

Louisiana State Commercial Tax Credit Program for Historic Buildings

GUIDELINES AND INSTRUCTIONS



Revised 08/15/2023

THE STATE COMMERCIAL TAX CREDIT PROGRAM

The Tax Credit: A tax credit is a direct, dollar for dollar reduction in the amount of money a taxpayer must pay in taxes for a given year. For example, if a taxpayer owes \$5,000 in taxes to the Louisiana Department of Revenue (LDR), but has a \$3,000 credit, he only pays \$2,000. A credit is much better than a deduction which merely reduces a taxpayer's income and may (or may not) put him in a lower tax bracket. If a taxpayer earns more credit than he can use in a single tax year, he can carry the tax credit forward up to five years or may transfer the credit balance to another Louisiana taxpayer.

Figuring the Credit: The tax credit is now 25% of the cost of rehabilitating (restoring or improving) a historic structure for expenses incurred after January 1, 2023, and 20% for expenses incurred between January 1, 2018 and December 31, 2022. For example, if a developer spent \$100,000 in qualified rehabilitation expenditures (QREs) on a historic building, he would get 25%, or \$25,000, as a credit. The QREs, which in the previous case were \$100,000, are calculated by adding the cost of materials, fixtures, mechanical equipment, labor, and fees. This number is the basis of the credit, and does not include the following: 1) the cost of acquiring the property, 2) new additions which are considered new construction, and 3) landscaping, fences, and parking lots. LDR makes the final determination as to what costs are qualifying.

For rural properties, the credit has been increased to 35% for qualified rehabilitation expenditures incurred after January 1, 2023, but remains 20% for those expenses incurred between January 1, 2018 and December 31, 2022. Rural properties are defined as those located within a parish with a population of less than 100,000, a municipality with a population of less than 35,000, or an unincorporated area of a parish with a population of 100,000 or more.

Who and What Qualifies: This credit is available for what are termed "depreciable" properties; that is, income-producing properties. Generally, this means commercial, industrial, or rental-residential. Totally owner-occupied dwellings do not qualify for this program. The credit is available to the owner of a historic property or long-term lessees who may also qualify under certain circumstances. Long-term lessees wishing to take the credit are advised to consult with a certified public accountant who is familiar with historic rehabilitation tax incentives. Buildings must be certified as historic structures by the Division of Historic Preservation (DHP). In order to be certified, the building must be at least 50 years old and located within the boundaries of either a Downtown Development District or a certified Cultural District, be a contributing element to a National Register Historic District as determined by the National Park Service, or be individually listed on the National Register. It must also still be recognizable as historic, not remodeled into something else.

Buildings that are less than 50 years old may be eligible for this program provided that they meet all other criteria AND are individually listed on the National Register of Historic Places.

This credit is not automatically available to the owner of a historic building. An application must be submitted to DHP prior to the completion of the project. Approval of a rehabilitation project by any other group, organization, or governmental entity does not guarantee approval by DHP.

A Substantial Rehabilitation: Rehabilitation work must be "substantial," meaning the qualified rehabilitation expenditures must exceed \$10,000.

The Time Frame: Projects are generally completed within two years. Within 24 months, the project must exceed the minimum expenditure amount (\$10,000). The project must be completed for the year for which the credit is claimed. For example, if the project was completed in 2020, the credit can be claimed for 2020. A project may take up to five years if permission is requested in advance and the work is phased. Project completion dates may not exceed the sunset date of the program.

Division of Historic Preservation Approval: All exterior and interior work must be certified by the Division of Historic Preservation as meeting the Secretary of the Interior's Standards for Rehabilitation. These are essentially guidelines for renovating historic buildings. The Standards provide that a building's historic features are preserved and that new additions and alterations are compatible with its architectural integrity. The Division of Historic Preservation (DHP) will, at the applicant's request, meet on-site to ensure that the rehabilitation work proposed will meet the Standards. State assistance is free of charge; however, application fees are required. These fees are subject to change and should be confirmed with DHP prior to the submission of any application.

