

**223—47.5(303) Application for exemption procedure.**

**47.5(1)** All applications for exemption shall be submitted on the historic property rehabilitation tax exemption form prescribed by the department of revenue. All applications shall have attached an approved application for certification of completed work. Forms may be obtained from the Department of Revenue, Capitol Complex, Des Moines, Iowa 50319; Consulting Architect, State Historical Society of Iowa, Capitol Complex, Des Moines, Iowa 50319, telephone (515)281-8719; or the office of the appropriate assessor or board of supervisors.

**47.5(2)** Applications for certification of completed work shall provide historical, architectural and financial information; and plans, photographs and maps as required on the application form.

*a.* Part 1 of the application form shall establish the significance of the property. As a minimum, current photographs of all exterior sides of the building, the streetscape and representative views of the interior shall be provided. Where property is within a National Register Historic District or area of historic significance as defined in Iowa Code section 303.20 or 303.34, a map locating the property within the boundaries of the area shall be provided.

*b.* Part 2 of the application form shall detail the existing conditions and the proposed rehabilitation workplan. Photographs shall show specific areas of work and both the interior and exterior conditions prior to the start of work.

*c.* Request for Certification of Completed Work (part 3) shall document the completed work. Photographs shall show specific areas where work has been completed and both the interior and exterior conditions after the completion of work.

*d.* Applicants are strongly encouraged to obtain approvals on parts 1 and 2 of the application prior to the start of work. Applicants shall file completed part 3 application forms with the state historical society of Iowa on or before December 31 for work completed that calendar year. Applicants whose work is approved shall file certifications of completed work as part of their application for exemption with their assessor on or before March 1 of the appropriate tax year.

**47.5(3)** Materials submitted to the society shall not be returned.

**47.5(4)** In some localities or with some funding sources, other preservation or design-related reviews may be required before any rehabilitation occurs. The process of application for certification of completed work as part of historic property rehabilitation tax exemption program does not substitute for any other reviews/applications which may be required of property owners.

**47.5(5)** Inquiries concerning information required, historic property eligibility, and review criteria should be addressed to the Deputy State Historic Preservation Officer, State Historical Society of Iowa, Capitol Complex, Des Moines, Iowa 50319, telephone (515)281-8719.