



North Carolina Department of Cultural Resources  
Office of Archives and History  
Division of Historical Resources  
State Historic Preservation Office

State Historic Rehabilitation Tax Credit for **Nonincome-Producing** Historic Structures

## HISTORIC PRESERVATION CERTIFICATION APPLICATION

### Instructions

This application is to be filled out in accordance with rules set forth in the North Carolina Administrative Code and the instructions given below. (Pursuant to the *Individual Income Tax Bulletins* and the *Franchise Tax and Corporate Income Tax Rules and Bulletins* issued by the North Carolina Department of Revenue.) Approval of applications and amendments to applications is conveyed to the owner only in writing by the State Historic Preservation Officer (SHPO) or his/her duly authorized representative. The decision by the SHPO 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 forms shall take precedence. Photographs, architectural plans, drawings, and other materials submitted with this application become property of the State Historic Preservation Office (HPO) and may be reproduced without permission.

*Read the following instructions carefully before filling out the attached application. **Property owners are strongly advised to consult with the State Historic Preservation Office before beginning a rehabilitation to resolve potential design and rehabilitation problems that could result in the denial of the credit.***

*In cases where adequate documentation is not provided, the owner will be notified in writing of the additional information needed to undertake or complete the review. At such time the application shall be placed on hold pending the receipt of complete information. If complete information is not received within 30 days from the date of the request to the owner, the application shall be returned to the owner due to insufficient documentation.* State historic preservation tax incentives are available for any qualified project that the SHPO designates as a certified rehabilitation of a certified historic structure pursuant to General Statute 105-129.36 and G.S. 105-129.37. These instructions explain the process for obtaining historic preservation certifications for nonincome-producing historic structures. Owners should consult the North Carolina Department of Revenue or a professional tax advisor for information on the tax and financial implications of any matter discussed here. Owners shall include a copy of the final certification, Part B, from the SHPO with each tax return on which an installment of the credit is claimed.

A *certified historic structure* is any structure that is:

- listed individually in the National Register of Historic Places; or,
- located in a National Register or Certified local historic District and certified by the SHPO as contributing to the historic significance of the district.

A *National Register Historic District* is any district listed in the National Register of Historic Places. A Certified Local Historic District is any district designated as historic through local zoning which is certified by the

Secretary of the Interior as meeting substantially all of the requirements for the listing of districts in the National Register. North Carolina's Certified local historic Districts are: Blount Street HD in Raleigh, Goldsboro HD, and Decatur-Hunter HD in Madison.

A list of individual properties on the National Register of Historic Places and National Register and Certified local historic Districts is maintained by the HPO. For information contact the Survey and Planning Branch of the HPO at 919-807-6576. Listings may also be found at [www.cr.nps.gov/nr/research/nris.htm](http://www.cr.nps.gov/nr/research/nris.htm)

A *certified rehabilitation* is:

- any rehabilitation of a certified historic structure which the SHPO has certified as meeting the Secretary of the Interior's Standards for Rehabilitation.

To qualify for the tax incentives, property owners must complete the appropriate parts of the Historic Preservation Certification Application and submit them to the SHPO for certification decisions. Applications may be submitted at any time during the year. Mail applications to:

Preservation Tax Credit Coordinator  
Restoration Branch, HPO  
N.C. Office of Archives and History  
4617 Mail Service Center  
Raleigh, NC 27699-4617

**Property owners are strongly advised to consult with the State Historic Preservation Office before beginning a rehabilitation.** An owner may begin a rehabilitation project prior to the listing of the property in the National Register, with the intention of having it listed in the Register by the time the project is completed. However, because listing of a property by a desired deadline cannot be guaranteed, **owners are strongly**

**urged to secure a National Register listing of their property prior to beginning a rehabilitation.**

**Amendment Sheets** shall be submitted to amend Part A that has already been submitted.

**Part B** shall be submitted upon completion of the rehabilitation project. This final certification by the SHPO is required before the credit can be taken. For a nonincome-producing project, **a property must be actually listed in the National Register in order for the SHPO to certify Part B or the property will not qualify for the state credit.**

For a nonincome-producing project, **Attachment 1** shall be submitted with Part B in order for the SHPO to certify a property's historic significance within a National Register or Certified Local Historic District. Owners of buildings individually listed in the National Register do not need to complete Attachment 1.

