

**HISTORIC PROPERTY REHABILITATION TAX
EXEMPTION PROGRAM**

Deadline For Application Submittal Is November 1

This Packet Contains the Following Information:

Application Procedures

Iowa Code and Administrative Rules

Part 1

Instructions & Application for Evaluation of Significance

Part 2

Instructions & Application for Description of Rehabilitation

Part 3

**Instructions & Application for Request for Certification
(Due by November 1 Each Year of the Project Work)**

Additional Continuation Pages

Additional Part 2 Description Pages

**HISTORIC PROPERTY REHABILITATION TAX EXEMPTION
APPLICATION PROCEDURES**

- STEP 1:** The County Board of Supervisors will establish priorities for which an exemption may be granted and will annually designate real property in the county for a historic property tax exemption. A public meeting must be held, with notice given, at which the proposed priority list will be presented. **Your property needs to be eligible by way of this priority list.**
- STEP 2:** **By November 1** of the year in which the rehabilitation work takes place, a three part substantial rehabilitation application must have been submitted to the State Historical Society / State Historic Preservation Office. The Part 1 application is about evaluating the historical significance of the property. Part 2 focuses on the proposed rehabilitation work to be undertaken. Part 3 is a request for certification that the rehabilitation work has been completed in accordance with the "Secretary of the Interior's Standards of Rehabilitation" and that the expenditure meets the "substantial rehabilitation test". It is best to submit Parts 1 and 2 of the application early so that approval from the State Historical Society can be given **before** the rehabilitation work is begun. Part 3 must be submitted after the rehabilitation work is completed. The Part 3 application will be evaluated and returned to the owner for filing with the county application form for temporary property tax exemption.
- Before you fill out any of the forms, we advise you to start by roughly estimating the adjusted basis for your project (found on the Part 3 form, item 3) to determine whether your project will likely meet that part of the requirements for this program.**
- (If your building is an income-producing one, you may also wish to apply for the Federal Investment Tax Credits (ITC's) for the substantial rehabilitation of a "Certified Historic Structure"--please see additional information on the backside of this sheet.)*
- STEP 3:** The application for exemption shall be filed with the county assessor, **not later than February 1 of the assessment year**, on forms provided through the county by the Department of Revenue and Finance. The exemption application must include an approved application for certified substantial rehabilitation from the State Historical Society (see step #2).
- STEP 4:** Upon receipt of the application, the assessor shall certify whether or not the property is eligible to receive the exemption and shall forward the application to the County Board of Supervisors.
- STEP 5:** After receipt from the assessor of an exemption application with an accompanying approved application from the State Historical Society / State Historic Preservation Office, the Board of Supervisors may grant a tax exemption using the adopted priority list. In the event the exemption is denied, the Board will notify an owner in writing of a denial of the exemption and an explanation for the denial.

RETURN THESE COMPLETED APPLICATIONS TO:
Elizabeth Foster Hill, Tax Incentive Programs Manager/National Register Coordinator
State Historical Society of Iowa / State Historic Preservation Office
600 East Locust Street, Des Moines, Iowa 50319-0290
Beth.Foster@iowa.gov
Telephone: (515) 281-4137

HOW TO APPLY FOR BOTH* THE HISTORIC PROPERTY REHABILITATION TAX EXEMPTION AND THE FEDERAL INVESTMENT TAX CREDITS (ITC's)

STEP 1: Your property and your project need to qualify for the Federal Investment Tax Credit (ITC) program. The definition of "certified historic structure" is a little more exclusive than the definition of historic property in the Property Tax Exemption program.

- A The property needs to be considered "historic" under the following definitions:
 - ⇒ It may be individually listed on the National Register of Historic Places, or
 - ⇒ it may be a contributing structure within a district that is listed on the National Register, or
 - ⇒ it may be well on its way to being listed on the National Register (so that you can provide documentation similar to the quality used in National register nominations), either individually or as a contributing structure within a potential historic district *as long as* the listing will take place within the following 30-month period.
- B The property must be considered depreciable (held for the production of income) and the amount of proposed rehabilitation must meet the adjusted basis test over a 24-month period (With drawings and specifications and a plan broken into multiple phases, the project could have 60 months during which it meets the adjusted basis test)
- C The interior and exterior rehabilitation work, as described in the application, must be approved by the State Historical Society of Iowa and the National Park Service. The National Park Service will bill you for a fee based on the total amount of rehabilitation cost for any project over \$20,000. The first installment at time of the Part 2 ITC application is \$250.

STEP 2: You submit a separate three-part application for the Property Tax Program and the ITC Program, but, after the separate front covers of each part, we have made as much of the forms identical as possible. **If you wish to just make a copy of one to use with the other--start with the federal forms and make a copy of portions to send in with the state Property Tax application, but not the other way around.** Separate sets of photos are required--but only one set for federal ITC application and only one set for the state Property Tax application

- A For the Part 1 form, the back side of both applications is almost the same, so the same description statement and statement of significance can be used on each. Again, if you copy, submit a copy of the federal form for the state Property Tax Exemption, not the other way around.
- B For the Part 2 form, the pages for the detailed description of rehabilitation/preservation work is almost identical. We recommend that you use the federal form and make a copy for the Property Tax application
- C The Part 3 Property Tax Exemption application and the Request for Certification of Completed Work application are quite different forms. The Part 3 Property Tax Exemption application must be filed by the end of each calendar year. The Request for Certification of Completed Work application is typically filed whenever the project is completed (either after a 24- or up to a 60-month project) and tax credits are taken for the income tax year when the project (or, for a phased 60-month project, when each of its phases) is done.
- D The sheet that you can use for amendment or as a continuation is similar--again, use the federal ITC form and copy it for the state Property Tax application. **Be sure that the owner of the property signs this form.**

STEP 3: We will forward your ITC application to the National Park Service, after we have gathered all the information needed and completed our review. The Property Tax application form we will return to you, so that you can combine it with the actual Exemption Application to submit to your assessor.

