

# STATE OF LOUISIANA 25% COMMERCIAL REHABILITATION TAX CREDIT



# THE 25% STATE COMMERCIAL 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 Department of Revenue (DOR), 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 tax credit forward up to five years or may transfer the credit balance to another Louisiana taxpayer.

**Figuring the Credit:** The tax credit is 25% 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 25%, or \$25,000, 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 for this program. The credit is available to the owner 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 Division of Historic Preservation (DHP). In order to be certified, the building must be at least 50 years old and located within the boundaries of either a Downtown Development District or a certified Cultural District. It must also still be recognizable as historic, not remodeled into something else.

Buildings that are less than 50 years old may be eligible for this program provided that they meet all other criteria AND they are individually listed in the National Register of Historic Places.

This credit is not automatically available to the owner of a historic building. An application must be submitted to 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.

**A Substantial Rehabilitation:** Rehabilitation work must be "substantial," meaning the qualified rehabilitation expenditures must exceed \$10,000.

**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 for 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. Project completion dates may not exceed the sunset date of the program.

**Division of Historic Preservation Approval:** All exterior and interior work must be certified by the Division of Historic Preservation as meeting the Secretary of the Interior's Standards for Rehabilita-

-tion. 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 is free of charge; however, application fees are required. These fees are subject to change and should be confirmed with DHP prior to the submission of any application.

**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 generally means that the building is at least 50 years old, still recognizable as historic, and is located within an eligible area. Part 2 describes the proposed rehabilitation work. This should include all work on which money is being spent. Please note that the Parts 1 and 2 need not be submitted separately. They can be reviewed concurrently. Part 3 is a request for the certification that the work has been completed according to the Standards.

The owner should not begin work on the project without a Part 2 approval from DHP. Construction work 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," or, "Photos or drawings of the replacement windows must be submitted 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.

Rehabilitation tax credits will not be allowed on any project when work is completed before the application forms are submitted. The approval issued by DHP is for the purpose of State Commercial tax credits only. The approval process does not take the place of any local regulatory requirements (such as obtaining a work permit), or state or federal requirements.

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:** DHP requires fees upon receipt of the Part 2 and Part 3 applications. This fee must be submitted in the form of a personal check, cashiers check, money order, or certified check, made payable to the Division of Historic Preservation. Applications not accompanied by the required fee payment will be held by DHP for up to sixty days or until payment is received, whichever comes first. If payment is not received after sixty days, the application will be returned to the applicant. The fee is for handling only, and in no way determines the outcome of the review. Fees are subject to change and should be confirmed through the DHP website prior to application.

**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.

In such a case where a Federal Part 1 was previously submitted for the current project, then a State Commercial Tax Credit Application may be submitted at any time during the project, including up to the date that the Federal Part 3 is submitted.

**Taking the Credit:** Property owners in eligible districts are allowed to earn up to \$5 million in State Commercial Rehabilitation tax credits per district per year. Applicants claim the credit for the year a project is placed in service and when they have an approved Part 3. The Department of Revenue (DOR) will not award credits until the Division of Historic Preservation (DHP) approves the Part 3—Certification of Completed Work.

In order to claim the credit, the following documentation must be submitted by the claimant to DOR:

- ☐ A copy of the approved Part 3 application, signed and dated by an authorized representative of DHP.
- ☐ A copy of the transfer documents outlined below, if applicable.
- ☐ A schedule showing the remaining tax credit balance of the owner/transferee and the amount to be applied against the owner/transferee's tax liability for the current year.

**Transferring the Credits:** Transferors and transferees shall submit to DOR written notification of any transfer or sale of tax credits within thirty days after the transfer or sale of such tax credits. The notification shall include:

- ☐ The transferor's tax credit balance prior to the transfer;
- ☐ The state tax credit project number;
- ☐ The transferor's remaining tax credit balance after the transfer;
- ☐ All taxpayer identification numbers for the transferor and each transferee;
- ☐ The date of the transfer;
- ☐ The amount of tax credit transferred; and,
- ☐ Any other information required by DHP and DOR.

