

**CITY OF MARTINSBURG  
HISTORIC PRESERVATION REVIEW COMMISSION (HPRC)  
APPLICATION FOR CERTIFICATE OF APPROPRIATENESS  
MARTINSBURG ZONING ORDINANCE  
(CHAPTER X, ARTICLE 1004)**

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(Please read and follow all instructions on this page carefully.)

## **SUBMISSION OF APPLICATION**

Applications are to be submitted to the City Planner/Building Inspector's Office **no later than the specified date** (see attached sheet) prior to the meeting at which they are to be considered. If the meeting is cancelled because of a lack of quorum, each Commission member will be asked to commit to a set time within a week of the cancelled meeting to hear the scheduled case(s) listed on the agenda for the month in question.

## **INSTRUCTIONS FOR COMPLETION OF APPLICATION**

1. Each portion of the application that pertains to your project must be completed.
2. Drawings, sketches, photographs and a written description sufficient in detail to explain planned work **must be submitted**, including material samples and description of materials to be used. Commission will not take action without submission of proposed materials.
3. Incomplete applications will be returned and will not be considered until all information is obtained. Applicant is responsible for obtaining that information.
4. Most important, please inquire as to whether or not a building permit is required before work is performed.

## **MEETINGS**

Regular meetings of the Historic Preservation Review Commission are held on the **first Monday of each month (except on holidays)** at 7:00 p.m. in the City Council Chambers of City Hall at 232 N. Queen Street, Martinsburg, WV 25401.

The Commission **requires the applicant or a representative be present at the meeting** to answer any questions. If no one is present, the application will be placed on the agenda, for one time only, the following month. If there is no one present at that meeting to present the case, then the applicant must submit a new application. *If your application is approved, the work must be completed within eighteen (18) months from the date of approval. If the proposed work is not completed, the applicant must resubmit the applications to the Commission for approval.*

**Certificate of Appropriateness** fee of \$25 to accompany completed application after January 1, 2005 (*City of Martinsburg Ordinance 2004-21*).

**PLEASE REMEMBER TO OBTAIN A BUILDING PERMIT BEFORE ANY SIGNS ARE ERECTED OR WORK IS PERFORMED.**

Should a building or sign permit be required for your project, it can be obtained from the City of Martinsburg's City Planner/Building Inspector's Office at 232 N. Queen Street, Martinsburg, WV 25401.

APPLICANT'S NAME \_\_\_\_\_ CASE # HPRC \_\_\_\_\_

ADDRESS/LOCATION OF BUILDING \_\_\_\_\_

APPLICANT'S ADDRESS \_\_\_\_\_

TELEPHONE (HOME) \_\_\_\_\_ (BUSINESS) \_\_\_\_\_

OWNER OF BUILDING \_\_\_\_\_

LESSEE \_\_\_\_\_

**WORK TO BE DONE:**

\_\_\_\_\_ REMODELING                  \_\_\_\_\_ DEMOLITION                  \_\_\_\_\_ SIGN  
\_\_\_\_\_ MAINTENANCE                  \_\_\_\_\_ NEW STRUCTURE                  \_\_\_\_\_ OTHER

PRESENT USE \_\_\_\_\_

PROPOSED USE \_\_\_\_\_

**PLEASE PROVIDE THE FOLLOWING TO ACCOMPANY APPLICATION**

Photo(s) of the structure as it appears now. Any drawings, sketches and written descriptions sufficient in detail to explain planned work, including paint samples, pictures and descriptions of all materials that are going to be used.

Please describe below a statement of the proposed. Also, a checklist has been provided at the end of the application and must be completed before the application is submitted to be reviewed by the Historic Preservation Review Commission.

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_____ <b>APPLICANT</b>	_____ <b>DATE</b>
_____ <b>CITY PLANNER</b>	_____ <b>DATE</b>

## **HISTORIC PRESERVATION REVIEW COMMISSION CHECKLIST**

\_\_\_\_\_ PICTURES OF STRUCTURE AS IT APPEARS NOW.