STEP 4: The National Park Service will return a signed copy of the ITC application forms, showing their decision on each part. When you received your approved Request for Certification for Completed Work, you attach that to your federal income tax forms along with IRS form #3668 and file your federal income tax forms.

***You don't have to apply for BOTH the Historic Property Rehabilitation Tax Exemption AND the Federal Investment Tax Credits for the substantial rehabilitation of a certified historic structure (to use the full and formal titles of each program). You could apply for one or the other or both or none. It is pretty easy, honestly, to use these forms. Just call us at (515) 281-4137 if you feel confused or get stuck. (And now there is a 25% State Tax Credit for Rehabilitation, too.)**

STATE HISTORICAL SOCIETY OF IOWA (SHSI / SHPO)
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION APPLICATION
PART 1 - INSTRUCTIONS FOR EVALUATION OF SIGNIFICANCE

APPLICANTS ARE STRONGLY ENCOURAGED TO FIRST REVIEW PART 3 OF THE APPLICATION FORM IN ORDER TO DETERMINE IF THE PROPOSED REHABILITATION WILL LIKELY MEET THE ADJUSTED BASIS TEST.

Carefully read these instructions while completing the application form. Your request for certification will be denied unless all requested information is provided. **NOTE:** Special considerations may apply in certain cases. Projects involving moved buildings, properties less than 50 years old, or multiple buildings will require additional information. If this information is provided at the outset, the review process will not be delayed. Special consideration categories are described at the end of Part 1 instructions.

1. HISTORIC NAME OF PROPERTY AND ADDRESS OF PROPERTY

The historic name is generally the name associated with the significance of the property (e.g., original owner or builder--James Harwell House; significant historical person or event--John Brown House). If there is no historical name for the building, give the number and name of the street or road where the property is located. If the road has a route number rather than a name, give the number and indicate whether it is a federal, state, or county road. If a property does not have a specific address, give the names of the nearest roads.

A COMPLETE ADDRESS MUST BE GIVEN--INCLUDING STREET, CITY, COUNTY, STATE, AND ZIP

2. CATEGORY OF HISTORIC PROPERTY

This section provides information on how the property is eligible for the program. It is required that the property be in one of the categories listed on the application. If you do not know what category your property is in, contact your local historic preservation commission or the State Historical Society Historic Preservation Bureau.

Place a check beside the category that describes the property

If letter **b** is marked be sure to place a check beside one of the four sub-categories that is applicable. A check by letter **b** means that the property is not listed on the National Register and that an official certificate of eligibility has not been issued by the State Historical Society of Iowa State Historic Preservation Office. More information will be needed to determine if the property is eligible for listing on the National Register. Follow the information in National Register Bulletin #16A (available from the State Historical Society of Iowa State Historic Preservation Office) and provide that additional information in the statement of significance in question # 5.

If the property is located within a historic district, give the district name and indicate with a check which one of the three types of districts it is. If you do not know what type of district it is, contact your town or county historic preservation commission or the State Historical Society of Iowa State Historic Preservation Office.

3. CONTACT PERSON

This person must be someone who is knowledgeable about the project details and who can be contacted if questions arise regarding the property or project. A daytime telephone number must be given. The contact person may be the owner but does not need to be.

4. DESCRIPTION OF PHYSICAL APPEARANCE -- SEE REVERSE SIDE OF PART 1 APPLICATION FORM

If the building is listed on the National Register or in a National Register District or has been determined eligible for the National Register by the State Historical Society of Iowa State Historic Preservation Office, briefly summarize the information given in the National Register nomination and provide any new information concerning any recent alterations.

At a minimum, provide the following information:

a Describe the building in its present condition (not as first built or what it will be after rehabilitation)

Include the following information:

- * architectural style,
- * exterior construction materials (wood, brick, stone, etc),
- * type of roof (gable, flat, hipped, irregular, etc),
- * number of stories,
- * basic plan (rectangular, L-shaped, irregular, etc), and
- * distinguishing architectural features

- b. Describe all major changes that have been made to the building since its original construction
- c. Define the boundaries of the land and describe all other buildings on the property.
- d. If the property is part of a district, discuss how the building relates to others in the district or neighborhood (similar, dissimilar) according to:
 - * siting - location relative to street,
 - * scale - proportion to other buildings,
 - * materials used in construction,
 - * most common type of construction in neighborhood or district, and
 - * estimated date of construction of other buildings in neighborhood or district

5. STATEMENT OF SIGNIFICANCE -- SEE REVERSE SIDE OF PART 1 APPLICATION FORM

For properties **already listed** on the National Register of Historic Places (or which have been **determined eligible** by the State Historical Society of Iowa State Historic Preservation Office), briefly summarize the information given in the National Register nomination or the evaluation provided at the time when the certificate of eligibility was issued by the State Historical Society of Iowa State Historic Preservation Office

If the property is **not listed** on the National Register or has **not been determined eligible**, the statement of significance must explain why the property should be considered historic. Generally, the National Register criteria are the best guidelines for establishing the historical significance. Use pages 35-51 of National Register Bulletin #16A for writing the statement of significance and summarize the information requested. If you need additional space, use continuation sheets.

In effect, the property should be evaluated according to the National Register criteria given below. Properties that are eligible for the National Register are those that show "The quality of American history, architecture, archeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association, and that:

- a. are associated with events that have made a significant contribution to the broad patterns of our history; or
- b. are associated with the lives of persons significant in our past; or
- c. embody the distinctive characteristics of a type, period, or method of construction or that represent the work of a master, or that possess high artistic values, or that represent a significant and indistinguishable entity whose components may lack individual distinction; or
- d. have yielded, or may be likely to yield, information important in prehistory or history."

For buildings outside the period or areas or periods of significance of a National Register historic district, the information must include a justification for expanding the areas or periods of significance and an explanation for how the building now contributes to the significance of the district.

