

State and Federal Historic Preservation Tax Incentives

What Applicants Need to Know



Robbert McKay, Historical Architect

State Historic Preservation Office

Michigan Historical Center

Department of History, Arts and Libraries

Presentation Overview

- ◆ SHPO
 - ◆ Overview
- ◆ SHPO Programs
 - ◆ Designation - Types
 - ◆ Incentives - Tax Credits



MICHIGAN LIGHTHOUSES
STATEWIDE

SHPO RESOURCE PROTECTION (SECTION 106)

Michigan has over 120 lighthouses – more than any other state. Less than half have been formally listed in the National Register of Historic Places. These structures now face an uncertain future as advances in technology have rendered many obsolete for navigational purposes, and budget limitations have significantly reduced the federal government's capacity to provide long-term care and maintenance. The U.S. Coast Guard (USCG) has declined the 115 Michigan lighthouses still under its ownership excess to its mission and intends to transfer them to appropriate new stewards. The Michigan Lighthouse Project (MLP), a SHPO program, was created in 1998 to facilitate the transfer process and work through its complex legal framework. Thus far, the MLP has ensured the transfer of over twenty lighthouses. Most lighthouses have been identified as national register-eligible through mandatory consultation between the USCG/General Services Administration and the SHPO under Section 106 of the National Historic Preservation Act. As a result of this consultation process, each of these historic resources will be transferred with historic preservation covenants to ensure their future preservation.

Project Contact: Martha MacFarlane-Faeh / 517.335.2720

617.373.1400 • STATE HISTORIC PRESERVATION OFFICE • www.michigan.gov/shpo

The background is a teal color with a white dashed grid pattern. A horizontal strip of a green circuit board with white traces and components is positioned near the top. Below this strip is a dark teal rounded rectangular box containing the title text.

Michigan's State Historic Preservation Office

State Historic Preservation Office

SHPO – Who We Are


- ◆ Department of History, Arts and Libraries
 - ◆ Michigan Historical Center
 - ◆ State Historic Preservation Office
- ◆ 14 Preservation Professionals
 - ◆ Historians
 - ◆ Architectural Historians
 - ◆ Historic Architects
 - ◆ Preservation Planning
 - ◆ Support Staff



State Historic Preservation Office

SHPO – What We offer

- ◆ Identification
 - ◆ Reconnaissance Survey
 - ◆ Intensive Survey
- ◆ Designation
 - ◆ National Register
 - ◆ State Markers
- ◆ Protection
 - ◆ Local Historic Districts Act
(MCL399.201-215)
 - ◆ Preservation Planning
 - ◆ Section 106
- ◆ Incentives
 - ◆ CLG Programs
 - ◆ Federal Tax Incentives
 - ◆ State Tax Incentives
 - ◆ Lighthouse Assistance Program
- ◆ Public Information



SHPO Programs – Tools for a Stronger Community

Designation National Register

- ◆ National Register of Historic Places
 - ◆ Federal Recognition
 - ◆ Honorary **not** Regulatory
 - ◆ Education/Awareness Tool
 - ◆ Access to ITC
 - ◆ Access to Building Code Relief
 - ◆ Jointly Administered by SHPO and NPS
 - ◆ Excellent Community Introduction to Designation

