



CONNECTICUT COMMISSION ON CULTURE AND TOURISM

CONNECTICUT HISTORIC STRUCTURES REHABILITATION TAX CREDIT PROGRAM

APPLICATION INSTRUCTIONS

Owners seeking tax credits under the Historic Structures Rehabilitation Program are required to file the following applications with the Commission:

- Part 1 application - "Determination of Historic Structure Status"
- Part 2 application - "Request for Approval of Proposed Rehabilitation Plan"
- Part 3 application - "Request for Preliminary Certification and Reservation of Tax Credits"
- Part 4 application - "Request for Final Certification of Completed Rehabilitation"
- Part 5 application - "Request for Issuance of Tax Credit Voucher"

In accordance with program regulations, the Commission shall review and issue a decision not more than 30 calendar days after receipt of a complete application. If the application is incomplete, not more than 30 calendar days after receipt, the Commission shall notify the owner in writing and indicate what information is needed to undertake or complete review. The owner shall have 30 calendar days to provide the information and may request additional time. Commission approval of applications is conveyed only in writing.

Application forms are filed in succession, only after approval of each prior application as required by the Regulations of Connecticut State Agencies Sections 10-xxx-3, 10-xxx-5, 10-xxx-8, 10-xxx-10, and 10-xxx-11. All forms must be submitted with original signature.

READ THE FOLLOWING INSTRUCTIONS CAREFULLY BEFORE FILLING OUT THE APPLICATION FORMS.
PRIOR CONSULTATION WITH COMMISSION STAFF IS RECOMMENDED.

PART 1 APPLICATION: DETERMINATION OF HISTORIC STRUCTURE STATUS

Criteria

As defined in PA 06-186 section 82, a "certified historic structure"

means an historic commercial or industrial property, that:
(A) is listed individually on the National or State Register of Historic Places, or
(B) is located in a district listed on the National or State Register of Historic Places, and has been certified by the Commission as contributing to the historic character of such district.

A building is considered to be contributing to the historic character of a registered district if by design, setting, materials, workmanship, integrity and association it adds to the district's sense of time and place and historical development.

Whether individually listed on the National or State Register of Historic Places or listed as part of a district listed on the National or State Register of Historic Places, if the property is a "complex", that is, if it has two or more buildings that are functionally related historically, the complex is considered a district.

If the property is a single building individually listed on the National or State Register of Historic Places, no Part 1 application is required. Filing a Part 1 application is required if the property (a) is in a district listed on the National or State Register of Historic Places or (b) is in a complex individually listed on the National or State Register of Historic Places or (c) is in a complex located in a district listed on the National or State Register of Historic Places.

If application is being made for certification under the federal historic preservation tax incentives program, use the National Park Service Part 1, "Evaluation of Significance," Form 10-168, and attach the completed state Part 1, "Determination of Historic Structure Status," Form ITC-100.

Completing the Part 1 Application

1. Building Data
 - Fill in all blanks.
 - If the property has a known historic name, enter the name. If not, enter not applicable or unknown. With respect to industrial buildings located in a complex, indicate building name or number.

2. Owner
 - Fill in all blanks.
 - Name and signature authority

The Part 1 application may be filed by an individual owner, by joint owners (tenants-in-common), or by a business entity with multiple owners. The application must be signed by the owner of record or by the authorized agent of the owner of record. If the applicant, whether an individual or a business entity, is not the owner of record, or if the individual is acting as the agent for multiple owners as defined in the program regulations, the applicant must attach a statement authorizing the named individual to sign the application. Such statement can be in the form of a certified copy of a resolution or a letter of authorization.
 - Indicate name of business entity as registered with the state of Connecticut Office of the Secretary of State.