The Application Forms: The application consists of three parts. Part 1 is used to certify that the building in question qualifies for the program. This generally means that the building is at least 50 years old, still recognizable as historic, and is located within an eligible area. For buildings that are eligible as contributing to a National Register Historic District, a Federal Part 1 application must be submitted in order to certify contributing status from the National Park Service. This is required even

if Federal Tax Credits will not be pursued. Part 2 describes the proposed rehabilitation work. This should include all work on which money is being spent. Please note that the Parts 1 and 2 need not be submitted separately. They can be reviewed concurrently. Part 3 is a request for the certification that the work has been completed according to the Standards.

The owner should not begin work on the project without a Part 2 approval from DHP. Construction work may begin without an approved Part 2, but any work done without approval is done at the owner's risk. Work that does not meet Standards may preclude the owner's ability to earn the tax credit. All applicants are advised to consult with their tax attorneys and/or certified public accountants when developing projects to determine if the credit will be applicable.

When a Part 2 application is submitted, there are three possible review outcomes. The first outcome would be the application has been determined to meet the Standards as proposed. The second outcome, which is the most common, is that the application is approved with conditions that bring the project into conformance with the Standards. Conditions are typically statements such as "Ceilings must have a finished appearance," or "Photos or drawings of the replacement windows must be submitted to DHP for approval prior to installation." The third outcome would be a denial of the project. The project's proposed work does not meet the Standards and there are no conditions that could be placed on the project to bring it into conformance with the Standards. This is an extremely rare occurrence.

Rehabilitation tax credits will not be allowed on any project when work is completed before the application forms are submitted. The approval issued by DHP is for the purpose of State Commercial tax credits only. The approval process does not take the place of any local regulatory requirements (such as obtaining a work permit) or state or federal requirements.

For example, if your project involves a federal loan, permit, loan guarantee, or grant, it must be reviewed through the Section 106 environmental review process. This is a separate process with its own application procedure. If you need assistance with this program, please contact the Section 106 staff at 225.342.8200.

Fees: DHP requires fees upon receipt of the Part 2 and Part 3 applications. This fee must be submitted in the form of a personal check, cashier's check, money order, or certified check, made payable to the Division of Historic Preservation. Applications not accompanied by the required fee payment will be held by DHP for up to sixty days or until payment is received, whichever comes first. If payment is not received after sixty days, the application will be returned to the applicant. The fee is for handling only and in no way determines the outcome of the review. Fees are subject to change and should be confirmed through the DHP website prior to application.

No Retroactive Tax Credits: Projects cannot receive tax credits retroactively. Once a building has been placed in service, it is no longer eligible for tax credits. Part 1 must be submitted before the project has been completed.

In such a case where a Federal Part 1 was previously submitted for the current project, then a State Commercial Tax Credit Application may be submitted at any time during the project, including up to the date that the Federal Part 3 is submitted.

Tax Credit Reservation Process: For all State Commercial Tax Credit projects with Part 2 applications received by the DHP on or after January 1, 2021, the maximum amount of credits available to be reserved shall not exceed \$125 million per calendar year. Reservations of credit shall be first-come first-served based upon the date of approval of a completed reservation form by DHP.

If the total amount of credit reservations applied for in any calendar year exceeds the amount of tax credits available for that year, the excess shall be treated as having been applied for on the first day of the subsequent calendar year. All reservation forms received on the same business day shall be treated as received at the same time, and if the aggregate amount of the requests received on a single business day exceeds the total amount of available tax credit reservations, tax credits shall be reserved on a pro rata basis.

Applicants may review the current amount of tax credit reservations available per any given year, Tax Credit Reservation Guidance and Form Instructions, and the Tax Credit Reservation Form on the Division of Historic Preservation's website

Claims for the credit must also comply with any rules and regulations set forth by the Louisiana Department of Revenue (LDR). Upon approval by SHPO, the tax credit reservation form will be transmitted to LDR. The Department of Revenue may not issue more than what was reserved for any project--please visit LDR's website for the most up to date information on any rules or Revenue Information Bulletins pertaining to the award of the State Commercial tax credit.