ITHACA DOWNTOWN HISTORIC DISTRICT
ITHACA

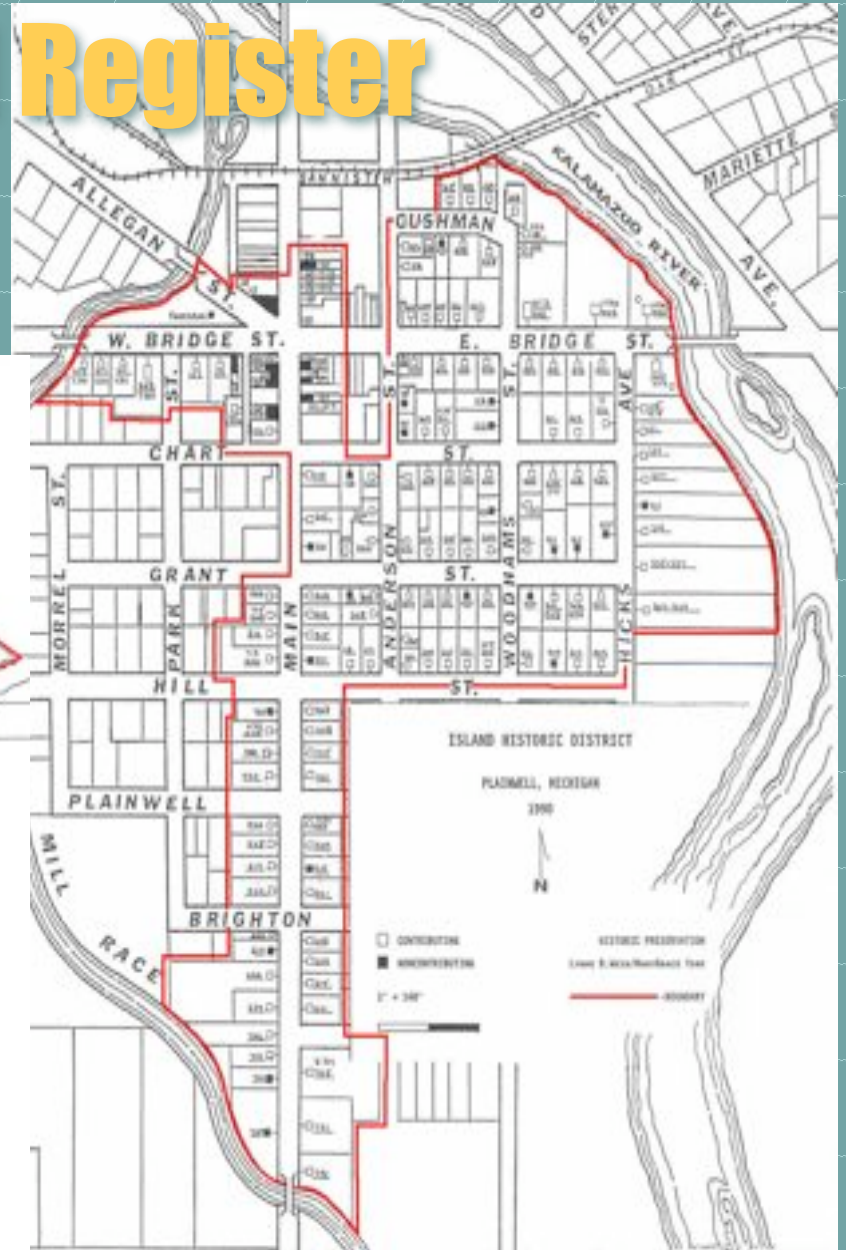
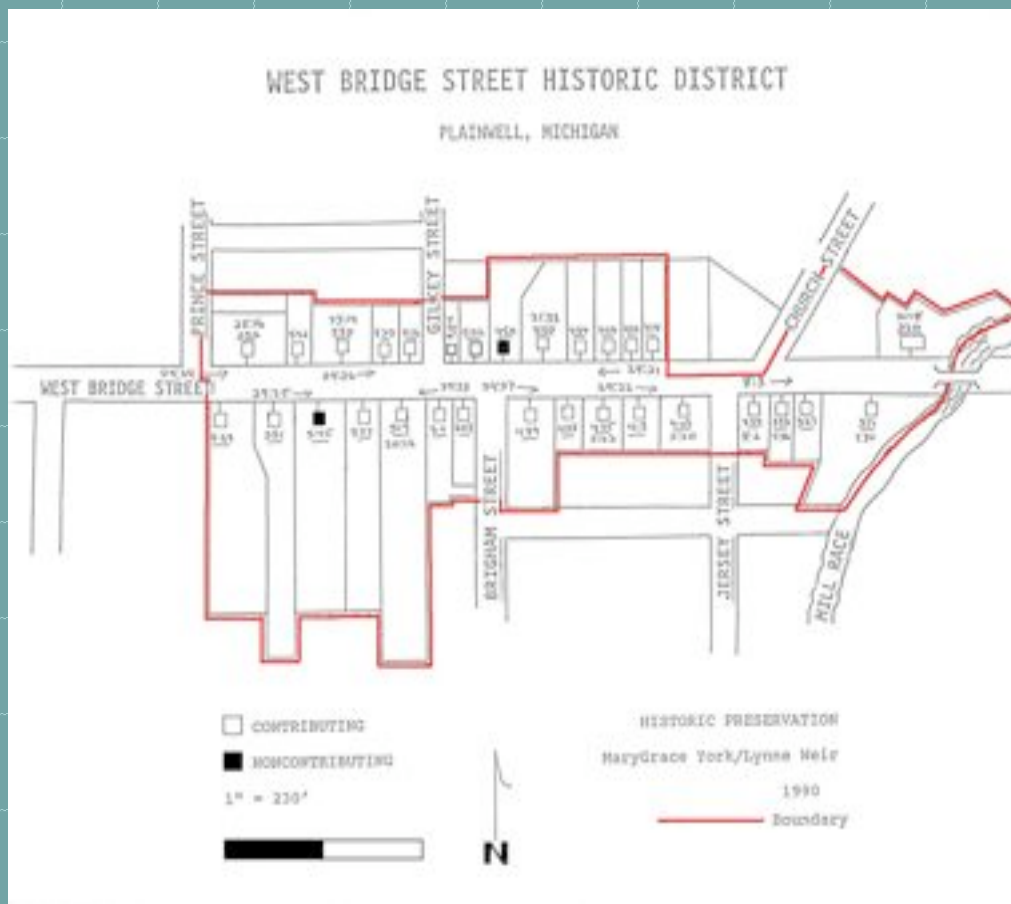
During 2005 the SHPO nominated the Ithaca Downtown Historic District, encompassing the block of East Center Street between Main and Pine River, to the National Register of Historic Places. The SHPO worked with the Ithaca Sesqui-centennial organization to accomplish listing during the city's 150th anniversary year. Designation of the district will enable owners of the buildings to take advantage of the federal historic preservation tax credits in connection with rehabilitation work on their buildings. The SHPO has also defined boundaries for national register-eligible downtown districts in Alma, Chewaning, Clark, Greenville, and Mount Pleasant.

