

Nebraska Historic Tax Credit

NHTC Instructions

Online Application



Nebraska State Historical Society
P.O. Box 82554
Lincoln, NE 68501-2554
Phone: 402.471.4787
Revised 8/1/2017

Contents

INTRODUCTION	3
BEFORE YOU APPLY	4
NEW APPLICANT AND CREDIT HOLDER REGISTRATION	5
PART 1: HISTORIC STRUCTURE CERTIFICATION	6
1.1 SUBJECT PROPERTY	6
1.2 APPLICANT	6
1.3 PROJECT CONTACT	7
1.4 LANDMARK STATUS	8
1.5 PROPERTY DESCRIPTION	9
1.6 SUMMARY PAGE	10
PART 2: QUALIFIED REHABILITATION APPROVAL	11
2.1 PROJECT DATA	11
2.2 DETAILED DESCRIPTION OF WORK	12
2.3 COST ESTIMATE FORM	13
2.4 SUMMARY PAGE	14
PART 3: COMPLETED REHABILITATION APPROVAL	15
3.1 PROJECT DATA	15
3.2 SUMMARY PAGE	16
AMENDMENTS	17
ARCHITECTURAL DRAWINGS GUIDELINES	18
DIGITAL PHOTOGRAPH GUIDELINES	18
PHOTO SITE KEYS	19

This guidance document is advisory in nature but is binding on the Nebraska State Historical Society until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

Introduction

The Nebraska Historic Tax Credit (NHTC) is a program administered by the Nebraska State Historic Preservation Office (NeSHPO) along with the Nebraska Department of Revenue. The program promotes the rehabilitation and reuse of historically significant properties through a credit against Nebraska individual or corporate income tax equal to twenty percent (20%) of eligible expenditures on qualified improvements.

The Nebraska Historic Tax Credit Online Application consists of five parts. The first three parts, summarized below, are administered by the Nebraska State Historical Society (NSHS) and are covered by this application.

Part 1 collects general information regarding the subject property, applicant, and project contact (if applicable), and certifies the subject property as “historically significant real property” or is potentially historically significant.

Part 2 determines that the proposed rehabilitation work meets the Secretary of the Interior's Standards for Rehabilitation (Standards), and thus the project qualifies for an allocation of credits. Credits are allocated by priority date, which is assigned by the NeSHPO when the application is deemed complete.

Part 3 is the final certification that all work meets the Standards and is submitted within 12 months after the applicant completes the rehabilitation work and the property is placed in service. If a preliminary determination of historical significance was given on Part 1, then the property must be listed or designated prior to the final certification of completed work.

The Nebraska Department of Revenue administers parts four and five. Instructions for those sections are available directly from the Department. The parts are summarized below:

Part 4 is the request for certification of credits and is required to substantiate the eligible expenditures. Please refer to Nebraska Department of Revenue online application instructions.

Part 5 is the request for transfer, sale, assignment or distribution of credits. Please refer to Nebraska Department of Revenue online application instructions.

Any changes to an applicant or project contact's information, or changes to submitted Part 1, 2, or 3 applications must be filed via an **Amendment** to the application.

Before You Apply

Applicants should consult with an accounting or tax professional prior to applying for the Nebraska Historic Tax Credit in order to determine if participation in the program will result in a benefit to the applicant. In addition, applicants are encouraged to consult early and often with the Nebraska State Historical Society in the planning stages of the project in order to learn and understand the historic preservation standards utilized in the evaluation of applications.

NeSHPO Tax Coordinator Contact Information:

Ryan Reed
Tax Credit Coordinator
Nebraska State Historical Society
P.O. Box 82554
Lincoln, NE 68501-2554

402.471.4788
ryan.reed@nebraska.gov

How to Apply

Any individual, political subdivision, limited liability company, partnership, private domestic or foreign corporation, or domestic or foreign non-profit corporation certified under 501(c)(3) of the Internal Revenue Code may apply. Prior to completing the application, the applicant should seek legal and financial advice from a professional to determine if the tax incentive program applies to their specific situation.

