

**INSTRUCTIONS**  
***APPLICATION: STATE INCOME TAX CREDIT FOR REGISTERED***  
***CULTURAL PROPERTIES***

(Pursuant to the Income Tax Act and the Corporate Income Tax Act, Section 7-2-18.2 and Section 7-2A-8.6, NMSA 1978 respectively)

**PART 1**

Part 1 must be completed and submitted for approval by the Cultural Properties Review Committee (Committee) at a regularly scheduled meeting **prior** to the start of restoration, rehabilitation or preservation project for which a tax payer requests a credit against State income tax liability. The deadline for submittals is 14 days prior to meetings. The completed form should be sent to:

HISTORIC PRESERVATION DIVISION  
Department of Cultural Affairs  
Bataan Memorial Building  
407 Galisteo St., Suite 236  
Santa Fe, NM 87501

**1. PROPERTY IDENTIFICATION**

Provide the *name* and *address*, including *street, city, county* and *zip code*, for the property under consideration. If the property is located within a *State Register Historic District*, please include the name of the district and a district map. If the property is a rural location, please include a city/town in the *vicinity* and a map with the location of the property. For archaeological sites, indicate the site boundaries on a USGS map.

**2. OWNER IDENTIFICATION**

Provide the *name* and *address*, including the *street, city, county* and *zip code, telephone number* and *taxpayer identification number(s)* or social security number(s) of the owner(s).

**3. OWNER'S ACCEPTANCE OF PROPERTY'S REGISTERED STATUS**

The owner's *signature* is **required**, acknowledging and accepting the registered status of the property under consideration.

**4. PROPERTY DESCRIPTION and PHOTOGRAPHS**

Provide a brief *description* of the property. For buildings, include a *description of the existing exterior* and *significant interior details*: number of stories, roof form and materials, basic floor plan, construction details and materials, alterations and dates (if known). Also describe distinctive architectural features, such as woodwork and trim, fireplaces, stairways, or hardware.

For archaeological sites, include a description of the site type, site features, dates of occupation, and current condition. Much of this information can be summarized from Section 9 of the State Register Nomination. For buildings, provide *photographs* that adequately show all sides of the building(s). Include photographs of interior features that are distinctive and are described in the narrative as well as those that will be impacted by the project. For archaeological sites, provide an overall photograph of the site, as well as the particular areas that will be treated in the preservation project.

## **5. DESCRIPTION OF REHABILITATION/PRESERVATION WORK**

Provide a *description of the entire project*. A separate block should be used to describe *work to a specific feature* (e.g., windows, roof, stairs) or *building systems* (e.g., plumbing and electrical). Describe each feature and include its present condition, then describe the work scheduled for each feature. Include labeled and numbered *photographs* of each feature. Use as many blocks as needed to completely describe the entire project. If *drawings or sketches are available* include them with the application. Drawings should be keyed to the “Feature” descriptions. This section should include all work proposed to the property within the project time period, not only the items that are creditable under the program. Use 5a to describe eligible work items and 5b to describe allowable, but not eligible work items. **Substantial changes to the scope of a project described in an application require the approval of the Committee. Failure to contact the Historic Preservation Division prior to changing the scope of work may result in the loss of all credits.**

## **6. COST ESTIMATE OF PROPOSED WORK**

Provide an *estimate* of the costs for proposed work. Separate costs and coordinate as closely as possible to the descriptions of work to a specific feature described in **#5 Description of Rehabilitation/Preservation Work** of this application. The figures may be derived from contractor proposals or may be estimated by the applicant. Contractor’s estimates may be required for high impact work, such as roofing or plastering.

## **7. PROJECT STARTING DATE AND PROJECT COMPLETION DATE**

Indicate an approximate *starting date* and *completion date* of the project. The work must be completed within a 24-month period, which begins on the date of approval by the CPRC.

## **8. OWNER’S SIGNATURE**

Provide owner’s *original signature* and *date*.

## **CONTINUATION SHEET**

Use the continuation sheet when additional space is needed for any item described in Part 1 or Part 2. List the item and number for which additional information is provided.