\_\_\_\_\_ SKETCHES OF PROPOSED PROJECT PLANS FOR NEW STRUCTURE, REMODELING, SIGNAGE OR MAINTENANCE.

\_\_\_\_\_ DESCRIPTION OF ALL MATERIALS THAT WILL BE USED TO COMPLETE THE PROJECT.

\_\_\_\_\_ PAINT SAMPLES FOR ANY AND ALL PAINTING THAT WILL BE PERFORMED ON THE STRUCTURE.

\_\_\_\_\_ PAINT SAMPLES FOR SIGNAGE.

\_\_\_\_\_ SIZE AND TYPE OF LETTERING TO BE USED.

\_\_\_\_\_ SAMPLES OF THE TYPE OF LETTERING TO BE USED.

\_\_\_\_\_ DESCRIPTION OF MATERIALS THAT WILL BE USED TO MOUNT THE SIGN.

\_\_\_\_\_ WRITTEN DESCRIPTION SUFFICIENT IN DETAIL TO EXPLAIN PLANNED WORK.

### **DEMOLITIONS**

\_\_\_\_\_ PICTURES SHOWING THE APPEARANCE OF ALL FOUR SIDES OF THE STRUCTURE.

\_\_\_\_\_ WRITTEN DESCRIPTION SUFFICIENT IN DETAIL TO EXPLAIN FUTURE PLANS FOR THE PROPERTY.

\_\_\_\_\_ REASON FOR DEMOLITION.

THE HISTORICAL PRESERVATION REVIEW COMMISSION RESERVES THE RIGHT TO INSPECT THE PROPERTY PRIOR TO A FINAL DECISION ON A DEMOLITION.

IF THE APPLICANT DOES NOT HAVE PLANS FOR THE PROPERTY AT THE TIME OF THE REQUEST FOR A DEMOLITION, BUT IN THE FUTURE CHOOSES TO USE THE PROPERTY, THE APPLICANT MUST COME BACK BEFORE THE COMMISSION FOR APPROVAL AND THEY MUST PROVIDE ALL THE NECESSARY INFORMATION AS STATED IN THIS APPLICATION.

IF A DEMOLITION REQUEST IS GRANTED, THE APPLICANT IS REQUIRED TO CLEAN UP THE PROPERTY AFTER THE COMPLETION OF THE DEMOLITION.

**CITY OF MARTINSBURG  
HISTORIC PRESERVATION REVIEW COMMISSION  
APPLICATION and MEETING DATES for 2014**

<b>MEETING DATE (7PM)</b>	<b>APPLICATION DEADLINE (3PM)</b>	<b>TO THE JOURNAL (5PM)</b>	<b>POSTING &amp; /or PUBLICATION DATE</b>	<b>MEETING DATE (7PM)</b>
01-06-14	12-16-13	12-20-13	12-30-13	01-06-14
02-03-14	01-13-13	01-17-13	01-27-13	02-03-14
03-03-14	02-10-13	02-14-13	02-24-13	03-03-14
04-07-14	03-17-14	03-24-14	03-31-14	04-07-14
05-05-14	04-14-14	04-21-14	04-28-14	05-05-14
06-02-14	05-12-14	05-19-14	05-26-14	06-02-14
07-07-14	06-16-14	06-23-14	06-30-14	07-07-14
08-04-14	07-14-14	07-21-14	07-28-14	08-04-14
09-08-14	08-18-14	08-25-14	09-01-14	09-08-14
10-06-14	09-15-14	09-22-14	09-29-14	10-06-14
11-03-14	10-10-14	10-20-14	10-27-14	11-03-14
12-01-14	11-10-14	11-17-14	11-24-14	12-01-14
01-05-15	12-15-14	12-22-14	12-29-14	01-05-15
02-02-15	01-09-15	01-16-15	01-26-15	02-02-15
03-02-15	02-06-15	02-13-15	02-23-15	03-02-15

## Historic Rehabilitation Income Tax Credits

By Jim Wilson

Owners of historic buildings are able to take advantage of substantial income tax benefits provided by the state and federal governments for the rehabilitation of their buildings.