Applicants apply online via the Nebraska Historic Tax Credit web application at nhtc.ne.gov.

All applicants need to create a user account using a valid **Social Security Number (SSN)** or **Federal Employer Identification Number (FEIN)**. Applications will be organized under this account, and credits will be allocated to the individual applicant or business associated with the identification number provided in the account.

Part 1 applications may be submitted at any time during the year via the web application.

Part 2 applications may be submitted beginning the first business day of the calendar year, starting at 8 a.m. NeSHPO will accept Part 2 applications until all credits available for the calendar year have been allocated, upon which the application will be closed until the next calendar year. Please contact the NeSHPO to determine exact dates. **A Part 2 must be submitted before starting work.**

Part 3 applications may be submitted once the applicant has completed work and placed the subject property into service.

New Applicant and Credit Holder Registration

Each applicant must create a login profile. The profile includes the applicant's name, identification number, organization, and contact information. Tax credits are awarded by the Department of Revenue only to the individual or corporation identified with the account. Safeguard your login information to protect your applications and awarded credits.

Required Materials

Prior to creating a login profile, prepare the following materials:

- Applicant's name and contact information
- Social Security Number (SSN) or Federal Employer Identification Number (FEIN)

Creating a Login Profile

Name: The applicant or credit holder's full name. This name cannot be changed at a later date if the applicant is requesting credits as an individual.

SSN/FEIN: Select the appropriate identification number. If the applicant is requesting credits as an individual, select SSN. If the applicant's organization (business, non-profit, governmental body) is requesting credits, select FEIN. SSN and FEINs cannot be changed once the login profile is created.

Organization: The name of the organization requesting credits, if FEIN is selected. This name cannot be changed once the login profile is created.

Telephone: A 10-digit telephone number where the applicant be reached between 8 am and 5 pm Central.

Email: Applicant's email address. Confirm this address, as it will be the primary means of communication with the applicant.

Create Username: Usernames must be a minimum of 6 characters in length, and can include letters, numbers and symbols.

Create Password: Passwords must be at least 8 characters in length, and must include at least one (1) uppercase letter, one (1) lowercase letter, and one (1) number.

Verification: Click on the box and complete the subsequent activity (if presented) to verify that the information has been manually inputted. This is an additional security feature for the application.

Part 1: Historic Structure Certification

The NHTC Application Part 1 determines the subject property as a “historically significant real property” for the purposes of the NHTC program. All online applications must fill out a Part 1 application, including those properties individually listed on the National Register of Historic Places. As some of the sections below require substantial written narratives, please prepare beforehand and save often while completing the application. Written descriptions, photos, photo keys, and maps are not required for properties individually listed on the National Register of Historic Places.

Required Materials

Prior to completing the Part 1 application, prepare the following materials:

- A narrative description and statement of significance for the subject property if it is not individually listed on the National Register of Historic Places (if applicable)
- A set of interior and exterior photographs which follow the digital photograph guidelines found at the end of this document (if applicable)
- A PDF photo site key which follows the digital photograph guidelines found at the end of this document (if applicable)
- A PDF map with the subject property clearly labeled (if applicable)
- A PDF copy of the Certified Local Ordinance designation (if applicable)

Completing the application

1.1 SUBJECT PROPERTY

Historic Name (if applicable): Use the name provided in the National Register of Historic Places nomination or the Certified Local Preservation Ordinance designation for the subject property. Note that historic names are typically given only to individual landmarks and not to properties located in historic districts.

Address: The street address of the subject property. Additional address information can be placed on the Address 2 line.

City: The name of the city in which the subject property is located.

County: Select the county in which the subject property is located.

Zip Code +4: the 9-digit zip code associated with the subject property. All 9 digits are required. Full zip codes can be obtained online via the United States Postal Service website at www.usps.gov/zip4.

1.2 APPLICANT

Note: The application will automatically complete the **Name**, **Organization**, and **SSN/FEIN** fields in this section using information from the applicant's login profile.