3. Statement of Historical and Architectural Significance
 - Provide information required in either section a or b. If the application is only for the state Historic Structures Rehabilitation Tax Credit program, complete section b as follows:
 - summarize how the building contributes to the significance of either the complex or registered district in which it is located. Reference, as applicable, the criteria used for evaluating historic character.
 - provide photographs of all exterior elevations of the building, representative interior views, and any significant interior features. Photographs should be in color, numbered, dated, labeled with the building address, and identified by architectural elevation and/or feature shown. Photographs should be mounted or printed on 8 1/2"x11" white paper. Images should be no larger than 4"x6."

Note: a map showing the location of the building or complex in a district listed on the National or State Register of Historic Places is part of the nomination form on file with the Commission.

4. Owner Certification
 - Owner must sign certification statement, and original form must be submitted to the Commission.

PART 2 APPLICATION: REQUEST FOR APPROVAL OF PROPOSED REHABILITATION PLAN

Criteria

A building must be a certified historic structure prior to the owner filing a state Part 2 application, "Request for Approval of Proposed Rehabilitation Plan," Form ITC-100b. If application is being made for certification under the federal historic preservation tax incentives program, use the National Park Service Part 2, "Description of Rehabilitation," Form 168a, and attach the completed state Part 2, "Request for Approval of Proposed Rehabilitation Plan," Form ITC-100a.

In order to obtain approval of the Part 2 application, the proposed rehabilitation work must meet the *Standards for Rehabilitation* (see Figure 1). The goal of the *Standards for Rehabilitation* is to preserve the historic character of a building while returning it to good condition or undertaking alterations for new uses.

If a project is in progress at the time of filing a state Part 2 application, the project may qualify if all completed, ongoing and proposed work meets the *Standards for Rehabilitation*.

FIGURE 1: STANDARDS FOR REHABILITATION

- (1) The historic character of a building shall be retained and preserved. The removal or alteration of features and spaces that characterize a building shall be avoided.
- (2) 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.
- (3) Changes that have acquired historic significance in their own right shall be retained and preserved.
- (4) Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a building shall be preserved.
- (5) 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.
- (6) Chemical or physical treatments, such as sandblasting, that cause damage materials shall not be used.
- (7) Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
- (8) New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the building. 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 building and its environment.
- (9) 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 building and its environment would be unimpaired.

Completing the Part 2 application

1. Building Data
 - Fill in the blanks.
2. Owner
 - Fill in blanks.
 - Name and signature authority

The Part 2 application may be filed by an individual owner, by joint owners (tenants-in-common), or by a business entity with multiple owners. The application must be signed by the owner of record or by the authorized agent of the owner of record. If the applicant, whether an individual or a business entity, is not the owner of record, or if the individual is acting as the agent for multiple owners as defined in the program regulations, the applicant must attach a statement authorizing the named individual to sign the application. Such statement can be in the form of a certified copy of a resolution or a letter of authorization.
 - Indicate name of business entity as registered with the state of Connecticut Office of the Secretary of State.
3. Data on Rehabilitation Project
 - Provide information required in either a or b. If the application is only for the state Historic Structures Rehabilitation Tax Credit program, complete section b as follows:
 - Enter *preliminary* estimated construction costs of rehabilitating the certified historic structure. Site work and soft costs are not considered eligible costs.
 - *Site Plan*

Site plans that show existing conditions and proposed work are required: site survey (including legal property boundary lines); existing buildings and structures; buildings, building sections, or structures to be removed; new construction; existing roads, walkways, and parking;

proposed roads, walkways and parking; and such other site improvements as landscaping.

