

Michigan Historic Preservation Income Tax Credits

POST-WORK APPLICATIONS

IMPORTANT: *Some* applications for Michigan historic preservation income tax credits may be approved after work has been completed if you have done the work appropriately AND you have good photo documentation of the conditions BEFORE work began. Most commonly these include but are not limited to uncomplicated projects such as:

- Painting the exterior
- Roof with re-decking where all historic trims are present and retained
- New furnace/central air
- Electrical re-wiring and upgrade
- Plumbing
- Plaster repair (not removal and replacement)

A post-work application is most likely to be successful if:

- You have BEFORE photos, which clearly show conditions before the work began. Some exceptions may be made for work that is not visible such as plumbing and electrical.
- ALL the work complies with the Secretary of the Interior's Standards for Rehabilitation - the tax credit is ***All or Nothing***. One inappropriate change may result in a denial of eligibility.
- No significant historical features were altered or destroyed when the work was done.

Questions? Contact:

Sharon Ferraro, Kalamazoo Historic Preservation Coordinator at (269) 337-8804 ferraros@kalamazoo.org

OR Bryan Lijewski, State Tax Credit Coordinator at (517) 373-1631 lijewskib@michigan.gov

IMPORTANT – ALL APPLICATIONS MUST BE CERTIFIED BY THE END OF THE CALENDAR YEAR – THE **DEADLINE IS NOVEMBER 15TH at 5:00 pm (not postmarked by the 15th but actually in Lansing sitting in the Inbox for the tax credit reviewer.)** This is the last year for the credit, this is your last chance.

HISTORIC PRESERVATION COORDINATOR - Development Center – 415 Stockbridge
Phone (269) 337-8804; FAX 337-8513; ferraros@kalamazoo.org

MICHIGAN HISTORIC PRESERVATION INCOME TAX CREDIT

FILLING OUT THE APPLICATION (File name “MI tax credit app NEW 2009”)

First – READ THE INSTRUCTIONS.

PART ONE – Evaluation of Eligibility

Part One is meant to verify that your property IS eligible for the tax credit.

YOU WILL NEED (See page 2 of the instructions):

- Building description – an architectural description of the building and materials.
- Statement of significance – if you know your building history, a short version may be used. If not, the Coordinator can supply a generic statement, for your historic district.
- A map of the historic district – again the coordinator can supply this.
- An **ESTIMATE** of the cost of the proposed work.
- **Before photos of the entire structure** – take at least two photos showing the whole exterior and at least one photo of each interior space (kitchen, living & dining rooms, entry hall, bedrooms) to give the reviewer an idea of the character of the structure overall. Inadequate photos are the most common reason that the tax credit is denied. Read and follow the PHOTOGRAPHY INFORMATION at the end of the instructions.
- Declaration of Location – this is part of the application to be filled out and signed by the coordinator, which verifies the location of your property within the historic district.
- A check for \$25.00 for the application fee.

PART TWO – Description of Rehabilitation

Part Two describes the proposed work.

You will need to describe the parts of the project as they are **before** any work is done:

Asphalt shingle 3 in 1 roof is deteriorated and leaks on the west face.

AND what work you intend to do:

Strip all layers of roofing off, re-deck with ¾” plywood, ice and water shield applied to lower 3’, dark gray architectural asphalt shingles applied as specified in manufacturers instructions. All crown mould and edge mould to remain in place, dark drip edge.

YOU WILL NEED:

- Before photos of the project areas. For example: Rebuild front steps – take a photo from the front and the side of the existing front steps. For interior painting take at least one photo of each room to be painted.
- A sketch site plan of the lot, structure and outbuildings and a sketch floor plan of the building. Show on the plan where the photographer stood to take the photos. Number the photos. Include a North arrow on the sheet. These can be simple sketches – they do not need to be professional.
- Verification of State Equalized Value (form) Take to city assessor’s office for signature. Check your SEV on the city website at www.kalamazoocity.org under “Property Values”.
- A check for the review fees – see page 10 of the instructions

PART THREE – Request for Certification of Completed Work

Part Three describes the completed work, illustrated with photos.

YOU WILL NEED:

- After photos of the project areas with site plan and floor plan showing where photographer stood to take photos.
- A listing of the final cost of the finished work.
- A check for the fee for review of Part Three as specified on page 18 of the Application Instructions.

Be sure to make a copy of all the pages of the completed application for yourself BEFORE you mail it to the State. This will be very useful if the reviewer has questions.

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MICHIGAN HISTORIC PRESERVATION INCOME TAX CREDIT

On THURSDAY AUGUST 4th a tax credit workshop will be held at 6:00 in the Community Room (2nd floor) at City Hall. Call 337-8804 if you plan to attend.