State Commercial Tax Credit projects with Part 2 applications received by DHP PRIOR to January 1, 2021 are not subject to the tax credit reservation process.

Taking the Credit: Property owners in eligible districts are allowed to earn up to \$5 million in State Commercial Rehabilitation tax credits per district per year. Applicants claim the credit for the year a project is placed in service once they

have an approved Part 3. The Department of Revenue (LDR) will not award credits until the Division of Historic Preservation (DHP) approves the Part 3—Certification of Completed Work.

In order to claim the credit, the following documentation must be submitted by the claimant to LDR:

A copy of the approved Part 3 application, signed and dated by an authorized representative of DHP.

A copy of the transfer documents outlined below, if applicable.

A schedule showing the remaining tax credit balance of the owner/transferee and the amount to be applied against the owner/transferee's tax liability for the current year.

Transferring the Credits: Transferors and transferees shall submit to LDR written notification of any transfer or sale of tax credits within thirty days after the transfer or sale of such tax credits. The notification shall include:

The transferor's tax credit balance prior to the transfer;

The state tax credit project number;

The transferor's remaining tax credit balance after the transfer;

All taxpayer identification numbers for the transferor and each transferee;

The date of the transfer;

The amount of tax credit transferred; and,

Any other information required by DHP and LDR.

Failure to comply with the notification provisions will result in the disallowance of the tax credit to the transferee until all parties are in full compliance. The transfer or sale of this credit does not extend the time in which the credit can be used. The carry-forward period of the credit transferred or sold begins on the date the credit was originally earned. To the extent that the transferor did not have rights to claim or use the credit at the time of the transfer, DOR shall either disallow the credit claimed by the transferee or recapture the credit from the transferee through any collection method authorized by R.S. 47:1561.

Sunset Date: The State Commercial Tax Credit program sunset date has been extended through December 31, 2028.

Enabling Legislation: Louisiana Revised Statute 47:6019

Appeals: Applicants whose submissions, at any of the three application stages, have been officially denied by the Director of the Division of Historic Preservation may appeal to the Assistant Secretary of the Louisiana Office of Cultural Development. Written notice of the intent to appeal must be received by the Office of Cultural Development within ten business days following the date that the Director's official denial is sent. The full appeal must be received no later than thirty calendar days following the end of the period to file a notice of appeal.

The Assistant Secretary may:

Sustain the Director's findings;

Overtake part or all of those findings;

At his or her discretion, mediate between the Director and the applicant to arrive at a mutually satisfactory resolution;
or,

Decline to consider the appeal.

The Assistant Secretary's final response to any appeal must be issued no later than ninety days after receiving the full appeal. There are no further administrative appeal mechanisms past the Assistant Secretary's final response.

Each building is unique due to its construction and locating. Therefore, no previous decision rendered by the Division Director or the Assistant Secretary of the Office of Cultural Development may be precedent setting. The outcome of any appeal in no way influences decisions made by the National Park Service.

Application Submission Process:

The Division of Historic Preservation is now accepting digital State and Federal tax credit applications via Google form submission. To submit applications electronically via this form, applicants must create a free Google account with a Gmail address. Applicants who cannot do so may submit digital applications via a mailed USB drive. The mailing addresses are listed below. The link to submit a Federal Rehabilitation Tax Credit or State Commercial Tax Credit application via online portal is: [Online submission portal](#)

All Federal application files must comply with NPS digital submission standards found [here](#). State application forms and State-only application documents should follow the naming conventions that can be found included at the end of this document, which are also available [on our website](#). Make sure to review these standards prior to submission. Digital applications that do not meet these requirements will be returned for correction. In addition, this document contains a checklist of items that must be included with your application. Please refer to the checklist to ensure the application is complete.

Mailing Addresses and Contact Information: State Commercial Tax Credit Application forms may be remitted by submitting a thumb drive or disc to the address below. Printed paper copies of applications or any associated documents will not be accepted after September 1, 2023.