The rules referenced above, technical guidelines, and additional copies of this application may be obtained by contacting the Restoration Branch of the HPO at 919-807-6590. Questions concerning the review status of specific applications should be addressed to the Restoration Branch of the HPO. Notification as to certification will be made in writing by the SHPO.

## **PART A--DESCRIPTION OF REHABILITATION**

Part A must be completed by all owners seeking to have rehabilitations certified by the SHPO. Part A is used to describe proposed rehabilitation work. The Part A determination is preliminary since a formal certification of rehabilitation can be issued to the owner of a "certified historic structure" only after rehabilitation work is completed.

**Part A must be submitted to and approved by the SHPO prior to undertaking rehabilitation work, for a nonincome-producing project.** Owners will be notified in writing whether or not the proposed project is consistent with the Secretary of the Interior's Standards for Rehabilitation, hereafter cited as the Standards. Proposed work that does not appear to be consistent with the Standards will be identified, and advice in the form of conditions will be given to assist owners in bringing the project into conformance with the Standards.

**Evaluation of the Application.** All projects are reviewed and evaluated in accordance with the Secretary of the Interior's Standards for Rehabilitation (see page 2). These ten Standards are broadly worded to guide the rehabilitation of all historic structures, such as industrial complexes, warehouses, schools, commercial structures, and residences. The underlying concern expressed in the Standards is the preservation of significant historic materials and features of a building in the process of rehabilitation. The Standards apply with

equal force to both interior and exterior work, and the SHPO reviews the *entire* rehabilitation project (including any attached, adjacent, or related new construction) rather than just a single segment of work. Certification is based on whether the overall project meets the Standards.

## **Completing Part A**

- 1. Name of property.** Provide the name of the property. When the building is known by a historic name, such as the Smith House, include the historic name also. (These names should be consistent with the names provided in the National Register Nomination.) Provide a complete address. Indicate by checking the appropriate box whether the property is listed individually in the National Register, located in a National Register or Certified local historic District, or neither. If it is individually listed, give the date of listing in the National Register. If it is in a National Register or Certified local historic District, provide the name of the district. Consult the Survey and Planning Branch of the HPO at 919-807-6576 for the correct name of the property or the district.
- 2. Data on building and rehabilitation project.** Provide date of construction. Give the use(s) of the building before rehabilitation (e.g., residence, school, commercial building); the proposed use after rehabilitation; and the estimated cost of the rehabilitation (do not give a range). Give the approximate floor area before rehabilitation in square feet, and approximate floor area after rehabilitation in square feet. Provide the estimated project starting date, and the estimated project completion date.
- 3. Project contact.** If different than owner, provide the name, address, Email address, and daytime telephone number of the person to whom inquiries regarding specifics of project work should be directed.
- 4. Owner.** Give the owner's name. Sign and date the application. 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. Give the owner's Social Security or Taxpayer Identification Number. Provide the owner's address and daytime telephone number. If the property has multiple owners, each owner's name, address, and Social Security or Taxpayer Identification Number must be listed. If additional space is needed, attach blank sheets. Long-term lessees may apply for certification if a letter from the owner indicating his/her knowledge of the application and concurrence with its submission accompanies the application.

**5. Description of rehabilitation work.** In the numbered blocks, provide a description of project work. *Describe the entire project.* Each block should be used to describe the condition of each existing architectural feature as indicated and the effect of the rehabilitation work on the feature(s) or space(s) (see EXAMPLES below). If the property does not have an indicated architectural feature or no rehabilitation work is planned for a feature, state N/A (not applicable). Use the sheet of blank blocks that is provided at the end to describe additional architectural features. Photocopy additional sheets as needed.

In the left block, identify the architectural feature requiring work and describe its existing physical condition. Identify whether the feature described is original to the building, was added at a later date, or is new construction. State the approximate construction date of the feature.

In the right block, explain the rehabilitation work to be undertaken on the architectural feature. Describe the effect (visual, structural, or other) on existing features.

**EXAMPLES**

NUMBER 1	Architectural feature <u>Masonry</u> Approximate date of feature <u>1903-1914</u>	Describe work and impact on existing feature:  Will selectively hand-clean deteriorated joints and repoint with mortar and joint width and profile to match existing.
Describe existing feature and its condition:  Hard pressed red brick foundation and chimneys in good condition. Mortar mostly sound, but deteriorated and missing around downspout at east end of front foundation.		
NUMBER 20	Architectural feature <u>Main Staircase</u> Approximate date of feature <u>1903-1914</u>	Describe work and impact on existing feature:  Remove later wall partially enclosing stair. Replace missing balusters with matching pieces. Sand painted banisters and balusters and repaint. Repair treads as needed. Sand and refinish stairs.
Describe existing feature and its condition:  Original stair off central hall to attic rooms has been partially enclosed. Some balusters missing and treads worn.		

