



# Restoration Tax Abatement Application

## APPLICATION INSTRUCTIONS

### SECTION ONE

(Application Page 6)  
Property Information

- **Company or Property Owner's Name:** Name of the business applicant
- **Property Street Address, City, ZIP Code:** Project's physical address
- **Parish:** Parish property is located
- **Parish Assessor's Name:** Assessor where parish property is located

### SECTION TWO

(Application Page 6)  
Property Usage

- **Is this Residential Property, Owner Occupied, Rented or Leased:** Select yes or no for each
- **Year Structure Built:** Obtain from historical background or Act of Sale
- **In which type of District is your Project located?**  **Downtown Development District,**  **Economic Development District,**  **Historic District:** Obtain from Local Governing Authority or Dept. of Culture, Recreation & Tourism
- **Name of Historic District:** Obtain from Local Governing Authority
- **Use of Structure — Current or Prior Use and Proposed Use:** Indicate prior and proposed use
- **Gross Square Footage Before and After Project:** Provide measured square footage before and after construction
- **Is your building listed or pending being listed on the National Register of Historic Places?** Indicate year listed, if Yes
- **Will it be eligible for Federal Historic Preservation Tax Incentives?** Indicate Yes or No

### SECTION THREE

(Application Page 7)  
Property Tax

- **Current assessed value of property to be considered for tax abatement:** Obtain from assessor
- **Amount of Ad Valorem taxes paid on this property for the prior year, before construction:** Obtain from assessor
- **Have Ad Valorem Taxes been paid on this property on the basis of an assessed valuation that reflects the improvements made by this Project?** Indicate Yes or No

### SECTION FOUR

(Application Page 7)  
Project Information

- **Project Type:** Indicate if your project is a Restoration, Expansion, Improvement or Development. Indicate all that apply
- **Estimated Construction Dates:** Beginning and Ending: Indicate all new permanent jobs and construction jobs and associated payroll. If you have no new jobs enter, "0" and \$0 payroll
- **Explain the Project in detail. Attach additional pages if necessary:** Provide adequate information to support your request for this abatement
- **Investment Costs:** Provide the best estimate for the following
  - **Building and Materials:** Provide the amount spent on all building materials associated with this project.
  - **Machinery and Equipment:** Provide the cost of machinery and equipment leased, rented, or purchased for this project
  - **Labor and Engineering:** Provide the cost of wages paid for contract workers, construction workers, and/or to a general contractor for services rendered regarding this project
  - **Total Investment:** Total estimated expenditures for the entire project, which includes the building, material, machinery, equipment, labor, and engineering costs calculated previously

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**SECTION FIVE**

(Application Page 7)  
Gaming

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- **Indicate any gaming activity**
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**SECTION SIX**

(Application Page 7)  
Contact

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- **Enter the person who will receive correspondence and official documents from LED**
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**SECTION SEVEN**

(Application Page 8)  
Certification

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- **Complete all information certifying the information in this application**
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# Restoration Tax Abatement Application

## DOCUMENT CHECKLIST

Completed Application form

The application should include a **complete description of the work to be done in Section 4 of the Application form**. At least a one-paragraph detailed description of this project with some historical overview (if applicable) should be included in this section; if blank, the application will be returned. Attach additional pages if necessary.

One original and three copies of the **Resolution Of The Property Owners or Resolution of Board of Directors** with original signatures stating that whoever files this RTA documentation has the authority to do so for the company. If mailing application, submit one original and three copies of the Application and all addendum documents below:

**Please identify each document with its respective letter:**

- A:** Proof of Ownership: Act of sale or option to acquire the property.
- B-1:** A legal property description (suitable for insertion into the abatement contract).
- B-2:** A plot map.
- B-3:** A copy of the building permit issued for the project.
- C-1:** Photograph of the structure before beginning the project, and
- C-2:** Rendering of the structure as it will appear after completion of the project.
- D:** Names and addresses of all owners (if a corporation, list the principal stockholders).
- E-1:** Assessed value of the structure only and,
- E-2:** Taxes paid on the structure only.
- F:** A copy of the tax invoice from the Parish Assessor for the year prior to the project's commencement.
- G:** Certification from the local governing authority that the structure is located in a Downtown Development District, Economic Development District, or Historic District.
- H:** If the project is a "certified historic structure" as defined in Section 1305 (D), Certification from the Louisiana Department of Culture, Recreation & Tourism, Division of Historic Preservation, that the project meets the National Park Service requirements for restoration projects known as The Secretary of the Interior's "Standards for Rehabilitating Historic Structures."
- I:** With your application, return one copy of the Application Fee Worksheet and a check made payable to: Louisiana Economic Development.

**For "owner-occupied residences" only:**

- J:** A statement certifying that the minimum rehabilitation cost incurred to the owner-occupied residence project will be equal to or greater than twenty-five percent (25%) of the assessed valuation of the improvements located on the property prior to the commencement of the expansion, restoration, improvement, or development; and.
- K:** A statement certifying that the owner-occupied residence project will be completed within a 24-month period.

**\*NOTE — For RTA Applications where construction has been completed prior to filing the Application, and for all renewal Applications, applicant must** submit a written, notarized certification, and three copies, on the applicant's company's or personal letterhead (or use the CERTIFICATION form provided in the Rules brochure), referencing the RTA application number and stating that: "...taxes have not been paid on improvements for which an exemption is being applied for under the Restoration Tax Abatement Program pursuant to R.S. 47:4315, paragraph (A)(4)." R.S. 47:4315, paragraph (A) (4) of the program's enabling statutes states in part: "... The Board shall not consider an application for exemption on any project **if Ad Valorem taxes have been paid** on the basis of an assessed valuation which reflects the **improvements made** by the project."



