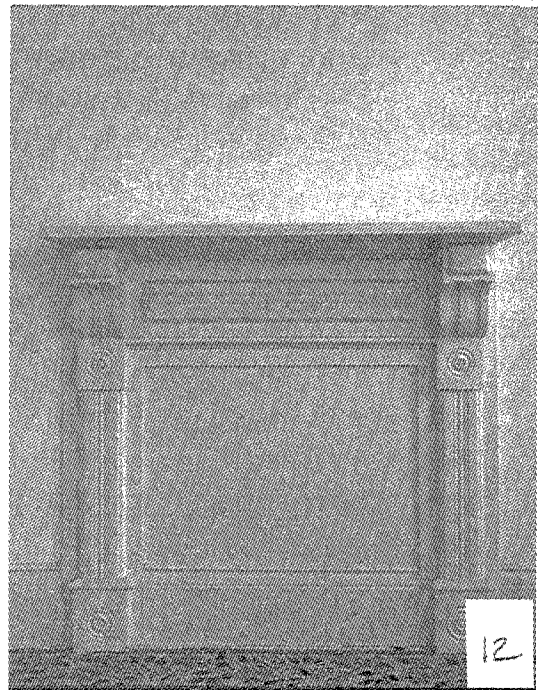
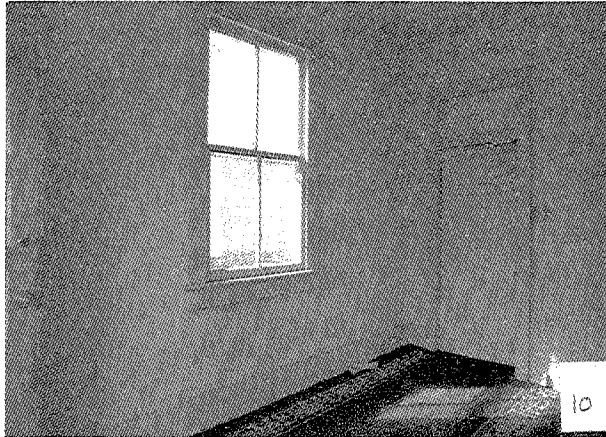
Number the photographs on the reverse side and key them to a plan, as illustrated. Photos may additionally be labeled on the reverse with the address and a brief description of the view, though that is not necessary. Put each set of photographs in an envelope with the project address. Photos must be submitted loose in the envelopes. DO NOT attach them to any sheet, folder, or booklet.

Photographs must include 1) two to four streetscape shots showing the buildings across the street and on both sides of your building; 2) exterior views including, but not limited to, both sides, the façade, porch, balcony, front windows, front door, gable, etc; 3) interior views including, but not limited to front rooms, halls, mantles, windows, doors, stairs, ceiling medallions, etc; and, 4) clear views of each room, including ceiling condition, floor, and walls.

Two full sets of AFTER photographs must be submitted with the Part 3 following the same guidance.



EXAMPLES: Interior BEFORE
photos keyed to a floor plan.



123 Any Street, Anytown, LA
First Floor Plan with Photo Key



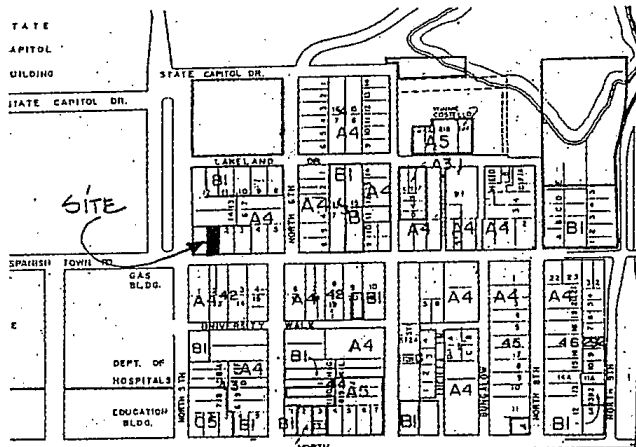
NOTE: These are only examples.
Your application should include
24-36 photos to cover accurately
all of the building and
streetscape.