Via USPS:

Division of Historic Preservation
Tax Incentives Staff
P.O. Box 44247
Baton Rouge, LA 70804

Via Overnight Service:

Division of Historic Preservation
Tax Incentives Staff
Room 409
1051 N. Third Street
Baton Rouge, LA 70802

Hand Delivery:

Capitol Annex Building, 1051 N. Third Street, Baton Rouge, LA 70802
Regular Office Hours: Monday—Friday 8:00AM-5:00PM, excluding State holidays. Please contact a tax incentives staff member at (225) 342-8200 to make an appointment.

Have questions regarding the State Commercial Tax Credit Program?

Please contact a member of the Division of Historic Preservation's tax incentives staff at (225) 342-8200.

www.louisianahp.org

APPLICATION PROCESS TIMELINE

At the beginning of the project:

**Complete Part 1, Part 2, and Tax Credit Reservation Applications Received by Division of
Historic Preservation (DHP)**

30 Days

Part 2 Fee Request Sent to Owner (if not submitted with the Part 2)

Mail Time

Fee Received by DHP

30 Days

Part 1 Review Determination Sent to Owner

Part 2 Review Determination Sent to Owner

**Tax Credit Reservation Form Determination Sent to Owner and Louisiana Department of
Revenue (LDR)**

Once the project is completed:

Complete Part 3 Application is Received by DHP

30 Days

Part 3 Fee Request Sent to Owner (if not submitted with the Part 3)

Mail Time

Fee Received by DHP

30 Days

Part 3 Review Determination Sent to Owner and LDR

THE DIGITAL APPLICATION PROCESS

All applications and supplementary materials are submitted to DHP using the digital submission link or by mailing digital files. If the application is complete, it is reviewed within thirty days. DHP requires an application fee and reviews the project only after the fee is paid. These fees are subject to change and should be confirmed through the DHP website prior to application. Fees must be mailed to the office and cannot be accepted digitally.

If an incomplete project is submitted, the review time may be extended to ninety days or more, whereas complete applications should be returned to the owner with the DHP ruling in approximately thirty days. The application is not complete unless all blanks are filled in and all work items are described in writing. Notes on architectural drawings and plans can clarify or add to the written work description, but they cannot serve as a substitute for the written description. Do not submit bid specifications for this work description.

PHOTOGRAPHS

One set of color photographs taken BEFORE any work begins must be submitted. Each photo should be at least 4" x 6" in size and either inserted into a .pdf (2 per page) or saved as a .jpg. (only when less than 20 images). Typically, 24 to 36 photos are used to document a small single-family rental residence. The photos should be sufficient in number to accurately describe the building—your building may require more or less. Photos naming conventions and proper labeling procedures must be followed. These can be found in the file "State Electronic File Naming Conventions", which is also attached to this document.

Photographs must include 1) two to four streetscape shots showing the buildings across the street and on both sides of your building; 2) exterior views including, but not limited to, both sides, the façade, porch, balcony, front windows, front door, gable, etc; 3) interior views including, but not limited to, front rooms, halls, mantles, windows, doors, stairs, ceiling medallions, etc; and, 4) clear views of each room, including ceiling condition, floor, and walls.

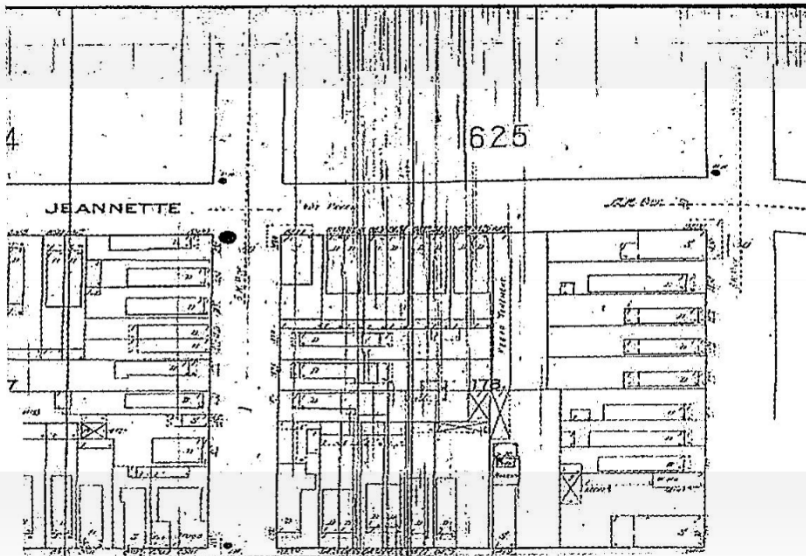
One full set of AFTER photographs must be submitted with the Part 3 following the same guidance.

