

CONNECTICUT HISTORIC HOMES REHABILITATION TAX CREDIT PROGRAM

APPLICATION INSTRUCTIONS

Owners seeking a tax credit vouchers under the Historic Homes Rehabilitation Program are required to file the following applications with the State Historic Preservation Office (SHPO):

RTC-1 application - "Request for Historic Property Determination"

RTC-2 application - "Request for Certification of Proposed Rehabilitation Work"

RTC-3 application - "Request for Certification of Completed Rehabilitation Work"

RTC-4(incl. parts 1-3) application - "Request for Issuance of Tax Credit Voucher"

Property owners must obtain prior approval of rehabilitation work to qualify. Completed work or work in progress does not qualify for the tax credit. SHPO approval of applications and amendments to applications is conveyed only in writing.

The Part 1 application may be filed either separately or together with the Part 2 application. The Part 3 application is submitted only after completion of the rehabilitation work. The Request for Issuance of Tax Credit Voucher is submitted after the Part 3 application has been approved. Please type or print information. Each application requires an original owner signature. Incomplete applications will be placed on hold pending receipt of requested information.

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

RTC-1: DETERMINATION OF HISTORIC PROPERTY STATUS

Criteria

In order to qualify for the Historic Homes Rehabilitation Tax Credit, the property must meet all the following criteria:

- listed on either the State or National Register of Historic Places; and
- located in a targeted area --certain federal census tracts, or an area of "chronic economic distress," or a State of Connecticut, Office of Policy and Management designated urban/regional center; and
- contain 1-4 residential units after rehabilitation, one unit of which must be owner-occupied.

The owner must be a taxpayer filing a state of Connecticut tax return or a non-profit housing corporation. Ownership means title or prospective title in the form of a purchase agreement or option to purchase.

Completing the RTC-1 Application

1. If the property has a known historic name, enter the name. Provide a complete address. Indicate whether the property is on the State or National Register of Historic Places, either as an individual listing or as part of an historic district. This information is available at the SHPO.
2. Provide name, mailing address, and telephone number.
3. If the owner is a business, including nonprofit housing corporations, the owner must provide a FEIN, or CT Tax Registration number.

Nonprofit housing corporations must also provide a copy of the organization's certificate of incorporation or a letter certifying the organization as a Community Housing Development Organization (CHDO).

4. Owner must sign certification statement, and original form must be submitted to the SHPO.
5. Required Documentation
Submit photographs of all exterior elevations of the building and any associated outbuildings, the building in its streetscape context, and any significant interior features. Photographs should be in color and should be no larger than 4"x6." Photographs should be numbered, dated, labeled with the building address, and identified by architectural elevation and/or feature shown. Photographs may be mounted on 8 1/2"x11" white paper with information captioned below. Digital camera images are also acceptable when printed on quality paper.

RTC-2: REQUEST FOR CERTIFICATION OF PROPOSED REHABILITATION WORK

Criteria

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 property while returning a building to good condition or undertaking alterations for new uses.

Completing the Part 2 application

1. Provide the complete address of the historic property. If the Part 1 (Request for Historic Property Determination) and Part 2 applications are being submitted at the same time, leave the space for Project # blank. If the Part 1 has been approved, include the Project #.
2. Provide name, mailing address, and telephone number. If the owner is a business, including nonprofit housing corporations, the owner must provide a FEIN, or CT Tax Registration number. Non-profit housing corporations must also provide a copy of the organization's certificate of incorporation or a letter certifying the organization as a Community Housing Development Organization (CHDO), unless the information has been previously submitted.
3. Data on Rehabilitation Project
 - a. Indicate when the proposed work as described in the application and attachments is estimated to begin and to be completed.
 - b. Enter the estimated cost of rehabilitating the building. The total figure should represent eligible rehabilitation expenditures, that is, all construction costs associated with the historic property. Site improvements and soft costs are not eligible. Appliance costs are not eligible. The amount of the tax credit reservation is based on the figure on the Part 2 application.
 - c. The number of owner-occupied, and, if applicable, rental units, after rehabilitation should correspond to the written description of rehabilitation work and any architectural drawings submitted with the application.
 - d. Attachments

Proposed budget

Attach either a schedule of values or other form of itemized budget that demonstrates the total project cost. The estimate must be prepared by a qualified professional. Written estimates from a contractor are acceptable. Separate qualified rehabilitation expenditures from non-eligible costs.