MAPS

In addition to the photographs and plans, applicants in National Register Historic Districts **MUST** submit a map of the district with both the district boundary and the applicant's property marked clearly. Maps of Louisiana's National Register Historic Districts may be found on the National Register Database at www.louisianahp.org.

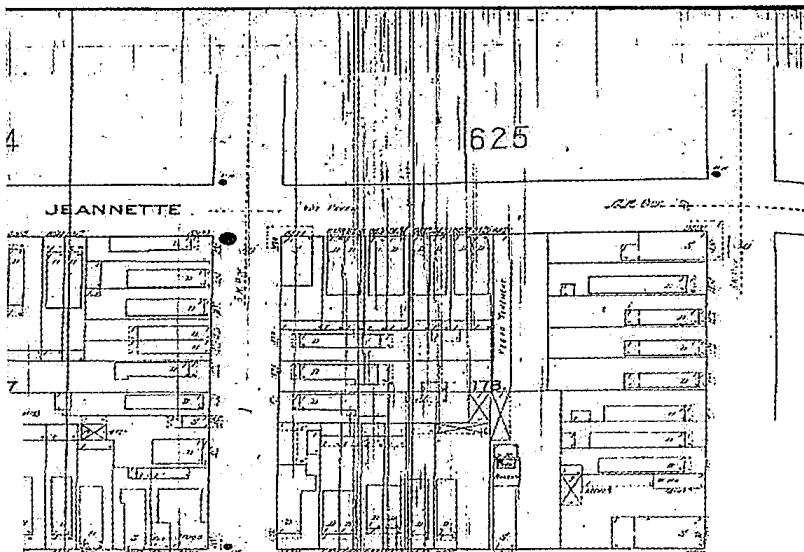
Please include a dated Sanborn Insurance Map closest to the date of construction or major changes if possible. Sanborn maps are digitized maps detailing property and land-use for Louisiana cities and towns. Extensive information is given on building construction and use, street names and addresses, and property boundaries. Other features shown include pipelines, railroads, wells, and dumps. Map dates range from 1885 to 1951, with most falling within the early part of the 20th century.

No additional information should be keyed to these maps. As with all materials, all maps should be submitted in duplicate.



Example: Spanish Town
Historic District Map
Baton Rouge, Louisiana
Note: Site is clearly marked.

1905 SANBORN
Vol. 6 page 615



Example: Sanborn Fire
Insurance Map, New Orleans,
Louisiana
Note: Copy includes the date
& volume of the map.

DESCRIPTION OF REHABILITATION

Part 2 of the tax credit application requires that the applicant submit a detailed description of rehabilitation/preservation work. The applicant must provide floor plans illustrating both the BEFORE and PROPOSED appearance. In addition to the photographs of the existing condition submitted with the Part 1, if work is currently underway, additional work to date photos should be submitted with the Part 2. ALL work items (basically every item on which money will be spent) should be included on the Part 2 application. Failure to include all work items may jeopardize the entire project's eligibility for tax credits. If, after the Part 2 has been submitted, change orders are required, it will be necessary for amendments to the application to be approved.

All work must comply with the Secretary of the Interior's Standards for Rehabilitation.

This list of probable work items is provided for your convenience. It is NOT an application and may not be submitted as an application. Some of the items listed may not apply to your property and there may be some items applicable to your project that are not listed.

Exterior Work	Interior Work
Roof	Trim
Foundation	Plaster
Gutter and downspouts	Wallpaper
Weatherboards	Floors
Porch	Millwork
Windows	Partition walls
Exterior doors	Paint
Paint	Kitchens and bathrooms
Cleaning	Wiring
Masonry	Plumbing
Storefront	HVAC systems (duct type and placement)
Transom windows	Insulation
Front door	Stairs
Handicap ramp	Elevators
Canopy	Atrium
Signs	Skylights
New additions	Hardware
Parking	Ceiling finishes

* SAMPLE COMPLETED APPLICATION *



UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

OMB Approved
No. 1024-0009
Form 10-168
Rev. 2011

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 – EVALUATION OF SIGNIFICANCE

NPS Project Number

Instructions: This page of the form must appear exactly as below and must bear the owner's original signature. Other sections may be expanded as needed or continued on blank pages. The National Park Service certification decision is based on 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 takes precedence. A copy of this form will be provided to the Internal Revenue Service.