Important issues to remember in planning your project & submitting the application:

- Applications and Instructions are available from the Historic Preservation Coordinator and on the State Historic Preservation Office website
- **READ THE INSTRUCTIONS!**
- All work must conform to the Secretary of the Interior's Standards for Rehabilitation. See Page 21 of the Application Instructions. Do NOT remove any historic materials.
- The application should be submitted and project(s) approved **BEFORE** work begins. **APPLY EARLY!!!**
- In Kalamazoo, if the property is located within the boundaries of a local historic district AND is a contributing structure more than 50 years old, if the proposed work equals or exceeds 10% of the State Equalized Valuation, the property is eligible for the tax credit
- Qualified expenditures on rehabilitation must be equal to or greater than 10% of the State Equalized Valuation of the property. Your SEV is available on line at www.kalamazoo.org under PROPERTY VALUES and the Equalizer database. (Property and Land Search)
- Expenditures for additions and new construction, such as a garage, do not qualify for the credit, but must be reviewed for its compatibility with the original structure.
- Additions, area rugs and appliances are not eligible for the credit.
- You must continue to own the property and make no inappropriate changes for five years after the credit is claimed or the income tax credit is subject to a pro-rated recapture. For example if you build an inappropriate carport three years after the credit was claimed, the state can take back a portion of the tax credit equal to 40% or two years of the tax credit.
- Submit Part Three, Request for Certification of Completed Work, by November 15th so the review and certification can be completed by the end of the calendar year.
- **TAKE LOTS OF PHOTOS !!!!!!! Photos are VITAL to a successful application.**
 - Photos should be in color and show all exterior sides of the structure and at least one photo of each primary interior space (Don't worry about closets.)
 - Photos should be color – digital or film, printed on photo paper (not plain bond paper.) Video and slides are not acceptable. Read and follow the PHOTOGRAPHY INFORMATION at the end of the instructions.
 - Keep a complete copy of the application for yourself so you can answer questions if the reviewer calls or writes for clarification – OR if it is lost in the mail.

IMPORTANT NOTES

- State tax credit review includes work on both the **exterior and the interior** of a structure. Take photos **before** you start. You **MUST** have complete photos.
- **Historic District Commission review only covers the exterior of the structure.**
- **HDC review & Tax credit review are two entirely separate processes.**
- **PROJECT APPROVAL BY THE HDC DOES NOT AUTOMATICALLY CONSTITUTE APPROVAL FOR WORK INCLUDED IN A TAX CREDIT APPLICATION.**

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MICHIGAN HISTORIC PRESERVATION TAX CREDIT

General information for the application:

Mailing address for completed applications and contact name for Michigan State Historic Preservation Office and the State Tax Credit Program:

Bryan Lijewski
Michigan Historical Center – SHPO
702 West Kalamazoo
PO Box 30740
Lansing, MI 48906

Questions for Bryan?
Phone is (517) 373-1631
Email is lijewskib@michigan.gov

BE SURE AND KEEP A COMPLETE COPY OF THE APPLICATION FOR YOURSELF.

Name of Resource = Street address or first known owners of structure.

For FIRST page of application:

The population of Kalamazoo is: **74,262** Source is: 2010 Census.

Kalamazoo's Historic Districts – dates established

(For Declaration of Location page of Part I.)

NAME	Established	Addition(s)	National Register
South St.	1973	1990	1983
Stuart	1976	1990, 1997	1983
Haymarket	1980	1997	1983
Rose Place	1983		1983
Vine	1990	1997	1983
West Main Hill	2007		1994

STATE EQUALIZED VALUATION – this information is available on the City of Kalamazoo website. www.kalamazoo.org under PROPERTY VALUES and the Equalizer Date Base.

- 1) www.kalamazoo.org
- 2) Click on "Property values" - left side of web page
- 3) scroll down and click on "Access Equalizer database"
- 4) click on "Property and Land Search"
- 5) fill in the address of the house - click on "search"
- 6) Click on your house address (508 Monroe or 516 Monroe) you will actually click on the blue parcel number
- 7) For **State Equalized Value** – that should be on the first page "General/Sales"
- 8) For **Date of Construction** (item 6 on application) Click on "Buildings" in the upper left
- 9) This screen should show the "year Built" at the top right of the third column
- 10) If you click on "Images/sketches" you can see photos and a site plan with measurements showing the footprint of the building

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MICHIGAN HISTORIC PRESERVATION TAX CREDIT

General information for the application:

Sample descriptions for residential/HOMES

#1 Residence

This two story, front gable wood frame house is covered in wooden clapboard siding. There are two more gables on the third floor on the sides of the house. At the rear is a one story wood framed addition with a hipped roof. The foundation is rock faced concrete block.

