

Colorado Historic Preservation Income Tax Credit

Part 1 –Application Instructions

Applicants applying for either the [“Traditional” Tax Credit Program](#) or the [Residential Tax Credit Program](#) should use this Part 1 Application. Information on the two tax credit programs, including eligible work items, fees and submittal information, can be found in the 2 tax credit customer guides. Additional information is also available at denvergov.org/preservation.

The Part 1 tax credit application should be completed prior to starting a project for which a Colorado taxpayer requests a Historic Preservation Income Tax Credit. All fields are required unless otherwise noted. *Please note that some questions on the application form do not pertain to the Residential Tax Credit Program.* Landmark Preservation will determine whether an application is complete, and may request additional information. The instructions correlate with numbered items on the application form.

- 1. TAX CREDIT TYPE:** Please check whether you are applying for the “Traditional” Tax Credit Program or the Residential Tax Credit Program. You can only choose one. If you have questions on which program applies to your project, please read the customer guides or refer to information on the [Landmark Preservation website](#).
- 2. PROPERTY INFORMATION:** Provide the name and address (include street, city, county and zip code) as well as the legal description of the property qualifying for the tax credit. Provide the name of the historic district if the structure is located within a designated historic district, or the individual landmark if individually designated. Be sure to specify both the general type of property (personal, business, or investment), as well as the specific use (residential, retail, wholesale/manufacturing, office, etc.). For the Residential Tax Credit Program, the property must be an owner-occupied residence, with the exception of a residential tenant with a lease of at least 5 years.
- 3. OWNER/TAX CREDIT APPLICANT:** Provide information on the property owner (taxpayer). If more than one taxpayer intends to claim the credit, include on a separate sheet the name and address for all taxpayers intending to claim the credit. If a tenant(s) is planning on claiming the credit, please indicate such in the last blank in this section.
- 4. PROJECT CONTACT:** Specify the contact person for the project (may be applicant, owner, tenant, or a third party). If the project contact is the same as the Owner/Tax Credit Applicant in item 2. above, write “same” in blank asking for name.
- 5. PAYMENT:** All Part I applications require payment. For “Traditional Tax Credit” projects, the Part I fee is \$250. See the Customer Guide for the Residential Program for applicable fees. If paying by check, please include with application. If paying by credit card, check credit card as method of payment. Do not include credit card information on the application. A city cashier will contact you directly to finalize payment.
- 6. PROPERTY DESCRIPTION:** Provide a brief description of the property. Include a description of the property’s architectural style, a brief statement of its historic significance if known, a brief description of exterior architectural features, number of stories, basic floor plan, construction materials, and significant alterations. If application is proposing work on outbuildings (such as a historic garage), please provide information on the outbuilding’s date of construction if known.
- 7. COST ESTIMATE OF PROPOSED WORK:** Provide a total cost estimate for the proposed work qualifying for the tax credit. Refer to the appropriate Customer Guide for a list of qualifying work items. Additional detailed bids should be attached to the application – see the checklist on next page. Also, include a total cost estimate for the project including expenses that don’t qualify for the tax credit. *Example: A project includes tile roof repairs, amounting to \$50,000 of qualified costs. The project may also include repairs to a 1960s wood deck and greenhouse, amounting to \$40,000 of non-qualifying work, with an “Estimated total project cost” of \$90,000.*

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Part 1 – Application Instructions - Continued

- 8. PROJECT START DATE: For “Traditional Tax Credit” projects, the work must be completed within a 24-month period, with a possible 24-month extension. The extension must be requested in writing and approved by the Landmark Preservation Commission at least 60 days prior to the end of the initial 24-month period. This requirement does not apply to the Residential Tax Credit Program.
- 9. APPLICANT’S SIGNATURE: Provides signature of all taxpayers claiming the credit (use additional sheets if necessary).