For any questions about the statement of significance, applicants should consult the National Register Bulletin #16A for information on completing National Register forms and preparing documentation. Contact the State Historical Society of Iowa National Register program coordinator (515-281-4137) if help is needed for writing the statement of significance.

6. PHOTOGRAPHS AND MAPS

Submit good quality photographs that clearly show the details of the building. Photographs may be black and white or color. The photographs will not be returned. Do not submit Polaroid photographs or photocopies of prints. Do not submit the photographs in a notebook or binder. The photos must document the exterior and interior conditions of the building prior to any rehabilitation work that is begun.

The photos must show:

- * all elevations of the building,
- * views of the building in its setting on the street, and
- * representative interior spaces and significant features

All photographs must be labeled on the back of the photographs with this information:

- * number of photo,
- * date of picture,
- * property name,
- * the direction the camera is facing, and
- * a brief description of what is shown in the photo

Photographs should be keyed to the application narrative and to a sketch map, where appropriate. If applicable, provide a map of the historic district and clearly identify the location of the building.

7. OWNER

The owner of the building must sign and date the application. If the owner is a corporation or partnership, give both the name of the organization and the name of the person who is authorized to sign for the organization. If the property has multiple owners, list their names and addresses on a continuation sheet and attach it to the application form.

8. SPECIAL CONSIDERATIONS

Moved Buildings

An applicant must provide additional information to support a certification application for a building that has been moved or is a candidate for moving. The information must include:

- * the effect of the move on the building's appearance (e.g., any proposed demolition),
- * the new setting and general environment of the proposed site,
- * the effect of the move on the distinctive historic and visual character of the district, and
- * the method to be used for moving the building.

If a building is listed individually on the National Register, the procedures published in Part 60, Chapter 1, Title 36 of the Code of Federal Regulations, must be followed prior to the move or the building will be removed from the National Register, will not be considered a certified historic structure and will need to be re-nominated for listing. Contact the State Historical Society for a copy of these procedures.

Multiple Buildings

Properties that are eligible for or listed on the National Register may contain more than one building. The historical use of the buildings should be tied to one another (e.g., a mill complex or a residence and carriage house). This situation will be treated as a single historic property when the property is rehabilitated as part of an overall project. This will apply if the property is individually listed in the National Register or located in a registered historic district. Usually, a single application form may be used for certification of these buildings. Documentation must be submitted for every building to be considered for this program. If buildings are under separate ownership, a separate Part 1 application must be filled out by each owner.

Properties less than 50 years old

Properties may be eligible if they are shown to be:

- * integral parts of a historic district and the historical characteristics of the district are considered to be less than 50 years old, or
- * exceptionally significant.

Because it is difficult to determine "exceptional significance", the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts requires that to contribute, properties must possess exceptional historic or architectural merit or the district must have significant qualities and characteristics that are less than 50 years old. Documentation for these properties must explain how the property meets the requirements. For information on the individual listing of properties less than 50 years old, refer to National Register Bulletin No. 22, "How to Evaluate and Nominate Potential National Register Properties That Have Achieved Significance within the Last 50 Years" available from the State Historical Society Historic Preservation Bureau.

RETURN THIS FORM TO (AND FOR FURTHER INFORMATION, CONTACT):

Historic Property Rehabilitation Tax Exemption Program
State Historical Society of Iowa - State Historic Preservation Office
600 East Locust Street
Des Moines, IA 50319-0290

Telephone: 515-281-4137

STATE HISTORICAL SOCIETY OF IOWA (SHSI/SHPO)
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION APPLICATION
PART 1 - EVALUATION OF SIGNIFICANCE

Carefully read the instructions while completing this application. Type or neatly print in black ink Use the continuation sheets if additional space is needed for your answers No certification will be given unless all requested information is provided

1. HISTORIC NAME OF PROPERTY AND ADDRESS OF PROPERTY (see instructions)

Name: _____

Address: _____
street city county state zip

2. CATEGORY OF HISTORIC PROPERTY (see instructions)

- a is individually listed on the National Register (date of listing: _____)
or has a certificate of eligibility from SHSI (dated: _____)
b is thought by applicant to be eligible for the National Register, based on:
contributes to a historic district already listed on the National Register
has qualities that would make it individually eligible for the National Register
contributes to a potential historic district
contributes to a National Register historic district, but was previously seen as outside the district's time period or area of significance
c contributes to an "area of historical significance" that is not in a city as per Iowa Code Section 303.20
d contributes to an area of historical significance within a city, as per Iowa Code Section 303.34
e is designated as a historic building or site as approved by a county or municipal landmark ordinance

If applicable, provide the name of the historic district where the property is located and check the type of district it is

Name: _____

Check one: _____ National Register historic district _____ "area of historical significance" _____ potential historic district

3. CONTACT PERSON

Name: _____ Daytime Telephone: _____

Address: _____
street city state zip

4. DESCRIPTION OF PHYSICAL APPEARANCE (see reverse side)

5. STATEMENT OF SIGNIFICANCE (see reverse side)

6. PHOTOGRAPHS AND MAPS (attach all photographs to continuation sheets---see instructions)

7. OWNER

I hereby attest that the information provided is correct and that I own this property

Name: _____ Signature: _____ Date: _____

Address: _____
street city state zip

SHSI/SHPO STAFF USE ONLY

PROJECT NUMBER _____

The State Historic Preservation Officer (SHPO) has reviewed this Part I Historic Property Rehabilitation Tax Exemption application for the property above and hereby determines that the property:

- is individually listed on the National Register of Historic Places
contributes to a National Register historic district
based on preliminary determination is individually eligible for the National Register of Historic Places
based on preliminary determination, contributes to a potential district
based on preliminary determination, contributes to a district, but was previously outside the district's period or area of significance
contributes to an area of historical significance that is not in a city
contributes to an area of historical significance within a city
is designated as a historic building or site as approved by a county or municipal landmark ordinance
does NOT appear to qualify as a certified historic structure