- *Architectural drawings*
Drawings must show proposed demolition, existing and proposed building plans, roof plan, and elevations, must be to scale and, as a general rule, should be no larger than standard half size or 16" by 22". Annotated elevations indicating scope and nature of masonry, concrete, stucco, or wood siding repairs and/or replacement of historic materials may be required. Building sections or architectural construction details may be required. Drawings may be required for millwork or new storefront construction. Drawings that show existing window details (sill, meeting rail, head, jamb and muntin profile) and comparable proposed new window details are required if existing windows are to be replaced. Attach window schedule.
- *Structural drawings*
Framing drawings may be required if rehabilitation plan includes replacement, repair or reinforcement of existing structural members. Drawings should be no larger than standard half size or "16" by 22".
- *HVAC plans*
Plans should show location of mechanical equipment, and the layout of duct and distribution systems. Drawings should be no larger than standard half size or "16" by 22".
- *Technical specifications*
Specifications must be submitted for masonry and concrete work, including replacement, repair, repointing, cleaning (including paint removal) or application of other materials. Submit specifications for the repair of historic metalwork. Names of products to be used and under what conditions, and methods should be indicated. Specifications for restoration or replacement of interior historic finishes may be required.
- *Other data*
On a project specific basis, perspective drawings or renderings may be requested by the Commission if further clarification of proposed work is deemed necessary. Depending on the nature of the proposed rehabilitation work, this category may also include an engineer's structural report, environmental assessment, code documents, or other professional evaluations.
- *Photographs*
Exterior photographs should show all elevations of the building and associated site buildings or structures, and close-up views of major architectural elements. If the rehabilitation plan calls for window replacement, photographs documenting representative existing condition(s) must be submitted, including overall window views and close-up details on all elevations of the building. Interior photographs should show spaces and significant historic features. All floors and building sections must be documented. Key photographs to existing floor plans. *Photographs should demonstrate building conditions that require rehabilitation work as explained in the "Description of Project" attached to this application.*

Photographs should be in color, numbered, dated, labeled with the building address, and identified by architectural elevation and/or feature shown. Photographs should be mounted or printed on 8 1/2"x11" white paper. Images should be no larger than 4"x6". In cases where the rehabilitation plan calls for reconstruction of a now-missing historic element or feature, a copy of one or more historic photographs or other historic visuals may be required.

- *Description of Project*
In numbered blocks, provide a description of all project work, including site work, demolition, attached or adjacent new construction, and rehabilitation work to the certified historic structure. Using a separate block for each work item, indicate existing conditions and work to be undertaken. Begin with work to the site, then exterior and interior work, mechanical systems, electrical, and plumbing. As a general rule, address line items in Attachment 3C, "Schedule of Values" of the state Part 3 application, "Request for Preliminary Certification and Reservation of Tax Credits," Form ITC-100c and the following building elements:

Exterior
 foundation
 walls
 storefronts
 entrances
 windows
 roof
 attached new construction

Interior
 structural system
 floor plans
 finishes (floors, walls, ceilings)
 millwork
 decorative details or ornamentation

In each block, indicate, as applicable, drawing and photograph numbers. Form can be computer generated. See sample format. Descriptions of proposed work should explain clearly the nature and scope of work to be undertaken, and the materials and methods to be used.

If project construction is in process as the time of application, indicate what items of work have been completed in whole or in part to date.

If the project involves masonry or concrete work, the application must include the following statements, as applicable:

Repointing mortar shall match the color, texture, strength, joint width and Profile of the existing historic masonry. Good quality overall and close-up color photographs of sample masonry repointing shall be submitted to the Commission for prior approval.

Cleaning or removal of paint from masonry or concrete surfaces shall be accomplished using the gentlest means possible. Good quality overall and close-up color photographs of sample masonry repointing shall be submitted to the Commission for prior approval.

If the rehabilitation work includes window replacement, the application must describe the existing and proposed type of window operation, material(s), glazing pattern, and type of glazing.

If the Part 2 application is approved with conditions, use a Part 2 continuation/amendment, Form ITC-100b, to obtain approval from the Commission before filing a Part 3 application, "Request for Preliminary Certification and Reservation of Tax Credits."

4. Owner Certification

- Owner must sign certification statement, and original form must be submitted to the Commission.