Failure to comply with the notification provisions will result in the disallowance of the tax credit to the transferee until all parties are in full compliance. The transfer or sale of this credit does not extend the time in which the credit can be used. The carry forward period of the credit transferred or sold begins on the date the credit was originally earned. To the extent that the transferor did not have rights to claim or use the credit at the time of the transfer, DOR shall either disallow the credit claimed by the transferee or recapture the credit from the transferee through any collection method authorized by R.S. 47:1561.

**Appeals:** Applicants whose submissions, at any of the three applications stages, have been officially denied by the Director of the Division of Historic Preservation may appeal to the Assistant Secretary of the Louisiana Office of Cultural Development. Written notice of the intent to appeal must be

received by the Office of Cultural Development within ten business days following the date that the Director's official denial is sent. The full appeal must be received no later than thirty calendar days following the end of the period to file a notice of appeal. Appeals must be in writing and must detail specific reasons the Director's findings should be partially or completely reconsidered or overturned. At his or her discretion, the Assistant Secretary may hold a hearing in connection with the appeal.

The Assistant Secretary may:

- ☐ Sustain the Director's findings;
- ☐ Overturn part or all of those findings;
- ☐ At his or her discretion, mediate between the Director and the applicant to arrive at a mutually satisfactory resolution; or,
- ☐ Decline to consider the appeal.

The Assistant Secretary's final response to any appeal must be issued no later than ninety days after receiving the full appeal. There are no further administrative appeal mechanisms past the Assistant Secretary's final response.

Each building is unique due to its construction and locating. Therefore, no previous decision rendered by the Division Director or the Assistant Secretary of the Office of Cultural Development may be precedent setting. The outcome of any appeal in no way influences decisions made by the National Park Service.

# **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

**Part 2 Fee Request Sent to Owner (if not submitted with the Part 2)**

Mail Time

**Fee Received by DHP**

30 Days

**Part 1 Review Determination 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

**Part 3 Fee Request Sent to Owner (if not submitted with the Part 3)**

Mail Time

**Fee Received by DHP**

30 Days

**Part 3 Review Determination Sent to Owner**

# THE APPLICATION PROCESS

The Division of Historic Preservation (DHP) 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 DHP 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 to DHP. If the application is complete, it is reviewed within thirty days. DHP requires an application fee and reviews the project only after the fee is paid. These fees are subject to change and should be confirmed through the DHP website prior to application.

If an incomplete project is submitted, the review time may be extended to ninety days or more, whereas a complete applications should be returned to the owner with the DHP ruling in approximately thirty 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.
- ☐ Photographs: One set 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 the photographs loose in an envelope.
- ☐ An existing floor plan with the photographs keyed to it .
- ☐ Map showing the building's location within the Downtown Development District or certified Cultural District.
- ☐ Sanborn Fire Insurance Map. This map should show the first appearance of the building in its current location and should be dated.

## Part 2 — Description of Rehabilitation

- ☐ Original form with blue signature.
- ☐ Photographs: If construction is underway, one set 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. For architects, please submit one full sized set of plans for review.
- ☐ Application fee.

### **Part 3 — Request for Certification of Completed Work**

- ☐ Original form with blue signature.
- ☐ Photographs: One set 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.
- ☐ Application fee.

### **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.

Blank applications can be found at [www.louisianahp.org](http://www.louisianahp.org).

