

07 NCAC 04R .0920 APPLICATIONS

(a) An owner, or a person with the owner's consent in accordance with 36 CFR 67.3(a)(1), (4), and (5), may apply for a state historic tax credit. Tax credits for rehabilitating income-producing historic structures shall only be available to applicants who qualify for a federal historic rehabilitation tax credit in accordance with 36 CFR 67 and Rules .0901-.0908 of this Section. Tax credits for rehabilitating non-income-producing historic structures shall not be conditioned on qualification for the federal historic rehabilitation tax credits.

(b) Application forms are available upon request from the HPO. Applicants shall include the following information and documentation in Part A of their application:

- (1) Name and address of the property;
- (2) Whether the property is income-producing or non-income-producing;
- (3) Whether the property is listed on the National Register of Historic Places or located within a National Register District or a Certified Local Historic District;
- (4) Date of building construction;
- (5) Estimated rehabilitation expenses;
- (6) Use of building prior to rehabilitation and proposed use after rehabilitation;
- (7) Floor area before and after rehabilitation;
- (8) Estimated rehabilitation start and end dates;
- (9) Owner name and contact information
- (10) If different from the owner, the name and contact information of a person who is available to answer questions related to the rehabilitation project;
- (11) A description of the rehabilitation work;
- (12) Photographs of the structure and its surroundings before rehabilitation, documenting both interior and exterior features along with a description of each photograph;
- (13) Drawings or sketches of proposed work; and
- (14) Floor plans.

(c) Applicants may amend their applications at any time after submission by providing the following:

- (1) Name and address of the property;
- (2) A description of the original proposed rehabilitation plan; and
- (3) A description of the amended rehabilitation plan.

(d) Upon completion of a rehabilitation project, an applicant shall submit Part B of the application which shall contain the following information and documentation:

- (1) Name and address of the property;
- (2) Rehabilitation start and end dates;
- (3) Rehabilitation expenses;
- (4) Photographs of the structure and its surroundings after the rehabilitation, documenting both interior and exterior features along with a description of each photograph; and
- (5) If applicable, a fee as provided in Rule .0925 of this Section.

(e) Upon completion of a non-income-producing rehabilitation project on a property not listed in the National Register of Historic Places as an individual property, an applicant shall provide the following in addition to the requirements in Paragraph (d) of this Rule:

- (1) Name of the National Register Historic District or Certified Local Historic District in which the property is located;
- (2) Date of construction;
- (3) Dates of alterations to the structure;
- (4) Whether the building has been moved from its original location;
- (5) Description of physical appearance of the structure;
- (6) Summary of how the building contributes to the significance of the historic district;
- (7) Map of the historic district; and
- (8) If available, a copy of Section 7 of the National Register of Historic Districts nomination form. The nomination forms for most properties are available on the HPO's website at <http://hpo.ncdcr.gov/NR-PDFs.html>.

(f) Applicants shall submit two copies of the application along with required documentation via mail addressed to Tax Credit Coordinator, State Historic Preservation Office, 4617 Mail Service Center, Raleigh, NC 27699-4617.

(g) If the application is incomplete in accordance with this Rule, the applicant will be notified in writing of the information necessary to complete the review. The application shall be placed on hold pending the receipt of

complete information. If complete information is not received within 30 days from the date of the request to the applicant, the application shall be returned due to insufficient documentation.

(h) Approval of applications shall be conveyed to the applicant in writing by the SHPO or his or her representative. Certification decisions shall be made on the basis of the application in accordance with the applicable Rules of this Section. In the event of any discrepancy between the application and other supplementary material submitted with it (such as architectural plans, drawings, specifications, etc.), the applicant shall resolve the discrepancy in writing. In the event the discrepancy is not resolved, the description in the application shall take precedence.

(i) Reviews of State historic tax credit projects shall not be undertaken if the owner has objected to the listing of the property in the National Register of Historic Places.

History Note: Authority G.S. 105-129.105; 105-129.106; 105-129.107;
Temporary Adoption Eff. January 1, 2016;
Temporary Adoption Expired Eff. October 11, 2016;
Eff. December 1, 2016.