**Photographs.** Provide *good, clear photographs* of the building and its surroundings as they appear before rehabilitation to document *both* interior and exterior conditions. Good photographic coverage is a very important part of the application. Photographs should show all elevations (sides) of the building(s), views of the building in its setting on the street or in its environment, and interior spaces and features, including all areas of proposed work. Photographs should be labeled with the property name and address, the view (e.g., front, east side, upstairs bedroom #2), and a brief description of what is shown. In many cases, it may be helpful to mark the areas of proposed work directly on the photographs. Photographs may be black and white or color, but must show architectural features *clearly*. Please do not mount photographs on pages or in binders. Photographs are not returnable. Refer to "A Short Primer on your Photographs" sheet for additional information.

For nonincome-producing projects: Projects in counties served by our Eastern and Western offices should submit a **second duplicate set of photographs**. These counties are:

- |           |           |              |
|-----------|-----------|--------------|
| Alexander | Edgecombe | Northampton  |
| Alleghany | Gates     | Onslow       |
| Ashe      | Graham    | Pamlico      |
| Avery     | Greene    | Pasquotank   |
| Beaufort  | Halifax   | Perquimans   |
| Bertie    | Haywood   | Pitt         |
| Buncombe  | Henderson | Polk         |
| Burke     | Hertford  | Rutherford   |
| Caldwell  | Hyde      | Swain        |
| Camden    | Jackson   | Transylvania |
| Carteret  | Jones     | Tyrrell      |
| Cherokee  | Lenoir    | Washington   |
| Chowan    | Macon     | Watauga      |
| Clay      | Madison   | Wilkes       |
| Cleveland | Martin    | Wilson       |
| Craven    | McDowell  | Yancey       |
| Currituck | Mitchell  |              |
| Dare      | Nash      |              |

## The Secretary Of the Interior's Standards for Rehabilitation

The Standards are to be applied to specific rehabilitation projects in a reasonable manner, taking into consideration economic and technical feasibility. The application of these Standards to rehabilitation projects is to be the same as under the previous version so that a project previously acceptable would continue to be acceptable under these Standards.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and

integrity of the historic property and its environment would be unimpaired.

**Drawings or sketches.** Drawings or sketches are necessary for proposed work when major exterior and/or interior alterations, new construction, additions, or major site changes are planned. They must show existing wall configurations and proposed changes. Documentation should include floor plans and, where appropriate, elevations, sections, details, and site drawings. Projects in counties served by our Eastern and Western offices should submit a **second duplicate set of drawings**. See page 3 for a list of these counties.

**Special Rehabilitation Concerns.** Several areas of special concern to the SHPO in reviewing and evaluating preservation tax incentives projects have been identified in the enclosed *Guidelines for Meeting Rehabilitation Standards*. Owners should take care to address these concerns when undertaking rehabilitation work. The *Guidelines for Rehabilitating Historic Buildings* and "Preservation Briefs" published by the National Park Service provide further guidance on these and other areas of concern. For information on these publications, contact the Restoration Branch of the HPO at 919-807-6590.

Processing Fees. Refer to page 7 of these instructions.

### AMENDMENT SHEET

If substantive changes are made to a rehabilitation project at any time after submission of Part A, submit an amendment sheet. Provide the name and address of the property exactly as furnished in Part A. Give the item number of Part A that is being amended. Indicate changes in project work, giving the originally proposed treatment and the amended work item description. Provide the information in the same format as in Part A. Give the owner's name. Sign and date the form. Give the owner's address and daytime telephone number. Submit the amendment sheet to the SHPO. Approval of amendments to Part A is conveyed to the owner only in writing by the SHPO.

### PART B--REQUEST FOR CERTIFICATION OF COMPLETED WORK

A project does not become a "certified rehabilitation" eligible for the state tax credit until it is completed and so designated by the SHPO. Upon completion of the rehabilitation project, the owner(s) must submit Part B, including after rehabilitation photographs (both exterior and interior, preferably showing the same views as shown in the previously submitted before rehabilitation photographs). It may be necessary for the HPO to inspect the completed project to determine if the work meets the Standards.