Across the front of the house is a full width front porch with a hipped roof, round columns and a square spindled rail. The steps and front door are set on the right end of the porch.

The double hung, one over one windows are spaced evenly around the house. There are two simple, clear, leaded glass windows – one on the east side on the stair landing and one in the front hall.

There are four rooms on the first floor: entry hall with stair, living room, dining room and kitchen. All the rooms except the kitchen retain their original woodwork. The kitchen was modernized in the 1970s. Upstairs are four rooms – three bedrooms and a bath along with a linen closet. All the rooms retain their original woodwork and floors. Most of the light fixtures are replacements. The attic is unfinished except for the stairway, which is plastered.

#2

THIS TWO-STORY BALLOON FRAME HOUSE IS SIDED IN 4" CLAPBOARD WITH CEDAR SHINGLES IN THE GABLE ENDS. THE FOUNDATION IS CONSTRUCTED OF STONE. WINDOWS ARE THE ORIGINAL ONE OVER ONE, DOUBLE HUNG SASH. OVERHANGS INCLUDE DECORATIVE BRACKETS. THE STEEPLY PITCHED ROOF HAS AN ASYMMETRICAL DESIGN WITH 3-TAB ASPHALT SHINGLES. A SYMPATHETIC ADDITION WAS MADE TO THE REAR BETWEEN 1988 AND 1997. THE HOUSE ALSO HAS A FULL WIDTH FRONT PORCH WITH DECORATIVE WOOD COLUMNS AND RAIL. THE INTERIOR OF THE HOUSE IS UNALTERED FROM ITS ORIGINAL CONDITION WITH THE EXCEPTION OF THE BATHROOM WHICH WAS UPDATED SOMETIME IN THE 1950S.

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SAMPLE CONTINUATION SHEET

HISTORIC PRESERVATION CERTIFICATION APPLICATION

CONTINUATION SHEET

State Historic Preservation Office
Michigan Historical Center
Department of History, Arts and Libraries

SHPO USE ONLY

State Project Number

This form continues: Part 1 Part 2 Part 3 Supplemental Information

Item 5



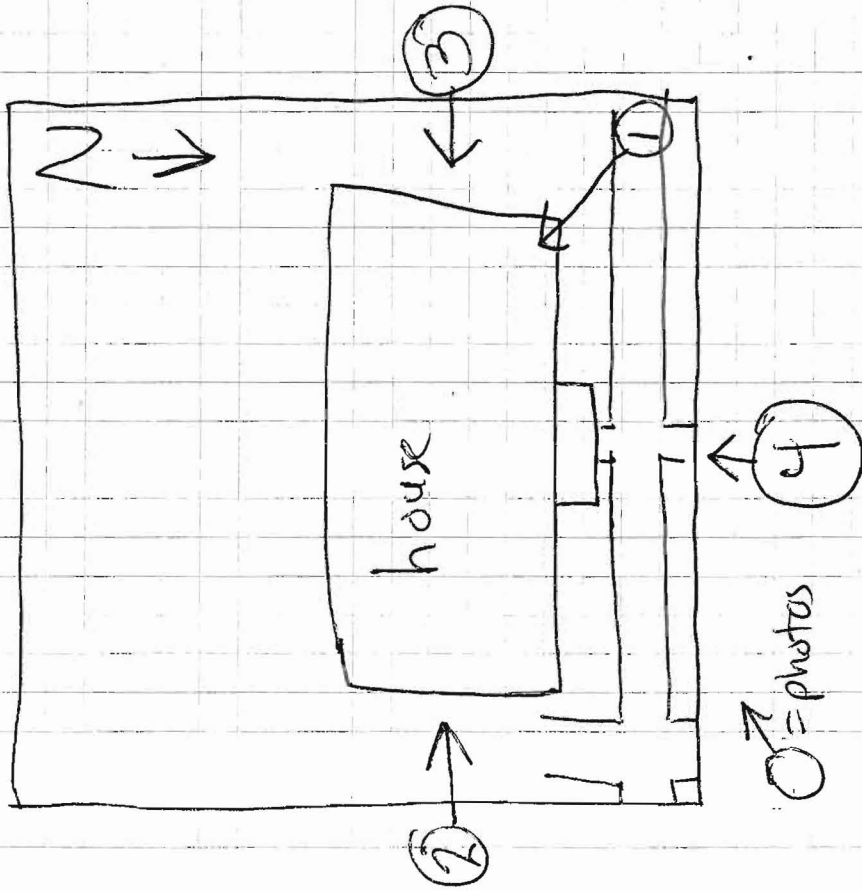
Describe the current condition:

The bottom of the northwest post on the front porch has been damaged by carpenter ants.