HISTORIC PRESERVATION DIVISION  
DEPARTMENT OF CULTURAL AFFAIRS  
CULTURAL PROPERTIES REVIEW COMMITTEE

**PART 1 Description of Proposed Work**  
**STATE INCOME TAX CREDIT FOR REGISTERED CULTURAL PROPERTIES**

*Please Note: Part 1 Applications and Amendments must be approved at a scheduled meeting of the Cultural Properties Review Committee, PRIOR to commencement of work, including, but not limited to, purchase of materials or labor.*

**1. PROPERTY IDENTIFICATION**

Name of Property \_\_\_\_\_

Address \_\_\_\_\_

City/Town \_\_\_\_\_

Vicinity (if rural site) \_\_\_\_\_

State Register District \_\_\_\_\_ SR# \_\_\_\_\_

County \_\_\_\_\_

Map included

**2. OWNER IDENTIFICATION**

Name \_\_\_\_\_

Address \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

Telephone number(s) with area code(s) \_\_\_\_\_

Taxpayer Identification Number \_\_\_\_\_

Please provide email address(es) if available \_\_\_\_\_

**3. OWNER'S ACCEPTANCE OF PROPERTY'S REGISTERED STATUS**

I have been informed that the above property has been entered in the State Register of Cultural Properties and I hereby accept the registered status.

Name \_\_\_\_\_ Date \_\_\_\_\_

#### 4. PROPERTY DESCRIPTION and PHOTOGRAPHS

Include written description of structure, interior and exterior, and describe any alterations to the property since the property was listed on the State Register.

Alterations since entered on State Register of Cultural Properties

Photographs included

*The Cultural Properties Review Committee is an advisory group. Committee members are not acting as professional consultants, nor are they providing professional architectural or engineering services for any project while in the process of reviewing and making recommendations for conformance with the tax incentive programs.*

*The actions and approvals of the Cultural Properties Review Committee and/or the Historic Preservation Division staff are **NOT** a substitute for any other necessary design and construction reviews or actions by the State of New Mexico or local building officials or for your local historic preservation commissions, and vice versa. Review of projects is provided solely for the purpose of compliance the State Income Tax Credit for Cultural Properties program requirements and standards.*

#### CERTIFICATION (For State Use Only)

The Cultural Properties Review Committee certifies that this property:

- is individually listed on the State Register of Cultural Properties. SR#
- is **not** individually listed on the State Register of Cultural Properties.
- is located in a district that is listed on the State Register of Cultural Properties and
  - contributes to the district
  - does **not** contribute to the district

\_\_\_\_\_  
CHAIRPERSON, CULTURAL PROPERTIES REVIEW COMMITTEE

\_\_\_\_\_  
DATE





**6. COST ESTIMATE OF PROPOSED WORK**

Estimated cost by Feature (see #5). Attach additional sheet if required to itemize all work.

TOTAL ESTIMATED PROJECT COST \_\_\_\_\_

**7. PROJECT STARTING DATE AND PROJECT COMPLETION DATE**

Estimated start \_\_\_\_\_ Estimated completion \_\_\_\_\_

**8. OWNER'S SIGNATURE**

I hereby apply for participation in the State Cultural Property Program, and I attest that the information I have provided is, to the best of my knowledge, correct:

Name \_\_\_\_\_ Date \_\_\_\_\_

**CERTIFICATION (For State Use Only)**

The Cultural Properties Review Committee has reviewed this application/amendment and:

**approves the application/amendment as submitted** and authorizes the owner to proceed with the proposed project.

**approves the application/amendment with conditions** stated on the attached sheet and authorizes the applicant to proceed with the project with the understanding that the conditions shall be met.

**rejects the application** because the proposed work does not conform to the standards set forth in the program regulations.

**tables the application** and *requests additional information* stated on the attached sheet before the application will be reviewed.

\_\_\_\_\_  
**CHAIRPERSON, CULTURAL PROPERTIES REVIEW COMMITTEE**

\_\_\_\_\_  
**DATE**

HISTORIC PRESERVATION DIVISION, Department of Cultural Affairs

Bataan Memorial Building; 407 Galisteo Street, Suite 236 ; Santa Fe, NM 87501 (505) 827-6320

**INSTRUCTIONS**  
***APPLICATION: STATE INCOME TAX CREDIT FOR REGISTERED  
CULTURAL PROPERTIES***

(Pursuant to the Income Tax Act and the Corporate Income Tax Act, Section 7-2-18.2 and Section 7-2A-8.6, NMSA 1978 respectively)

**PART 2**

Part 2 must be submitted within 60 days of completion of the project. The deadline for submittals is 14 days prior to CPRC meetings. The completed form should be sent to:

HISTORIC PRESERVATION DIVISION  
Department of Cultural Affairs  
Bataan Memorial Building  
407 Galisteo St., Suite 236  
Santa Fe, NM 87501

**1. PROPERTY IDENTIFICATION**

Provide the *name* and *address*, including *street, city, county* and *zip code*, for the property under consideration. If the property is located within a *State Register Historic District*, please include the name of the district and a district map. If the property is a rural location, please include a city/town in the *vicinity*.