Location:	100-168 and 101-161 East Center Street
Applicant:	Steve Baker / 517.683.2651
No. of Historic Properties:	15
Historic Use:	Commerce and Trade
Current Use:	Commerce and Trade
SHPO Contact:	Robert O. Christensen / 517.335.2716

917.373.4630 - STATE HISTORIC PRESERVATION OFFICE - www.michigan.gov/shpo

SHPO NATIONAL REGISTER OF HISTORIC PLACES

Plainwell National Register Historic Districts



Plainwell Individually National Register Listed Properties

◆ **John Crispe House**

◆ 404 East Bridge Street

◆ **Cherry and Hannah Delefebvre House**

◆ 115 W Chart Street

◆ **J. F. Eesley, Milling Co. Flour Mill / Elevator**

◆ 717 E Bridge Street

◆ **James Noble Sherwood House**

◆ 768 Riverview Drive

Designation State Register

OSSIAN SWEET HOUSE
DETROIT



SHPO MICHIGAN HISTORICAL MARKERS

The murder trial of African American physician Ossian Sweet, his wife Gladys, and nine others was one of the most celebrated cases in Detroit's legal history. The Honorable Frank Murphy, a future Michigan governor and U.S. Supreme Court Justice, presided, and eminent attorney Clarence Garrow defended the Sweets, making the case that a man has the right to protect his home, regardless of his race. The trial ended in a hung jury with the judge declaring a mistrial. The events surrounding the case took place in front of the Sweet's modest bungalow. The long memorial marker was dedicated during the national convention of the National Association of Black Prosecutors. The house remains a private residence, but the marker, which received national media coverage, continues to draw attention. Most importantly, the children who walk by the house each day to school, will understand the significance of the events that occurred at that site.

Location	2005 Garland Avenue
Applicant/Sponsor	National Association of Black Prosecutors
Marker Erected	2004
SHPO Contact	Laura Antee / 517-335-2725

SHPO

517.373.1836 - STATE HISTORIC PRESERVATION OFFICE - www.michigan.gov/shpo

- ◆ Michigan Marker Program
 - ◆ State Recognition
 - ◆ Honorary **not** Regulatory
 - ◆ Education/Awareness Tool
 - ◆ Jointly Administered by SHPO and Michigan Historical Commission
 - ◆ Helps Build Community Identity

Designation /Protection Local Districts

- ◆ Michigan Local Historic Districts Act (MCL 399.201-215)
 - ◆ Only Real Protection Available
 - ◆ Exterior Only
 - ◆ Excludes Ordinary Maintenance
 - ◆ Access to State Tax Credits
 - ◆ Can be Combined With Other Tools
 - ◆ Local Ordinance/SHPO Support
 - ◆ Protects Community Character

LOCAL HISTORIC DISTRICTS
STATEWIDE

Michigan adopted the Local Historic Districts Act (Public Act 109) in 1970. Since that time over 63 communities have adopted historic district ordinances. There are currently 712 local historic districts in Michigan protecting over 20,000 resources.

Local historic district designation provides the following benefits to Michigan communities:

- Legal Protection for Historic Resources
- Increased Property and Rental Values
- Eligibility for State Preservation Tax Incentives
- Increased Tourism Revenue by Retaining Sense of Place
- Rehabilitation Work = Local Job Creation
- Economic Development & Community Revitalization
- Diversity in Housing Options and Neighborhood Populations
- Historic Neighborhoods that Provide a Better Quality of Life

SHPO Contact: Amy Arnold / 517.373.1630

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SHPO LOCAL HISTORIC DISTRICTS

State and Federal Historic Preservation Tax Incentive Programs



State & Federal Tax Credits

◆ Federal/State Combined Statistics

- ◆ Current Projects
 - ◆ 103 active
- ◆ FY06
 - ◆ Eligible Invest.....\$150 M
 - ◆ Addnl Invest.....\$4.9 M
 - ◆ Indirect Invest....\$177 M
 - ◆ **Total Impact..\$333.3 M**
 - ◆ **Jobs Created.....3,836**

◆ State Only Statistics

- ◆ Current Projects
 - ◆ 163 active
- ◆ FY06
 - ◆ Eligible Invest.....\$12.5M
 - ◆ Indirect Invest....\$14.2M
 - ◆ **Total Impact..\$26.7M**
 - ◆ **Jobs Created.....308**

What Is Rehabilitation?