Describe the work

The center horizontal piece of wood will be removed and replaced with new wood to fit exactly. The damage to the vertical pieces will be filled

Site Plan

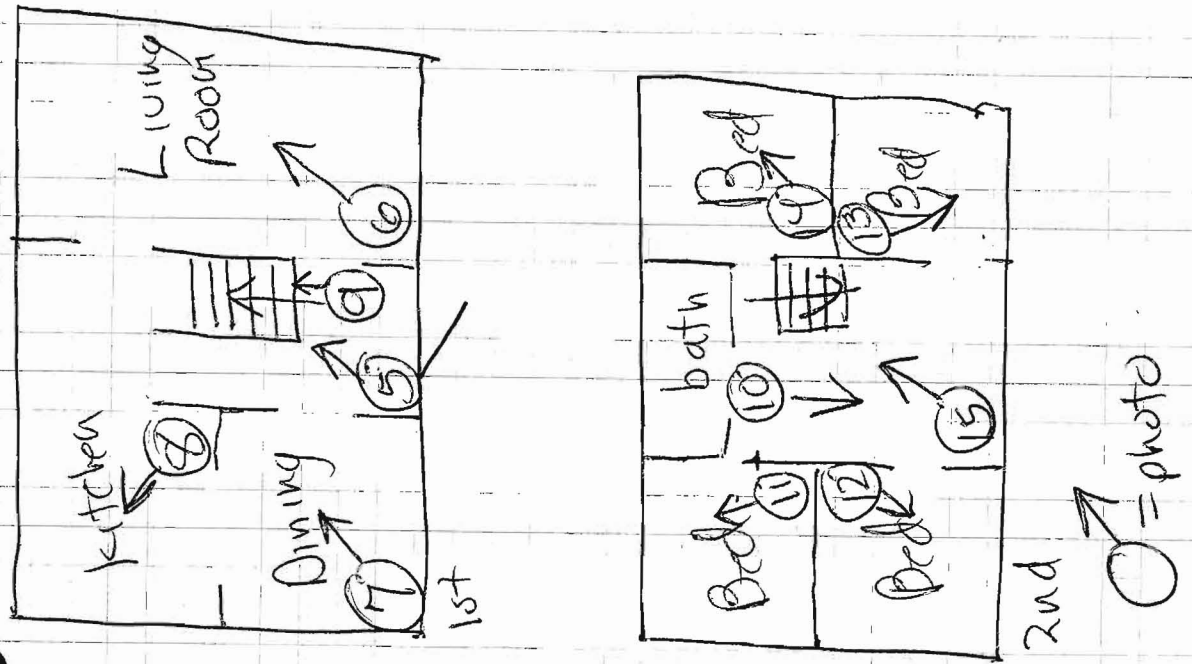


SAMPLE

SITE Plan - with photo keys ↑

SAMPLE

Floor Plan - with photo keys ↓



**SAMPLE LIST OF EXPENSES ELIGIBLE FOR THE MICHIGAN
HISTORIC PRESERVATION INCOME TAX CREDIT**

This type of list will serve BOTH for the Tax Credit application to the State Historic Preservation Office AND to submit with form 3581 to the Michigan Department of Treasury with your tax filing.

Date (date paid)	Paid to	Paid for	Amount
03/10/08	State of Michigan	Part 1 & 2 tax credit application fee	\$275
02/15/08	Walgreens	Film and processing for BEFORE photos	\$23.92
05/14/08	City of Kalamazoo	Building Permit for bathroom	\$94.00
05/16/08	Jim's Electric	Rewire bathroom and kitchen, upgrade service	\$3,597.65
05/17/08	Doyle Disposal	Trash dumpster	\$300
05/28/08	Mary the Plumber	Plumbing	\$1,043.25
06/07/08	We "B" Tiles	Retile bathroom	\$4,569.31
06/17/08	Home Depot	Switch plate covers, paint, roller covers, tray liner, sandpaper *	\$192.58
05/14/08	City of Kalamazoo	Building Permit for front steps	\$40.00
07/10/08	Cavalier Builders	Rebuild front steps and handrail	\$563.59
07/28/08	Calamity Jane's Painting	Prep, prime and paint exterior of house	\$9,376.50
08/15/08	Walgreens	Film and processing for AFTER photos	\$13.57
09/10/08	State of Michigan	Part 3 tax credit application fee	\$500
		TOTAL	\$20,339.37

*Also bought paint roller handles, tarps and a palm sander – these are not “materials, but are equipment that can be used again and are not eligible for the credit. So the sandpaper is eligible but not the palm sander.

2008 MICHIGAN Historic Preservation Tax Credit

Issued under authority of Public Act 281 of 1967 and Public Act 36 of 2007.

INDIVIDUAL INCOME TAX AND FIDUCIARY FILERS ONLY. Attach to Form MI-1040 or MI-1041.