MAPS

In addition to the photographs and plans, applicants **MUST** submit a map of the applicable district with both the district boundary and the subject property marked clearly. In some cases, maps to certain Downtown Development Districts may be unavailable. In such cases, the applicant must submit a letter provided by the city's Downtown Development Authority verifying that the property is located within the boundaries of the district. Maps of Louisiana's certified Cultural Districts may be found in the Tax Incentives section of the Division of Historic Preservation's website at www.louisianahp.org.

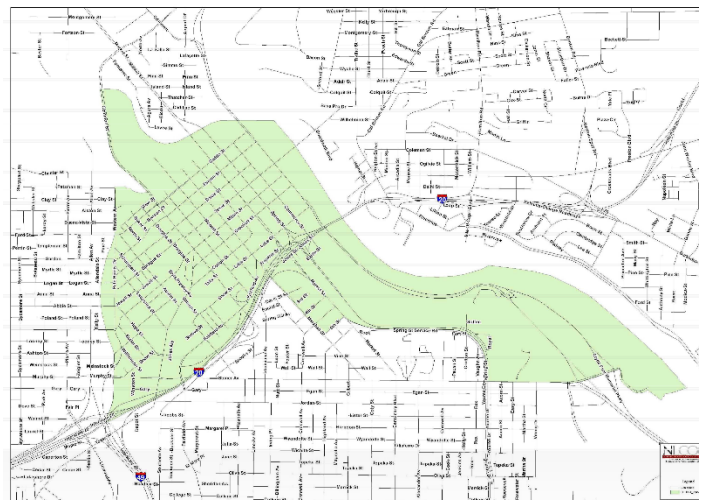
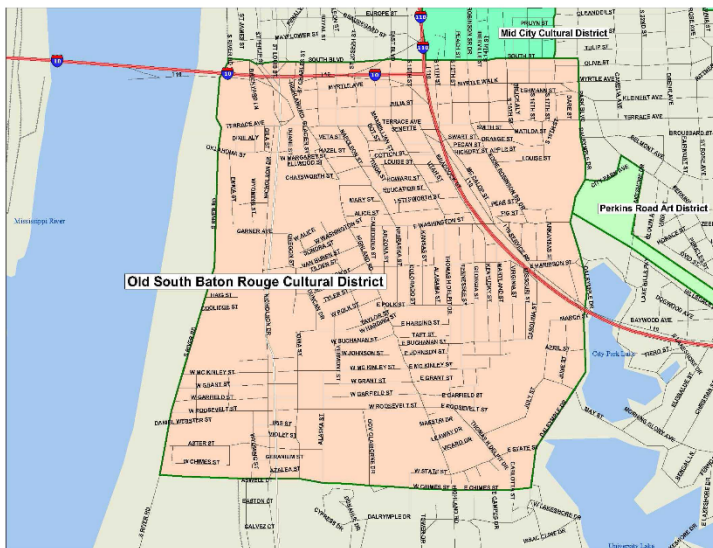
Please include a dated Sanborn Insurance Map closest to the date of construction or major changes if possible. Sanborn maps are digitized maps detailing property and land-use for Louisiana cities and towns. Extensive information is given on building construction and use, street names and addresses, and property boundaries. Other features shown include pipelines, railroads, wells, and dumps. Map dates range from 1885 to 1951, with most falling within the early part of the 20th century.