**2. OWNER IDENTIFICATION**

Provide the *name* and *address*, including the *street, city, county* and *zip code, telephone number* and *taxpayer identification number(s)* or social security number(s) of the owner(s).

**3. PROJECT STARTING DATE AND COMPLETION DATE**

Provide accurate *starting* and *completion dates* for projects. These dates must coincide with the cost documentation. **Note: No costs expended prior to the CPRC approval date will be eligible for credit.**

**4. PROJECT COSTS**

Provide documentation of the actual costs of the completed project by submitting invoices accompanied by receipts, cancelled checks or other written forms of payment documentation. Coordinate costs as closely as possible to the categories used under **Part 1, #5**. Do not include costs of work items excluded from the project by the Committee, as ineligible costs for the



program. (If you have questions about eligible project costs, please contact the Historic Preservation Division or see the Committee's Guidelines).

#### **5. DESCRIPTION OF COMPLETED WORK**

Provide *numbered and labeled photographs* of work items relating to each architectural or archaeological feature. The features should be identical to the features described in **Part 1 #5**. Photographs of the completed features should closely duplicate the "before" photographs provided in the Part 1 of the application.

#### **6. OWNER'S SIGNATURE AND DATE**

Provide the owner's *signature* and *date*.

#### **CONTINUATION SHEET**

Use the continuation sheet when additional space is needed for any item described in Part 2. List the item and number for which additional information is provided.

HISTORIC PRESERVATION DIVISION  
DEPARTMENT OF CULTURAL AFFAIRS  
CULTURAL PROPERTIES REVIEW COMMITTEE

**PART 2 Certification of Completed Work**  
**STATE INCOME TAX CREDIT FOR REGISTERED CULTURAL PROPERTIES**

**1. PROPERTY IDENTIFICATION**

Name of Property \_\_\_\_\_

Address \_\_\_\_\_

City/Town \_\_\_\_\_

Vicinity (if rural site) \_\_\_\_\_

State Register District \_\_\_\_\_ SR# \_\_\_\_\_

County \_\_\_\_\_

**2. OWNER IDENTIFICATION**

Name \_\_\_\_\_

Address \_\_\_\_\_

City/Town \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_

Telephone number(s) with area code(s) \_\_\_\_\_

Taxpayer Identification Number \_\_\_\_\_

Please provide email address(es) if available \_\_\_\_\_

**3. PROJECT STARTING DATE AND PROJECT COMPLETION DATE**

Actual start date \_\_\_\_\_ Actual completion date \_\_\_\_\_

**4. PROJECT COSTS**

Attach additional sheet if required to itemize all work items. Include documentation of actual costs for the work items completed with this application. This must include invoices for labor and materials and verification of payment.

Actual cost by Feature (see #5)

TOTAL PROJECT COSTS \_\_\_\_\_





**6. OWNER'S SIGNATURE**

I hereby attest that all work on this project has been executed according to the proposed description as stated in Application: STATE INCOME TAX CREDIT FOR REGISTERED CULTURAL PROPERTIES, Part 1, as approved by the Cultural Properties Review Committee:

Name \_\_\_\_\_ Date \_\_\_\_\_

*The Cultural Properties Review Committee is an advisory group. Committee members are not acting as professional consultants, nor are they providing professional architectural or engineering services for any project while in the process of reviewing and making recommendations for conformance with the tax incentive programs.*

**CERTIFICATION (For State Use Only)**

The Cultural Properties Review Committee has reviewed this application and:

- approves** the application as submitted.
- approves** the application with the conditions stated on the attached sheet.
- rejects** the application because the work performed does not conform to the standards, approvals and conditions set forth in the program regulations.
- tables** the application and requests *additional information* as stated on the attached sheet before the application will be reviewed.
- Other \_\_\_\_\_

\_\_\_\_\_  
**TOTAL AMOUNT OF PROJECT**

\_\_\_\_\_  
**TOTAL AMOUNT APPROVED FOR REHABILITATION/PRESERVATION**

\_\_\_\_\_  
**CHAIRPERSON, CULTURAL PROPERTIES REVIEW COMMITTEE**      **DATE**  
HISTORIC PRESERVATION DIVISION, Department of Cultural Affairs  
Bataan Memorial Building  
407 Galisteo Street, Suite 236  
Santa Fe, NM 87501 (505) 827-6320

HISTORIC PRESERVATION DIVISION  
DEPARTMENT OF CULTURAL AFFAIRS  
CULTURAL PROPERTIES REVIEW COMMITTEE

**CONTINUATION SHEET**

**SR#** \_\_\_\_\_

Property \_\_\_\_\_

Name of Owner \_\_\_\_\_

Continues: Part 1  Part 2  #