- ◆ “The process of returning a property to a state of utility, through repair and alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its history, architecture and cultural value” (36CFR 67)

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25% State Tax Credits

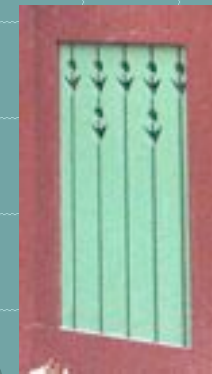
25% State Tax Credits

◆ Program Purpose

- ◆ Encourage investment in Michigan's historic resources
- ◆ Provide incentives for the creation of local historic districts
 - ◆ State Income Tax Credit = 25% of the cost of Rehabilitation **OR**
 - ◆ State Single Business Tax Credit = 25% of the cost of Rehabilitation
 - ◆ Available for the "Certified Rehabilitation" of "Certified Historic Structures."



506 E. Kingsley, Ann Arbor



25% State Tax Credits

Program Partners

- ◆ State Historic Preservation Office
 - ◆ Point of contact - reviews all projects from MI
 - ◆ makes all final determinations
 - ◆ 45 day review period/part
- ◆ Department of Treasury
 - ◆ monitor credits
 - ◆ 5 yr recapture period



339 College Ave. Grand Rapids

25% State Tax Credit

Qualifications

- ◆ Certified Rehabilitation
 - ◆ May or may not be Substantial
 - ◆ Meet Standards
- ◆ Certified Historic Structure
 - ◆ Is a **building, structure, site, object, feature, or open space**
 - ◆ Population \geq 5000
 - ◆ Contributes to the character of a Local district, designated under a local ordinance in accordance with PA 169 as amended
- ◆ Population < 5000
 - ◆ Individually listed in the National Register of Historic Places
 - ◆ Individually listed in the State Register of Historic Sites.
 - ◆ Contributes to the character of a registered historic district
 - > District listed in the National Register of Historic Places
 - > Local district, designated under a local ordinance in accordance with PA 169

25% State Tax Credits

Rehabilitation Expenditure Test



- ◆ Rehab expenditures over test period must exceed 10% of the SEV for the property.
 - ◆ Test period – 60 months from the date of Part 2 approval – can go forward, backward or both
- or
- ◆ 5% of appraised value if SEV is not available

25% State Tax Credits

Certified Rehabilitation

- ◆ Conformance with the *Secretary of the Interior's Standards for Rehabilitation*
- ◆ End Use
 - ◆ Depreciable End Use
 - ◆ Depreciation status determined by use after rehab
 - ◆ Owner occupied residences qualify
- ◆ Owner
- ◆ Long-term lessee
 - ◆ Residential 27.5 Years
 - ◆ Non-residential 39 Years



Walker Brothers Catering Co. Building, Detroit

25% State Tax Credits

Project Expenses

- ◆ Qualified expenditures
 - ◆ Capital Costs
 - ◆ mechanical, plumbing, electrical, roof work, painting, kitchens and bathrooms, landscaping, paving
 - ◆ Soft Costs
 - ◆ Architect/Engineer fees
 - ◆ Developers fees
 - ◆ Permit/Review fees
- ◆ Non qualified expenditures
 - ◆ Acquisition costs, Furnishings, Window coverings, Building additions, Appliances



921 W. Lovell, Kalamazoo

25% State Tax Credit

Application Application Process

◆ Part 1 - Significance

- ◆ Brief description of resource
- ◆ Statement of significance
- ◆ Location map
- ◆ Photographs, both interior and exterior
- ◆ \$25 if Dec Loc is required
- ◆ 45 review period

◆ Part 2 - Rehabilitation

- ◆ Work description (interior and exterior)
- ◆ Plans and specifications
- ◆ Estimated cost of rehabilitation
- ◆ Photographs work areas
- ◆ 45 review period



Walker Brothers Catering Co. Building, Detroit

25% State Tax Credit Application

Application Process

◆ Request for Certification of Completed Work (Part 3)

- ◆ Name and Signature of all parties claiming credits
- ◆ Photographs of completed work
- ◆ Site inspection
- ◆ Review fee
 - ◆ Fee determined by the amount of rehabilitation expenditures
- ◆ 45 review period

◆ Other Points

- ◆ Non-competitive, un-capped, non-allocated
- ◆ State and Local review processes are independent
- ◆ Credits are frequently Syndicated (Sold)
- ◆ Credit are available the year the project Part 3 is certified
- ◆ Can be combined with other incentive programs (ie Federal Credits)
- ◆ Carry forward 10 years