PART 3 APPLICATION : REQUEST FOR PRELIMINARY CERTIFICATION AND RESERVATION OF TAX CREDITS

Criteria

Approval of both the state Part 1 application, "Determination of Historic Structure Status," Form ITC-100, and the state Part 2 application, "Request for Approval of Approved Rehabilitation Plan," Form ITC-100a, is required in order to apply for preliminary certification and a reservation of tax credits.

The applicant must demonstrate that the "qualified rehabilitation expenditures" meet the statutory definition of "substantial." Under PA 06-186 section 82, "qualified rehabilitation expenditures"

means any costs incurred for the physical construction involved in the rehabilitation of a certified historic structure for residential use, excluding: (A) the owner's personal labor, (B) the cost of a new addition, except as required to comply with any provision of the State Building Code or the State Fire Safety Code, and (C) any nonconstruction costs such as architectural fees, legal fees and financing fees.

In addition, Section 10-xxx-8(b) of the Regulations of Connecticut State Agencies, pursuant to PA 06-186 section 82 indicates which costs are considered eligible. Costs incurred prior to the approval of the state Part 2 application, "Request for Approval of Proposed Rehabilitation Plan," Form ITC-100a, are not considered part of the basis for determining the amount of the tax credits, regardless of whether they are eligible or ineligible.

Under PA 06-186 section 82 the term "substantial rehabilitation" or "substantially rehabilitate"

means the qualified rehabilitation expenditures of a certified historic structure that exceed twenty-five percent of the assessed value of such structure.

The amount of tax credits reserved is equal to 25% of the "qualified rehabilitation expenditures," not to exceed \$2.7 million for a certified historic structure and is based on the schedule of values only as approved by the Commission. ONCE ISSUED, THE AMOUNT OF THE TAX CREDITS RESERVED CANNOT BE INCREASED.

Applicants must also provide the information required under Section 10-xxx-9 of the Regulations of Connecticut State Agencies, pursuant to PA 06-186 section 82, which sets forth "rating criteria" for preliminary certification. Such information includes sources of project financing, compliance with governmental regulatory requirements (including building and fire codes), and a statement explaining how the project accords with municipal land-use, economic development or housing goals.

At the time of filing, the applicant, whether an individual or a business entity is required to possess title to the certified historic structure.

Completing the Part 3 application

1. Building Data
 - Fill in the blanks.
2. Owner
 - Fill in blanks.
 - Name and signature authority)
The Part 3 application may be filed by an individual owner, by joint owners (tenants-in-common), or by a business entity with multiple owners. The application must be signed by the owner of record or by the authorized agent of the owner of record. If the individual signing the application is the agent for multiple owners as defined in the program regulations, a statement authorizing the named individual to sign the application must be attached. Such statement can be in the form of a certified copy of a resolution or a letter of authorization.
 - Indicate name of business entity as registered with the state of Connecticut Office of the Secretary of State.
3. Certification
 - a. Use Attachment 3A, to list sources of project financing and dollar amounts. For example, indicate whether funds are governmental (federal, state, or municipal) or private, the type of funding (loans, grants, bond monies, or tax credits) and the committed or anticipated amounts.
 - b. Fill in the blanks. Regulatory requirements may include municipal planning and zoning regulations, inland wetlands regulations, local historic district commission Certificate of Appropriateness (if the building is located in a municipally designated local historic district), local design review board, state of Connecticut Department of Environmental Protection permit, state of Connecticut traffic control commission, and/or compliance with the provisions of Section 106 of the National Historic Preservation Act. Submit approvals as attachments. See sample municipal resolution.
 - c. Statement may be submitted by chief elected municipal officer, town manager, director of economic development, municipal planner, or other municipal official with planning responsibilities. Statement should reference pertinent municipal documents and excerpts may be attached. *Do not submit more than one statement; not to exceed two pages in length.*
 - d. Use Attachment 3B to list only those code requirements (including ADA) which may have an effect on the historic character of the certified historic structure, including retention/replacement of historic fabric or features, alterations to existing floor plans, and attached new construction for the project to proceed.
4. Estimated Qualified Rehabilitation Expenditures
 - Fill in the blanks based on the data in Attachment 3C, "Schedule of Values."
The estimates of structure and land improvement costs (including construction of new separate buildings) constitute an eligible basis for the computation of tax credits. For projects involving only residential use,