Fee Simple Question: Select the appropriate statement indicating if the applicant is the fee simple owner of the subject property. If the applicant is not the fee simple owner (second option), then the applicant will need to attach a signed written statement from the fee simple owner confirming that they are aware of the application and the proposed action on the subject property. Attached files should

be in PDF format, and should include the application section number and building name or address in the file name.

Example: 1.2_HastingsBrewery_OwnerStatement.pdf -or- 1.2_529 N16th St_ OwnerStatement.pdf

Organization Tax Status: Select the appropriate statement that reflects the applicant's organization's tax status. If the organization is an Internal Revenue Code 501 (c)(3) non-profit organization, an IRS determination letter must be attached to the application to confirm this status. Attached files should be in PDF format.

Example: 1.2_HastingsBrewery_IRSDetermination.pdf -or- 1.2_529 N16th St_ IRSDetermination.pdf

Address 1: The applicant's mailing address. Additional address information can be placed on the Address 2 line. If the applicant's mailing address is an international address, click the orange "international" button and then input the address.

City: The city in which the applicant's mailing address is located.

State: The state in which the applicant's mailing address is located.

ZIP Code +4: The 9-digit zip code associated with the applicant's mailing address. All 9 digits are required. Full zip codes can be obtained online via the USPS website at www.usps.gov/zip4.

Telephone: A 10-digit telephone number where the applicant be reached between 8 am and 5 pm Central. Enter extensions in the appropriate field.

Email: Applicant's email address. Confirm this address, as it will be the primary means of communication with the applicant.

1.3 PROJECT CONTACT

Contact is same as Applicant: Select this option if the project contact information is the same as the applicant's contact information.

Name: Name of the individual that is to be contacted if additional information is needed or the NeSHPO has questions regarding the application.

Organization: The project contact's organization, if applicable.

Address 1: The applicant's mailing address. Additional address information can be placed on the Address 2 line. If the applicant's mailing address is an international address, click the orange "international" button and then input the address.

City: The city in which the project contact's mailing address is located.

State: The state in which the project contact's mailing address is located.

ZIP Code +4: The 9-digit zip code associated with the project contact's mailing address. All 9 digits are required. Full zip codes can be obtained online via the USPS website at www.usps.gov/zip4.

Telephone: A 10-digit telephone number where the applicant be reached between 8 am and 5 pm Central. Enter extensions in the appropriate field.

Email: Project Contact's email address. Confirm this address, as it will be the primary means of communication with the project contact.

1.4 LANDMARK STATUS

Select the historic status of the subject property from the options presented. Select only one option. If the subject property is designated at multiple levels, select only one option corresponding to the highest level of designation, where individual listing on the National Register is the highest level. If the building has not been listed on the National Register or it has not been designated at the local level, select a preliminary designation option corresponding to the desired designation.

Listed individually on the National Register: The subject property has completed the nomination process and was individually listed on the National Register of Historic Places by the National Park Service. Please provide the date of listing. Listing dates and individual nominations are available for download online at the NeSHPO's website at www.nebraskahistory.org/histpres/nebraska. **Applicants whose subject property has been individually listed on the National Register do not need to provide a description of physical appearance or statement of historical significance as part of the Part 1 application.**

Listed in a National Register District: The subject property is located within the boundaries of a historic district listed on the National Register of Historic Places. Please specify the name of the historic district as well as the date the district was listed on the National Register. Historic district nominations and listing dates are available online at the NeSHPO's website at www.nebraskahistory.org/histpres/nebraska.

Individually designated by a Certified Preservation Ordinance: The subject property has been locally landmarked by a city or county under a Certified Preservation Ordinance. Please provide the date of listing. Attach a PDF copy of the local landmark ordinance or designation report to the Part I application; include the application section number and building name or address in the file name.

Example: 1.4_HastingsBrewery_DesignationReport.pdf -or- 1.4_529 N16th St_DesignationReport.pdf

Designated as part of a Certified Local Preservation Ordinance Historic District: The subject property is located within the boundaries of a local historic district designated by a Certified Local Ordinance. Please provide the name of the local historic district as well as the date the district was designated. Attach a PDF copy of the local landmark ordinance or designation report to the Part I application; include the application section number and building name or address in the file name.