SHPO Authorized Signature: _____ Date: _____

4. DESCRIPTION OF PHYSICAL APPEARANCE (see instructions)

Continuation sheets used: YES NO

5. STATEMENT OF SIGNIFICANCE (see instructions)

Continuation sheets used: YES NO

6. PHOTOGRAPHS AND MAPS (see instructions)

Continuation sheets used: YES NO

STATE HISTORICAL SOCIETY OF IOWA (SHS/SHPO)
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION APPLICATION
CONTINUATION/AMENDMENT SHEET

PROPERTY NAME: _____

PROPERTY ADDRESS: _____
street city county state zip

Use this sheet to continue sections of the Part 1 and Part 2 application or to amend an application already submitted. Type or legibly print in black ink. Make photocopies of this for additional continuation sheets, as necessary.

This sheet: _____ continues Part 1, question # _____ continues Part 2, question # _____
_____ amends Part 1, question # _____ amends Part 2, question # _____

OWNER

I hereby attest that the information provided is correct and that I own this property

Name: _____ Signature: _____ Date: _____

Address: _____
street city state zip

SHS/SHPO STAFF USE ONLY

PROJECT NUMBER _____

The State Historical Preservation Officer (SHPO) has reviewed the Historic Property Rehabilitation Tax Exemption application form for the property above and has hereby determined that:

- _____ these project amendments meet the Secretary of the Interior's "Standards for Rehabilitation."
_____ these project amendments will meet the Secretary of the Interior's "Standards for Rehabilitation" if the attached conditions are met
_____ these project amendments do NOT meet the Secretary of the Interior's "Standards for Rehabilitation."

SHPO Authorizes Signature: _____ Date: _____

STATE HISTORICAL SOCIETY OF IOWA (SHSI/SHPO)
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION APPLICATION
PART 2 - INSTRUCTIONS FOR DESCRIPTION OF REHABILITATION

APPLICANTS ARE STRONGLY ENCOURAGED TO FIRST REVIEW PART 3 OF THE APPLICATION FORM IN ORDER TO DETERMINE IF THE PROPOSED REHABILITATION WILL BE LIKELY TO MEET THE ADJUSTED BASIS TEST.

Carefully read these instructions while completing the application form. Type or print clearly in black ink. Use continuation sheets if additional space is needed for your answers. Your request for certification will be denied unless all requested information is provided. **NOTE:** Special rehabilitation concerns will require additional information. If this information is provided at the outset, the review process will not be delayed. Special rehabilitation concerns are described at the end of Part 2 instructions.

1 HISTORIC NAME OF PROPERTY AND ADDRESS OF PROPERTY

The historic name is generally the name associated with the significance of the property. Make sure that the name used in this Part 2 is consistent with the Part 1 application. If there is no historical name, leave the line blank. Give a complete address, including street, city, county and zip code for the property.

2. STATUS OF PROJECT APPLICATION

The Part 1 - Evaluation of Significance must be submitted and approved before Part 2 is reviewed. Part 1 and Part 2 may be submitted together, but no review of Part 2 will take place until the Part 1 evaluation of significance has been approved. Provide the date of the submission of Part 1 and fill in the date of the State Historical Society certification, if applicable. (This will be indicated on the approved Part 1 form at the bottom, if it has been returned to the owner.)

3. CONTACT PERSON

This person must be someone who is knowledgeable about the project details and who can be contacted if questions arise regarding the property or project. A daytime telephone number must be given. The contact person may be the owner, but is not required to be.

4. BUILDING AND REHABILITATION DATA

Provide the following information:

- * give the date the building was constructed.
- * give the type of construction (e.g., masonry bearing wall, wood frame, steel frame, concrete).
- * give the number of housing units both before and after rehabilitation.
- * give the number of housing units both before and after that are for low-moderate income households.
- * estimate the floor area in square feet both before and after rehabilitation.
- * give an accurate estimate of what the cost of rehabilitation will be.
- * give the use(s) of the building before rehabilitation (e.g., school/vacant, retail store, single-family house).
- * explain the proposed use of the building after rehabilitation.
- * give the estimated date of both the start and ending dates of the rehabilitation project.

PHASED PROJECTS

Multi-year projects are allowed when the initial application of Part 2 - Description of Rehabilitation identifies the total project and its estimated phases. The owner must provide clear information through plans and specifications for the total project, so that the State Historical Society can approve all the proposed rehabilitation. For those projects, the cost of rehabilitation for one year's work, shown on line F of that year's Part 3 - Request for Certification of Completed Work does not need to meet the substantial rehabilitation test individually for that year. Only the total project cost in the final year of the project needs to exceed the "adjusted basis" of the property prior to the start of the rehabilitation project.

Such phased projects are allowed only when the following conditions are met:

- * the total rehabilitation has been described and approved in an initial application.
- * the total project lasts no more than six years and the rehabilitation cost of a 60-month period exceeds the adjusted basis at the beginning of the 60 months.
- * the initial application includes a schedule of phases proposed, describing the work to be completed in each, and the proposed calendar year for completion of each phase.

5. RESTORATION/REHABILITATION DESCRIPTION

All rehabilitation work must be described in detail on the attached restoration/rehabilitation sheets. Use separate blocks to describe each work item and its effect on the architectural features of the building. Be sure to include any site work that might be done, exterior work including new construction, and/or work done on the interior. A more complete list of required information is on the next page. Also, see an example of a description on the next page.