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



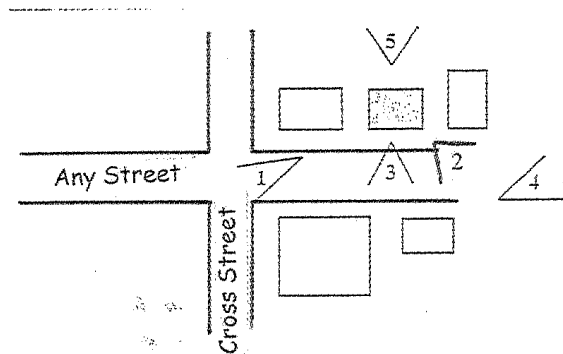
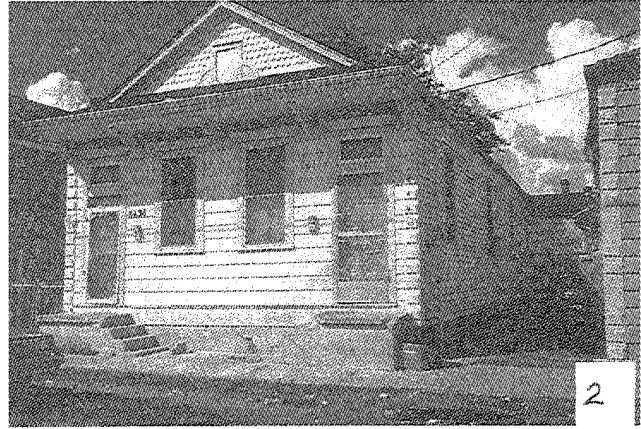
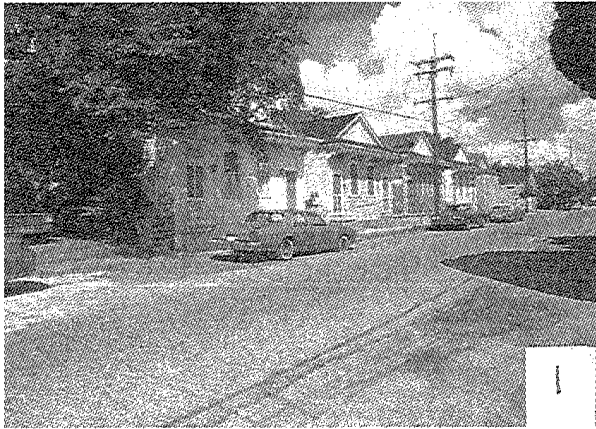
# PHOTOGRAPHS

One set 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!). 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.

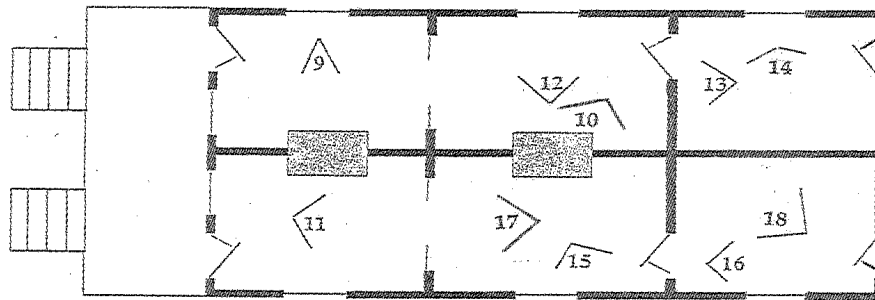
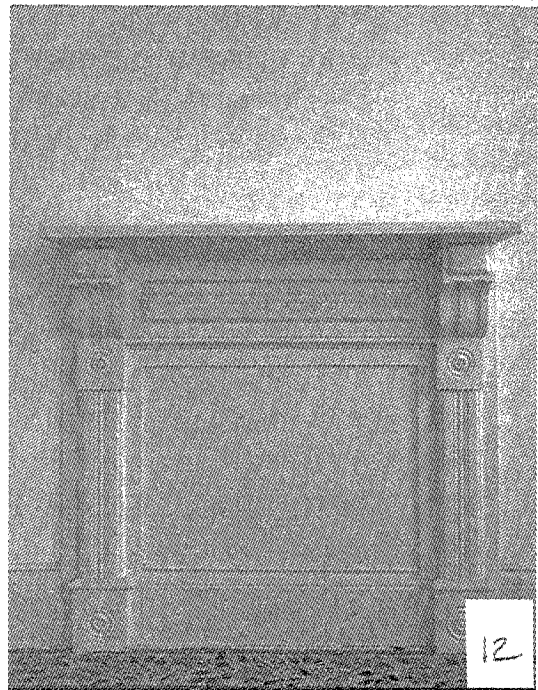
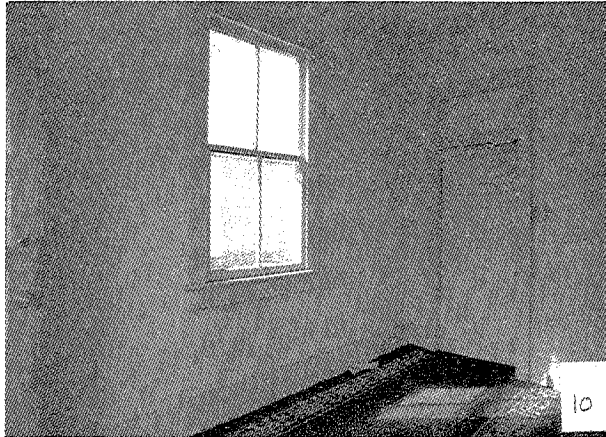
Number the photographs on the reverse side and key them to a plan, as illustrated. Photos may additionally be labeled on the reverse with the address and a brief description of the view, though that is not necessary. Put each set of photographs in an envelope with the project address. Photos must be 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.