## Completing Part B

- 1. Name of property.** Provide the name and address of the property exactly as furnished in Part A. Indicate by checking the appropriate box whether the property is listed individually in the National Register of Historic Places or located in a National Register or Certified local historic District. If it is individually listed, give the date of listing in the National Register. If it is in a National Register or Certified Local Historic District, submit Attachment 1 (instructions below).
- 2. Data on rehabilitation project.** Give the date on which the project started and the date on which the rehabilitation work was completed and the building placed in service. Provide the costs attributed solely to the rehabilitation of the historic structure. Give the costs of new construction associated with the rehabilitation, including additions, site work, and landscaping.
- 3. Owner.** Give the owner's name. Sign and date the application. 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. Give the owner's Social Security or Taxpayer Identification Number. Provide the owner's address and daytime telephone number. By his/her signature, the owner certifies that in his/her opinion the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation and is consistent with the work described in the approved Part A. On the reverse of the form, give the names, addresses, and Social Security or Taxpayer Identification Numbers of any and all additional owners. Photocopy additional sheets as needed.

For nonincome-producing projects:

### **ATTACHMENT 1--INFORMATION FOR DETERMINATION OF SIGNIFICANCE FOR PROPERTIES WITHIN NATIONAL REGISTER OR CERTIFIED LOCAL HISTORIC DISTRICTS**

The information in Attachment 1 is used to request certification that a structure located within a National Register or Certified local historic District contributes to the significance of the district and therefore qualifies as a "certified historic structure" for the purpose of the state tax credit.

Owners of buildings individually listed in the National Register do not need to complete Attachment 1. Verification of National Register listing may be obtained by contacting the Survey and Planning Branch of the HPO at 919-807-6576. Listings may also be found at [www.cr.nps.gov/nr/research/nris.htm](http://www.cr.nps.gov/nr/research/nris.htm)

**Evaluation of Attachment 1.** All projects are reviewed and evaluated in accordance with the Standards for

Evaluating Significance within National Register or Certified local historic Districts (see box below). The documentation must be sufficient to: 1) make a judgment about how the building relates to the district as a whole, and 2) determine what particular features of the building contribute to its historic character. In compiling this information it is helpful to consult the National Register nomination on file at the Survey and Planning Branch of the HPO or at the local city or county planning office. *In most cases it should not be necessary for the applicant to do detailed research to describe the building and to provide a statement of significance.*

#### **Standards for Evaluating Significance within National Register or Certified local historic Districts**

1. A building contributing to the historic significance of a district is one which by location, design, setting, materials, workmanship, feeling, and association adds to the district's sense of time and place and historical development.
2. A building not contributing to the historic significance of a district is one which does not add to the district's sense of time and place and historical development; or one where the location, design, setting, materials, workmanship, feeling, and association have been so altered or have so deteriorated that the overall integrity of the property has been irretrievably lost.
3. Ordinarily buildings that have been built within the past 50 years do not meet the National Register Criteria for Evaluation and are not considered to contribute to the significance of a district. Buildings less than 50 years old are considered to contribute to the significance of a district if the period of significance specified in the National Register nomination (or Certified Historic designation report) includes the date of the building, or if the nomination (or designation report) establishes that the building individually meets the National Register Criteria Exception for properties less than 50 years old.

## Completing Attachment 1

**Property Name and Address.** Provide the name and address of the property exactly as furnished in Part A and Part B.

- 1. Name of National Register Historic District.** Provide name of National Register Historic District or check the applicable box if it is in one of the certified local historic district.
- 2. Building data.** Provide date of construction, if available, or indicate the approximate date. Give the source of the date, which may be a map, the district nomination, a building permit or other official document, or a former owner. State the approximate

dates of alterations. Check whether or not the building has been moved, and if so give the approximate date of the move.

- 3. Provide either a copy of inventory entry on property from Section 7 of the National Register Historic District nomination** or write a description of physical appearance and statement of significance. National Register nominations are located at the State Historic Preservation Office. National Register Historic District nominations are sometimes available through your local historic preservation commission or history rooms of public libraries.

**Description of physical appearance.** Provide information about the major features of the building on both the exterior and interior. Describe the building in its present condition. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Fully describe any changes that have been made to the building since its original construction--for example, additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior. Other buildings on the property such as carriage houses, barns, and sheds should also be fully described.