Example:

NUMBER	Architectural Feature <u>facade brick</u>	Describe work and impact on existing feature: Selectively hand-clean deteriorated mortar joints and repoint with mortar and joint width to match existing appearance. Mortar mix to be 4 parts lime, 1 part white non-staining Type 1 portland cement, 10 parts sand and as little water as possible. Brick will be dampened before new mortar is applied in a maximum of 1/4" deep layers for minimum 1" total depth of repointing, only where repointing is needed. Graffiti will be chemically cleaned with the attached chemical composition in a 3% solution. See photos of test patches, numbers 5 and 6.
1	Approximate Date of Feature <u>about 1880</u>	

Describe existing feature and its condition:

Medium-fired red brick with narrow joints in good condition. Mortar mostly sound, but deteriorated around downspout at east end and below west windows at fourth floor. Some staining of limestone trim and graffiti at the first floor north side.

Photo no 1-6, 9 Drawing no A-4, detail 16

in the LEFT block:

- * identify the architectural feature requiring work.
- * provide a photograph or drawing that shows the feature described
- * give the approximate date of the feature.
- * indicate whether the feature described is original, was added later, or is new.
- * describe the physical condition of the feature.

In the RIGHT block:

- * explain in detail the rehabilitation work to be done
- * describe how this will affect existing features (visually or structurally).
- * list drawings, marked photographs, or specification page numbers that show the work
- * describe the work's impact on the existing building

PHOTOGRAPHS

Submit a sufficient number of photographs to document both the interior and exterior conditions, including the site and environment, prior to any rehabilitation work. Submit good quality photographs that clearly show general conditions (for interiors—two photos of each major room taken from opposite corners) and details of specific work areas. Photographs may be black and white or color. The photos will not be returned. Do not submit Polaroid photos or photocopies. Do not put the photographs in a binder or notebook. They must be properly labeled and submitted in an envelope or attached to 8 1/2 x 11 continuation pages.

The photographs must show:

- * the areas of proposed or completed work,
- * all elevations of the building, and
- * all major interior spaces of the buildings and features of significance

All photographs must be keyed to the application and labeled with the following information:

- * number of photo,
- * date of picture,
- * property name,
- * the view (e.g., east side of exterior, SW corner of front parlor), and
- * a brief description of what is shown

Provide a copy of any historic photos which shows why the particular restoration work has been proposed

Photographs of "before" conditions must be submitted even if the rehabilitation is completed. Such documentation is necessary for the State Historical Society to evaluate the effect of the rehabilitation on the historic structure

PLANS - DRAWINGS AND SKETCHES

Drawings and/or sketches are required for all proposed work including planned alterations or new construction. It is preferred they be in an 8-1/2" x 11" format. The drawings/sketches must be sufficiently detailed to show existing wall configurations and anticipated changes (shown differently from existing). Documentation should include floor plans, and where necessary for clear communication, sections and elevations. All drawings/sketches must be numbered and keyed to the application narrative.

SPECIAL REHABILITATION CONCERNS

There are several areas of special concern. The "Guidelines for Rehabilitating Historic Buildings" accompanying the "Secretary of the Interior's Standards for Rehabilitation" provide further guidance on these and other areas of concern. Owners must address these concerns when proposing the kind of work in any of the areas described below. Contact the State Historical Society of Iowa - State Historic Preservation Office for a copy of the "Secretary of Interior's Standards for Rehabilitation".

Storefront alterations

Include the following information for storefront alterations:

- * when the existing storefront was constructed,
- * the basis of the proposed storefront designs,
- * the existing physical conditions,
- * justification of any changes proposed to the storefront,
- * whether a restoration is planned (also provide documentation for the historical basis of the restoration), and
- * provide detail photos of the areas to be altered

Do not introduce a storefront or new design element on the ground floor that alters the character of the structure and its relationship with the street or that causes destruction of significant historic material. Review Preservation Brief #11 on storefronts.

New heating, ventilating, and air-conditioning (HVAC) systems.

Describe what effect the new equipment and duct work will have on the historic building. If the HVAC system requires removing windows or portions of walls, describe alternative systems considered in the design process and explain why the proposed system was chosen. **Installation of systems that cause damage to the historic building material or cause visual loss of character may result in denial of certification.**

New Windows

If you propose new windows, you must provide the following information per window:

- * the condition of existing windows (sash, glazing, muntins, etc.) in a window condition survey as evidence of severe deterioration to justify replacing windows,
- * reasons for replacing windows (e.g., cost comparisons for repair versus replacement),
- * photographs of representative windows and details of condition

Whenever possible retain and repair historic windows instead of replacing. The use of tinted glass is generally not allowed because it causes a change in the character of the building. When replacing the existing windows is justified by supporting documentation and when the windows are an important part of the building's design and character, replacement of the sash must match the original in:

- * material,
- * size and detail,
- * pane configuration,
- * trim details,
- * plane of location relative to the wall,
- * clear, non-reflective glass.

Submit horizontal and vertical section drawings to show the existing windows and the proposed replacements. Use the same scale to show a comparison between the historic windows and the proposed new windows.

INAPPROPRIATE PHYSICAL TREATMENT

The treatment "rehabilitation" assumes that at least some repair or alteration of the historic building will be needed to provide an efficient contemporary use; however, these repairs and alterations must not damage or destroy materials, features or finishes that are important in defining the building's historic character. Certain materials or treatments may cause or accelerate physical deterioration of a historic structure. In almost all of these situations, use of these materials or treatments will result in a project that does not meet the Standards. **Be aware that the owner is responsible for the nature and the quality of the work that is done. Do not rely solely on the contractor's opinions or promises.** Inappropriate treatments and materials include:

- * improper repointing techniques and mortar mixes,
- * improper masonry cleaning methods (never sandblast nor apply water repellent sealers), and
- * introducing insulation into cavity walls of historic wood frame buildings where damage could result

Projects using any improper methods will not be approved for certification

Exterior masonry cleaning

The cleaning method chosen must reflect the gentlest method possible.