One full set 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*



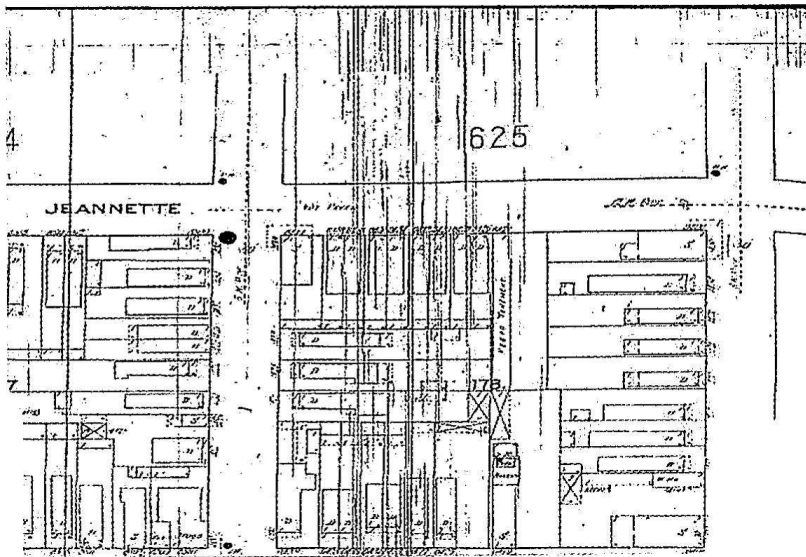
**NOTE:** These are only examples.  
Your application should include  
24-36 photos to cover accurately  
all of the building and  
streetscape.

# MAPS

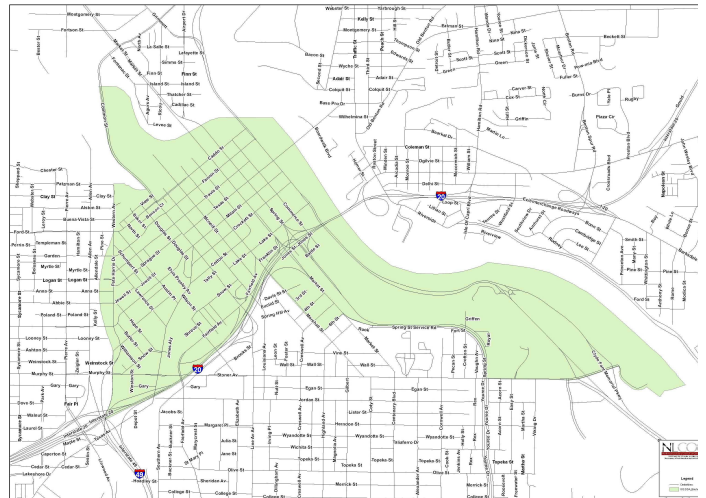
In addition to the photographs and plans, applicants in Downtown Development Districts or Cultural Districts **MUST** submit a map of the district with both the district boundary and the concerned property marked clearly. In some cases, maps to certain Downtown Development Districts may be unavailable. In such cases, the applicant must submit a letter provided by the city's Downtown Development Authority verifying that the property is located within the boundaries of the district. Maps of Louisiana's certified Cultural Districts may be found in the Tax Incentives section of the Division of Historic Preservation's website at [www.louisianahp.org](http://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.



