

Arizona's Historic Property Tax Reduction Program

—Information for Owners of Residential, Non-Income Producing Properties—

The State Historic Property Tax (SPT) program offers a substantial reduction in the state property tax assessment for eligible owners. This fifteen-year agreement requires maintenance of the property according to Federal and Arizona State Parks Board standards and Limits use of the property to non-income producing activities.

Eligibility

A property is eligible for the non-commercial property classification if it meets the conditions: listed in the National Register of Historic Places; maintained according to minimum standards established by the State Parks Board; and used for non-income-producing activities.

Application

(valid for 15 years with a possible renewal for 15 additional years)

In order to apply for the program, the owner must submit a completed Historic Property Tax Reclassification Application obtained from the county assessor or State Historic Preservation Office (SHPO). The application requires two photos (showing a front view and an angled view of the front and one side of the property) and should be mailed or delivered to the County Assessor's Office by June 30th in order to be enrolled *for the following tax year*. (For example, an application approved by August 1, 2006 will qualify a property for the reduction in the 2007 tax year.)

Property Owner Requirements and Responsibilities

Any proposed maintenance, alterations, rehabilitation, or restoration other than normal housekeeping activities that will affect any publicly visible areas of the property must be submitted to the SHPO in written and (if applicable) graphic form prior to implementation. Such work must conform to *The Secretary of the Interior's Standards for Rehabilitation*. The property owner is encouraged to contact the SHPO for consultation while the project is in the planning stage.

In addition, the property owner may be required to annually submit to the SHPO a form (furnished by mail from the SHPO), notarized, that the property has been operated and maintained according to the laws, rules, and regulations that govern the program. This statement will include two recent photographs of the property, properly labeled.

Disqualification and Penalties

A property may be disqualified for failure to comply with the laws, rules, and regulations relating to the SPT program OR if the annual report is not submitted. Disqualified properties may be subject to tax penalties.



For additional information, or copies of the applicable statutes, rules, and regulations, please contact the State Historic Preservation Office, Arizona State Parks, 1300 West Washington, and Phoenix, Arizona 85007 (602) 542-4009.



Arizona State Parks Board Rules
R12-8-306. Minimum Maintenance/Restoration Standards

- A) The owner of a certified Commercial or Non-Commercial historic property shall maintain the property to preserve the historical integrity of the features, materials, appearance, workmanship and environment, according to the following standards:
- 1) Protect the Historic Property against accelerated deterioration due to:
 - a) Vandalism;
 - b) Structural failure;
 - c) Climatic weathering including the affects of water infiltration;
 - d) Biological affects due to insects, animals, or plants;
 - e) Fire; or
 - f) Flooding.
 - 2) Maintain the historic property by:
 - a) Keeping it secure;
 - b) Maintaining the windows and doors, or covering them in a manner that does not injure the property's integrity;
 - c) Maintaining security fencing, if applicable;
 - d) Maintaining roofs and drainage systems;
 - e) Minimizing damage for insects, birds, or animals; and
 - f) Maintaining landscaping to reduce fire potential.
- B) The Officer shall decertify any certified Historic Property, which is condemned by a local authority.
- C) Before implementation of any rehabilitation project, the owner shall submit both a written and graphic proposal (Construction Documents) for the proposed rehabilitation project to the Officer. The Officer has 30 calendar days from receipt of the proposal in which to comment on the appropriateness of the project in relationship to the *Secretary of the Interior's Standards for Rehabilitation*.
- D) The Officer shall review all rehabilitation projects done to ensure that the planned project for rehabilitation of the Historic Property is in accordance with the guidelines established by the U.S. Government, *Cyclical Maintenance for Historic Buildings, J. Henry Chambers, AIA, 1976*, available from the U.S. Government Printing Office and the U.S. Department of the Interior, National Park Service, publication entitled, *The Secretary of the Interior's Standards for Historic Preservation Projects, Section III, Guidelines, 1983* and *The Secretary of the Interior's Standards for Rehabilitation, National Park Service, 1995* available from the National Park Service Technical Preservation Services Division, the State Historic Preservation Office or the U.S. Government Printing Office. These 3 documents are incorporated by reference and on file with the Board and the Office of Secretary of State. The materials incorporated by reference contain no future editions or amendments.
- E) The owner shall submit pictures of rehabilitation projects no later than 30 calendar days after completion of the project that illustrate compliance with the standards established in Subsection (D).
- F) If a conflict occurs between the requirements of the Officer or the Officer's representative, and local building officials or any applicable laws, a meeting of the appropriate representatives shall be called by the owner to discuss the question and reach an equitable solution.

