



## The Commonwealth of Massachusetts

William Francis Galvin, Secretary of the Commonwealth  
Massachusetts Historical Commission

August 18, 2023

Sharon Sharry  
Jones Library, Inc.  
43 Amity Street  
Amherst, MA 01002

RE: Massachusetts Historic Rehabilitation Tax Credit Application,  
Jones Library, 43 Amity Street, Amherst, MA; MHC# HRC.1250

Dear Ms. Sharry:

The Massachusetts Historical Commission (MHC) has reviewed your application for the Massachusetts Rehabilitation Tax Credit. The information that you have submitted with your Part 1 application is complete in accordance with the regulations (830 CMR 63.38R.1). This letter constitutes the "initial certification" (830 CMR 63.38R.1(4)(a)). The MHC has determined that the subject property meets the definition of a "qualified historic structure" as the property is a contributing resource within the Amherst Central Business District, which is listed in the National Register of Historic Places.

Regrettably, the MHC is unable to assign second certification (830 CMR 68.38R.1(4)(b)) and allocate credit to your project (830 CMR 63.38R.1(3)(c)) at this time because the application is incomplete. Because the application is incomplete, the MHC is unable to determine whether the project meets the Secretary of the Interior's Standards for Rehabilitation, which is a requirement of the historic rehabilitation tax credit law and regulations. The MHC requests the following information with respect to the Part 2 you submitted:

- Clarification on how the property meets the income producing requirement of the Massachusetts Rehabilitation Tax Credit program. Properties that do not have an income-producing component are not eligible to apply for the Massachusetts Rehabilitation Tax Credit.

We encourage you to reapply in the next application cycle if the property is income producing. Please note that the MHC will require the following updated information to supplement your application: newly completed application form cover pages for Part 1 and Part 2, updated letters of support, an updated estimated project budget which includes a new pro forma detailing overall project costs and qualified rehabilitation expenditures, and any additional information with which the existing application may be supplemented. Please be as detailed as possible in your application about the above referenced items. The next application deadline is August 31, 2023.

Sincerely,

A handwritten signature in cursive script that reads "Brona Simon".

Brona Simon  
Executive Director  
State Historic Preservation Officer  
Massachusetts Historical Commission

xc: Doug Kelleher, Epsilon Associates