United States code provides for an income tax credit equal to 20% of allowable rehabilitation costs for approved work carried out on a historic building. The building must be listed on or eligible to be listed on the National Register of Historic Places. It can be individually listed or eligible or listed or eligible as part of a historic district. It must be a depreciable building. At this time there is no credit available for work on private residences, although legislation has been introduced at both federal and state levels to provide such relief.

The work must be done in accordance with the Secretary of the Interior's Standards for Rehabilitation. It is necessary to file an application with the West Virginia State Historic Preservation Office. The credit is based on all capital investment in the building including work done on mechanical, electrical and plumbing systems as well as work on roofs, foundations and the installation of modern bathrooms and kitchens. Rehabilitation must be substantial, defined by the Internal Revenue Service as more than the adjusted basis in the building or more than \$5,000, whichever is greater.

The state of West Virginia has provided for a 10% rehabilitation tax credit which in all respects is parallel to the federal credit. In the simplest example possible we can assume that a building is purchased for \$50,000, the land is worth \$15,000 making the adjusted basis for the building \$35,000. Rehabilitation expenses total \$40,000 for the project. This would result in an \$8,000 federal income tax credit to be applied directly against taxes owed. There would be an additional \$4,000 credit to be applied against West Virginia state income tax.

Additional information regarding the Historic Rehabilitation Investment Tax Credit can be obtained from Jim Wilson at 304-558-0220, ext. 155.

## Historic Rehabilitation Tax Credits Residential

The 1999 West Virginia legislature approved a state income tax credit for homeowners.

The **Rehabilitation Investment Tax Credit Program** provides a West Virginia state income tax credit for the rehabilitation of historic private residences. This is a 20% state income tax credit which is based on qualified expenditures undertaken as part of the rehabilitation to a historic private residence. The credit is applied directly against taxes owed by the owner. This credit is available to private homeowners for approved rehabilitation work on their own residence. This benefit is available to the owner of a private residence that is rehabilitated according to the *Secretary of the Interior's Standards for Rehabilitation*. The building must be listed on the National Register of Historic Places either individually or as a contributing building in an historic district that is listed on the National Register of Historic Places. It must be listed on the National Register **prior** to submission of the Historic Preservation Certification Application Request for Certification of Completed Work.

In order to qualify for the credit an owner must undertake "material" rehabilitation which is an expenditure of more than 20% of the assessed value of the building, not including the value of the land. The expenditure necessary to qualify as "material" rehabilitation must take place in the 24 month period ending on December 31 of the taxable year for which the credit will be claimed. Any portion of the credit which cannot be fully used in the taxable year for which it is earned may be carried forward for up to five years.

The credit is not automatically available to any owner of an historic residence. **An application must be filed with the West Virginia State Historic Preservation Office**. The owner must complete and submit the authorized application form as early in the rehabilitation process as is feasible. The application form must be approved

before work on the project begins. The credit is based on all approved capital investment in the building which could include the cost of essential, fixed equipment and changes to mechanical, electrical and plumbing systems as well as roof and foundation work. The credits are limited to work performed on the interior and exterior of the listed building. Costs of landscaping, fences, sidewalks, new additions, wastewater treatment and other work performed outside the building are not eligible for the credit. All work must be completed in conformance with the *Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings*.

The application form and more information about the Secretary of the Interior's Standards for Rehabilitation are available from the West Virginia State Historic Preservation Office. There is a sliding scale fee for the review of the Historic Preservation Certification Application Part 2- Description of Rehabilitation. Please contact our office about the tax credits available for private residences. We will be happy to provide you with additional information, application forms or a site visit to discuss your particular project. Contact Jennifer Murdock, West Virginia State Historic Preservation Office at 304/558-0240.