No additional information should be keyed to these maps.



Example: Sanborn Fire Insurance Map, New Orleans, Louisiana

Note: Copy includes the date & volume of the map.



Shreveport Downtown Development Authority

DESCRIPTION OF REHABILITATION

Part 2 of the tax credit application requires that the applicant submit a detailed description of rehabilitation/preservation work. The applicant must provide floor plans illustrating both the BEFORE and PROPOSED appearance. In addition to the photographs of the existing condition submitted with the Part 1, if work is currently underway, additional work to date photos should be submitted with the Part 2. ALL work items (basically every item on which money will be spent) should be included on the Part 2 application. Failure to include all work items may jeopardize the entire project's eligibility for tax credits. If, after the Part 2 has been submitted, change orders are required, it will be necessary for amendments to the application to be approved.

All work must comply with the Secretary of the Interior's Standards for Rehabilitation.

This list of probable work items is provided for your convenience. It is NOT an application and may not be submitted as an application. Some of the items listed may not apply to your property and there may be some items applicable to your project that are not listed.

Roof
Foundation
Trim Plaster Wallpaper
Gutter and downspouts Weatherboards
Porch Windows Exterior doors Paint Cleaning Masonry Storefront
Transom windows Front door
Handicap ramp Canopy
Signs
New additions
Parking
Floors Millwork Partition walls Paint
Kitchens and bathrooms Wiring
Plumbing
HVAC systems (duct type and placement) Insulation
Stairs Elevators Atrium Skylights Hardware Ceiling finishes

DHP Electronic File Naming Conventions for State Application Forms

When applying for both Federal and State tax credits, the file names of all application components and materials must follow NPS required conventions, except for the State application forms, which should follow the standards below. NPS naming conventions can be found at the following link:

<https://www.nps.gov/subjects/taxincentives/upload/hpca-file-format-naming-2023-07-14-508.pdf>. For State applications, all documents should follow the naming conventions described below.

The general naming convention is: **StateProjectNumber ApplicationPart PropertyAddress City**. There should be no spaces, punctuation, or special characters in the file names, and underscores are used in place of spaces. Prefixes and suffixes such as north, south, east, west, Saint, Street, Road, Avenue, Boulevard, etc. may be abbreviated but no periods should be used. Numbered street names should not be abbreviated; e.g. "Seventh" should be used instead of "7th". File names are limited to 75 characters.

- For new project applications that have not been assigned a State project number, the project number is omitted from the file name:
ApplicationPart_PropertyAddress_City
 - Example: Part1_1051NThirdSt_BatonRouge
 - Example: Part2_1051NThirdSt_BatonRouge
- Once the initial application is approved and a State project number is assigned, file names on all submittals going forward should begin with the project number:
StateProjectNumber_ApplicationPart__PropertyAddress_City
 - Ex.: 1234_Part2_1051NThirdSt_BatonRouge

Document Names

The following are examples of various application documents that may be submitted during the course of the project and the document name to be used in the labeling system. The application part and document name are placed between the project number (if assigned) and the property address.

- For Amendments responding to SHPO Holds: **ApplicationPart_ResponseToHold**
 - Ex.: 1234_Part2_ResponseToHold_1051NThirdSt_BatonRouge
- For additional narrative sheets submitted as a separate PDF and not on the actual application form itself: **ApplicationPart_AdditionalNarrative**
 - Ex.: 1234_Part 2_AdditionalNarrative_1051NThirdSt_BatonRouge
- Photos (PDF Document): **ApplicationPart_Photos**
 - Ex.: 1234_Part3_Photos_1051NThirdSt_BatonRouge
- Photo Key: **ApplicationPart_PhotoKey**
 - Ex.: 1234_Part3_PhotoKey_1051NThirdSt_BatonRouge
- Architectural Plans and Drawings: **ApplicationPart_Plans[or Drawings]**
 - Ex.: 1234_Part 2_Plans_1051NThirdSt_BatonRouge
- Ownership Statement: **OwnershipLetter**
 - Ex.: 1234_OwnershipLetter_1051NThirdSt_BatonRouge
- Transmittal Log: **TransmittalLog**
 - Ex.: 1234_TransmittalLog_1051NThirdSt_BatonRouge