Provide the following information:

- * what the cleaning is intended to accomplish (soot removal, paint removal, etc),
- * the cleaning techniques proposed,
- * other cleaning methods tested and the condition of the material to be cleaned,
- * results of test patches and close-up photographs of masonry surfaces before and after cleaning,
- * what process is to be used on each masonry element,
- * for chemical cleaning, send specifications that give chemicals with pH factors and indicate-
 - type of masonry,
 - strengths (percentage concentration),
 - pressure of rinse in pounds per square inch (psi),
 - gallons per minute pumped

Do not clean masonry unless it is necessary to halt deterioration or to remove graffiti and stains

Masonry repointing

The goal for masonry repointing is to match the historic mortar in composition and appearance.

Provide specifications on:

- * joint preparation (do not use power tools without specific state approval),
- * mortar mix to be used in the project (must be in accordance with Preservation Brief #2 or "The Repointing of Historic Masonry Buildings")

Understand that:

- * the goal is to match the historic mortar in composition and appearance
- * existing mortar should be removed only if it is deteriorated, and using only hand tools
- * historic mortars were mixed from lime and sand and are more flexible than the "stronger" mortars of today
- * flexibility is needed with historic masonry; the mortar does not "glue" the brick together, it cushions the brick
- * rounded, salt-free river sand was historically used. Today the use of crushed sand is typical, so
- * use a small amount of white (NOT gray) portland cement to make the mix easier to work with

Any colorant needed to match historically colored mortar should be non-staining, alkali-proof and sun-fast

New Additions and new construction

New exterior additions that duplicate the form, material and detailing of the building to the extent that they compromise the historic character of the structure will fail to meet the Standards. Similarly, new construction, including site work, may affect the relationship of a structure to its site, change the historic landscape, or otherwise damage the historic character of the property. **Owners must obtain approval from the State Historical Society Historic Preservation Bureau before undertaking projects involving new construction**

6. OWNER

Give the owner's name and have the owner sign and date the application. If the owner is a corporation or partnership, give both the name of that entity and the name and position of the person who signs the form. Provide owner's address and daytime telephone number. If the property has multiple owners, list their names and addresses on a continuation sheet.

CHANGES DURING THE PROJECT

Any deviation from the original restoration/rehabilitation proposal could result in the denial of a project certification. Contact the State Historical Society of Iowa / State Historic Preservation Office (SHSI/SHPO) with proposals to amend a project before making any changes. The State Historical Society of Iowa must approve any amendments prior to undertaking any work that was not in the originally approved plans. For amendments, use the same format as required for other descriptions of work in Part 2.

RETURN THIS FORM TO (AND FOR FURTHER INFORMATION, CONTACT):

Historic Property Rehabilitation Tax Exemption Program
State Historical Society of Iowa - State Historic Preservation Office
600 East Locust Street
Des Moines, Iowa 50319-0290

Telephone: 515-281-4137

STATE HISTORICAL SOCIETY OF IOWA (SHS/SHPO)
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION APPLICATION
PART 2 - DESCRIPTION OF REHABILITATION

Carefully read the instructions while completing this form. Type or neatly print in black ink. Use the continuation sheets if additional space is needed for answers. No certification will be given unless all requested information is provided. After state approval, this form will be provided to the County Assessor.

1. HISTORIC NAME OF PROPERTY AND PROPERTY ADDRESS (see instructions)

Name: _____

Address: _____
street city county state zip

2. STATUS OF PROJECT APPLICATIONS (see instructions)

Has a PART 1-EVALUATION OF SIGNIFICANCE been submitted for this project? Check one: YES NO If NO, submit completed Part 1.

If YES, indicate date of PART 1 submission: _____ and date of SHPO certification, if applicable: _____

Is the property individually listed on the National Register of Historic Places? YES NO If YES give date of listing: _____

3. CONTACT PERSON

Name: _____ Daytime Telephone: _____

Address: _____
street city state zip

4. BUILDING AND REHABILITATION DATA (see instructions)

Date building was constructed: _____ Type of construction: _____

Total number of housing units before rehabilitation: _____ Number of units before for low-moderate incomes: _____

Total number of housing units after rehabilitation: _____ Number of units after for low-moderate incomes: _____

Floor area before rehabilitation: _____ Floor area after rehabilitation: _____

Estimated cost of rehabilitation: \$ _____

Uses(s) of building before rehabilitation: _____

Uses(s) of building after rehabilitation: _____

Project work start date: _____ Estimated project work ending date: _____ This application covers a multi-year project of _____ phases

5. RESTORATION/REHABILITATION - PHOTOGRAPHS - PLANS (see attached pages and instructions)

6. OWNER

I hereby attest that the information provided is correct and that I own this property

Name: _____ Signature: _____ Date: _____

Address: _____
street city state zip

SHS/SHPO STAFF USE ONLY

PROJECT NUMBER _____

The State Historic Preservation Officer (SHPO) has reviewed this Part 2 Historic Property Rehabilitation Tax Exemption application for the property above and hereby determines that:

based on a preliminary determination the rehabilitation plans appear to be consistent with the historic character of the property or the district where it is located and the project work appears to be in accordance with the "Secretary of Interior Standards"
if the attached conditions are met, the proposed rehabilitation will meet the "Secretary of Interior Standards for Rehabilitation"

the project is approved for multi-year phases, so that the adjusted basis test will be met in the cumulative expenditures: up to 3; up to 6.

the proposed rehabilitation is NOT consistent with historic character of the property or its district and does NOT meet the Sec of Interior's Standards

SHPO Authorized Signature: _____ Date: _____

RESTORATION/REHABILITATION DESCRIPTION

Page 2a

PROPERTY ADDRESS: _____ COUNTY: _____
CITY, STATE, ZIP: _____

Number 1	Architectural Feature: _____ Approximate Date of Feature _____	Describe work and impact on existing feature:
Describe existing feature and its condition:		

Number 2	Architectural Feature: _____ Approximate Date of Feature _____	Describe work and impact on existing feature:
Describe existing feature and its condition:		

Number 3	Architectural Feature: _____ Approximate Date of Feature _____	Describe work and impact on existing feature:
Describe existing feature and its condition:		