25% State Tax Credits

Combined State/Federal Applications

- Must meet all eligibility requirements of State program
- Must apply for federal tax credits if eligible
- 20% federal credit + 5% state credit
- Complete the federal application form only
 - ◆ Declaration of Location Form
 - ◆ Verification of the SEV Form
 - ◆ \$25.00 State processing fee



First State Bank Building, Greenville

25% State Tax Credits

Summary

- ◆ State Historic Preservation Tax Credits
 - ◆ Promote Rehabilitation Projects:
 - ◆ National Register, State Register or Locally Designated Properties
 - ◆ Commercial or Personal Residential End Use
 - ◆ Maintenance Credit
 - ◆ Comply with the *Secretary of the Interior's Standards for Rehabilitation*
 - ◆ 25% Income/SBT Tax Credit for Owner
 - ◆ Pre-certification Recommended
 - ◆ Non-competitive/Non-capped
 - ◆ Can be Combined with other Programs
 - ◆ Jointly Administered by SHPO, Treasury

104 EAST IROQUOIS ROAD
PONTIAC

SHPO HISTORIC PRESERVATION TAX CREDITS

Total Rehab. Investment: \$51,860
Indirect Impact: \$97,320
Total Economic Impact: \$149,180

In replacing the asphalt shingle roof at 104 East Iroquois Road in Pontiac, the owners decided to restore the roof to its original condition by installing a wood shingle roof. The beautiful new roof is complemented with copper flashing, new gutters, and downspouts, and a new paint color for the exterior trim. According to the owner, who took advantage of state historic preservation tax credits, "The roof is beautiful... we are so glad that we took it back to the original look... neighbors and people driving by stop and tell us it's a fabulous job."

Location: 104 East Iroquois Road
Project Contact: John and Linda Varovich
Original Use: Single Family Residential
Current Use: Single Family Residential
SHPO Contact: Bryan Ljenski | 517.373.1631

817.373.1630 - STATE HISTORIC PRESERVATION OFFICE - www.michigan.gov/shpo

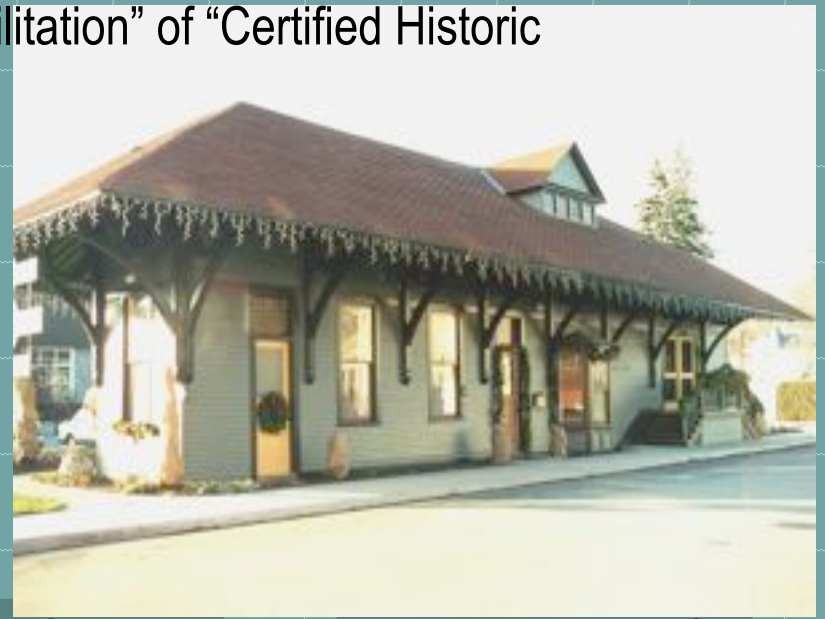


20% Federal Tax Credits

20% Federal Tax Credits

◆ Program Purpose

- ◆ Create incentives that encourage the rehabilitation of historic buildings.
 - ◆ Federal Income Tax Credit = 20% of the cost of Rehabilitation
 - ◆ Available for the “Certified Rehabilitation” of “Certified Historic Structures.”