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



Shreveport Downtown Development Authority

## 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 \***

REV 05/10



**Louisiana Division of Historic Preservation**

**Louisiana Historic Rehabilitation Commercial Tax Credit  
Application**

State Office Use Only  
Project No.

**PART 1 – CERTIFICATION OF CONTRIBUTING  
STATUS**

**Instructions:** Read the instructions carefully before completing application. No certifications will be made unless a completed application form has been received. Type or print clearly in black or blue ink. If additional space is needed, use a continuation sheet or attach blank sheets. Additional information, including photographs documenting the condition of the entire building are required. Please refer to the program guidelines for further information.

1. **Name of Property:** ONLY ENTER A NAME HERE IF INDIVIDUALLY LISTED  
**Address of Property:** Street 131 CARONDELET  
City NEW ORLEANS Parish ORLEANS State Louisiana Zip 70130  
**Name of Cultural District:** \_\_\_\_\_  
**Name of Downtown Development District:** NEW ORLEANS DOWNTOWN DEVELOPMENT DISTRICT

2. **Check nature of request:**

- ☒ Determination that the building contributes to the significance of the above-named Downtown Development District.  
☐ Determination that the building contributes to the significance of the above-named Cultural District.

3. **Project contact:**

Name JOHN MAYFIELD  
Street 770 UNIVERSITY DR City BATON ROUGE  
State LA Zip 70802 Daytime Phone No. (225) 000-0000 Fax No. (225) 000-0000

4. **Owned by:** ☐ Individual ☒ Corporation or Partnership

I hereby certify that the information I have provided is, to the best of my knowledge, correct and that I am either the owner of the property or the duly authorized representative of the owning organization.

Name HENRIETTA LONG Signature \_\_\_\_\_ Date 01/13/2011  
Organization GOVERNOR PROPERTIES LLC  
Social Security or Taxpayer Identification Number 00-0000000  
Street 600 ROYAL ST City NEW ORLEANS  
State LA Zip 70130 Daytime Phone No. (504) 000-0000

**State Office Use Only**

The Division of Historic Preservation has reviewed the "Part 1 – Certification of Contributing Status" for the above-named property and hereby determines that the property:

- ☐ Contributes to the historic significance of the Downtown Development District.  
☐ Contributes to the historic significance of the Cultural District.  
☐ Does not contribute to the historic significance above-named district.

Date \_\_\_\_\_ Authorized Signature: Director of Louisiana Division of Historic  
Preservation

(225) 342-8160  
Office Telephone No.

☐ See Attachments

**This line must print on Page 1, otherwise the application will be returned.**



## Louisiana Division of Historic Preservation

### COMMERCIAL TAX CREDIT APPLICATION PART 1

State Office Use Only  
Project No.

Property Name

131 CARONDELET, NEW ORLEANS

**CONTINUED**

Property Address

**5. Description of physical appearance:**

At 20 stories and 310 feet above grade, the Columbia Bank Building located at 131 Carondelet 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 Downtown Development District. It has 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. The exterior consists of a smooth limestone block finish and has regular bays of one over one wood windows.

Date of Construction: 1921 Source of Date: Bank records

Date(s) of Alteration(s): 1932 and ongoing

Has building been moved? ☐ yes ☒ no If so, when? \_\_\_\_\_

**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.

It is an important contributing element to the New Orleans DDD. Its monumental and substantial construction, designed by a well-known local architectural firm, make it a downtown landmark.

**7. Verification of property location in a Downtown Development District or Cultural District:** Letter from Downtown Development District or map showing location in Downtown Development District or Cultural District.

See attached map.

**8. Photographs and maps.**

Attach photographs and maps to application

Continuation sheets attached: ☐ yes ☒ no

**This line must print on Page 2, otherwise the application will be returned.**



**\* SAMPLE COMPLETED APPLICATION \***

**Louisiana Division of Historic Preservation**

REV 05/10



**Louisiana Historic Rehabilitation Commercial Tax Credit  
Application**

State Office Use Only  
Project No.