Filer's First Name, Middle Initial and Last Name or Business Name	Filer's Social Security Number or FEIN/TR Number
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MICHIGAN BUSINESS TAX FILERS ONLY. Attach to Form 4567, 4588 or 4590.

Taxpayer Name (If Unitary Business Group, Name of Designated Member)	Federal Employer Identification Number (FEIN) or TR Number
Unitary Business Groups: Name of Unitary Business Group Member Reporting on This Form	Federal Employer Identification Number (FEIN) or TR Number

ALL FILERS

1. Project Number (if multiple projects, see instructions)	1.		
2. State Equalized Value (SEV). Enter the SEV of the resource	2.	00	
3. Qualified Expenditures. Enter the qualified expenditures for the rehabilitation of the historic resource.....	3.		00
4. Multiply line 3 by 25% (0.25)	4.		00
5. Enter the total amount of credit claimed on U.S. Form 3468.....	5.		00
6. Current year Historic Preservation Tax Credit. Subtract line 5 from line 4	6.		00
7. Enter assigned credit (see instructions)	7.		00
8. Carryover Historic Preservation Tax Credit from 2007 (individual income tax and fiduciary filers only).....	8.		00
9. Historic Preservation Tax Credit. Add lines 6, 7, and 8	9.		00

Michigan Business Tax filers - Carry the amount from line 9 to Form 4573, line 16, or Form 4596, line 17.
 Individual Income Tax filers - Carry the amount from line 9 to Schedule 2, line 6a.
 Fiduciary Income Tax filers - Carry the amount from line 9 to Form MI-1041, line 19a.

TAX LIABILITY LIMITATION INDIVIDUAL INCOME TAX AND FIDUCIARY FILERS ONLY

10. Complete the worksheet below to determine the amount of credit needed to offset the current tax liability.
 Credit, in excess of the current liability, can be carried forward for up to ten years to offset a future liability.

a. Tax from your 2008 Form MI-1040, line 17, or 2008 Form MI-1041, line 13	10a.		00
b. Total nonrefundable credits from your 2008 Schedule 2, lines 1b, 2b, 3b, 4b, 5b and 7, or 2008 Form MI-1041, lines 14b, 15b, 16b, 17b and 18b	10b.		00
c. Subtract line 10b from line 10a. If less than zero, enter zero	10c.		00
d. Enter the amount from line 9 above	10d.		00
e. Historic Preservation Tax Credit. Enter the lesser of line 10c or 10d. Carry the amount from line 10e to your 2008 Schedule 2, line 6b, or to your 2008 Form MI-1041, line 19b	10e.		00
f. Carryover to 2009. If line 10c is smaller than 10d, subtract 10c from 10d. This is the amount you may carry forward.....	10f.		00

Instructions for Form 3581 Michigan Historic Preservation Tax Credit

Purpose

To allow the eligible taxpayer to claim the Michigan Historic Preservation Tax Credit. The credit is calculated here and then carried to the *MBT Nonrefundable Credits Summary* (Form 4568), the Individual Income Tax *Schedule 2 Nonrefundable Credits*, or the *Fiduciary Income Tax Return* (Form MI-1041).

What Is the Historic Preservation Tax Credit?

The Michigan Historic Preservation Tax Credit provides tax incentives for homeowners, commercial property owners and businesses to rehabilitate historic commercial and residential resources located in the State of Michigan.

The Michigan Historic Preservation Tax Credit is a nonrefundable credit. However, if the credit exceeds the taxpayer's tax liability, the balance of the credit may be carried forward up to ten years.

The credit must be claimed in the year that the certification of completed rehabilitation of the historic resource was issued. For projects for which a preapproval letter was issued prior to January 1, 2009, the certification of completed rehabilitation must have been issued within five years after the rehabilitation plan was certified by the Michigan Historical Center.

For projects for which a preapproval letter was issued after December 31, 2008, only those expenditures that are paid or incurred during the time periods prescribed for the credit under Internal Revenue Code (IRC) 47(a)(2) and any related U.S. Treasury regulations will be considered qualified expenditures.

Preapproval letter means a letter issued by the director of the Department of History, Arts, and Libraries or his or her designee that indicates the date that the complete Historic Preservation Certification Application, Part 2, Description of Rehabilitation, was received and the amount of the credit allocated to the project based on the estimated rehabilitation cost included in the application.

Taxpayers may receive a Michigan credit equal to 25 percent of their qualified expenditures. For taxpayers eligible for the federal Rehabilitation Credit under IRC 47(a)(2), the Michigan credit is 25 percent of the qualified expenditures less the amount of the federal credit claimed.

NOTE: If the resource is sold or the certification of completed rehabilitation is revoked less than five years after the credit is claimed, a percentage of the credit will be subject to recapture. If the credit has been assigned, the recapture is the responsibility of the assignor.