Grand Rapids and Indiana Depot, Harbor Springs

20% Federal Tax Credits

Program Partners

- ◆ State Historic Preservation Office
 - ◆ Point of contact - reviews all projects from MI
 - ◆ 30 day review period/part
- ◆ National Park Service
 - ◆ makes all final determinations
 - ◆ Will not review Part 2 or 3 until fee is paid
 - ◆ 30 day review period/part
- ◆ Internal Revenue Service
 - ◆ monitor credits
 - ◆ 5 yr recapture period



Weirich Building, Grand Rapids

20% Federal Tax Credit

Qualifications

- ◆ Certified Rehabilitation
 - ◆ Substantial
 - ◆ Meet Standards
- ◆ Certified Historic Structure
 - ◆ A **building** that is:
 - ◆ Individually listed in the National Register of Historic Places
 - ◆ Contributes to the character of a registered historic district
 - > District listed in the National Register of Historic Places
 - > NPS certified local district, designated under a certified local ordinance (PA 169)



American Seating Co. Building, Grand Rapids

20% Federal Tax Credits

Substantial Rehabilitation Test



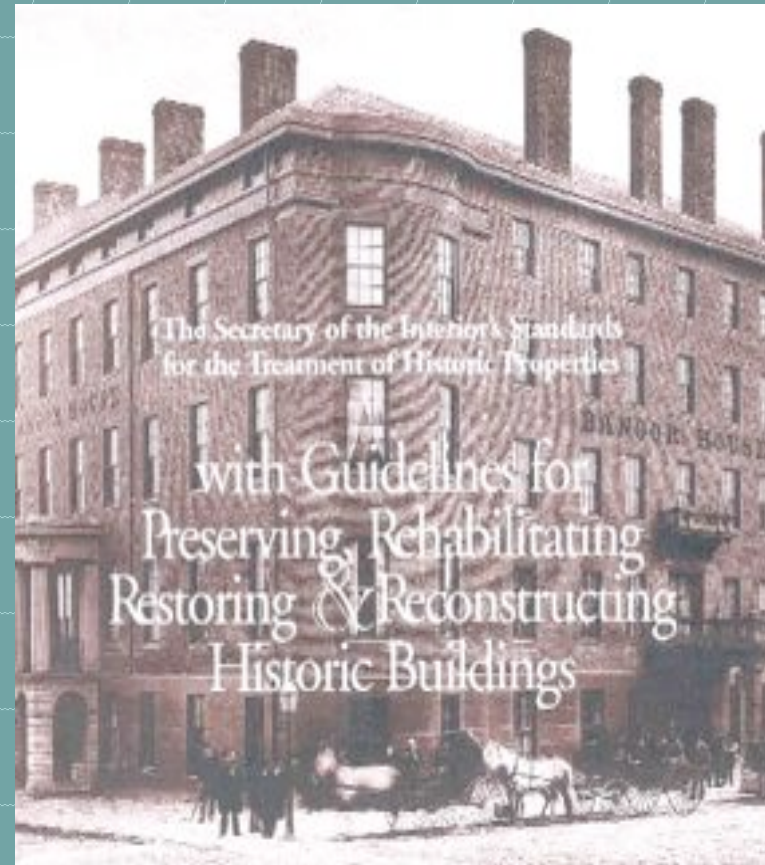
Amazon Building, Muskegon

- ◆ Rehab expenditures over test period must exceed the greater of \$5,000 or the adjusted basis of the property.
 - ◆ Test period - 24 months
 - ◆ Or, 60 month phased project
- ◆ Adjusted basis = purchase price minus value of land, plus improvements, minus depreciation

20% Federal Tax Credits

Certified Rehabilitation

- ◆ Conformance with the *Secretary of the Interior's Standards for Rehabilitation*
- ◆ Depreciable End Use
 - ◆ Depreciation status determined by use after rehab
 - ◆ Owner occupied residences do not qualify
- ◆ Owner
- ◆ Long-term lessee
 - ◆ Residential 27.5 Years
 - ◆ Non-residential 39 Years



20% Federal Tax credits

Project Expenses

- ◆ Qualified expenditures
 - ◆ Capital Costs
 - ◆ Mechanical.plumbing, electrical, Roof work, Painting, Kitchens and bathrooms
 - ◆ Soft Costs
 - ◆ Architect/Engineer fees
 - ◆ Developers fees
 - ◆ Permit/Review fees
- ◆ Non qualified expenditures
 - ◆ Acquisition costs, Furnishings, Window coverings, Building additions, Appliances



Weirich Building, Grand Rapids

20% Federal Tax Credit Application

Application Process

◆ Part 1 - Significance

- ◆ Brief description of resource
- ◆ Statement of significance
- ◆ Location map
- ◆ Photographs, both interior and exterior
- ◆ 30/30 review period

◆ Part 2 - Rehabilitation

- ◆ Work description (int and ext)
- ◆ Plans and specifications
- ◆ Estimated cost of rehabilitation
- ◆ Photographs work areas
- ◆ \$250 Review fee
- ◆ 30/30 review period



Amazon Building, Muskegon

20% Federal Tax Credit Application

Application Process

◆ Request for Certification of Completed Work (Part 3)

- ◆ Name and Signature of all parties claiming credits
- ◆ Photographs of completed work
- ◆ Site inspection
- ◆ Review fee
 - ◆ Fee determined by the amount of rehabilitation expenditures
- ◆ 30/30 review period

