WEST VIRGINIA DIVISION OF CULTURE AND HISTORY

Historic Residential Tax Credit Application

Part 3 – Request for Certification

Instructions: Upon completion of the rehabilitation, return this form with representative photographs of the completed work (both exterior and interior views) to the appropriate reviewing office. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence. Please type or print in black ink.

1. Name of Property: __________________________________________________________________________
   Address of property: Street________________________________________________________________
   City____________________ County___________________ State____ ZIP___________

   Is property a certified historic structure?  □ Yes  □ No

   If yes, date of certification____________________ or date of listing in the National Register _______________________

   If property is not certified, has a National Register nomination been started?  □ Yes  □ No

2. Data on rehabilitation project:

   Rehabilitation Project Number: ______________________  Project starting date:___________________________

   Rehabilitation work on this property was completed on:__________________________________________________

   Estimated costs attributed solely to the rehabilitation of the historic structure: $___________________________

   Estimated costs attributed to new construction associated with the rehabilitation, including additions, site work, parking lots, landscaping: $___________________________

3. Owner: (Space on reverse for additional owners.)

   I hereby apply for certification of rehabilitation work described above for purposes of State tax incentives. 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’s “Standards for Rehabilitation” and is consistent with the work described in Part 2 of the Historic Residential Tax Credit Application. I also attest that I own the property described above.

   Name____________________________ Signature________________________________ Date________________

   Social Security or Taxpayer Identification Number: ______________________________________________

   Street __________________________ City _____________________________________________

   State _______________________________ ZIP _______________ Daytime Phone # ________________

SHPO Office Use Only

The State Historic Preservation Office has reviewed the “Historic Residential Tax Credit Application - Part 2” for the above-listed “certified historic structure” and has determined:

☐ that the completed rehabilitation meets the Secretary of the Interior’s “Standards for Rehabilitation” and is consistent with the historic character of the property or the district in which it is located. Effective the date indicated below, the rehabilitation of the “certified historic structure” is hereby designated a “certified rehabilitation.” A copy of this certification has been provided to the WV Department of Tax & Revenue in accordance with State law. This letter of certification is to be used in conjunction with appropriate WV Tax Code regulations. Questions concerning specific tax consequences or interpretations of the WV Tax Code should be addressed to the WV Department of Tax & Revenue. Completed projects may be inspected by an authorized representative of the SHPO to determine if the work meets the “Standards for Rehabilitation.” The SHPO reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary’s “Standards for 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’s “Standards for Rehabilitation.” A copy of this form will be provided to the WV Department of Tax & Revenue.

Date:________________  State Authorized Signature_________________________________________ Office Phone # ___________________

☐ See Attachment

RESTAX FORM 10/2004