

S3 - Documentation of Completed Work

South Carolina Historic Rehabilitation Incentives - Certified Rehabilitation Application
Certified Historic Residential Structure - SC Code of Laws Section 12-6-3535(B)



PLEASE NOTE: Signed and completed forms must be mailed to: State Tax Credit Review, State Historic Preservation Office, SC Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223. Digital submissions are not accepted.

1. PROPERTY INFORMATION

Historic Property Name: _____ County: _____

Address: _____ City: _____ State: SC Zip: _____

Use: Income-Producing -- **STOP** -- You must complete the federal application instead
Owner-Occupied Residence
Mixed-Use -- Note: the portion of the building that is an owner-occupied residence is eligible for this program

Residence placed in service on (date): _____ Project Number: _____

'Rehabilitation Expenses': \$ _____ (Complete Section 4: Rehabilitation Expenses)

Total project costs: \$ _____ Include all costs associated with the project

2. TAXPAYER'S STATEMENT

By signing this form, I attest that: I have an ownership interest in the building; it is where I reside; it is not actively used in a trade or business; it is not held for the production of income; it is not held for sale or disposition in the ordinary course of my trade or business; and the information provided herein is true and complete to the best of my knowledge. Further, I understand that falsification of factual representations in this application is subject to civil and criminal penalties as provided in 12-54-43 and 12-54-44 of the SC Code of Laws, 1976.

Name: _____ Last 4 SSN: _____

Address: _____ City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

Signature

Date

3. ATTACHMENTS

Include the following information with your signed and completed application. We must place incomplete applications on hold until you provide the requested information. Please send complete information with the initial submission.

- Complete and signed S3 form, including the Rehabilitation Expenses List in Section 4
- Photographs of the exterior and interior, as well as overall views of the completed project

STATE HISTORIC PRESERVATION OFFICE USE ONLY

The completed project as documented in this application was rehabilitated in accordance with the Secretary of the Interior's Standards for Rehabilitation as required by Section 12-6-3535(B) of the Code of Laws of South Carolina, 1976. The costs listed on the reverse appear to be 'rehabilitation expenses' as defined in state law.

NOTE: Taxpayers should note that the Department of Archives and History (Department) reserves the right to inspect the property within the 5-year time period that is covered by this state income tax credit. Work that is not as it was represented in the application and/or additional work that is not in conformance with the Secretary of the Interior's Standards for Rehabilitation may be cause for the Department to rescind the certification. Work causing the certification to be rescinded would make the entire project ineligible for the state income tax credit, and written notice of the rescinded certification shall be provided to the South Carolina Department of Revenue. Any additional work on the property while the state income tax credit is being claimed, for a period of up to five years, must be submitted on an S2-Amendment form.

The completed work does not meet the Standards for Rehabilitation and is not a 'certified rehabilitation' for purposes of Section 12-6-3535(B) of the Code of Laws of South Carolina, 1976. The attached sheet describes the specific problems with the completed work.

State Historic Preservation Officer - Authorized Signature

Date

S - -
Project Number

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4. REHABILITATION EXPENSES LIST

PLEASE PRINT IN INK OR TYPE THE INFORMATION THAT YOU PROVIDE.

Allowable expenses must meet the definition in the state law establishing this program. The text shown below in 'single quotation marks' is from Section 12-6-3535(B)(3) of the Code of Laws of South Carolina, 1976, as amended.

	'Rehabilitation Expenses'
I. 'PRESERVATION AND REHABILITATION WORK DONE TO THE EXTERIOR OF A HISTORIC STRUCTURE;' Roof, Exterior Walls, Windows & Doors, Porches, Foundations, Restoration of documented historic architectural features	I. _____
II. 'REPAIR AND STABILIZATION OF HISTORIC STRUCTURAL SYSTEMS;' Structural repair and stabilization of all historic structural elements exclusive of interior finish materials	II. _____
III. 'RESTORATION OF HISTORIC PLASTER;' Work done on historic plaster, including repair of historic plaster, new plaster where it was a documented historic finish, use of wood or metal lath, documented decorative or flat plaster features	III. _____
IV. 'ENERGY EFFICIENCY MEASURES EXCEPT INSULATION IN FRAME WALLS;' Insulation in the attic or crawlspace, interior or exterior storm windows, storm doors, weather stripping	IV. _____
V. 'REPAIRS OR REHABILITATION OF HEATING, AIR-CONDITIONING, OR VENTILATING SYSTEMS;' Repairs to existing or installation of new HVAC systems, flue-liners in historic chimneys	V. _____
VI. 'REPAIRS OR REHABILITATION OF ELECTRICAL OR PLUMBING SYSTEMS EXCLUSIVE OF NEW ELECTRICAL APPLIANCES AND ELECTRICAL OR PLUMBING FIXTURES, AND' Repairs to the existing or installation of new electrical or plumbing systems from the point of supply, repairs to existing historic electrical and plumbing fixtures.	VI. _____
VII. 'ARCHITECTURAL AND ENGINEERING FEES' Architectural and engineering fees except fees attributable to new construction beyond the volume of the existing building.	VII. _____
	Total: _____ (Minimum \$15,000)

'Rehabilitation expenses' do not include the cost of acquiring or marketing the property, the cost of new construction beyond the volume of the existing building, the value of an owner's personal labor, or the cost of personal property.

Note: This list is intended as a guide and may not include all work that is eligible for the program.

Note: This figure should match the costs in 'Rehabilitation Expenses' in Section 1.