



How do I apply for rehabilitation tax credits?

Applying for State and Federal rehabilitation tax credits is a three-part process.

Part 1

Part 1 requests certification that the building is designated as historic and is eligible for the program – either individually or as a contributing resource within a historic district. Photographs showing general views of the property before rehabilitation must be submitted with the Part 1. If the property is individually listed and there are no outbuildings or other resources, a Part 1 is not necessary.

Part 2

Part 2 requires certification that the proposed work appears to be consistent with the Secretary's *Standards for Rehabilitation*. Part 2 is the most complex part of the application. It requires a description of each significant architectural feature of the property and how it will be treated in the rehabilitation. Many property owners choose to complete the Part 2 themselves using the Department's "Sample Rehabilitation Proposal" as a guide. Others hire a professional consultant to assist them. A list of consultants is available from the Department upon request. Part 2 photos should document specific areas and architectural features which are going to be the focus of rehabilitation and which are addressed in the Part 2 description of proposed work.

Part 3

Part 3 requests certification that the completed work is consistent with the Secretary's *Standards*. Photographs showing the completed work must accompany Part 3.

Tips: To save time, Parts 1 and 2 can be submitted together.
All application forms must have original signatures.
For Federal projects, photos for the National Park Service need to be at least 4" x 6" and on photographic paper.

Applicants are advised that work done prior to receiving DHR's official written response to the proposed scope of rehabilitation is undertaken at the applicant's own risk, as such work may not be consistent with the *Secretary of the Interior's Standards for Rehabilitation*.

Please submit completed State and Federal applications to:

Chris Novelli
Tax Credit Division
Virginia Department of Historic Resources
2801 Kensington Avenue
Richmond, Virginia 23221

The normal turn-around time for submissions is about 30 days. Part 3 Reviews are 60 days.