- complete section (1); for projects involving both residential and non-residential uses, complete section (2).
Follow all line item directions.
- Fill out the fee payment form and attach \$1,000.00 check. Check is made payable to Treasurer, State of Connecticut. Personal and cashiers checks are acceptable. No credit card payments are allowed.
5. Substantial Rehabilitation Test
- Fill in the blanks. With respect to determining assessed value, refer to Section 10-xxx-8 (a) (1) of the Regulations of Connecticut State Agencies, pursuant to PA 06-186 section 82 .
6. Owner Certification
- Owner must sign certification statement, and original form must be submitted to the Commission.

PART 4 APPLICATION: REQUEST FOR FINAL CERTIFICATION OF COMPLETED REHABILITATION

Criteria

In order to obtain approval of the Part 4 application, the completed work must meet the *Standards for Rehabilitation* (see Figure 1) and conform to work previously approved by the Commission. A Part 4 application can be filed for completed rehabilitation work to a certified historic structure in its entirety or to an "identifiable portion of the building." Under Section 10-xxx-1(8) of the Regulations of Connecticut State Agencies, pursuant to PA 06-186 section 82, "identifiable portion of the building"

means an entire floor, a section of the building separated from another section by a firewall, or, in buildings with several periods of construction, a section that represents a distinct period of construction.

For phased projects, the phase for which a Part 4 application is being filed must constitute an identifiable portion of the building.

All work to the certified historic structure, including all phases, must be completed prior to the expiration date of the Reservation Certificate.

COSTS INCURRED FOR THE BUILDING IN ITS ENTIRETY OR FOR A SPECIFIC PHASE AFTER THE PART 4 APPLICATION IS FILED WILL NOT QUALIFY FOR PURPOSES OF COMPUTING THE AMOUNT OF A TAX CREDIT VOUCHER. See Section 10-xxx-11 (c) (2) (A) of the Regulations of Connecticut State Agencies pursuant to PA 06-186 section 82.

Completing the Part 4 application

1. Building Data
 - Fill in the blanks.
2. Owner
 - Fill in blanks.
 - Name and signature authority
The Part 4 application may be filed by an individual owner, by joint owners (tenants-in-common), or by a business entity with multiple owners. The application must be signed by the owner of record or by the authorized agent of the owner of record. If the individual signing the application is the agent for multiple owners as defined in the program regulations, a statement authorizing the named individual to sign the application must be attached. Such statement can be in the form of a certified copy of a resolution or a letter of authorization.
 - Indicate name of business entity as registered with the state of Connecticut Office of the Secretary of State.
3. Data on Rehabilitation Project
 - Fill in the blanks.
 - Photographs of completed rehabilitation work should correspond to photographs submitted with the Part 2 application. Exterior photographs should show all elevations of the building and close-up views of major

architectural elements. Interior photographs should show representative interior spaces--including residential units--and significant historic features. Photographs should be in color, numbered, dated, labeled with the building address, and identified by architectural elevation and/or feature shown. Photographs should be mounted or printed on 8 1/2"x11" white paper. Images should be no larger than 4"x6."

4. Owner Certification
 - Owner must sign certification statement, and original form must be submitted to the Commission.

PART 5 APPLICATION: REQUEST FOR ISSUANCE OF TAX CREDIT VOUCHER

Criteria

The "Request for Issuance of Tax Credit Voucher" is filed after approval of the Part 4 application, "Request for Final Certification of Rehabilitation," Form ITC-100d.

In order to obtain one or more tax credit vouchers from the Commission, the owner is required to provide a certification of costs prepared by an independent certified public accountant in accordance with section 10-xxx-11 (b) of the Regulations of Connecticut State Agencies, pursuant to PA 06-186 section 82. The qualified rehabilitation expenditures must meet the test of substantial as defined in PA 06-186 section 82.