SUPPLEMENTAL INFORMATION REQUIRED:

- 10. PHOTOGRAPHS OF THE BUILDING: Attach photographs to adequately show all sides of the structure(s) – typically one per side – as well as close up photographs showing specific areas where work is proposed. Interior photographs are also required for interior work proposed for tax credits. Photos must be:
 - Color, high resolution, a minimum of 1024 X 768 pixels
 - Clear and focused, without vegetation and obstructions that block views
 - At least 3 ½” by 5” in size
 - Numbered to correlate with Descriptions in 12. below, and labelled with direction, brief description and orientation to the street (For example: “1. Front East Façade of House” or “6. West Side Entry Porch.”)
 - Either provided in a digital format, preferably combined in a single word document or pdf file (please do not provide Individual jpg, png or tif files), or printed hard copy. Hard copies should be clipped or stapled; please not binders or plastic covers.
- 11. REHABILITATION PLANS. Attach sufficient plans, drawings, specifications, shop drawings, manufacturer cut sheets and/or detailed contractor bids to clearly convey the project’s intent, means and methods, materials, and scope. Landmark Preservation staff can help you determine the extent of materials needed.
- 12. DESCRIPTION OF REHABILITATION WORKSHEETS: In the numerical blocks, provide a description of the project. A separate block should be used to describe work on a specific feature (use as many additional sheets as necessary). Describe each feature and include its present condition, then describe the proposed work and the impact to the feature. Include labeled and numbered photographs of each feature. Use as many blocks as needed to completely describe the entire project. An example is provided.

SUBMITTAL CHECKLIST – Prior to submitting your application use this checklist to confirm that you have included all required materials with your application.	
Check	Required Items
	1-9 Application Form - <i>Fully filled out, and signed by all tax credit applicants, and that contact information is included.</i>
	5. Payment – <i>either attach check or indicate credit card as method of payment on application form. To ascertain required fee, please refer to the applicable tax credit customer guide.</i>
	7. Detailed Cost Estimates – <i>The selected detailed bid from trades/contractor to cover each work item attached. This is in addition to the total cost estimate information provided in 6. If bids include both tax credit qualifying and non-qualifying work in the same bid, clearly demarcate which items in the bid (through highlighting, etc.) are proposed for the tax credit. For complicated projects, applicant may need to provide an additional summary table.</i>
	10. Photographs (See Instructions Above)
	11. Rehabilitation Plans (See Instructions Above)
	12. Description of Rehabilitation Worksheets (See Instructions on Sample Worksheets)

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201 W. Colfax Ave., Dept. 205
 Denver, CO 80202
 720.865.2709 or landmark@denvergov.org

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Part 1 – Application Form

All information is required except where noted.

1. TAX CREDIT TYPE

Tax Credit Application Type (check only One): Traditional Tax Credit (Generally Income Producing Properties): _____
Residential Tax Credit (Owner-occupied or 5-Year+ Tenant): _____

2. PROPERTY INFORMATION

Name of Registered Historic District or Individually Designated Property _____

Address _____

City _____ Zip Code _____

Legal Description:

Property Type (Must be personal residence for owner to claim the Residential Tax Credit): Personal _____ Business _____ Investment (Rental) _____

Current Use of Property (Must be personal residence for owner to claim the Residential Tax Credit): _____

After Rehabilitation (does not apply to Residential Tax Credit): _____

3. OWNER/TAX CREDIT APPLICANT

First and Last Name of Owner _____

Telephone (_____) _____ E-mail _____

Type of Ownership Entity – check one (Must be Individual for Residential Tax Credit):

Individual _____
Partnership: General _____ Limited _____
Corporation: Regular _____ Subchapter S _____
Limited Liability Company: _____

If Owner is not an Individual (Not applicable for Residential Tax Credit):

Business Name _____

Mailing Address _____

City/Town _____ State _____ Zip _____

Tax Credit Applicant is (check applicable): Owner _____ Tenant _____ If Tenant(s), is lease 5 years or longer? Yes _____ No _____

If more than one taxpayer intends to claim the credit under the Traditional Tax Credit Program, include the name and physical street address (and mailing address if different) for all taxpayers intending to claim the credit on a separate sheet of paper

4. PROJECT CONTACT (Person Completing this Application Form and Primary Contact for Project)

Check Applicable: Applicant _____ Owner _____ Tenant _____ Other _____

First and Last Name (If project contact is owner/applicant, write same) _____

Telephone (_____) _____ E-mail _____

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Property Street Address: _____

5. METHOD OF PAYMENT

Check one: Check: _____ Credit Card: _____

If payment is by credit card, payment is by: Owner: _____ Project Contact: _____

If credit card payment is selected, city cashier will directly contact you to obtain credit card information.