Example: 1.4_HastingsBrewery_DistrictDesignationReport.pdf -or- 1.4_529 N16th St_DistrictDesignationReport.pdf

Request for preliminary individual designation: Select this option if the subject property has not been previously listed on the National Register or locally designated and are currently pursuing individual listing on either the National Register or at the local level. Indicate which type of listing you are pursuing for the subject property: National Register OR Certified Local Preservation Ordinance.

Request for preliminary determination as part of a potential historic district: Select this option if the subject property has not been previously listed or designated, and it appears to contribute to the significance of a potential National Register or local level historic district. Indicate which type of listing you are pursuing for the historic district: National Register OR Certified Local Preservation Ordinance.

Is there a covenant on the property? If so, click on the box to change from "No" to "Yes" and input the covenant holder's contact information. If marked "yes", the applicant will need to submit a recorded copy of the covenant. In addition, the covenant holder will need to review and approve the application prior to obtaining a Part 2 signoff from the NeSHPO.

1.5 PROPERTY DESCRIPTION

Note: If the subject property is individually listed on the National Register of Historic Places and the application is for only one building, this section is not required.

Description of Physical Appearance: In the textbox, provide a thorough description of the subject property's existing condition, including significant features on the exterior and interior. Include information on the property's architectural style, number of stories, basic floor plan, roof type, construction materials, and key architectural features such as windows, doors, chimneys, porches, hardware, stairs, elevators, flooring, cabinetry, fireplaces, trim work, etc. Clearly indicate alterations that may have occurred over time (removal of a front porch, installation of carpet over wood flooring, etc.). For properties in historic districts, indicate how the subject property relates to others within the streetscape and the historic district, and to other buildings on the property (barns, garages, workshops, etc.).

Building construction date: Please provide the year the subject property was constructed.

Building Altered Date(s): Please provide the years when the subject property was altered. Building altered dates should correspond to the narrative description of physical appearance.

Has the building been moved?: Select the appropriate choice. If the building has been moved, indicate the year in the building altered dates and in the narrative description of physical appearance.

Statement of Historical Significance: Provide a through description of the subject property's individual historic significance (for properties individually designated by Certified Local Ordinances), how the subject property contributes to the significance of the historic district, or how additional buildings contribute to the significance of the individual landmark. Include similarities between other buildings within the district (such as architectural style, building materials, scale of buildings, etc.), association with historically significant individuals, former uses, and how the subject property relates to the period of significance established in the nomination or local designation.

OR:

Statement of Economic Vitality: In order that the State Historic Preservation Officer may become familiar with the economic development impacts of a proposed project in a historic district designated under a Certified Local Preservation Ordinance, the following information must be provided in order for the application to be determined to be complete:

- The proposed project's impact on the pertinent local historic district based on:
 - Unemployment rate as reported by the Nebraska Department of Labor
 - Low income census tracts, if applicable
 - Per capita income below state average as reported/recorded with the Nebraska Department of Labor
 - Population
- The resulting effect of the project on job creation, both short term, direct project-related construction jobs, and long term general job creation.
- The contribution to the advancement of existing community development plan(s) by addressing areas identified by the local government for redevelopment, such as "main street" commercial districts, and substandard areas within the designated historic district.
- Underserved populations.
- Low-to-moderate income populations.
- How local capacity building will be enhanced within the historic district.
- The contribution to the basis, functionality or value of the building or structure for which the project is proposed.
- Employment of local talent and craftspeople, and support to local businesses or suppliers.
- Sustainability under present or anticipated economic conditions.
- Any additional information that pertains to the project's impact on economic viability of the historic district

Attach Photos: Attach a set of interior and exterior photographs. Files can be either JPEG or TIFF format, at least 6 megapixels (2000x3000) in size. File names must include the subject property name or street address and must be numbered to correspond to the photo site key.