1. Property Name Only enter a name here if the building is individually listed in the National Register

Street 131 Carondelet Street

City New Orleans County Orleans State LA Zip 70130

Name of Historic District Lower Central Business District (National Register Districts only)

☒ National Register district ☐ certified state or local district ☐ potential district

2. Nature of request (check only one box)

- ☒ certification that the building contributes to the significance of the above-named historic district or National Register property for rehabilitation purposes.
☐ certification that the building contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.
☐ certification that the building does not contribute to the significance of the above-named district.
☐ preliminary determination for individual listing in the National Register.
☐ preliminary determination that a building located within a potential historic district contributes to the significance of the district.
☐ preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

3. Project contact (if different from Owner)

Name John Mayfield

Street 770 University Drive City Baton Rouge
State LA Zip 70802 Telephone (225) 000-0000

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 of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 USC 1001.

Name Henrietta Long Signature _____ Date 01/13/2011

Organization Governor Properties LLC Social Security OR Taxpayer ID Number 00-0000000

Street 600 Royal Street City New Orleans
State LA Zip 70130 Telephone (504) 000-0000

NPS Official Use Only

The National Park Service has reviewed the Historic Certification Application – Part 1 for the above-named property and has determined that the property:

- ☐ contributes to the significance of the above-named district (or National Register property) and is a "certified historic structure" for rehabilitation purposes.
☐ contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes.
☐ does not contribute to the significance of the above-named district.

Preliminary Determinations:

- ☐ appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 80.
☐ does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.
☐ appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.
☐ appears to contribute to the significance of a registered historic district but is outside the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS.
☐ does not appear to qualify as a certified historic structure.

Date

National Park Service Authorized Signature

☐ See Attachments

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 1 – EVALUATION OF SIGNIFICANCE

Property name _____ NPS Project Number _____
Property address 131 Carondelet Street, New Orleans, LA

5. Description of physical appearance

At 20 stories and 310 feet above grade the Columbia Bank Building located at 131 Carondelet Street was once one of the tallest buildings in New Orleans. Constructed on deep pilings with a full basement, this steel frame and cast in place concrete building still has a commanding presence in the Central Business District. At the time this building was designed, it was common to adapt classical styles to this new high rise form. The Columbia Bank Building adapts the classical style with a blend of entablatures, engaged and free standing Corinthian columns, and other classically styled details. The building was designed to house a bank on the first two floors which includes a double height banking space with office space above. The exterior consists of a smooth limestone block finish and has regular bays of one over one wood windows.

Date of construction 1921 and later alterations Source of date Bank records
Date(s) of alteration(s) 1932 and ongoing Source of date Architectural evidence
Has building been moved? ☒ no ☐ yes, specify date _____

6. Statement of significance

The Columbia Bank Building at 131 Carondelet was completed in 1921 and was one of the tallest buildings in New Orleans at the time of its completion. It was constructed as a bank and corporate offices and exemplifies the commercial construction at the time. The local firm of Favrot and Livaudais Architects designed the building in the Classical Style adapted to high-rise form.

It is an important contributing element to the Upper Central Business District Historic District. Its monumental and substantial construction, designed by a well-known local architectural firm, make it a downtown landmark.

7. Photographs and maps. Send photographs and map with application.

* SAMPLE COMPLETED APPLICATION *



UNITED STATES DEPARTMENT OF THE INTERIOR NATIONAL PARK SERVICE

OMB Approved
No. 1024-0009
Form 10-188
Rev. 2011

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 2 – DESCRIPTION OF REHABILITATION

NPS Project Number

Instructions: This page of the form must appear exactly as below and must bear the owner's original signature. Other sections may be expanded as needed or continued on blank pages. The National Park Service certification decision is based on 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 takes precedence. A copy of this form will be provided to the Internal Revenue Service.