**EXAMPLE**--This one-and-a-half-story late Queen Anne style house was constructed sometime between 1903-1914. It has typical Queen Anne features: irregular massing with an asymmetrical facade; steeply pitched hipped roofs with a dominant front-facing gable that overhangs a cutaway bay window in the wall below; and a full-width wrap-around, one-story porch. Other features include: a porte-cochere that extends from the full-width porch; wood siding with restrained decorative detailing; the original front door with sidelights and transoms; two-over-two double-hung sash windows; and multiple gabled dormers and chimneys. The front porch and porte-cochere have been altered--the original porch floor structure, columns, and railings have been replaced with a concrete slab and metal supports and railings respectively. Later rear additions from the first half of this century and the porte-cochere are deteriorating due to roof leaks. On the interior, the entrance hall leads into the central hall through an arched opening with multiple rooms on each side. Partially enclosed, the original stair off the central hall leads to attic rooms. Many of the original features remain intact: the original paneled doors with transoms; the original baseboards, wainscot, and door and window trim; and wood floors. Although the plaster walls and ceilings remain, the majority of the plaster has deteriorated due to roof leaks. The original fireplace mantels were replaced

with masonry mantels, probably in the 1920s or 30s, and the kitchen and bathrooms were updated in the 1960s.

**Statement of significance.** Summarize how the building contributes to the significance of the district, including the district's period of significance, as identified in the National Register or Certified local historic District nomination or documentation. This statement of significance should also relate to the Standards for Evaluating Significance within National Register or Certified local historic Districts. Discuss the way in which the building relates to others in the district or neighborhood in terms of siting, scale, building materials, style, and period of construction. Note important figures from the past associated with the builder, former uses of the property, and the name of the architect or builder, if known.

**EXAMPLE**--This residential historic district, a twenty-block area representing the only intact 19th-century neighborhood remaining in town, is composed predominantly of houses built between the Civil War and 1914. Its depressed economic state during most of the 20th century preserved the neighborhood until the 1970s, when local individuals began its revitalization. The great variety of Victorian architectural styles represented by the houses reflects the primarily middle-class tastes of the business and political leaders for whom they were built, as well as the skill of local architects and builders. This historic district is a valuable physical document of a small Southern town neighborhood during the last quarter of the 19th century. This Queen Anne style house is typical in appearance and history of the majority of the houses in the district. It was constructed by local builder A.B. Jones for B.A. Smith, the town pharmacist, who resided in the house until 1947. The house is similar to its neighbors in siting, scale, materials, and style.

- 4. Historic district map.** Provide a map of the historic district, clearly identifying the lot on which the building is located. If the map is large, a portion of the map including a portion of the district boundary and a north arrow is sufficient. The map is necessary to verify the building's eligibility for the preservation tax credit.

**Special Considerations.** Applicants should read carefully the following information about certain special considerations that may apply to their particular case. If a building is in one or more of the categories described below, additional information will be necessary. If this information is provided at the outset, the review process should not be delayed.

**Moved Buildings.** An applicant must provide additional information to support a certification application for a building that is moved as part of the rehabilitation. Such documentation must discuss: 1) the effect of the move

on the building's appearance (any demolition, changes in foundations, etc.); 2) the setting and general environment of the new site; 3) the effect of the move on the distinctive historic and visual character of the district or environment; and 4) the method used for moving the building. Such documentation must also include photographs showing the previous and new environments, including sites, adjacent buildings, and streetscapes.

**Multiple Buildings.** Properties containing more than one building where the buildings are functionally related historically to serve an overall purpose, such as a residence and a carriage house, will be treated as a single certified historic structure when the property is rehabilitated as part of an overall project. One application form may be used to request certification for these buildings. Documentation, however, must be submitted for every building to be considered for certification. For instance, if a house and carriage house are both to be certified, a single application may be used but a description and a statement of significance and full photographic coverage of each building must be provided. If buildings are under separate ownership, however, a separate application must be filled out by each owner. A sketch map or site plan should be provided to show the current relationship of the buildings. Proposals for demolition of components will be considered in the review of the rehabilitation work.

**Preliminary Determinations.** Attachment 1 shall be submitted with Part B in order for the SHPO to certify a property's historic significance within a National Register or certified local historic district. Sometimes Attachment 1 may be submitted with Part A if the applicant needs a preliminary and non-binding determination of a property's historic significance within a National Register or certified local historic district prior to undertaking rehabilitation. This determination is preliminary and non-binding since a formal certification can be issued to the owner only after rehabilitation work is completed. Please contact the tax credit coordinator at 919-807-6574 to discuss this special situation.

