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DEPARTMENT OF REVENUE
WASHINGTON STATE

# APPLICATION AND CERTIFICATION OF SPECIAL VALUATION ON IMPROVEMENTS TO HISTORIC PROPERTY

**Chapter 84.26 RCW**

Print This Form

**File With Assessor by October 1**

File No: _____

## I. Application

County: _____

Property Owner: _____ Parcel No./Account No: _____

Address: _____

Legal Description:

Property Address (Location): _____

Describe Rehabilitation:

Property is on: (check appropriate box) ○ National Historic Register ○ Local Register of Historic Places

Building Permit No: _____ Date: _____ Jurisdiction: _____
County/City

Rehabilitation Started: _____ Date Completed: _____

Actual Cost of Rehabilitation: _____

## Affirmation

As owner(s) of the improvements described in this application, I/we hereby indicate by my signature that I/we am/are aware of the potential liability (see reverse) involved when my/our improvements cease to be eligible for special valuation under provisions of Chapter 84.26 RCW.

I/We hereby certify that the foregoing information is true and complete.

Signature(s) of All Owner(s):

_____

_____

_____

## II. Assessor

The undersigned does hereby certify that the ownership, legal description and the assessed value prior to rehabilitation reflected below has been verified from the records of this office as being correct.

Assessed value exclusive of land prior to rehabilitation: _____

Date: _____ _____
Assessor/Deputy

For tax assistance, visit http://dor.wa.gov or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (800) 451-7985.



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**Who can file this application?**

The owner of record may file an application with the county assessor in which the property is located.

**When should I file my application?**

The application must be filed by October 1 of the calendar year proceeding the first assessment year for which the classification is requested.

Example: The application is filed by October 1, 2004. If approved, the special valuation is placed on the property for the 2005 assessment year. Taxes due and payable for 2006 will reflect the reduction.

**Is there a fee to file this application?**

The county assessor may charge such fees that are necessary for the processing and/or recording of documents.

**What happens after I file the application?**

Within 10 days, the county assessor will forward the application to the local review board. The local review board will approve or deny the application before December 31 of the year in which the application is made. The local review board will notify the assessor and the applicant of the approval or denial of the application.

**What does "historic property" mean?**

*Historic property* means land together with improvements thereon, which is:

(a) Listed in a local register of historic places created by comprehensive ordinance, certified by the Secretary of the Interior as provided in P.L. 98-515; or

(b) Listed in the national register of historic places.

Historic property **does not** include property listed in a register primarily for objects buried below ground.

**What does "actual cost" mean?**

*Actual cost* means the cost of rehabilitation, which cost shall be at least twenty-five percent of the assessed valuation of the historic property (exclusive of the assessed value attributable to the land) prior to rehabilitation.

**What does "rehabilitation" mean?**

*Rehabilitation* is the process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values.

**What does "special valuation" mean?**

*Special valuation* means the determination of the assessed value of the historic property, subtracting for up to ten years such cost as is approved by the local review board.

**What is a "local review board"?**

*Local review board* means a local body designated by the legislative authority of the incorporated or unincorporated area.

**What are the requirements that property must meet to be considered for special valuation as historic property?**

Property must meet the following criteria for special valuation on historic property:

- Be a historic property;
- Fall within a class of historic property determined eligible for special valuation by the local legislative authority;
- Be rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2) within twenty-four months prior to the application for special valuation; and
- Be protected by an agreement between the owner and the local review board as described in RCW 84.26.050.

**Statement Of Additional Tax, Interest, and Penalty Due Upon Removal or Disqualification from Special Valuation Under Chapter 84.26 RCW**

1. Whenever property that is classified and valued as eligible historic property under Chapter 84.26 RCW is removed or disqualifies for the valuation, there shall become due and payable an additional tax equal to:
   (a) The actual cost of rehabilitation multiplied by the levy rate in each year the property was subject to special valuation; plus
   (b) Interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property; plus
   (c) A penalty equal to twelve percent of the amount determined in (a) and (b).
2. The additional tax, interest, and penalty **shall not be imposed** if the disqualifications resulted solely from:
   (a) Sale or transfer of the property to an ownership making it exempt from taxation;
   (b) Alteration or destruction through no fault of the owner; or
   (c) A taking through the exercise of power of eminent domain.

**Appeals**

1. Any decision by a local review board on an application for classification as historical property may be appealed to Superior Court under RCW 34.05.570 in addition to any other remedy at law.
2. Any decision on disqualification of historic property for special valuation exemption or any other dispute may be appealed to the current year Board of Equalization by July 1 or 30 days after the disqualification, whichever is the later, except the denial on the original application.