Photo Naming Conventions

Individual photos files in JPEG or TIFF format may only be submitted for small projects that can be fully documented, including interior, exterior, and any accessory structures, with 20 photos or less. No more than 20 individual photos for a single application will be accepted. If the property requires more than 20 photos to be sufficiently documented, then photos must be combined into and submitted as a single PDF document following the NPS Standards available at the following link:

<https://www.nps.gov/subjects/taxincentives/upload/hpca-photo-requirements-2023-07-14-508.pdf>.

If submitting photos individually:

- Create a folder for the photos only. Label the folder according to the guidance for photo PDF documents listed above in the Document Names section.
- Label Photos 1-20 with a brief description and property address photos must be numbered and keyed to the current floor plan).
 - Ex.: 1_Frontelevation_1051NThirdSt_BatonRouge
 - Ex.: 2_Westelevation_1051NThirdSt_BatonRouge
- If possible, compress the folder into a zip file prior to uploading. All other documents must be uploaded as individual documents; only photos may be combined into a single file.

If submitting photos in a combined PDF document:

- Photos must be a minimum 4" x 6" size with no more than two per page. Photo proportions must be such that the photo is not distorted when sized to 4"x6".
- The project address, date of photos, and application part (i.e. Part 1, Part 2, Part 3, Amendment) must be listed at the top of each page.
- The photo number (labeled according to the photo key) and a descriptive caption must be listed under each photo.

Electronic Application Submission Checklist

State Commercial Part 1 Application

Each of the items listed below should be submitted as an individual file or folder. Multiple items should not be combined: application, photo document, and photo key should each be a separate PDF.

State Part 1 Application Form

- Submitted as an individual file and the file format, size, and file name complies with State conventions.
- Application has all applicable boxes checked and fields completed.
- Legislature information is filled out.
- The application is signed using an acceptable digital signature method.
- The second page is completed (or the additional narrative is submitted as a separate PDF)

Federal Part 1 Application Form: *For buildings that are eligible as contributing to a National Register Historic District, a Federal Part 1 application must be submitted in order to certify contributing status from the National Park Service. This is required even if Federal Tax Credits will not be pursued.*

- The entire Federal Part 1 application is digitally signed and dated, and the file name complies with NPS conventions.

Part 1 Photos (One of the options shown below)

- A single PDF that includes all photos required to fully document the interior and exterior of the building.*
 - Submitted as an individual file; file format, size, and file name complies with State or NPS conventions. (NPS guidelines must be followed if submitting the Federal Part 1).
 - Pages within the PDF document are labeled per NPS conventions: property name, address, date of photos, and application part are listed at the top of each page
 - No more than two photos per page and individual photos are numbered (corresponding to photo key) and labeled per State or NPS conventions (NPS guidelines must be followed if submitting the Federal Part 1).
- Individual photos fully documenting the interior and exterior of the building are provided as individual JPEG or TIFF files – must be 20 or less*
 - Photos are placed in a separate folder and are labeled per State/NPS conventions. Individual photos are numbered (corresponding to the Photo key) and labeled per State/NPS conventions (NPS guidelines must be followed if submitting the Federal Part 1).

Part 1 Photo Key

- Submitted as an individual file; file format, size, and file name complies with State/NPS naming conventions (NPS guidelines must be followed if submitting the Federal Part 1).
- Corresponds to photographs and the existing plan of the building, including all walls, doors, and windows.

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LADHP
8/2023

Map

Map of the applicable district as an individual file; format, size, and file name complies with State/NPS conventions. The location of the subject property is highlighted or marked (NPS guidelines must be followed if submitting the Federal Part 1).

Ownership Statement (applicant is not fee-simple owner)

Submitted as an individual file; file format, size, file name complies with State/Federal naming conventions (NPS guidelines must be followed if submitting the Federal Part 1).