**Fees For Processing Rehabilitation Certification Requests.**

Fees are charged for reviewing income-producing and nonincome-producing rehabilitation certification requests in accordance with the schedule below.

Payment shall be made according to instructions accompanying the Historic Preservation Certification Application. All checks shall be made payable to: North Carolina Department of Cultural Resources. A certification decision will not be issued on an application until the appropriate remittance is received. Fees are nonrefundable.

**The fee for review of PART A--DESCRIPTION OF REHABILITATION projects is \$250.**

The fees for review of **PART B--REQUEST FOR CERTIFICATION OF COMPLETED WORK** are based on the dollar amount of the costs attributed solely to the rehabilitation of the certified historic structure as provided by the owner in the Historic Preservation Certification Application, Request for Certification of Completed Work, in accordance with the schedule below.

<b>Completed Qualifying Rehabilitation Expenditures</b>	<b>*Fee</b>
\$25,000 - \$49,999	\$250
\$50,000 - \$99,999	\$500
\$100,000 - \$149,999	\$750
\$150,000 - \$199,999	\$1,000
\$200,000 - \$299,999	\$1,250
\$300,000 - \$399,999	\$1,750
\$400,000 - \$499,999	\$2,250
\$500,000 - \$999,999	\$2,750
\$1,000,000 - \$4,999,999	\$5,250
\$5,000,000 or more	\$7,750

\* The initial fee for review of a proposed rehabilitation project will be deducted from the final review fee.

Each rehabilitation of a separate certified historic structure will be considered a separate project for purposes of computing the fee except in the following cases.

1. In the case of a rehabilitation project which includes more than one certified historic structure where the structures are judged by the reviewing authority to have been functionally related historically to serve an overall purpose, the fee for preliminary review is \$250 and the fee for final review is computed on the basis of the total rehabilitation costs.
2. In the case of multiple building projects where a) there is no historic functional relationship among the structures and which are under the same ownership; b) are located in the same historic district; c) are adjacent or contiguous; d) are of the same architectural type (e.g., rowhouses, loft buildings, commercial buildings); and e) are submitted by the owner for review at the same time, the fee for preliminary review is \$250 per structure and the fee for final review is computed on the basis of the total rehabilitation costs of the entire multiple building project to a maximum fee in accordance with the schedule above. If the maximum fee was paid at the time of review of the proposed rehabilitation project, no further fee will be charged for review of a Request for Certification of Completed Work.

*Additional guidance on any aspect of this application may be obtained from the Restoration Branch of the HPO. Also available from the HPO are the Guidelines for Rehabilitating Historic Buildings, the National Register publications, and a series of "Preservation Briefs" on*

topics such as cleaning, coating, and repair of masonry, storefront alterations, exterior paint problems, and window treatments.

These instructions explain the process required to obtain historic preservation certifications for nonincome-producing historic structures. Owners should consult the North Carolina Department of Revenue or a professional tax advisor for information on the tax and financial implications of any matter discussed here. Owners shall provide a copy of the final certification, Part B, from the SHPO with each tax return on which an installment of the credit is claimed.

### **Historic Preservation Certifications**

For further information regarding the regulations governing the procedures for obtaining historic preservation certifications, contact:

Preservation Tax Credit Coordinator  
Restoration Branch, HPO  
Office of Archives and History  
4617 Mail Service Center  
Raleigh, NC 27699-4617  
Telephone 919-807-6574 Fax 919-807-6599  
[www.hpo.dcr.state.nc.us](http://www.hpo.dcr.state.nc.us)

### **National Register of Historic Places**

For information about the National Register of Historic Places and the requirements and procedures for listing, contact:

National Register Coordinator  
Survey and Planning Branch, HPO  
Office of Archives and History  
4617 Mail Service Center  
Raleigh, NC 27699-4617  
Telephone 919-807-6587 Fax 919-807-6599  
[www.hpo.dcr.state.nc.us](http://www.hpo.dcr.state.nc.us)

### **Income Taxes**

For information on the tax credits for rehabilitating historic structures see the section on tax credits in the Individual Income Tax Bulletins or the Corporate and Franchise Tax Bulletins at

[www.dor.state.nc.us/practitioner](http://www.dor.state.nc.us/practitioner)

You may also contact:

North Carolina Department of Revenue  
Correspondence Unit  
P.O. Box 1168  
Raleigh, NC 27602  
Telephone toll-free 877-252-3052  
[www.dor.state.nc.us](http://www.dor.state.nc.us)