◆ Other Points

- ◆ Non-competitive, un-capped, non-allocated
- ◆ Beware - Minimum Alternative Tax Regulations
- ◆ Credits are frequently Syndicated (Sold)
- ◆ Credit are available the year the project is returned to service
- ◆ Can be combined with other incentive programs (ie State Credits)
- ◆ Carry back 1 year, forward 20 years

20% Federal Tax Credits

Summary

- ◆ Federal Investment Tax Credits
 - ◆ Promote Rehabilitation Projects:
 - ◆ National Register Listed Properties
 - ◆ Commercial End Use
 - ◆ Substantial Rehabilitation
 - ◆ Comply with the *Secretary of the Interior's Standards for Rehabilitation*
 - ◆ 20% Income Tax Credit for Owner
 - ◆ Pre-certification Recommended
 - ◆ Non-competitive/Non-capped
 - ◆ Can be Combined with other Programs
 - ◆ Jointly Administered by SHPO, NPS and IRS



GENERAL MOTORS TECHNICAL CENTER
WARREN

Architect: *Skidmore, OWing & Merrill* 1917-1918, 1920-1921
Original Cost: \$30,000,000
Rehabilitated by: *General Motors Corporation*
1947

An American icon of modern architecture, the General Motors (GM) Technical Center stands as a model corporate research and development park. Thirty-one buildings were constructed between 1940 and 1965. The center is listed in the National Register of Historic Places and was rehabilitated for continued use by the General Motors Corporation with assistance from the SHPO's historic preservation tax credit program.

Location:	Intersection of Mound and Twelve Mile Roads
Project Contact:	Claudia Kiveneagh / General Motors Corporation
Original Use:	Industry
Current Use:	Industry
SHPO Contact:	Robert McKay / 517 335 3727

SHPO HISTORIC PRESERVATION TAX CREDITS

517.373.1630 - STATE HISTORIC PRESERVATION OFFICE - www.michigan.gov/shpo

What Are the “Standards”?

- ◆ Established in 1976 to guide Federal actions which effect historic resources. (Currently using the 1990 revisions.)
- ◆ 10 Guiding principals for treating historic resources.
- ◆ Part of the larger document: “The Secretary of the Interior’s Standards for the Treatments of Historic Properties.”
 - ◆ Preservation
 - ◆ Rehabilitation
 - ◆ Restoration
 - ◆ Reconstruction

How are the Standards Applied?

- ◆ Based on NPS and ACHP example
- ◆ With diminishing strength towards the rear and inside
- ◆ Considering views from the public right-of-way

NPS Web Site –

www.cr.nps.gov/hps/tps

www.cr.nps.gov/hps/tps/standards_guidelines.htm

www.cr.nps.gov/hps/tps/online_ed.htm

ACHP Web Site –

www.achp.gov

www.achp.gov/usersguide.html

www.achp.gov/afford.html

Common Rehab. Alterations

Acceptable

- ◆ Storm windows
- ◆ Storm doors
- ◆ Rear porch / decks
- ◆ Re-roofing
- ◆ Electrical work
- ◆ Plumbing
- ◆ Mechanical
- ◆ Painting
- ◆ Kitchen / Bath remodeling

Not Acceptable

- ◆ Window replacement
- ◆ Re-siding
- ◆ Door replacement
- ◆ Front porch removal
- ◆ Porch railing replacement
- ◆ Chimney removal

References

Publications

- ◆ Guidelines for Rehabilitation

www.cr.nps.gov/hps/tps/tax/rhb/guide.htm

- ◆ Preservation Brief Series

www.cr.nps.gov/hps/tps/briefs/presbhom.htm

- ◆ Interpreting the Secretary of the Interior's Standards

www.cr.nps.gov/hps/tps/tax/ITS/itshome.htm

Web Sites

- ◆ SHPO

www.michigan.gov/shpo

- ◆ NPS

www.cr.nps.gov/hps/tps/tps_p.htm



Contacts and Additional Information



SHPO General Info.

517.337.1630

Preservation@Michigan.gov

Web Address

<http://www.michigan.gov/shpo>

Survey/Planning/Local Gov.

Amy Arnold 517.335.2729

ArnoldA@Michigan.gov

Federal Tax Credits

Robbert McKay 517.335.2727

McKayR@Michigan.gov

Survey/National Register

Robert Christensen 517.335.2719

ChristensenRO@Michigan.gov

State Tax Credits

Bryan Lijewski 517.373.1631

LijewskiB@Michigan.gov

Listserve:

<http://titan.libofmich.lib.mi.us/mailman/listinfo/mishpo-l>

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Applications: Tricks of the Trade

State/Federal applications

Do's

- ◆ Always use the correct form.
 - ◆ Federal/Combined applications must be submitted using the Federal forms.
 - ◆ State only applications must be submitted using the State forms.
- ◆ Always submit complete application packages.
 - ◆ Federal/Combined applicants submit two application packages
 - ◆ State only applicant submit one application package
 - ◆ include original signatures, photos, drawings and any additional necessary documentation, for each part of the application process.
 - ◆ un-signed application or applications with photocopied signatures cannot be processed and will be returned to the applicant.