The Secretary of the Interior's Standards for the Treatment of Historic Properties: Standards for Rehabilitation

REHABILITATION IS DEFINED AS *the act or process of making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features that convey its historical, cultural, or architectural values.*

1. A property will be used as it was historically or be given a new use that requires minimal change to its distinctive materials, features, spaces, and spatial relationships.
2. The historic character of a property will be retained and preserved. The removal of distinctive materials or alteration of features, spaces, and spatial relationships that characterize a property will be avoided.
3. Each property will be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or elements from other historic properties, will not be undertaken.
4. Changes to a property that have acquired historic significance in their own right will be retained and preserved.
5. Distinctive materials, features, finishes, and construction techniques or examples of craftsmanship that characterize a property will be preserved.
6. Deteriorated historic features will be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature will match the old in design, color, texture, and, where possible, materials. Replacement of missing features will be substantiated by documentary and physical evidence.
7. Chemical or physical treatments, if appropriate, will be undertaken using the gentlest means possible. Treatments that cause damage to historic materials will not be used.
8. Archeological resources will be protected and preserved in place. If such resources must be disturbed, mitigation measures will be undertaken.
9. New additions, exterior alterations, or related new construction will not destroy historic materials, features, and spatial relationships that characterize the property. The new work will be differentiated from the old and will be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment.
10. New additions and adjacent or related new construction will be undertaken in a such a manner that, if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

REHABILITATION AS A TREATMENT: *When repair and replacement of deteriorated features are necessary; when alterations or additions to the property are planned for a new or continued use; and when its depiction at a particular period of time is not appropriate, Rehabilitation may be considered as a treatment.*

For more information on the interpretation or application of the Secretary's Standards, please contact:

State Historic Preservation Office
Arizona State Parks
1300 West Washington Street
Phoenix, AZ 85007

Phone: 602-542-4009
Fax: 602-542-4180
Web: <http://www.pr.state.az.us>



You can also find additional information on these National Park Service websites:

<http://www2.cr.nps.gov/tps/standards/index.htm>
<http://www2.cr.nps.gov/tps/secstan1.htm>
<http://www2.cr.nps.gov/tps/tax/rhb/index.htm>



**STATE OF ARIZONA HISTORIC PROPERTY TAX
RECLASSIFICATION APPLICATION FOR
RESIDENTIAL, OWNER-OCCUPIED PROPERTIES**

Submit the completed form and photos to your County Assessor. You will receive a copy after the application has been processed. Please call (602) 542-4009 if you have any questions. Please type or print clearly.

ASSESSOR USE ONLY		
BOOK	MAP	PARCEL
Items 2, 3, & 4 ___ have ___ have not been verified by the County Assessor.		
By: _____		
Date: _____		

- Address of the property: Street: _____ City: _____
County: _____ Zip Code: _____
- Legal Description and/or Assessor's Parcel ID #: _____
- Property Owner-occupied Residential
Use: Other *non-income producing* use. Explain: _____
- Name of Owner on Tax Roll: _____ Phone: (____) _____
Mailing Address: _____
City: _____ State: _____ Zip Code: _____
- Property is listed on the National Register of Historic Places:
 Within the following neighborhood or historic district (if known): _____
 Individually and has the following historic name (if known): _____
- Date of Original Construction : _____ Original Site Moved.
- Describe any exterior changes to the building since it was constructed. Attach a separate sheet if necessary.

8. Enclose two photographs clearly showing the front of the house and another showing the front and side of the house. Label photographs on the back with the address of the property, the owner's name, the Tax Parcel ID number and the date on which the photographs were taken.
PLEASE DO NOT SEND POLAROID PICTURES.

*I (we) hereby attest that the information provided is, to the best of my knowledge, correct and that I am the owner of said property. I hereby consent to abide by Arizona State Parks Board Rules & Regulations pursuant to ARS § 42-12101 and ARS § 42-12102 through §42-12108 as amended; maintain the architectural integrity of the property; provide the State Historic Preservation Officer with plans for alterations for review **prior** to implementation; submit a report, if requested, per the required form, to the State Historic Preservation Officer describing the condition of said property and any alterations made; allow the State Historic Preservation Officer or his representative, to view the premises of the above property; understand the penalties involved if decertified; and understand that this classification is granted for 15 consecutive years if classified as non-commercial historic property. (NOTE: **ALL CURRENT OWNERS MUST SIGN BELOW.**)*

Signature: _____ Date: _____
Signature: _____ Date: _____
Signature: _____ Date: _____

<p>FOR SHPO USE ONLY:</p> <p><input type="checkbox"/> The property described above is included within the boundaries of the _____ National Register Historic District and contributes to the character of the district. Date listed: _____.</p> <p><input type="checkbox"/> The individual property described above was entered into the National Register of Historic Places on: _____.</p> <p><input type="checkbox"/> The property described above is listed neither individually nor as a contributor to a National Register Historic District.</p> <p>The property described above currently <input type="checkbox"/> meets <input type="checkbox"/> does NOT meet the minimum maintenance standards of the Arizona State Parks Board (<i>Rule 12-8-306</i>).</p> <p><input type="checkbox"/> I hereby certify that the described property qualifies as a non-commercial historic property pursuant to ARS § 42-12101, as amended.</p> <p><input type="checkbox"/> I hereby certify that the described property does NOT qualify as an historic property pursuant to ARS § 42-12101, as amended.</p> <p>Signature: _____ Date: _____ State Historic Preservation Officer/ Assignee</p>