Photographs

Exterior photographs should show all elevations of the building and any associated outbuildings, and close-up views of major architectural elements, such as porches and decorative details. Interior photographs should show representative interior spaces--principal rooms and stairhalls--and significant historic features, such as window/door casings, doors, stairs, and fireplaces. Photographs should demonstrate building conditions that require rehabilitation work as explained in the application. Photographs can be keyed on existing floor plans. Photographs should be in color and should be no larger than 4"x6." Photographs should be numbered, dated, labeled with the building address, and identified by architectural elevation and/or features shown. Photographs may be mounted on 8 1/2"x11" white paper with information captioned below. Digital camera images are also acceptable when printed on quality paper

Architectural drawings

Architectural drawings are required if the owner plans to make major changes to the existing building floor plan. Architectural drawings should show existing and proposed floor plans. If exterior changes are proposed (for example, reconstruction of an historic feature or addition of exterior stairs), full or partial elevation drawings may be required. Drawings may be required if structural repairs are extensive. Shop drawings may be required for custom millwork. All drawings should be to scale and, preferably, no larger than 11"x17".

Technical specifications

Some proposed rehabilitation work items may require more detailed information, including masonry cleaning and lead-paint remediation. Names of products to be used and how they will be applied should be provided.

Other information

Depending on the nature of the proposed rehabilitation work, this category may include an engineer's structural report, lead-paint analysis report, manufacturer's catalog sheets, for example, on windows, interior window casings, or staircase/porch railing components in cases where these building elements are missing or are deteriorated beyond repair.

4. Owner must sign certification statement, and original form must be submitted to the Commission.
5. For the written description of proposed rehabilitation work to the historic property, use a separate block for each work item. Describe the proposed work and the effect it will have on the architectural feature or space. Begin with work to the exterior and then proceed to the interior. Describe the existing condition and what work is to be accomplished. For example, conditions may range from poor to excellent, and the rehabilitation work may entail replacement, selective repair/replacement of deteriorated components, routine maintenance, or little work. Note the material of the architectural feature: brick, wood, stone, cement, metal, etc. Indicate if the architectural feature or space--floor plan--is original or altered. List the photographs or drawings that illustrate building conditions and spaces to be altered.

Below is a checklist of common items of rehabilitation work.

Exterior

- ☐ foundation
- ☐ walls, all elevations
- ☐ porches, steps
- ☐ entrances, doors
- ☐ windows: frames, sash, sills
- ☐ chimneys
- ☐ roof
- ☐ gutters/downspouts

Mechanical systems, utilities, services

- ☐ HVAC (heating, ventilating, air conditioning)
- ☐ plumbing
- ☐ electrical wiring

Interior

- ☐ floors
- ☐ walls
- ☐ ceilings
- ☐ window casings
- ☐ doors and door casings
- ☐ staircases and stairhalls
- ☐ decorative features, including, ceiling
- ☐ decorative details or ornamentation
- ☐ moldings or medallions, and paneling
- ☐ original built-in millwork
- ☐ structural system

FIGURE 1: STANDARDS FOR REHABILITATION

- (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 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) 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 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 materials shall not be used.
- (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.

RTC-3: REQUEST FOR CERTIFICATION OF COMPLETED REHABILITATION WORK

Criteria

In order to obtain approval of the Part 3 application, the completed work must meet the Standards for Rehabilitation (see Figure 1) and conform to work previously approved by the SHPO.

Completing the Part 3 application

1. Provide the complete address of the historic property. Indicate the date the Part 2 (Request for Certification of Proposed Rehabilitation Work) was approved and include the Project #.
2. Provide name, mailing address, and telephone number. If the owner is a business, including nonprofit housing corporations, the owner must provide a FEIN, or CT Tax Registration number. Nonprofit housing corporations must also provide a copy of the organization's certificate of incorporation or a letter certifying the organization as a Community Housing Development Organization (CHDO), unless the information has been previously submitted.