1. **Property Name** _____
 Street 131 Carondelet Street
 City New Orleans County Orleans State LA Zip 70130
 Name of Historic District Lower Central Business District
☐ Listed individually in the National Register of Historic Places; date of listing _____
☒ Located in a Registered Historic District; name of district Lower Central Business District
☒ Part 1 – Evaluation of Significance submitted? Date submitted 03/03/2009 Date of certification 05/04/2009
2. **Data on building and rehabilitation project**
 Date of construction 1921 Cost of rehabilitation (estimated) \$62.1 million
 Type of construction Steel frame/cast concrete Floor area before / after rehabilitation 189,788 ft sq / 189,788 sq ft
 Start date (estimated) 04/2011 Use(s) before / after rehabilitation Commercial / Comm/Res
 Completion date (estimated) 10/2012 Number of housing units before / after rehabilitation 0 / 175
 This application covers phase number 1 of 1 phases Number of low-moderate income housing units before / after rehabilitation 0 / 35
3. **Project Contact (if different from Owner)**
 Name John Mayfield
 Street 770 University Drive City Baton Rouge
 State LA Zip 70802 Telephone (225) 000-0000
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 of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 USC 1001.
 Name Henrietta Long Signature _____ Date 01/13/2011
 Organization Governor Properties LLC Social Security OR Taxpayer ID Number 00-0000000
 Street 600 Royal Street City New Orleans
 State LA Zip 70130 Telephone (504) 000-0000

NPS Official Use Only

The National Park Service 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, where applicable, with the district in which it is located 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 complete.
- ☐ the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's Standards for Rehabilitation if the attached conditions are met.
- ☐ 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.

Date National Park Service Authorized Signature

☐ See Attachments

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

Property name Columbia Bank Building NPS Project Number 00000

Property address 131 Carondelet Street, New Orleans, LA

5. **Detailed description of rehabilitation work** Reproduce this page as needed to describe all work or create a comparable format with this information. Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction.

Number 1	Feature <u>Roof</u>	Date of Feature <u>1921, altered</u>
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Describe existing feature and its condition

The roof includes closed skylights set in a low pitch membrane roof surface sloped to internal drains and metal structures placed on the roof for mechanical and storage functions. The structures are below the parapet line and are not visible from the street.

Photo numbers 24-25 Drawing numbers A-107 & A-111

Describe work and impact on feature

Retain the existing roof structure. The skylights will be reopened, keeping all existing historic material. The non-historic ceiling structure installed below the skylight will be removed. Remove the metal structures including the penetrations through the roof surface for structural mounting. Install a new roof membrane system that will not be visible from the street.

Number 2	Feature <u>Stone Exterior</u>	Date of Feature <u>1921</u>
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Describe existing feature and its condition

The base of the building is a smooth finished granite. The upper stories of the building are sheathed in smooth limestone. The stone is attached to a steel frame and clay tile infill. The joints between the stone pieces are thin mortar joints, colored to match the stone. The joints are struck flush with the face of the stone.

Photo numbers 1-32, 45-60 Drawing numbers AE-201 to 205

Describe work and impact on feature

Survey the exterior of the building to find any faults in the stone cladding. Repair loose or missing mortar with new mortar that matches the existing in color, joint profile, and compressive strength.

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

Property name Columbia Bank Building NPS Project Number 00000

Property address 131 Carondelet Street, New Orleans, LA

5. **Detailed description of rehabilitation work** Reproduce this page as needed to describe all work or create a comparable format with this information. Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction.

Number 3	Feature <u>Wood windows</u>	Date of Feature <u>1921</u>
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Describe existing feature and its condition

Single lite wood double hung windows are set in openings punched through the limestone cladding. These windows are in good condition and require minimal maintenance.

Photo numbers 1-2, 12, 20-23, 31-40 Drawing numbers AE-201 to 205

Describe work and impact on feature

Retain the existing wood windows on all elevations. Repair existing windows and frames to match the original, new glazing as necessary. The windows will all be repainted. A clear polycarbonate film will be applied to the interior surface of the glazing to address lateral wind load requirements and energy efficiency.

Number 4	Feature <u>Interior walls</u>	Date of Feature <u>1921 and later alterations</u>
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Describe existing feature and its condition

Partition walls are either steel, wood framed, or clay tile depending on their location and previously required fire separation. All original partitions have a plaster finish. Newer partitions are gypsum board.

Photo numbers 112-206 Drawing numbers D-107 and D-120

Describe work and impact on feature

Remove the existing non-historic partitions as shown in the drawings. Retain most plaster walls and clay tile walls as shown in the plans. The historic U-shaped hallway corridors will be retained in place. New partitions will be added as shown to accommodate the residential use. These partitions will have smooth painted finish and will not intersect any existing window openings.