Example: 1.5_HastingsBrewery_0001.jpg -or- 1.5_529 N16th St _0001.tif

Attach Photo Site Key: Attach a PDF copy of the photo site key clearly labeled with the property address and with all photograph locations numbered. File name must include subject property name or street address.

Example: 1.5_HastingsBrewery_PhotoSiteKey.pdf -or- 1.5_529 N16th St_PhotoSiteKey.pdf

Attach Property Map: Attach a PDF copy of a map with the subject property clearly labeled. File name must include subject property name or street address.

Example: 1.5_HastingsBrewery_PropertyMap.pdf -or- 1.5_529 N16th St_PropertyMap.pdf

1.6 SUMMARY PAGE

Review over the completed application prior to submission. Once you submit the application, no changes can be made without completing an amendment form. Updated application statuses will be visible from the application home page.

Part 2: Qualified Rehabilitation Approval

Prior to commencing work, a person shall file an NHTC Part 2 application. ***If work commences before the submittal of a Part 2, the project is ineligible for the NHTC program.*** Part 2 determines if the proposed rehabilitation will meet the Secretary of the Interior's Standards, and will thus qualify for an allocation of credits. Credits are allocated based upon priority date, which is the date when all materials necessary for a complete application are received by the NeSHPO. Complete applications with Priority Dates will be reserved credits, which will be formally allocated upon approval of the Part 2 application. Application status and priority dates will be available to view via the web app status page.

Upon submission of a Part 2 application, the applicant will need to pay a Part 2 application fee. This fee is 0.8% of the total credits requested, and must be paid prior to the assignment of a priority date or the review of a Part 2 application. The web application will auto generate an invoice upon completion of the Part 2 application. The Part 2 application is considered incomplete until the application fee is paid. Applicants can pay their application fee via credit card by calling 402.471.0090 or 402.471.6075, or by mailing in a check to Nebraska State Historical Society, PO Box 82554, Lincoln, Nebraska 68501-2554.

Required Materials

Prior to commencing a Part 2 application, prepare the following materials:

- Narrative description of existing conditions and proposed rehabilitation work
- A set of interior and exterior photographs which follow the digital photograph guidelines found at the end of this document
- A PDF photo site key which follows the digital photograph guidelines found at the end of this document
- A PDF copy of a map with the subject property clearly labeled
- A PDF copy of architectural drawings or plans, scaled to fit on 11" x 17" paper
- A completed cost estimate form
- A PDF copy of the property's current property tax statement or property record card

Completing the Application

2.1 PROJECT DATA

Total Credits Requested: The total amount of credits the applicant is requesting for the project. This amount must range between \$5,000.00 and \$1,000,000.00.

Assessed Property Value: This is the current assessed value of the subject property as determined by the County Assessor. A PDF copy of the most recent property tax valuation statement should be attached to the application. This is mandatory for properties located in metropolitan (Omaha) and primary (Lincoln) cities.

Estimated Eligible Expenditures: Estimated eligible expenditures associated with the proposed rehabilitation work. If work commenced six (6) months prior to the NHTC Part 2 application submission date in order to protect the subject property from deterioration, those expenses should be included in the total. Additional information on eligible expenditures is available online via the National Park Service at <http://www.nps.gov/tps/tax-incentives/before-apply/qualified-expenses.htm>.

Use(s) Before/After Rehabilitation: Use(s) before and after the rehabilitation work, such as retail, residential, office, restaurant, hotel, manufacturing, vacant, etc.

Start Date (estimated): Estimated date, in month-day-year format, when the proposed rehabilitation work will commence.

Completion Date (estimated): Estimated date, in month-day-year format, when the rehabilitation work will be completed and the building is expected to be placed back in service.

Housing Units Before/After Rehabilitation: Total number of housing units before and after the proposed rehabilitation work. If there are no housing units, enter zero (0).

Low-Moderate Income Housing Units Before/After Rehabilitation: Total number of low-moderate income housing units before and after the proposed rehabilitation work. If there are no low-moderate income housing units, enter zero (0).