**PART 2 – PROPOSED WORK DESCRIPTION**

**Instructions:** Read the instructions carefully before completing the applications. No certifications will be made unless a completed application form has been received. Type or print clearly in black ink. If additional space is needed, use a continuation sheet or attach blank sheets. The decision by the Division of Historic Preservation with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings, and specifications), the application form shall take precedence.

1. **Name of Property:** \_\_\_\_\_

Address of Property: Street 131 CARONDELLE  
City NEW ORLEANS Parish ORLEANS State Louisiana Zip 70130

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

Date building constructed: 1921 Estimated cost of rehabilitation: \$62.1 million  
Type of construction: Steel frame / cast concrete Phase number 1 of 1 phases  
Use(s) before rehabilitation: Commercial Project start date (est.): 04/2011  
Proposed use(s) after rehabilitation: Commercial / Residential Completion date (est.): 10/2012

3. **Project contact:**

Name JOHN MAYFIELD  
Street 770 UNIVERSITY DR City BATON ROUGE  
State LA Zip 70802 Daytime Phone No. (225) 000-0000 Fax No. (225) 000-0000

4. **Owned by:** ☐ Individual ☒ Corporation or Partnership

I hereby certify that the information I have provided is, to the best of my knowledge, correct and that I am either the owner of the property or the duly authorized representative of the owning organization.

Name HENRIETTA LONG Signature \_\_\_\_\_ Date 01/13/2011  
Organization GOVERNOR PROPERTIES LLC  
Social Security or Taxpayer Identification Number 00-0000000  
Street 600 ROYAL ST City NEW ORLEANS  
State LA Zip 70130 Daytime Telephone Number (504) 000-0000

**State Office Use Only**

The Division of Historic Preservation has reviewed the "Part 2 – Proposed Work Description" for the above-named property and has determined:

- ☐ The rehabilitation described herein is consistent with the historic character of the property and the district in which it is located and meets the U.S. Secretary of the Interior's "Standards for Rehabilitation" as proposed. This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a contributing building after rehabilitation work is completed.
- ☐ The rehabilitation or proposed rehabilitation will meet the U.S. Secretary of the Interior's "Standards for Rehabilitation" if the attached conditions are met. This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a contributing building after rehabilitation work is completed. Any and all conditions placed on this rehabilitation project by the National Park Service apply.
- ☐ The rehabilitation described herein is not consistent with the historic character of the property and the district in which it is located and the project does not meet the U.S. Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the La. Dept. of Revenue.

Date \_\_\_\_\_ Authorized Signature: Director of Louisiana Division of Historic Preservation \_\_\_\_\_ Office Telephone No. (225) 342-8160

☐ See Attachments

**This line must print on Page 1, otherwise the application will be returned.**

## Part 2—Proposed Work Description

Address of Property 131 CARONDELET, NEW ORLEANS

Item Number: 1 Architectural Feature: Roof

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.

Describe proposed work and impact on existing feature:

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

Photograph Number: 24-25 Drawing Number: A-107 and A-111

Item Number: 2 Architectural Feature: Stone Exterior

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 the 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.

Describe proposed work and impact on existing 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.

Photograph Number: 1-32, 45-60 Drawing Number: A-201 to 205

Item Number: Architectural Feature:

Describe existing feature and its condition:

**USE AS MANY BLOCKS/SHEETS AS NECESSARY TO THOROUGHLY  
AND ACCURATELY DESCRIBE YOUR PROJECT**

Describe proposed work and impact on existing feature:

Photograph Number: Drawing Number:

Item Number: Architectural Feature:

Describe existing feature and its condition:

Describe proposed work and impact on existing feature:

Photograph Number: Drawing Number:



\* **SAMPLE COMPLETED APPLICATION** \*

REV 05/10

**Louisiana Division of Historic Preservation**

**Louisiana Historic Rehabilitation Commercial Tax Credit Application**



**PART 3 – REQUEST FOR  
PROJECT CERTIFICATION**

State Office Use Only  
Project No.

**Instructions:** Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the Division of Historic Preservation (DHP). Type or print clearly in blue or black ink. The decision of the Division of Historic Preservation with respect to certification is made on the basis of the descriptions in the Part 2 form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence.