Transmittal Log for NPS (If submitting a Federal Part 1)

An individual Word document in the format required by NPS listing all of the individual documents included with the submission

Electronic Application Submission Checklist

State Commercial Part 2 Application

Each of the items listed below should be submitted as an individual file or folder. Multiple items should not be combined: application, photo document, and photo key should each be a separate PDF.

State Part 2 Application Form

- Submitted as an individual file and the file format, size, complying with State naming conventions
The application has all applicable boxes checked, all fields completed, and is digitally signed and dated.
- The State project number is listed (if Part 1 was submitted previously)
- The scope of work for the entire project is complete and separated into individual work items, including a detailed and accurate description of the current condition and proposed work (or an additional narrative is submitted as a separate PDF)
- For phased projects, the individual phases are identified and fully described. **Separate Part 2s can be submitted for individual phases.**

State Part 2 Application Fee

- A check or money order must be mailed or hand-delivered to LA DHP with the applicable Part 2 fee. Part 2 fee is determined by the estimated QREs. Fee schedule is available on the LA DHP website.

Drawings

Architectural plans or drawings may be provided to illustrate work items described in the written Part 2 narrative. Plans/drawings may not be used in lieu of a complete and thorough work description. Work shown on the drawings must also be included in the written description.

- File format, size, file name complies with State conventions, plans are flattened and file size is reduced.
- Existing and proposed conditions are submitted as separate files

Additional Documentation As Needed: additional photographs and photo key, additional narratives, ownership statements (if not previously submitted), product specifications, window surveys, sightline studies, engineer's reports, etc.

- Submitted as an individual file; file format, size, and file name complies with State conventions.
- Any photographs and/ or photo keys follow the requirements outlined in the Part 1 submission checklist

Electronic Application Submission Checklist

State Commercial Part 3 Application

Each of the items listed below should be submitted as an individual file or folder. Multiple items should not be combined: application, photo document, and photo key should each be a separate PDF.

State Part 3 Application Form

- Submitted as an individual file and the file format, size, file name complies with State conventions
The application has all applicable boxes checked and fields completed, digitally signed and dated.
- The State project number is listed.
- The second page is completed if there is more than one owner.
- For Revised Part 3s, the appropriate box is checked.

State Part 3 Application Fee

- A check or money order must be mailed or hand-delivered to LA DHP with the applicable Part 3 fee. Part 3 fee is determined by the estimated credit award, based on the QREs. The fee schedule is available on the LA DHP website.

Part 3 Photos

A single PDF that includes all photos required to fully document the interior and exterior of the building.

- Submitted as an individual file; file format, size, file name complies with State conventions.
- Pages within the PDF document are labeled per State conventions: property name, address, date of photos, and application part are listed at the top of each page.
- No more than two photos per page and individual photos are numbered (corresponding to photo key) file name complies with State conventions.

Individual photos fully documenting the interior and exterior of the building are provided as individual JPEG or TIFF files – must be 20 or less

- Photos are placed in a separate folder and are labeled per State conventions. Individual photos are numbered (corresponding to the Photo key) and file names comply with State conventions.

Part 3 Photo Key

- Submitted as an individual file; file format, size, and file name complies with State conventions.
- Corresponds to photographs and the existing plan of the building, including all walls, doors, and windows.

Electronic Application Submission Checklist

State Amendment Application

Each of the items listed below should be submitted as an individual file or folder. Multiple items should not be combined: application, photo document, and photo key should each be a separate PDF.

State Amendment Application Form

- Submitted as an individual file and the file format, size, and file name complies with State conventions.
- The application has all applicable boxes checked and fields completed, digitally signed, and dated.
- The State project number is listed.
- The second page is completed describing the intention for the amendment.

Additional Documentation As Needed: additional photographs and photo key, additional narratives, product specifications, window surveys, sightline studies, engineer's reports, etc.

- Submitted as an individual file; file format, size, and file name complies with State conventions.
- Any photographs and/ or photo keys follow the requirements outlined in the Part 1 and 2 submission checklist.