In phased projects, the Part 5 application can be filed after completion of each phase, provided the "qualified rehabilitation expenditures" constitute a "substantial rehabilitation" for the "identifiable portion of the building" placed in service. For phased projects, the amount of tax credits available is a portion of the total tax credits reserved. Costs are considered as incurred for the entire certified historic structure and are prorated for the portion of the building placed in service.

The owner is required to remit the required fee payment upon request by the Commission. The fee is one-tenth of one percent of the "qualified rehabilitation expenditures." Check is made payable to Treasurer, State of Connecticut. Personal and cashiers checks are acceptable. No credit card payments are allowed. Refer to section 10-xxx-12 of the Regulations of Connecticut State Agencies, pursuant to PA 06-186 section 82.

Completing the Part 5 application

1. Building Data
 - Fill in the blanks.
2. Owner
 - Fill in blanks.
 - Name and signature
 - The Part 5 application may be filed by an individual as the sole owner of record or by the authorized agent of the owner of record. The application must be signed by the owner of record or, if the individual signing the application represents the owner, a statement authorizing the named individual to sign the application on behalf of the owner and to request the distribution of tax credits must be attached. Such statement can be in the form of a certified copy of a resolution or a letter of authorization.
 - Indicate name of business entity as registered with the state of Connecticut Office of the Secretary of State.
3. Data on Rehabilitation Project
 - Fill in the blanks.
 - Indicate the qualified rehabilitation expenditures.
 - The certification of costs must be on the accounting firm's letterhead and signed.
4. Assignment of Tax Credit Vouchers
 - One or more tax credit vouchers, singly or in combination, can be issued to: an individual as the sole owner of record, a named business entity as owner, contributing taxpayer, or one or more multiple owners. As defined in Section 10-xxx-1 (10) of the Regulations of Connecticut State Agencies, pursuant to PA 06-186 section 82, multiple owners:

means either direct owners in the form of tenants-in-common or indirect owners in cases where the limited liability partnership or limited liability company undertaking the certified rehabilitation includes more than one person or business entity as partners or members.

If the request is to issue a tax credit voucher directly to a “contributing” taxpayer, that taxpayer must be a C corporation, registered with the state of Connecticut Office of the Secretary of State.

Direct questions to :

Administrator, Historic Tax Credit Programs
CT Commission on Culture & Tourism
(860) 566-3005

Send applications to:

Administrator, Historic Tax Credit Programs
Historic Preservation and Museum Division
CT Commission on Culture & Tourism
59 South Prospect Street
Hartford, CT 06106

SAMPLE FORMAT

**PART 2 APPLICATION, "REQUEST FOR APPROVAL OF PROPOSED REHABILITATION PLAN"
DESCRIPTION OF PROJECT**

Number 1

Existing building feature _____ original altered c. _____

Description and Condition:

Proposed rehabilitation work:

Photo nos. _____ Drawing no. _____

Number 2

Existing building feature _____ original altered c. _____

Description and Condition:

Proposed rehabilitation work:

Photo nos. _____ Drawing no. _____

Number 3

Existing building feature _____ original altered c. _____

Description and Condition:

Proposed rehabilitation work:

Photo nos. _____ Drawing no. _____

SAMPLE FORMAT

**PART 3 APPLICATION, "REQUEST FOR PRELIMINARY CERTIFICATION AND
RESERVATION OF TAX CREDITS"
CERTIFIED COPY OF MUNICIPAL RESOLUTION**

I, _____, the duly qualified and acting clerk of the Town of _____,
Connecticut, do hereby certify that the following resolution was adopted at a meeting of
_____, held on _____,
and is on file and of record, and that said resolution has not been altered, amended or revoked
and is in full force and effect.

(RESOLUTION)

Signed: _____

Town Clerk

Date: _____