



## APPLICATION FOR HISTORIC PROPERTIES SPECIAL TAX ASSESSMENT

Contact Planning & Development (864) 467-4476

<b>Office Use Only:</b>	
Application# _____	Fees Paid _____
Date Received _____	Accepted By _____
Date Complete _____	App Deny Conditions _____

### APPLICANT/OWNER INFORMATION

\*Indicates Required Field

	APPLICANT	PROPERTY OWNER
*Name:		
*Title:		
*Address:		
*State:		
*Zip:		
*Phone:		
*Email:		

### PROPERTY INFORMATION

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

\*TAX MAP #(S) \_\_\_\_\_

\*PRESERVATION DISTRICT \_\_\_\_\_

### PROJECT INFORMATION

\*TYPE OF APPLICATION: \_\_\_\_\_Preliminary \_\_\_\_\_Final

\*ORIGINAL APPLICATION # (put N/A if not applicable) \_\_\_\_\_

\*USE: \_\_\_\_\_Owner-occupied \_\_\_\_\_Income-producing

\*(ESTIMATED) PROJECT START DATE \_\_\_\_\_

\*(ESTIMATED) PROJECT COMPLETION DATE \_\_\_\_\_

\*(ESTIMATED) PROJECT COSTS \$ \_\_\_\_\_

\*(ESTIMATED) QUALIFIED HISTORIC EXPENDITURES \$ \_\_\_\_\_

\*FAIR MARKET VALUE OF BUILDING/PROPERTY \$ \_\_\_\_\_

TAXABLE VALUE OF PROPERTY \$ \_\_\_\_\_

### HISTORIC DESIGNATION

HISTORIC NAME OF PROPERTY (IF KNOWN) \_\_\_\_\_



<b>*Signatures</b>	
Applicant	
Date	
Property Owner/Authorized Agent	
Date	

**Special Tax Assessment for Rehabilitated Historic Properties  
A Quick Reference**

1. The special tax assessment for rehabilitated properties allows a historic property tax assessment to be ‘frozen’ at pre-rehabilitation value for up to 10 years for qualifying rehabilitation work.
2. A request for special tax assessment is evaluated by and acted upon by the Design Review Board (DRB), a ten-member board of Greenville citizens appointed by City Council
3. The Board is split into two Panels: the Neighborhood Design Panel hears applications in the Preservation Overlay Districts; the Urban Design Panel hears applications in the Central Business District
4. The property being considered for special tax assessment must be designated as ‘historic’ based on the following standards:
  - A. It is listed in the National Register of Historic Places.
  - B. It is at least 50 years old and is designated as a historic property by the DRB in accord with this article; or
  - C. It is at least 50 years old and is located in a historic district which has been designated as a preservation overlay district by the city zoning ordinance.
  - D. It meets such other and additional requirements as may be established by the General Assembly in the future.
 See Sec. 40-152, *Certification; Criteria for "historic" designation*, of the City Code for more details.
5. Obtaining a special tax assessment is a two-step process:
  - A. Preliminary Certification: The DRB determines that the building qualifies as ‘historic’, and determines that the proposed rehabilitation work complies with design standards and required expenditures. Preliminary certification begins the special tax assessment and it valid for 2 years. During these 2 years, the rehabilitation work should be completed.
  - B. Final Certification: Once the project is completed, the DRB will verify the work was completed as approved and that qualified expenditures were made. Upon final certification, the special tax assessment will continue for the remainder of up to 10 years.
6. The Design Review Board evaluates the proposed rehabilitation work for consistency with The Secretary of the Interiors Standards and the City of Greenville design guidelines through a Certificate of Appropriateness application and process. Because most of the qualifying expenditures will be on interior work, the DRB will evaluate proposed rehabilitation on the interior of the building. The DRB will be focused on the public/semi-public spaces of the building (i.e. the foyer/living room/dining room in a residential building; the lobby/assembly spaces in a nonresidential building).
7. The qualifying expenses in the rehabilitation work must exceed 50% of the fair market value of an owner-occupied building, and 100% of an income-producing property.
8. Qualifying expenses include work required to stabilize and restore the historic structure, and to upgrade systems for modern occupancy (including kitchens, baths, HVAC, electrical and plumbing). The costs of additions are not qualifying expenditures. See Sec. 40-153, *Standards for review of rehabilitation work*, of the City Code for more specifics.
9. The Special Tax Assessment can be de-certified for the following reasons:
  - A. Written notice by the owner to the DRB and Greenville County Auditor to remove the preferential assessment;
  - B. Sale or transfer of ownership during the special assessment period, other than in ordinary course within probate proceedings;
  - C. Removal of historic designation by the Greenville City Council; or
  - D. Rescission of the approval of rehabilitation work by the DRB because of alterations or renovations by the owner or his estate which cause the property to no longer possess the qualities and features which made it eligible for Final Certification.
10. For more information regarding Special Tax Assessment for Rehabilitated Historic Properties see Chapter 40 of the Greenville City Code at [www.municode.com/library/sc/greenville/codes/code\\_of\\_ordinances?nodeld=COOR\\_CH40TA](http://www.municode.com/library/sc/greenville/codes/code_of_ordinances?nodeld=COOR_CH40TA)