State/Federal applications

Do's

- ◆ Make sure that all attachments outlined in the instructions are clearly labeled and included with the application.
- ◆ Review periods always allow at least:

Federal/Combined

70 days for review
(60 review/10 mail)

State Only

55 days for review
(45 review/10 mail)

State/Federal applications

Do's

- ◆ **Federal** applicants whenever possible, use the Federal credit card payment form to pay necessary Federal application fees.
- ◆ **State** fees must be paid for by check and should be included with the application.
- ◆ Whenever possible download application and instruction form from the SHPO or NPS web sites.

<http://www.michigan.gov/shpo>

www.nps.gov/hps/tps

Application generated using word processing applications need not be printed on colored paper.

State/Federal applications

Do's

- ◆ Application that are filled out by hand or using a typewrite must be clearly legible and must use black ink.
- ◆ Whenever possible enlist the services of a design professional or historic preservation consultant familiar with the *Secretary of the Interior's Standards for Rehabilitation* and the tax credit application process.

State/Federal applications

Do's

- ◆ Submit all Federal and State Historic Preservation Tax Credit Application to:

State Historic Preservation Office
Michigan Historical Center
Department of History, Arts & Libraries
702 West Kalamazoo Street
P.O. Box 30740
Lansing, MI 48909-8240

State/Federal applications Don'ts

- ◆ Don't name the building after yourself.
(If historic name is not know leave it blank)
- ◆ Do not bind application or place in three ring binders.
- ◆ Do not fax or e-mail applications.
- ◆ Application without photos will not be processed.
- ◆ Application without adequate drawn documentation will not be processed.
- ◆ Do not include **checks** for payment of **Federal** review fees with applications.
(If paying by check NPS will bill the applicant directly.)

Combined Federal/State Apps

Do's

- ◆ Use the Federal application form, instructions and fee schedule.
- ◆ All combined projects must submit the State **Verification of State Equalized Value** form.
- ◆ Combined applications from communities with a population of 5000 or more must include the State **Declaration of Location** form and the \$25.00 state processing fee.
 - ◆ Checks for the State fee may be made payable to the State of Michigan and included with the application.
 - ◆ State fees may not be paid with credit cards.

Combined Federal/State Apps Don'ts

- ◆ Do not submit a separate State of Michigan application for a project combining the Federal and State credits.

Photo Information

Do's

- ◆ Two complete sets of photos must be submitted with each part (1,2 and 3) of the application.
- ◆ Photos must be of sufficient quality and quantity to *clearly* illustrate the condition and details of the building.

(Remember, the photos take the place of the site inspection everything the reviewers need to know must be clearly visible in the photos)
- ◆ Color prints are preferable.

Photo Information Do's

- ◆ Photos must be keyed to a site plan and/or floor plans and indicate the direction of view. (It is especially helpful if the before and after photos are taken from roughly the same locations.)
- ◆ Photos must be individually labeled on the reverse side with the following information:
 - ◆ Photo Number
 - ◆ Date of Photo
 - ◆ Name of Property
 - ◆ Direction of View
(e.g. east side, north side, etc.)
 - ◆ Brief Description of what is shown.
(Printed Avery labels #5160 or #5163 typically work well)

Photo Information Do's

6"



Sample Photo

4"

Photo # Date
Name of Property
Direction of View
Description of View

Back of Photo

Photo Information

Do's

- ◆ One set photos must be analogue quality and each image must be printed on glossy photographic quality 4"x6" or larger paper.
- ◆ The second set of photos may be submitted in digital format on a labeled, read-only CD, image size 4"x6", resolution 300dpi.
- ◆ Place each set of printed photos in a labeled 6 ½"x9 ½" manila envelope.
- ◆ Part 1 and Part 2 may make use of the same photos if both applications are submitted at the same time.
- ◆ Part 3 photos must be submitted with the Part 3 application form.

Photo Information Don'ts

- ◆ Photos must not be mounted or placed in photo album pages/sleeves.
- ◆ Do not write on photos. (especially the front)
- ◆ Do not print digital photos on plain paper.
- ◆ Do not submit digital photos at less than 4"x6" or less than 300 dpi.
- ◆ Do not submit slides or video.
- ◆ Do not repeat photo numbers within or between application parts.

(There should only be one photo # 1)

State/Federal applications Don'ts

- ◆ **Don't guess.** If you don't understand a particular item or are unsure about the appropriate response ask.

Federal/Combined app
Contact

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