The program receives Federal funds from the National Park Service. Regulations of the U. S. Department of Interior strictly prohibit unlawful discrimination in departmental Federally Assisted Programs on the basis of race, color, national origin, age or handicap. Any person who believes he or she has been discriminated against in any program, activity or facility operated by a recipient of federal Assistance should write to: Director, Equal Opportunity Program, U. S. Department of the Interior, National Park Service, P. O. 37127, Washington, D. C. 20013-7127

## Historic Rehabilitation Tax Credits Income Producing - Commercial

**B**oth the federal and state government have established income tax credits for historic rehabilitation work done on depreciable buildings which would include commercial buildings, manufacturing and office buildings, rental residential including single family rentals, agricultural outbuildings, Bed & Breakfast use and any other depreciable usage. These benefits are available to the owner or long term lessee of any depreciable building that is rehabilitated according to the [Secretary of the Interior's Standards for Rehabilitation](#). The building must be listed on or eligible to be listed on the National Register of Historic Places either individually or as a contributing building in an historic district that is listed on the National Register of Historic Places. It must be listed on the National Register within 30 months of the owner taking the tax credit.

There are separate federal and West Virginia state income tax credits. These credits are substantial, as the federal credit is equal to 20% of the capital investment in the building and the West Virginia state income tax credit is equal to 10% of the capital investment in the building. In order to qualify for the credits an owner must undertake substantial rehabilitation which is the expenditure of more than \$5,000 or more than the adjusted basis in the building whichever is greater. If all of the appropriate conditions are fulfilled the owner will benefit from a total nominal tax credit of 30% of investment. The expenditure necessary to qualify as a substantial rehabilitation must take place in a 24 month period or a 60 month period with the starting date determined by the taxpayer. Any portion of the federal income tax credit which cannot be fully used for the taxable year in which it is earned may be carried backward 1 year and forward for up to twenty years. Any portion of the state income tax credit which cannot be fully used for the taxable year in which it is earned may be carried

backward one year and forward for up to twenty years. Sale of the building within five years of the time the owner claims the credit will result in recapture by the Internal Revenue Service of a portion of the claimed credit.

The credit is not automatically available to any owner of an historic building. **An application must be filed with the West Virginia State Historic Preservation Office.** Although not recommended, applications can be accepted after initiation of rehabilitation work. However, the Part One portion of the application must be submitted prior to the building's placement in service. The credit is based on approved capital investment in the building which could include the cost of essential, fixed equipment and changes to mechanical, electrical and plumbing systems as well as roof and foundation work. The credits are limited to work performed on the interior and exterior of the listed building. Costs of landscaping, fences, sidewalks, new additions, wastewater treatment and other work performed outside the building are not eligible for the credit.

For additional information, application forms or a site visit to discuss your particular project contact Jennifer Murdock, West Virginia State Historic Preservation Office at 304/558-0240.

The program receives Federal funds from the National Park Service. Regulations of the U. S. Department of Interior strictly prohibit unlawful discrimination in departmental Federally Assisted Programs on the basis of race, color, national origin, age or handicap. Any person who believes he or she has been discriminated against in any program, activity or facility operated by a recipient of federal Assistance should write to: Director, Equal Opportunity Program, U. S. Department of the Interior, National Park Service, P. O. 37127, Washington, D. C. 20013-7127

**At a Glance: Historic Rehabilitation Income Tax Credits**

	Private Residences	Depreciable Buildings
State credit available	Yes	Yes
Federal credit available	No	Yes
State credit	20%	10%
Federal credit	—	20%
State credit	Listed	Listed or eligible to be listed
Federal credit	—	Listed or eligible to be listed
State credit	20% of assessed value of the building	\$5,000 or more than the adjusted basis, whichever is greater
Federal credit	—	\$5,000 or more than the adjusted basis, whichever is greater