# Restoration Tax Abatement Application

**FOR OFFICE USE ONLY**

DEPOSIT DATE \_\_\_\_\_

DEPOSIT # \_\_\_\_\_

CHECK # \_\_\_\_\_

CHECK AMOUNT \_\_\_\_\_

INITIALS \_\_\_\_\_

Mailing Address  
P.O. Box 94185  
Baton Rouge, LA 70804-9185

Physical Address  
1051 North Third Street  
Baton Rouge, LA 70802

Phone: 225.342.6442  
Fax: 225.342.0142

**Instructions:** Complete all fields of information. Missing data delays processing and your application may be returned for completion.

**APPLICATION NO.:** \_\_\_\_\_

## 1. PROPERTY INFORMATION

**COMPANY OR PROPERTY OWNER'S NAME** \_\_\_\_\_

**PROPERTY STREET ADDRESS** \_\_\_\_\_

**PARISH (IF ORLEANS, ALSO STATE MUNICIPAL DISTRICT)** \_\_\_\_\_

**PARISH ASSESSOR'S NAME** \_\_\_\_\_

**CITY** \_\_\_\_\_ **STATE** \_\_\_\_\_ **ZIP CODE** \_\_\_\_\_

## 2. PROPERTY USAGE

Is this Residential Property      Owner Occupied      Rented Or Leased

YES    NO       YES    NO       YES    NO      Year Structure Built \_\_\_\_\_

In which type of District is your Project located? (Check One)

Downtown Development District    Economic Development District    Historic District

Name of Historic District \_\_\_\_\_

Use of Structure

**CURRENT OR PRIOR USE** \_\_\_\_\_ **GROSS SQUARE FOOTAGE BEFORE PROJECT** \_\_\_\_\_

**PROPOSED USE** \_\_\_\_\_ **GROSS SQUARE FOOTAGE AFTER PROJECT** \_\_\_\_\_

YES    NO   Is your building listed or pending being listed on the National Register of Historic Places? If Yes, Year Listed? \_\_\_\_\_

YES    NO   Will it be eligible for Federal Historic Preservation Tax Incentives?

### 3. PROPERTY TAX

\$	Current assessed value of property to be considered for tax abatement.
\$	Amount of Ad Valorem Taxes paid on this property for the prior year, before construction.
<input type="checkbox"/> YES <input type="checkbox"/> NO	Have Ad Valorem Taxes been paid on this property on the basis of an assessed valuation that reflects the improvements made by this Project?

### 4. PROJECT INFORMATION

Project Is: <input type="checkbox"/> Restoration <input type="checkbox"/> Expansion <input type="checkbox"/> Improvement <input type="checkbox"/> Development		
Estimated Construction Dates: Beginning _____ Ending _____	Estimated Building & Materials	
	Estimated Machinery & Equipment	
Estimated Number of Jobs and Payroll \$ # New Jobs/New Jobs Payroll _____ # Construction Jobs/Payroll _____	Estimated Labor & Engineering	
	Estimated Grand Total Investment of Project	
Please explain the Project in detail. Attach additional pages if necessary.		

### 5. GAMING

The Board of Commerce and Industry has adopted rules prohibiting any gaming on the site of or related to the operation of a business participating in one of the incentive programs.

Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities?  YES  NO

If yes, attach a detailed explanation, including the name of the entity receiving or applying for the license, the relationship to the applicant if an affiliate, the location, and the type of gaming activities.

### 6. CONTACT

<b>NAME AND TITLE OF CONTACT PERSON</b>	<input type="text"/>		
<b>COMPANY NAME</b>	<input type="text"/>		
<b>MAILING ADDRESS</b>	<input type="text"/>		
<b>CITY</b>	<input type="text"/>	<b>STATE</b>	<input type="text"/>
		<b>ZIP CODE</b>	<input type="text"/>
<b>OFFICE PHONE NO.</b>	<input type="text"/>	<b>EMAIL (MANDATORY)</b>	<input type="text"/>

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## 7. CERTIFICATION

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**(Must have legal authority to sign this document)**

I hereby certify that Ad Valorem taxes have not been paid on improvements made to the described property.

I hereby certify that the Restoration Tax Abatement project identified in this document and additional materials meets all of the requirements of R.S. 47:4311, et seq. and applicable regulations. I hereby certify that the information provided in this application is true and correct, and I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for the filing of false public records (R.S. 14:133) and/or forfeiture of any tax exemptions approved under this program. I understand that application and all information submitted with it shall not be returnable to the applicant.

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Original Signature

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Printed Name and Title

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Date

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**Mail to:**

Louisiana Economic Development  
Business Incentive Services  
P.O. Box 94185  
Baton Rouge, LA 70804-9185

**Physical Address:**

1051 N. Third Street  
Baton Rouge, LA 70802-5239



# Restoration Tax Abatement

## FEE WORKSHEET

**Complete this section:**

\$ \_\_\_\_\_ Project amount (do not include the purchase price)

**X** the Assessment percentage (**.10** owner-occupied residence or **.15** commercial)

= \_\_\_\_\_

**X** (the Millage Rate, or the amount of tax per \$1000 of assessed value; usually a rate ranging from .12 to .20. Contact your Assessor for the rate.)

= \_\_\_\_\_

**X 5** (the number of years of exemption)

= \_\_\_\_\_ or \$ \_\_\_\_\_ (the estimated taxes to be deferred for 5 years)

**X 0.005** fee

= \$ \_\_\_\_\_ .00 ( the Fee, rounded up. Maximum fee is \$15,000).