Attach Current Property Tax Statement: Attach a PDF copy of the subject property's current tax statement or property record card. File name must include the subject property name or street address.

Example: 2.1_HastingsBrewery_PropertyTaxStatement.pdf -or- 2.1_529 N16th St_PropertyTaxStatement.pdf

2.2 DETAILED DESCRIPTION OF WORK

All proposed work to the subject property must be described in this section.

Attach Architectural Drawings: A PDF copy of architectural drawings, plans, or sketches scaled to fit on 11" x 17" paper. Architectural drawings must show both existing conditions and the proposed work, including any additions or new construction. Drawings should include floor plans, with sections and elevations included as necessary. All drawings should be clearly dimensioned and annotated (if necessary). All drawings must be numbered and keyed to the narrative descriptions in the work boxes. File name must include the subject property name or street address.

Example: 2.2_HastingsBrewery_Drawings.pdf -or- 2.2_529_N16th_St_Drawings.pdf

Attach Photo Site Key: Attach a PDF copy of the photo site key clearly labeled with the property address and with all photograph locations numbered. File name must include subject property name or street address.

Example: 2.2_HastingsBrewery_PhotoSiteKey.pdf -or- 2.2_529_N16th_St_PhotoSiteKey.pdf

Rehabilitation Items:

Use the blue "Add Rehab Item" to open the rehabilitation item page. When all fields have been completed press the Save/Next button at the bottom of the page to add the item to the rehabilitation table. The work items should describe *all proposed work*, not just work eligible for the tax credit. Describe the work from the exterior to the interior, starting with site work, then exterior work, new construction, and then all interior work.

Item #: Number all items consecutively, starting with 1. Input only numbers.

Feature: Name of the feature being described in each rehabilitation item. Example: Masonry, Windows, Doors, Roof, New Addition, First Floor, Mechanical Equipment, etc.

Date of Feature: Year of the feature being described in this rehabilitation item. If it is unknown, input 0000 for the year. Input the approximate year for features that are historic but not original to the building and explain the date in the "Historic and/or Existing Conditions" box.

Historic and/or Existing Conditions: Provide a thorough existing condition description of each feature and state whether or not it is original or historic. If the feature is from a significant alteration to the subject property, indicate it as such. Indicate if a probe has been done to verify if historic fabric is concealed behind the feature. Examples of features include: Foundation, Masonry, Roof, Cast Iron Features and Metal Cornices, Windows, Doors, Interior Walls and Ceilings, Interior Flooring, Stairs, Basement, Mechanical Equipment, etc. List associated drawings of existing conditions.

Proposed Work: Provide a thorough description of all proposed work, regardless of whether or not it meets the applicable expenditure requirements. Include all historic features that are to be retained and restored, and the associated methodology. State if any probes have been or will be carried out to verify if historic materials have been concealed. Clearly enumerate all specifications associated with masonry work, wood repairs, roofing, etc., including materials and techniques to be employed; refer to printed guidance such as National Park Service Preservation Briefs as needed. Describe any changes to historic signage, any new signage, any new construction including additions and subdivisions of interior spaces, and any changes to the property's site or landscaping. List associated drawings of proposed work.

Attach Photos or Documents: Photo files can be either JPEG or TIFF format, at least 6 megapixels (2000x3000) in size. File names must include the subject property name or street address and must be numbered to correspond to the Part 2 photo site key. Documents, if attached, must be in PDF format.

Example: 2.2_HastingsBrewery_0001.jpg -or- 2.2_529 N16th St_0001.tif

2.3 COST ESTIMATE FORM

Enter estimated expenses into the itemized fields provided on the form, categorized into eligible expenditures and non-eligible expenditures. Include any costs incurred in stabilizing the subject property up to six (6) months prior to submitting the application as allowed under Nebraska Revised Statute 77-2905 (5). The cost estimate form should be prepared beforehand by a licensed architect, engineer, or contractor.

The NeSHPO provides a PDF copy of the cost estimate form to assist in the completion of this section.