Number 4	Architectural Feature: _____ Approximate Date of Feature _____	Describe work and impact on existing feature:
Describe existing feature and its condition:		

RESTORATION/REHABILITATION DESCRIPTION

(continued)

PROPERTY ADDRESS: _____ COUNTY: _____
CITY, STATE, ZIP: _____

Number 5	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
-------------	---	---

Number 6	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
-------------	---	---

Number 7	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
-------------	---	---

Number 8	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
-------------	---	---

RESTORATION/REHABILITATION DESCRIPTION
(continued)

PROPERTY ADDRESS: _____ COUNTY: _____
CITY, STATE, ZIP: _____

Number 9	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
-------------	---	---

Number 10	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
--------------	---	---

Number 11	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
--------------	---	---

Number 12	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
--------------	---	---

RESTORATION/REHABILITATION DESCRIPTION
(continued)

Page 2

PROPERTY ADDRESS: _____ COUNTY: _____
CITY, STATE, ZIP: _____

Number	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
--------	---	---

Number	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
--------	---	---

Number	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
--------	---	---

Number	Architectural Feature: _____ Approximate Date of Feature _____ Describe existing feature and its condition:	Describe work and impact on existing feature:
--------	---	---

STATE HISTORICAL SOCIETY OF IOWA (SHSI/SHPO)
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION APPLICATION
CONTINUATION/AMENDMENT SHEET

PROPERTY NAME: _____

PROPERTY ADDRESS: _____
street city county state zip

Use this sheet to continue sections of the Part 1 and Part 2 application or to amend an application already submitted. Type or legibly print in black ink. Make photocopies of this for additional continuation sheets, as necessary.

This sheet: _____ continues Part 1, question # _____ continues Part 2, question # _____
_____ amends Part 1, question # _____ amends Part 2, question # _____

OWNER

I hereby attest that the information provided is correct and that I own this property

Name: _____ Signature: _____ Date: _____

Address: _____
street city state zip

SHSI/SHPO STAFF USE ONLY

PROJECT NUMBER _____

The State Historical Preservation Officer (SHPO) has reviewed the Historic Property Rehabilitation Tax Exemption application for the property above and has hereby determined that:

- _____ these project amendments meet the Secretary of the Interior's "Standards for Rehabilitation."
_____ these project amendments will meet the Secretary of the Interior's "Standards for Rehabilitation" if the attached conditions are met
_____ these project amendments do NOT meet the Secretary of the Interior's "Standards for Rehabilitation "

SHPO Authorizes Signature: _____ Date: _____

STATE HISTORICAL SOCIETY OF IOWA (SHSI/SHPO)
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION APPLICATION
PART 3 - INSTRUCTIONS FOR REQUEST FOR CERTIFICATION OF COMPLETED WORK

Carefully read these instructions while completing the application form. Your request for certification will be denied unless all requested information is provided. Photographs must be included with the Request for Certification application. They need to show completed work of both the exterior and the interior (if applicable) and show the same views as shown in "before" photographs.

If the project was not completed as originally approved, include with the application an explanation and description of the differences that you have signed and dated. The returned and approved certifications of completed work then must be attached to an exemption application and filed by the property owner with the assessor of the property's jurisdiction (usually the county). Exemption application forms are available from assessor offices or the Iowa Department of Revenue and Finance. The assessor of the county will certify the eligibility of the property for exemption and forward the application to the County Board of Supervisors.

1. HISTORIC NAME OF PROPERTY AND ADDRESS OF PROPERTY

Provide the name and address of the property exactly as furnished in PART 1 and PART 2 of the application.

2. STATUS OF PROPERTY - PHOTOGRAPHS

The Part 1 - Evaluation of Significance and the Part 2 - Description of Rehabilitation must be submitted and approved before Part 3 is reviewed. Part 1 and Part 2 may be submitted together with Part 3, but no review of Part 2 will take place until the Part 1 evaluation of significance has been approved. Provide the date of the submission of Parts 1 and 2, if previously submitted and fill in the date of State Historical Society (SHSI/SHPO) certification, if applicable. (This will be indicated on the approved Parts 1 and 2 forms at the bottom, if it has been returned to the owner.) Provide the date the property was listed on the National Register of Historic Places, if applicable.

Submit a sufficient number of photographs to document all rehabilitation work that has been completed. The photographs must show the completed work of both the exterior and the interior. It is best to show the same views as shown in the "before" photographs which were submitted with the Part 2 - Description of Rehabilitation application. Do not submit the photographs in a binder or notebook. They must be properly labeled and submitted in an envelope or attached to 8-1/2" x 11" continuation pages. Be sure each photograph is properly labeled with number of photo, date pictures were taken, the direction (e.g., east side), and a brief description of what is shown. The photographs will not be returned.

3. ADJUSTED BASIS OF THE PROPERTY

Compute the adjusted basis by using the following formula:

$$A - B - C + D = E$$

LINE A—indicate the purchase price of the property (land and building).

LINE B—indicate the assessed market value of the land where the building sits. Ask your assessor for this value.

SUBTRACT LINE B FROM LINE A

LINE C choose either C-1 or C-2 depending on how the property is treated in your income tax returns.

C-1 Fill in this blank with the full amount of depreciation that you have taken on the building on your income tax forms. Check your previous income tax forms for the total amount of depreciation you have taken since you owned the property and either enter the amount of cumulative depreciation on line C or enter the amount of the **ADJUSTED BASIS** of your building on line E. Ask your income tax preparer for the information.

C-2 If there is no depreciation amount for the building, fill in this blank with one-half (50%) of the assessed market value of just the building (not the land value). Ask your assessor what this amount is.

SUBTRACT EITHER LINE C-1 or C-2 FROM LINE B

LINE D enter the cost of any improvements you have made to the property prior to the start of rehabilitation.