Application Fee Amount \$ _____ (Refer to fee schedule in appropriate tax credit customer guide)

6. PROPERTY DESCRIPTION (see instructions)

Briefly describe the property, including architectural style, historic significance of the property, significant exterior architectural features, number of stories, basic floor plan, construction materials, and significant alterations.

Original Date of Construction: _____

7. COST ESTIMATE OF PROPOSED WORK

Attach contractor estimates for all proposed work items. Any items greater than \$2,000 should be broken down into unit costs.

Estimated total tax credit qualified cost _____

Estimated total project cost (tax credit qualified and non-qualifying costs combined) _____

8. PROJECT START DATE (dd/mm/yyyy): _____

9. APPLICANT'S SIGNATURE

I hereby apply for preliminary approval to proceed with the above-described work for which I intend to claim a Colorado Historic Preservation Income Tax Credit. I attest that I am the property owner or a qualified tenant with a lease of at least 5 years, and that the information provided in this application is to the best of my knowledge, true and correct. I hereby agree to allow representatives from Landmark Preservation to perform a site visit as may be necessary and reasonable for the review and approval of this application, understanding that any such site visit shall be coordinated with the applicant or project contact. I hereby acknowledge that additional information may be required for Landmark Preservation to adequately perform a review of this project, and agree to provide such information upon request.

Signature _____

Date _____

Check Applicable: Applicant _____ Owner _____

Signatures are required for all persons or entities planning to claim the credit. If the application requires additional signatures, please copy this page of the application form and provide dated signatures for each applicant.

10. PHOTOGRAPHS OF THE PROPERTY MUST BE INCLUDED (see instructions)

Provide and attach photographs per instructions.

11. REHABILITATION PLANS

Provide and attach rehabilitation plans and specifications per instructions.

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Part 1 – Application Form – Description of Rehabilitation Worksheets

Property Street Address: _____

12. DESCRIPTION OF REHABILITATION

In each block below, describe a specific proposed work item per the example below. Refer to the photos, drawings and specifications as applicable. Ensure that all work items proposed for the tax credit are described. Other work items included in the project, but not eligible for tax credits do not need to be included. Copy the Description of Rehabilitation Continuation Worksheets as needed to cover all tax credit work items included in the project.

Architectural Feature: Roof	Photo # 12, 13, 18 Drawing # A-2, A-3
Describe existing condition of Architectural Feature: Existing asphalt roof is in poor condition. Shingles are warped and missing. Gaps in flashing cause leaks.	
EXAMPLE	

Describe work/ impact on feature:
Remove existing asphalt roof. Replace with new T-lock asphalt shingle roof. Install flashing where needed.
EXAMPLE

Architectural Feature:	Photo # Drawing #
Describe existing condition of Architectural Feature:	

Describe work/ impact on feature:

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Part 1 – Application Form – Description of Rehabilitation Continuation Worksheets

Property Street Address: _____

Architectural Feature:	Photo # Drawing #
Describe existing condition of Architectural Feature:	

Describe work/ impact on feature:

Architectural Feature:	Photo # Drawing #
Describe existing condition of Architectural Feature:	

Describe work/ impact on feature:

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Part 1 – Application Form – Description of Rehabilitation Continuation Worksheets

Property Street Address: _____

Architectural Feature:	Photo # Drawing #
Describe existing condition of Architectural Feature:	

Describe work/ impact on feature:

Architectural Feature:	Photo # Drawing #
Describe existing condition of Architectural Feature:	

Describe work/ impact on feature:
