

PART B – FINAL CERTIFICATION

**STATE INCOME TAX CREDIT PROGRAM
FOR REHABILITATED HISTORIC PROPERTY**

1. Historic name of property (if known): _____
 Address: _____ City: _____ County: _____ Zip: _____
2. a.) Adjusted basis of building: \$ _____ (refer to Dept. of Revenue *Substantial Rehabilitation Worksheet*)
 b.) After rehab floor area: _____ square feet c.) Project start date: _____ d.) Project completion date: _____
 e.) Total project cost (rehab work and any new construction and site work): \$ _____
 I.) Cost solely attributed to new construction and site work: \$ _____
 II.) Cost solely attributed to historic rehab: \$ _____
 II-i.) Cost of interior rehab work: \$ _____ II-ii.) Cost of exterior rehab work: \$ _____
3. The following questions pertain only to historic homes:
 a.) Is the home located within a target area? Yes No (see page 24 of application instructions)
 b.) Date the home was first owned by the applicant: _____
 c.) Date the home was first used as principal residence: _____
 d.) If the home is not yet used as a principal residence, give the date that it will be: _____
 e.) Fair market value of the home: \$ _____

4. **BY CHECKING THIS BOX, I CERTIFY THAT THIS PROJECT IS A SUBSTANTIAL REHABILITATION DEFINED IN O.C.G.A. SECTION 48-7-29.8 AND RELATED DNR REGULATIONS. (The attached Department of Revenue Worksheet must be completed to document that the project qualifies as a “substantial rehabilitation.” Do NOT submit the worksheet to HPD with this Part B application; retain it for your records. The worksheet will be necessary when filing your State of Georgia Income Tax forms.)**

5. Send the following items and this application to TAX INCENTIVES PROGRAM, HPD, GA DNR, JEWETT CENTER FOR HISTORIC PRESERVATION, 2610 GA HWY. 155 SW, STOCKBRIDGE, GA 30281. See attached instructions for further details regarding application materials. **This application will not be reviewed unless it is complete with the following (please check):**

- One set of color photographs showing exterior and interior completed work. All photos must be labeled and numbered on the back to correspond to the accompanying photo key. (see *Photo-Documentation Guidelines*)
- One copy of after rehabilitation photo key illustrating the location and view of each photograph.
- One copy of after rehabilitation floor plan.

6. Project contact (the person who prepared this form if other than the property owner):
 Name: _____ Company/Organization: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Daytime phone number: _____ Cell phone number: _____ E-mail: _____
7. Property owner’s name: _____ Company/Organization: _____
 Address: _____ City: _____ State: _____ Zip: _____
 Daytime phone number: _____ Cell phone number: _____ E-mail: _____
 Owner’s Signature: _____ Date: _____

Note: The Department of Natural Resources, Historic Preservation Division and the Department of Revenue reserve the right to make inspections at any time up to three years after the later of either the date the owner files the income tax return or the due date of the income tax return (including extensions) and to revoke certification if it is determined that the rehabilitation project was not undertaken as presented in the application form; or if the owner, after obtaining preliminary certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with DNR’s Standards for Rehabilitation.

DNR OFFICIAL USE ONLY

- This property qualifies for final certification as historic property. Rehabilitation work in this application meets DNR’s *Standards for Rehabilitation*, and the applicant has certified to HPD that the project is a substantial rehabilitation. (Questions concerning specific tax consequences or interpretations should be addressed to the Department of Revenue.)
- The property is denied final certification. (see attached for explanation)