

TIPS FOR FILLING OUT TAX INCENTIVE APPLICATIONS

Here are some tips to help make the process of submitting tax incentive applications easier.

1) Take photos **before** you start your project **and after you have finished your project**. To best represent your project, take overall photos from each corner of your building showing two facades. For example, standing on the SW corner of the building, frame your photo to show the South and West sides of the building. If you have a large house or commercial building you may have to walk to your lot line or part way across the street to accomplish this. Try to maintain a 45 degree angle from the corner of the building to keep the visual weight of each façade equal in the photograph. Repeat the process at each corner of the building. For interior photos, stand in the corners of each room and frame the two opposing walls in your photos. For example, stand in the SW corner of the room and frame the North and East walls in your photograph. Repeat the process in each of the corners. Also, if there are specific design details about the building, get close-ups of these items, such as dentil moldings, column capital designs, fireplace surrounds, patterned wood floor designs, stained glass windows, built-in cabinets or cupboards, window seats, pocket doors, etc.

Before and after photographs of the work undertaken and one photograph of the front of the building are required with the application. Photos should be submitted in digital format on CD-ROM.

2) For best results filling out section #5 in the Part 1 application, **Description of Physical Appearance**, there are some good reference books on architectural terminology that will be very useful. The *Dictionary of Architecture and Construction 2nd Edition* edited by Cyril M. Harris (McGraw-Hill 1993) with over 2,000 illustrations is a life saver for those not previously educated in architectural terminology. For determining what style your home is, there are two great reference books. *A Field Guide to American Houses* by Virginia and Lee McAlester (Knopf 1995) and a quick reference guide *Identifying American Architecture* by John J.G. Blumenson (W.W. Norton & Co. 1981). In filling out the forms, under #5, describe physical appearance, describe the building starting from the ground to the roof. Make sure you leave all value judgment statements out of your description (words like, beautiful, fantastic, ugly, dreadful, etc.) and just stick with the facts. Start with the foundation, is it cast stone, poured concrete, or fieldstone? Then up to the first floor, describe the wall treatment. Is it wood clapboard siding? What is the width of the clapboards? 4 inches, 8 inches, or another size? Is it stone? What kind? Is it brick? What is the brick bond pattern? Flemish? English Bond? What color(s) are the brick and mortar? What shapes and styles are the windows and doors? Arch top, flat top, or pointed arch? How many panes of glass are there (called lights)? For example: a double hung window with 3-over-3 lights, which means 3 panes of divided glass across the window, and 3 panes of divided glass down the window on the upper half of a double hung window. If it has a porch on the house, what are the design features of the columns and balustrade? On the second floor, does the surface material change from the first floor? Are the windows shaped differently than the first floor windows? Are there specialty windows, such as ovals or circular windows? Is there a cornice above the second floor windows? What are the details of the cornice? Dentil moldings? Shaped brackets? Etc. Are there exposed rafters under the roof line? On the roof, what shape is the roof? Hipped, gable end, front gable, etc. What is the finish material? Clay tile, slate, asphalt shingle, etc. Are there chimneys on the house? What shapes are they? What is the finish material? Do they have chimney pots at the top? Clay, etc.

3) For #6, the **Statement of Significance** in the Part 1 application, if the building is already on the National Register, you can quote the nomination for the building. Be sure you cite the quote naming the section, page number, author of the material and the date.

4) For the Part 2 application, describing the existing features and the proposed treatments, it is important to use proper terminology and to be descriptive. For example, if the exterior of the building has brick walls with deteriorated mortar, **here is a sample of what those descriptions should look like:**

Describe existing feature and its condition: Existing brick walls are red hard fired brick (building built after 1875 when hard fired brick technology was adapted to building construction) using the Flemish bond bricklaying pattern with deteriorated mortar joints. The deterioration is prevalent along the wall sections at the corners of the building where the guttering system has failed. The mortar is eroded and the facing of the brick has spalled off. Under the first floor windows on the south side of the building, there was an attempt to repair the mortar at a previous date. The mortar was too hard which caused the bricks to spall and are now vulnerable to water damage. There is also evidence of uneven settlement of the building, as evidenced by the stress cracks in the mortar and several courses of bricks under the windows on the east, south and west sides of the building and at the corners of the building. The south wall is bowed out between 5 to 10 degrees between the second and third row of windows from the southwest corner. The north side of the building has also suffered water damage from poor guttering systems and there is lichen and moss growing on the face of the bricks. *(This fictitious building is in rough shape!)*

Describe work and impact on existing feature: Damaged bricks to be replaced with same size, shape, color, and style brick as original where cracked due to settlement or spalling of the face of the brick. Historic mortar will be analyzed to determine if mortar mix was suitable in hardness and pliability to work with historic bricks. Deteriorated mortar joints will be cleaned out. New mortar will match the historic mortar in color and be applied to the depth that the joints were dressed leaving approximately 1/8" of the sides, top and bottom of the brick exposed. This will maintain the historic appearance of texture to the vertical surfaces of the building. Returning the appearance of the brick facades back to the original appearance will have **No Adverse Effect** to the building. *(The fictitious building gets a major facelift!)*

Repeat this process for all features of the building that will be addressed for the rehabilitation. Features such as foundation, exterior walls, exterior doors and windows, porches, roofs, and chimneys should be included. For the interior features, separate by categories such as interior walls, interior woodwork, interior doors, electrical, plumbing, HVAC, kitchen, bathroom(s), living room, dining room, study/library, bedroom(s) etc. For specific individual features such as built-in bookcases, fireplaces, etc. describe these separately from the rooms they are in. Remember the rehabilitation must meet the **Secretary of Interior's Standards for Rehabilitation** for both the State and Federal tax incentive programs.

Good luck with your projects and we look forward to assisting you with their certification and completion! We are here to help, and if you have questions, please call Heather Mulliner, Restoration Specialist, at (605) 773-6005 or email her at Heather.Mulliner@state.sd.us.