Eligible Expenditures: Any costs incurred with the improvement of a historically significant subject property including, but not limited to, qualified rehabilitation expenditures as defined in IRC § 47(c)(2), and related regulations, as long as the improvement is in conformance with the standards as required by the NSHS. Additional information on eligible expenditures is available online via the National Park Service at <http://www.nps.gov/tps/tax-incentives/before-apply/qualified-expenses.htm>.

Non-Eligible Expenditures: Costs associated primarily with new construction, demolition, furnishings, appliances, landscaping, etc. The National Park Service maintains a partial list of ineligible expenses online at <http://www.nps.gov/tps/tax-incentives/before-apply/qualified-expenses.htm>.

2.4 SUMMARY PAGE

Review over the completed application prior to submission. Once you submit the application, no changes can be made without completing an amendment form. Updated application statuses will be visible from the application home page. The application will automatically generate an invoice for your application fee upon submission. The application is not complete until the applicant pays the application fee.

Part 3: Completed Rehabilitation Approval

The NHTC Part 3 application determines if all the completed work on the subject property conforms to the Secretary of the Interior's Standards. The Part 3 application becomes available only after the NeSHPO approves a complete Part 2 application. **The applicant must submit a complete Part 3 application within 12 months of when all approved work is complete and the subject property is placed into service.** Once a Part 3 application is approved, the applicant may begin the process with the Department of Revenue to verify eligible expenses and to calculate, distribute, and use the allocated tax credits.

If NeSHPO approved a Part 1 preliminary determination of historic significance, then the subject property must be listed on the National Register of Historic Places or a Certified Local Ordinance before the NeSHPO can approve a complete Part 3 application. If listed under a Certified Local Ordinance, a copy of the designation report must be provided to the NeSHPO.

Upon submission of a Part 3 application, the applicant will need to pay a Part 3 application fee. This fee is 0.2% of the total credits requested. The web application will auto generate an invoice upon completion of the Part 3 application. The Part 3 application is considered incomplete until the application fee is paid. Applicants can pay their application fee via credit card by calling 402.471.0090 or 402.471.6075, or by mailing in a check to Nebraska State Historical Society, PO Box 82554, Lincoln, Nebraska 68501-2554.

Required Materials

Prior to completing the Part 3 application, prepare the following materials:

- A set of interior and exterior photographs which follow the digital photograph guidelines found at the end of this document
- A PDF photo site key clearly labeled with the subject property address

Completing the application

3.1 PROJECT DATA

Total Eligible Expenditures: Total eligible expenditures associated with the complete rehabilitation work. If work commence six (6) months prior to the NHTC Part 2 determination in order to protect the subject property from deterioration, those expenses should be included in this total.

Total Project Costs: Total project costs for all work completed on the subject property. If the total is the same as the total eligible expenditures, list it as such.

Use(s) BEFORE/AFTER Rehabilitation: Use(s) before and after the rehabilitation work, such as retail, residential, office, restaurant, hotel, vacant, manufacturing, etc.

Housing Units BEFORE/AFTER Rehabilitation: Total number of housing units before and after the rehabilitation work.

Low-Moderate Income Housing Units BEFORE/AFTER Rehabilitation: Total number of low-moderate income housing units before and after the rehabilitation work.

Start Date: Date (month-day-year) the rehabilitation work was commenced.

Completion Date: Date (month-day-year) the rehabilitation work was completed and the building was placed in service.

Additional Funding Sources: Additional funding sources that have contributed to the rehabilitation of the subject property, including additional tax credit programs, grants, etc.

If a Part 1 preliminary determination was granted for the potentially historically significant real property, specify the date of the listing: List the date in which the subject property was either listed in the National Register of Historic Places or designated under a Certified Local Preservation Ordinance.

Attach Photos: Attach a set of interior and exterior photographs showing completed work. Files can be either JPEG or TIFF format, at least 6 megapixels (2000x3000) in size. File names must include the application section number, subject property name or street address, and must be numbered to correspond to the photo site key.