For phased projects, use the total costs of improvements you have made to the building prior to the start of the first phase of the rehabilitation project, not any expenses since then

ADD LINE D TO LINE C--THIS AMOUNT IS YOUR ADJUSTED BASIS.

4. QUALIFIED EXPENDITURES

Fill in the calendar year in which the work was completed (it should be the current year) and the costs you estimate that you spent to preserve or maintain the building. The cost of construction work beyond the building is not eligible, neither are furnishings or appliances, etc. When the approved application Part-3 form is returned to you approved, attach it to the exemption application and submit it to your assessor. The amount of your "substantial rehabilitation" is line (F)--which, for this program, must be more than the amount of line (E) or \$5,000--whichever is greater. An exception: when projects have prior approval to be multi-year projects, only the cumulative amount spent needs to be more than the amount of line (E) or \$5,000--whichever is greater.

5. OWNER

Give the owner's name and have the owner sign and date the application. If the owner is a corporation or partnership, give both the name of that entity and the name and position of the person who signs the form. Provide owner's address and daytime telephone number. If the property has multiple owners, list their names and addresses on a continuation sheet.

6. PROCEDURES AND DEADLINES

DEADLINES

This PART 3 - REQUEST FOR CERTIFICATION application must be submitted to the State Historical Society of Iowa State Historic Preservation Office by December 31 of the year in which the work or phase of work was completed.

You must file your exemption application with your county assessor by the February 1 following the December of the year in which the work or phase of work was completed and for which the PART 3 - REQUEST FOR CERTIFICATION was submitted to the State Historical Society of Iowa.

A copy of the approved REQUEST FOR CERTIFICATION must accompany the exemption application that is submitted to the assessor. The exemption application can be requested from your county assessor office or from the Iowa Department of Revenue and Finance.

RETURN THIS FORM TO (AND FOR FURTHER INFORMATION, CONTACT):

**Historic Property Rehabilitation Tax Exemption Program
State Historical Society of Iowa - State Historic Preservation Office
600 East Locust Street
Des Moines, Iowa 50319-0290**

Telephone: 515-281-4137

STATE HISTORICAL SOCIETY OF IOWA (SHSI/SHPO)
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION APPLICATION
PART 3 - REQUEST FOR CERTIFICATION OF COMPLETED WORK

Carefully read the instructions before beginning this form. A PART 1 and PART 2 must have been submitted and approved prior to submission of this request for certification or, if they have not received prior approval they must be submitted with this request for certification. If there is any discrepancy between the application forms (PARTS 1 2 or 3) and other submitted supplementary materials information on the application forms will take precedence

1. HISTORIC NAME OF PROPERTY AND ADDRESS OF PROPERTY

Name: _____
Address: _____
street city county state zip

2. STATUS OF PROJECT APPLICATIONS - PHOTOGRAPHS (see instructions)

Has PART 2-DESCRIPTION OF REHABILITATION been submitted for this project? Check one: ___ YES ___ NO If NO, submit completed Part 2.
If YES, indicate date of PART 2 submission: _____ and date of SHPO approval, if applicable: _____
Is the property individually listed on the National Register of Historic Places? ___ YES ___ NO If YES, give date of listing: _____

3. ADJUSTED BASIS OF THE PROPERTY - COMPLETE LINE A to E:

A. What is the acquisition cost of the property? = \$ _____ (A)
B. What is the assessed market value of just the land? -- \$ _____ (B)
C-1. How much depreciation have you already taken on the building? - \$ _____ (C-1)
(only for buildings involved in business or producing income)
OR
C-2. What is one-half of the assessed market value of only the building? -- \$ _____ (C-2)
(only for buildings not involved in business or producing income)
D. What is the cost of building improvements you have made since the purchase of the building and prior to this rehabilitation? + \$ _____ (D)
E. ADJUSTED BASIS TOTAL (A - B - C + D = E) = \$ _____ (E) = Adjusted Basis Total

4. SUBSTANTIAL REHABILITATION TEST - COMPLETE LINE F WITH QUALIFIED REHABILITATION EXPENDITURES

F. What are the costs attributed solely to preserving or maintaining the building during the calendar year _____? = \$ _____ (F) = Cost of Rehabilitation

If this is a phased project, what phases were completed this year? _____ of _____

For Substantial Rehabilitation, the cost of rehabilitation (F) must exceed the adjusted basis (E) or \$5,000, whichever is the greater amount, unless this project is a multi-year phased project.

Projects that were previously approved for multi-year phases expenditures in any one calendar year may not meet this test Cumulative expenditures by the final year must meet this test If this is the final year, give cumulative expenditures: \$ _____ TOTAL

5. OWNER

I hereby apply for certification of the rehabilitation work described on PARTS 1 & 2 for the purposes of temporary exemption from increase in property tax valuation I hereby attest that the information provided is, to the best of my knowledge, correct and that, in my opinion, the completed rehabilitation meets the "Secretary of the Interior's Standards for Rehabilitation" and is consistent with the work described in the Part 2 of the application or that I have provided a signed statement describing the differences I also attest that I own the property described above

Name: _____ Signature: _____ Date: _____
Address: _____ Phone: _____
street city state zip daytime number

SHSI/SHPO STAFF USE ONLY

PROJECT NUMBER _____

The State Historic Preservation Officer (SHPO) has reviewed PARTS 1, 2, 3 of the Historic Property Rehabilitation Tax Exemption application for the property above and has hereby determined:

- that the project has been previously approved as a multi-year, phased project and this is not the final year.
that the completed work meets the Secretary of the Interior Standards for Rehabilitation The State Historic Preservation Officer reserves the right to make inspections at any time up to five years after the completion of the and to revoke certification if it is determined the rehabilitation is not as represented on the application or if further alterations are inconsistent with the Secretary of Interior Standards of Rehabilitation
that 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 Standards for Rehabilitation

SHPO Authorized Signature: _____ Date: _____