Eligibility

The Michigan Historic Preservation Tax Credit is available to eligible assignees, owners or long-term lessees of qualified historic resources who undertake rehabilitation projects that are certified by the State Historic Preservation Office (SHPO), Michigan Historical Center.

Property owners undertaking rehabilitation projects on depreciable properties that qualify for the federal Rehabilitation Credit must first apply for the federal credit.

Qualified Expenditures

Qualified expenditures are capital expenditures that would qualify under IRC 47(a)(2) except that the expenditures were made for a non-qualifying historic resource under the IRC. A taxpayer with qualified expenditures eligible for the federal credit must claim and receive the federal tax credit to qualify for the Michigan credit. For projects for which a preapproval letter was issued prior to January 1, 2009, the expenditures for the rehabilitation of a historic resource must be paid not more than five years after the certification of the rehabilitation plan. For projects for which a preapproval letter was issued after December 31, 2008, only those expenditures that are paid or incurred during the time periods prescribed for the credit under IRC 47(a)(2) and any related U.S. Treasury regulations will be considered qualified expenditures.

The amount of the qualified expenditures must be equal to or greater than 10 percent of the State Equalized Value (SEV) of the rehabilitated property. If the historic resource to be rehabilitated is part of a historic or non-historic resource, only the SEV for that portion which is historic can be used. If the SEV has not been determined for the historic portion, or the historic resource to be rehabilitated does not have an SEV, the total qualified expenditures must be equal to or greater than 5 percent of the resource's appraised value.

Special Instructions for Unitary Business Groups

An entity reporting an Historic Preservation Tax Credit as a member of a Unitary Business Group (UBG) must calculate the credit at the member entity level. The credit may then be applied to the tax liability of the UBG.

Attach this form to the unitary return. If there are multiple historic credits issued under separate account numbers, attach multiple forms to the UBG return.

Line-by-Line Instructions

Lines not listed are explained on the form.

Name and Account Number: Enter name and account number as reported on page 1 of the applicable MBT annual return (either the *MBT Annual Return* (Form 4567) for standard taxpayers or the *MBT Annual Return for Financial Institutions* (Form 4590)).

UBGs: Complete one form for each member for whom this schedule applies. Enter the Designated Member (DM) name in the Taxpayer Name field and the specific member of the UBG for which this form is filed on the line below.

If a portion of the credit was assigned to another taxpayer, leave lines 1 through 6 blank.

Line 1: Enter the project number assigned by the SHPO.

If multiple projects, leave lines 1 and 2 blank and attach a separate list that includes the project number, property name, SEV, and qualified expenditures for each project.

Line 3: If multiple projects, enter the total qualified expenditures for all projects. For projects for which a preapproval letter was issued prior to January 1, 2009, the expenditures for the rehabilitation of a historic resource must be paid not more than five years after the certification of the rehabilitation plan. For projects for which a preapproval letter was issued after December 31, 2008, only those expenditures that are paid or incurred during the time periods prescribed for the credit under IRC 47(a)(2) and any related U.S. Treasury regulations will be considered qualified expenditures.

Line 5: If eligible, claim the federal Rehabilitation Credit on *Investment Credit* (U.S. Form 3468). Enter the amount from U.S. Form 3468 attributable to Michigan expenditures.

Line 7: If assigned the Michigan Historic Preservation Tax Credit, enter the amount of the assigned credit from the letter provided by the assignor.

If a portion of this credit was previously assigned to another person, enter the amount of the retained credit from the *Michigan Historic Preservation Tax Credit Assignment* (Form 3614), line 13a, column E.

Line 9: UBGs completing more than one Form 3581 should add line 9 from each member's Form 3581 and enter the sum on the *MBT Miscellaneous Nonrefundable Credits* (Form 4573), line 16, or the *MBT Miscellaneous Credits for Insurance Companies* (Form 4596), line 17.

Line 10: Individual and Fiduciary Income Tax filers, calculate the amount of Historic Preservation Tax Credit needed to offset the taxpayer's tax liability. Carry the amount from line 10e to the taxpayer's *2008 Michigan Schedule 2 Nonrefundable Credits*, line 6b, or to the taxpayer's Form MI-1041, line 19b. Credit in excess of the tax liability may be used in subsequent years, not to exceed ten years.

Attachments

To claim credit, attach the forms listed below to the taxpayer's *Michigan Individual Income Tax Return* (Form MI-1040), Form MI-1041, *Michigan Business Tax Annual Return* (Form 4567), *Insurance Company Annual Return for Michigan Business and Retaliatory Taxes* (Form 4588), or Form 4590.