3. Indicate the date all the rehabilitation work to the historic property was completed, the total number of dwelling units, the date the tax credit reservation was issued by the SHPO and the reservation #. An owner cannot file a Part 3 application without a tax credit reservation number.
4. Owner must sign certification statement, and original form must be submitted to the SHPO.
5. Required Documentation
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 any associated outbuildings, and close-up views of major architectural elements, such as porches and decorative details. Interior photographs should show representative interior spaces--principal rooms and stairhalls--and significant historic features, such as window/door casings, doors, stairs, and fireplaces. Photographs should be in color and should be no larger than 4"x6." Photographs should be numbered, dated, labeled with the building address, and identified by architectural elevation and/or feature shown. Photographs may be mounted on 8 1/2"x11" white paper with information captioned below. Digital camera images are acceptable when printed on quality paper.

NOTE: OWNERS ARE ADVISED TO SUBMIT PROJECT FINANCIAL DOCUMENTATION AS INDICATED BELOW WITH THE PART 3 APPLICATION FOR PRELIMINARY REVIEW AND COMMENT BY THE SHPO.

RTC-4: REQUEST FOR ISSUANCE OF TAX CREDIT VOUCHER

Criteria

In order to obtain one or more tax credit vouchers from the SHPO the owner is required to:

- certify the total qualified rehabilitation expenditures
- provide documentation of costs incurred and documentation of payment
- submit a statement assuring owner-occupancy for a five-year period and
- verify that any corporate entity named by the owner to receive the tax credit voucher is contributing funds to the rehabilitation of the historic property.

The "Request for Issuance of Tax Credit Voucher" is filed after approval of the completed rehabilitation work.

Completing the Request for Issuance of Tax Credit Voucher

1. Provide the complete address of the historic property. Indicate date the Part 3 application (Request for Certification of Completed Rehabilitation Work) was approved, the Project #, and attach a copy of the certification.
2. In addition to name, mailing address, and telephone number, the owner must provide a social security, FEIN, or CT Tax Registration number. Non-profit housing corporations must also provide a copy of the organization's certificate of incorporation or a letter certifying the organization as a Community Housing Development Organization (CHDO).
3. Indicate the total qualified rehabilitation expenditures. The amount of the tax credit voucher is either 30 per cent of this figure (up to \$30,000 per dwelling unit) or the amount of the tax credit reservation, whichever is less.
 - a. The accounting of final project costs should correspond to the work items listed in the original project budget submitted with the Part 2 application (Request for Certification of Proposed Rehabilitation Work).
 - b. Depending on the nature of the rehabilitation project, required proof payment may include one or more of the following documents: a contractor-signed waiver of mechanics lien, final contractor bill marked paid in full and signed and dated in blue ink, itemized paid invoices, copies of itemized credit card receipts, and copies of canceled checks.

4. The owner is required to indicate whether the tax credit voucher is to be issued to either the owner or to one or more corporate taxpayers. If more than one taxpayer is named, indicate the percentage of the tax credit (not dollar amount) that each corporation is to receive.

Program regulations require that if a corporation is named, the owner must verify that the corporate entity to receive the tax credit is "contributing" to the rehabilitation of the historic property. "Contributing" generally means providing funds in the form of cash--purchase of tax credits. The owner must submit the following original signed forms:

"Contributing Taxpayer Statement of Funds Transaction" (RTC-4-2)

This form must be completed for each corporation named to receive a tax credit voucher.

"Owner Certification of Taxpayer as Contributing" (RTC 4-3)

This form must be signed by a notary public. Once issued, the tax credit voucher cannot be transferred.

5. Owner must sign certification statement, and original form must be submitted to the SHPO. Attach "Owner-Occupancy Assurance Statement" (RTC-4-1).

REMINDER: BE SURE TO KEEP DUPLICATES OF ALL APPLICATION MATERIALS.

Direct questions to:

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Send applications to:

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