*SAMPLE COMPLETED APPLICATION *



UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

OMB Approved
No. 1024-0009
Form 10-188
Rev. 2011

HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK

NPS Project Number

Instructions: Use this form to request certification upon completion of an entire rehabilitation. This page of the form must appear exactly as below and must bear the owner's original signature. The National Park Service certification decision is based on 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 takes precedence.

1. **Property Name** _____ **NPS Project Number** 00000
Street 131 Carondelet Street
City New Orleans **County** Orleans **State** LA **Zip** 70130
Is property a certified historic structure? ☒ yes ☐ no
If yes, date of certification by NPS 05/04/2009 **OR date of listing in the National Register** _____

2. **Project Data**
Project starting date 04/2011 **Project completed and building placed in service date** October 1, 2012
Estimated costs attributed solely to rehabilitation of the historic structure \$ 68,749,421
Estimated costs attributed to other work associated with the rehabilitation, including additions, site work, parking lots, landscaping \$ 7,211,193

3. **Project contact (if different from Owner)**
Name John Mayfield
Street 770 University Drive **City** Baton Rouge
State LA **Zip** 70802 **Telephone** (225) 000-0000

4. **Owner** List all additional owners on next page; use additional pages as needed.
I hereby apply for certification of rehabilitation work described above for purposes of the Federal tax incentives. I hereby attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed rehabilitation 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 of up to \$10,000 in fines or imprisonment for up to five years pursuant to 18 USC 1001.
Name Henrietta Long **Signature** _____ **Date** 11/05/2012
Organization Governor Properties LLC **Social Security OR Taxpayer ID Number** 00-0000000
Street 600 Royal Street **City** New Orleans
State LA **Zip** 70130 **Telephone** (504) 000-0000

NPS Official Use Only

The National Park Service has reviewed the Historic Preservation Certification Application – Request for Certification of Completed Work (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." This certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years 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.
- ☐ the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation. However, because this property is not yet a "certified historic structure," the rehabilitation cannot be designated a "certified rehabilitation" eligible for Federal tax credits at this time. It will become a "certified historic structure" on the date it or the historic district in which it is located is listed in the National Register of Historic Places. On that date, the completed rehabilitation will automatically become a "certified rehabilitation." It is the owner's responsibility to obtain such listing through the State Historic Preservation Office. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years 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.
- ☐ the rehabilitation 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 determination will be provided to the Internal Revenue Service in accordance with Federal law.

Date

National Park Service Authorized Signature

HISTORIC PRESERVATION CERTIFICATION APPLICATION
PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK

Property name _____ NPS Project Number 00000

Property address 131 Carondelet Street, New Orleans, LA

Additional Owners Continue on additional sheets as needed to list all owners.

Name _____ Social Security OR Taxpayer ID Number _____

Street Address _____

City _____ State _____ Zip _____

Name _____ Social Security OR Taxpayer ID Number _____

Street Address _____

City _____ State _____ Zip _____

Name _____ Social Security OR Taxpayer ID Number _____

Street Address _____

City _____ State _____ Zip _____

Name _____ Social Security OR Taxpayer ID Number _____

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City _____ State _____ Zip _____

Name _____ Social Security OR Taxpayer ID Number _____

Street Address _____

City _____ State _____ Zip _____

Name _____ Social Security OR Taxpayer ID Number _____

Street Address _____

City _____ State _____ Zip _____



The Scott Street School, built in 1922, was the third African-American school constructed at public expense in Baton Rouge. The first two school buildings have been lost; therefore, this is the only remaining example of the “coming of age” of black education in Baton Rouge.

In 2005 the building was abandoned.

The rehabilitation of the Scott Street School was completed in 2011. Total costs attributed solely to the rehabilitation of the historic structure totaled \$2.6 million. The school has been converted into low-income housing and specifically addresses the needs of the homeless population. Efficiency units are located in one part of the development, and residents can eventually graduate to one-bedroom units. Residents are limited to an income of 60% of the Area Median Income. This building serves as an anchor to the community and benefited from both the Federal and State Commercial Tax Credit Programs.