Example: 3.1_HastingsBrewery_0001.jpg -or- 3.1_529 N16th St _0001.tif

Attach Photo Site Key: Attach a PDF copy of the photo site key clearly labeled with the property address and with all photograph locations numbered. File name must include the application section number and subject property name or street address.

Example: 3.1_HastingsBrewery_PhotoSiteKey.pdf -or- 3.1_529 N16th St_PhotoSiteKey.pdf

3.2 SUMMARY PAGE

Review over the completed application prior to submission. Once you submit the application, no changes can be made without completing an amendment form. Updated application statuses will be visible from the application home page. The application will automatically generate an invoice for your application fee upon submission. The application is not complete until the applicant pays the application fee.

Amendments

Applicants may change submitted information via amendments. Amendments apply only to completed and approved Part 1, 2, or 3 applications. Incomplete applications may be edited via the online application after NeSHPO has made the incomplete determination. Applicants seeking to amend applications need to complete paper amendment applications. Amendment applications are available for download from the NSHS NHTC website. Please contact the NeSHPO for guidance in completing an amendment application.

Architectural Drawings Guidelines

The NeSHPO reviewer uses architectural drawings provided by the applicant to evaluate the existing condition of the subject property and to determine if the completed rehabilitation work conforms to the Secretary of the Interior's Standards.

Architectural drawings must include:

- Both existing conditions and proposed work, including all demolitions, additions, and new construction
- Floor plans for every floor
- Sections and elevations when necessary
- Site plans when necessary

All drawings must be clearly labeled and dimensioned. Notes should be clearly labeled. All drawings should be keyed to the narrative Part 2 rehabilitation items.

If the proposed work includes window replacement, scaled drawings of existing and proposed windows must be included in the submitted drawings.

Small projects may submit sketches of the existing and planned work. Consult with the NeSHPO prior to submitting sketches to confirm that the submitted materials will meet the NHTC requirements.

Digital Photograph Guidelines

The NeSHPO reviewer uses photographs provided by the applicant to evaluate the existing condition of the subject property and to determine if the completed rehabilitation work conforms to the Secretary of the Interior's Standards.

SUBJECT MATTER

Applicants must submit current photographs. Photographs should adequately show the exterior and interior of the subject property. This includes all exterior elevations, each interior room, significant architectural features, the roof, and the property's site context. If there is more than one building, the applicant needs to photograph all sides of each building. It is highly recommended that applicants include close-in detail photographs of significant architectural features (both exterior and interior), window details, and areas of severe deterioration. Photographs should be well lit and in focus.

FORMATTING

Photographs should be taken either with a digital SLR camera or with a standard point-and-shoot camera that matches the minimum requirements below. Applicants should not submit photographs taken by smartphones unless they meet the minimum requirements below and conform to the standard aspect ratio of 3:2.

Recommended settings

Set the camera for the highest image quality—the maximum image size and resolution, and saving as .tiff files.

Minimum requirements

Photographs must be 6 megapixels (3000 x 2000 px) in size, with a resolution of 300 dpi (dots per inch) or 300 ppi (pixels per inch). Individual files must be in either .jpg or .tiff format. Digitally altered or enhanced

photographs will not be accepted, except only when converting to an accepted file format (example: converting .raw file to .tiff).

Labeling image files

All photographs should be labeled with the application section number, subject property name or address, and keyed to a clearly labeled photo site key.

Example: 1.5_HastingsBrewery_0001.jpg or 1.5_529 N16th St _0001.tif

PHOTO SITE KEYS

All photographs, both exterior and interior, must be numbered and keyed to a photo site key. The site key may be an architectural floor plan, or the applicant may create a floor plan using a pen and paper. Each photo site key must be labeled with the building name, address, the content depicted on the plan (example: "Exterior and First Floor" or "Second Floor"), a north arrow, and the name of the associated application (Part 2 or Part 3). Photo site keys must be saved in PDF format; paper site keys must be scanned and saved as a PDF file.

Photo site keys should be labeled with the application section number and subject property name or address.

Example: 1.5_HastingsBrewery_PhotoSiteKey.pdf or 1.5_529 N16th St_PhotoSiteKey.pdf