1. **Name of Property:** \_\_\_\_\_  
**Address of Property:** Street 131 CARONDELET  
City NEW ORLEANS Parish ORLEANS State Louisiana Zip 70130  
Is property a contributing element to the district?  
☒ yes ☐ no If yes, date of certification by DHP: 05/07/2009

2. **Data on rehabilitation project:**  
The Division of Historic Preservation assigned rehabilitation project number: 0000  
Project starting date: 04/2011  
Phase number 1 of 1 phase(s)  
Rehabilitation work on this property was completed and the building placed in service on: 10/01/2012  
Qualified rehabilitation expenditures (Costs solely attributed to the rehabilitation of the historic structure) \$ 68,749,421  
Certification of costs must be attached to this form. This number is the basis for the Louisiana Historic Rehabilitation Commercial Tax Credit.  
Non-qualified rehabilitation expenditures (Costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping) \$ 7,211,193

3. **Owned by:** ☐ Individual ☒ Corporation or Partnership Space on reverse for additional owners.  
I hereby request certification for the rehabilitation work described above, for purposes of the State tax incentives. I hereby certify that the information I have provided is, to the best of my knowledge, correct and that I am either the owner of the property or the duly authorized representative of the owning organization. It is believed that the completed rehabilitation meets the U.S. Secretary of the Interior's "Standards for Rehabilitation" and is consistent with the work described in Part 2 of the Louisiana Historic Rehabilitation Commercial Tax Credit Application.  
Name HENRIETTA LONG Signature \_\_\_\_\_ Date: 11/05/2012  
Organization GOVERNOR PROPERTIES LLC  
Social Security or Taxpayer Identification Number 00-0000000  
Street 600 ROYAL STREET City NEW ORLEANS  
State LA Zip 70130 Daytime Phone No. (504)000-0000 Fax No. (504)000-0000

**State Office Use Only**

The Division of Historic Preservation has reviewed the "Part 3 – Request for Project Certification" for the above-listed contributing building and has determined:

- ☐ The completed rehabilitation meets the U.S. Secretary of the Interior's "Standards for Rehabilitation", and is consistent with the historic character of the property and the district in which it is located. Effective the date indicated below, the rehabilitation of the contributing building is hereby designated a certified rehabilitation. A copy of this certification has been provided to the La. Department of Revenue in accordance with State law. This letter of certification is to be used in conjunction with appropriate La. Dept. of Revenue regulations. Questions concerning specific tax consequences or interpretation of R.S. 47:6019 should be addressed to the La. Dept. of Revenue office. Completed projects may be inspected by an authorized representative of the Division of Historic Preservation to determine if the work meets the "Standards for Rehabilitation."
- ☐ The completed rehabilitation is not consistent with the historic character of the property and the district in which it is located and does not meet the U.S. Secretary of the Interior's "Standards for Rehabilitation." A copy of this form will be provided to the La. Dept. of Revenue.

\_\_\_\_\_  
Date Authorized Signature: Director of Louisiana Division of Historic Preservation Office Telephone No. (225) 342-8160

☐ See Attachments

**This line must print on Page 1, otherwise the application will be returned.**

Louisiana Division of Historic  
Preservation

REV 05/10



COMMERCIAL TAX CREDIT APPLICATION PART 3

State Office Use Only  
Project No:

CONTINUED

Additional Owners:

Name N/A  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Social Security or Taxpayer Identification Number: \_\_\_\_\_

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

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

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

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

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

This line must print on Page 2, otherwise the application will be returned.





Nottoway Plantation House, constructed in 1858, is located in the town of White Castle. It is nationally significant in the area of architecture, owing to its exceptionally large size and unusual Italianate-style architecture. Plantation houses were predominately Greek Revival in style. Its striking asymmetrical composition, monumental galleries, Renaissance Revival details, and finely carved interior woodwork make it one of the finest plantation houses in the South.

In 2008, an extensive rehabilitation project began. Long-term water damage led to the deterioration of the building's envelope, and was starting to lead to moisture infiltration in the building's interior. In 2009, the rehabilitation project was completed for a total of \$5.1 million. It is a truly magnificent house museum.