- Form 3581
- Historic Preservation Certification Application, Part 1 Evaluation of Eligibility signed and dated
- Historic Preservation Certification Application Part 3, Request for Certification of Completed Work, signed and dated
- Copy of "Michigan Verification of Taxable Credit Eligibility," if applicable
- A detailed list of qualified expenditures and dates paid.

Each assignee must attach a copy of the letter the assignor received from the Michigan Department of Treasury and a completed Form 3581 with any required attachments to their Form MI-1040, Form MI-1041, Form 4567, Form 4588, or Form 4590. A Partnership, Limited Liability Company (LLC), or S Corporation that is retaining a portion of the credit must attach the information listed above to claim the credit on their portion.

Where to Get Treasury Forms

- Michigan Department of Treasury Web site at: www.michigan.gov/treasuryforms.
- Call toll-free 1-800-827-4000 to have tax forms mailed to you.

Questions

For questions regarding the tax credit, contact the Michigan Department of Treasury:

- Individual Income Tax: 1-800-827-4000
- Michigan Business Tax: (517) 636-4657

For questions regarding federal and State certification, contact the SHPO, Michigan Historical Center, at (517) 373-1630.

Additional Information

State Historic Preservation Office:

www.michigan.gov/shpo

Federal Historic Preservation Tax Incentives:

www.nps.gov/history

HISTORIC PRESERVATION CERTIFICATION APPLICATION**CONTINUATION SHEET****Michigan State Historic Preservation Office**

SHPO USE ONLY

Site Number

SHPO USE ONLY

State Project Number

Please read the instructions carefully before completing this application. Note that incomplete applications will not be reviewed. Type or print clearly in black ink.

This form continues: Part 1 Part 2 Part 3

7. Statement of Significance**South Street - Vine Area Historic District**

South Street established 1973, amended 1990, amended 1997, National Register 1983

Vine Area - established 1990, amended 1997, National Register 1983

The South Street – Vine Area Historic District is comprised of two districts, merged in 1997 because of their contiguous boundary. Established in 1973, the South Street Historic District was Kalamazoo’s first local historic district and includes most of West South Street, West Lovell and Academy between South Westnedge and Oakland Drive.

The South Street district's residences date from the 1840s to the 1930s. Greek and Gothic Revival, Italianate, Queen Anne, Georgian Revival, English Tudor, Arts and Crafts and bungalow structures are present. Built for prosperous, middle class and upper middle-class owners, most possess considerable architectural merit. Many of the district structures are owner-occupied. Some remain single-family dwellings, while others now contain apartments and professional and institutional offices.

The contiguous Vine Area Historic District, first established in 1990, is the city's oldest neighborhood outside the Central Business District. Much of the land in the Vine Neighborhood was originally part of a large farm owned by the then State Governor Epaphroditus Ransom. It was eventually sold and platted as a neighborhood to accommodate Kalamazoo's expanding population. The Vine neighborhood This fine example of a nineteenth and early twentieth century urban working-class and middle-class neighborhood contains a high concentration of Greek Revival, Italianate, Queen Anne, Colonial Revival and vernacular style dwellings representing 150 years of Midwest residential architecture. The vast majority of these were built as detached single-family homes. The area also has a wide variety of turn-of-the-century architecture, attesting to the Vine Neighborhood's popularity throughout the years.

The historic importance of the Vine Neighborhood has been well documented in the original Vine Area Historic District Study. This study outlined the variety of unique architecture and influential individuals who lived in the Vine Neighborhood. Certainly the Vine Neighborhood is home to some of Kalamazoo's most outstanding residential structures. Equally important are the hundreds of smaller single-family homes, which reflect Vine's long tradition as a neighborhood for working-class families. Their homes, simple yet dignified, represent a wide cross-section of Kalamazoo's history. Approximately three quarters of the Vine Neighborhood is designated as a Local Historic District.

HISTORIC PRESERVATION CERTIFICATION APPLICATION

CONTINUATION SHEET

Michigan State Historic Preservation Office

SHPO USE ONLY

Site Number

SHPO USE ONLY

State Project Number

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Type or print clearly in black ink.

This form continues: Part 1 Part 2 Part 3

7. Statement of Significance**Stuart Area Historic District**

(Established 1976, amended 1990 & 1997, National Register 1983)

The **Stuart Historic District** is a large, residential area located northwest of the central business district in Kalamazoo, Michigan. The area contains many of the finest examples of nineteenth century residential architecture in the city. It is bounded on the east by the Michigan Central Railroad tracks, on the north by North Street, on the west by Douglas Avenue, and on the south by Main Street. The principle north-south streets are Elm, Woodward, Stuart, and Douglas. The principle east-west streets are North, Kalamazoo, and West Main. In addition to these through streets, there are many small courts such as Elmwood, Lucas, and Ferris, which generally do not bisect the blocks in which they occur. This practice of plotting large lots into small, dead-end courts is a characteristic feature of Kalamazoo's urban development.

