

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 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, 2003 will qualify a property for the reduction in the 2004 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.



**STATE OF ARIZONA HISTORIC PROPERTY
TAX RECLASSIFICATION APPLICATION
FOR INCOME-PRODUCING PROPERTIES**

Submit the completed form, photos and rehabilitation documents 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: _____		

1. Address of Property: Street: _____ City: _____
County: _____ Zip Code: _____

2. Legal Description and/or Assessor's Parcel ID #: _____

3. Property Use: Rental Residential Commercial/Industrial Other: _____

4. Name of Owner on Tax Roll: _____ Phone: () _____

Mailing Address: _____
City: _____ State: _____ Zip Code: _____

5. Have you submitted a Historic Preservation Certification Application for Federal historic preservation tax incentives? (For the Federal Tax Credit for Rehabilitation) Yes No Date Submitted: _____ If yes, the reviews will be coordinated.

6. 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): _____

7. Date of Original Construction (if known): _____ Original Site Moved.

8. **Following is a checklist of the items to attach to the application before submission.**
THE APPLICATION IS INCOMPLETE WITHOUT THESE ITEMS AND WILL BE RETURNED.
 A narrative description of the rehabilitation work planned for the building. Be as specific as possible.
 Architectural drawings, construction documents, or conceptual renderings of the rehabilitation planned for the building.
 A MINIMUM of two photographs of the current condition of the building. Include photographs of the main view of the building, as well as any features that will be modified during the rehabilitation of the building. Please label the photographs with the following: the name of the owner, property address, and Tax Parcel ID#. Indicate in the narrative description which features will be modified as illustrated in the photographs.

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 and limited to 10 consecutive years if classified as commercial historic property.

(NOTE: ALL CURRENT OWNERS MUST SIGN BELOW.)

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

FOR SHPO USE ONLY:

- 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 _____
- The individual property described above was entered into the National Register of Historic Places on: _____ (date).
- The property described above is listed neither individually nor as a contributor to a National Register Historic District.

The property described above currently meets does NOT meet the minimum maintenance standards of the Arizona State Parks Board (Rule 12-8-306)

The plans for renovation and/or rehabilitation meet do not meet the Secretary of the Interior's Standards. _____

- I hereby certify that the described property qualifies as a commercial historic property pursuant to ARS § 42-12101, as amended.
- I hereby certify that the described property does NOT qualify as an historic property pursuant to ARS § 42-12101, as amended.

Signature: _____ Date: _____