The majority of the structures in the area, with the exception of the fire station and Woodward School, are two-story detached frame homes. They were designed as single-family homes although many now serve as apartments. The area was developed from small farms to suburban estates in the 1850's for such notables as the Honorable Charles Stuart for whom the area is named. After the introduction of the horse car track in 1885, the area experienced its greatest building boom. By 1920, the available building lots had been virtually exhausted. The area is remarkably free of modern intrusions

HISTORIC PRESERVATION CERTIFICATION APPLICATION

CONTINUATION SHEET

Michigan State Historic Preservation Office

SHPO USE ONLY

Site Number

SHPO USE ONLY

State Project Number

Please read the instructions carefully before completing this application. Note that incomplete applications will not be reviewed. Type or print clearly in black ink.

This form continues: [**X**] Part 1 Part 2 Part 3

7. Statement of Significance

Haymarket Historic District

(established 1980, amended 1997, National Register 1983)

The Haymarket Historic District is located at the heart of Kalamazoo's central business district. It is less than two blocks from the Kalamazoo Mall, the first pedestrian shopping mall in the nation. The district is linear and is composed of three blocks on East Michigan Avenue, which contain the heaviest concentration of outstanding commercial buildings in the city. Michigan Avenue runs east and west and is one of the main arterial streets through the downtown area. It separates the city into north and south. Michigan intersects Portage Street, another major thoroughfare, at a slight angle. This creates interesting triangular building lots and interesting vistas. The district is bounded on the west by Farmer's Alley and to the east by the Grand Rapids and Indiana Railroad tracks.

The district is a visually cohesive grouping of nineteenth and early twentieth century commercial buildings. The majority of the buildings were constructed between 1865 and 1910. Although there have been some unfortunate modernizations at the first floor levels, the upper stories of the structures are very intact. There is one vacant lot within the proposed district and only one non-contributing structure. The buildings are generally three or four stories in height and are all of masonry construction.

The area was developed primarily by German merchants and industrialists. It was adjacent to the city's haymarket, which is where the name of the district is derived from. The structures were often built to serve several uses. Many of them had retail establishments on the first floor with light industry on the upper levels. The Doyle Building, Henderson-Ames Building, and Ihling Brothers-Everhard Building were used in this fashion.

The area represents a virtual catalog of nineteenth and early twentieth century commercial building styles ranging from the Italianate to Beaux Arts Classicism. The most important single building is undoubtedly the Desenberg Building designed by the renowned Chicago firm of Adler and Sullivan. This building is important on a national level as an early example of the work of one of America's finest architects, Louis Sullivan.

HISTORIC PRESERVATION CERTIFICATION APPLICATION

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Type or print clearly in black ink.

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7. Statement of Significance

Rose Place Historic District

(established 1983, National Register 1983)

The Rose Place Historic District is a single block court extending west from the 900 block of South Rose Street. Rose Place is an excellent and rare example of the type of growth that occurred in Kalamazoo during the late 19th century. As housing became scarce, many of the large lots were subdivided to accommodate additional housing units; this resulted in many dead end courts.

The Rose Place Historic District is a very distinct, self-contained district with a strong visual identity. The district is entirely residential in character and includes thirteen structures on 1.15 acres. Eleven of the homes face directly on Rose Place and two face South Rose Street. These small-scale middle-class residences are fine examples of the Queen Anne style of architecture popular during the 1890s. Many of the structures are of brick with fine attention to detail. The fancy, finely detailed porches, window heads and stained glass window transoms evidence the craftsmanship employed.

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8. Statement of Significance

West Main Hill Local Historic District
 (established 2007, National Register 1996)

The West Main Hill Local Historic District is a unique Kalamazoo neighborhood notable for its naturalistic curvilinear land planning and layout, exceptional period revival houses, and association with Kalamazoo's industrial, commercial, and society leaders. Its early twentieth century suburban landscape and architecture is anchored by earlier grid-planned streets with late nineteenth century homes. The product of a local businessman's vision, the Henderson Park plat is the largest curvilinear plat in Kalamazoo, and represents a very progressive approach to land development for its time. The houses lining its streets were homes of professional, civic, commercial and industrial leaders, including business owners, professors, merchants, and other members of the important upper and upper-middle class of Kalamazoo's early twentieth century society. The houses and streetscapes create a park-like suburb, exclusive and expressive of the traditional values, romantic ideals, and concepts of status of the early twentieth century. Several buildings are architecturally notable as examples of their styles and type; the district as a whole is architecturally cohesive with a predominance of Colonial and Tudor Revival houses.