

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 Use: Owner-occupied Residential
 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. Standard 4 x 6 snapshots or digital photographs printed out are acceptable.

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: _____

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

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)

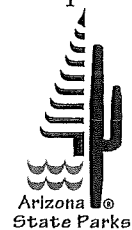
In order to apply for the program, the owner must submit a completed Historic Property Tax Reclassification Application obtained from the county assessor or State Historic Preservation Office (SHPO). The application requires two photos (showing a front view and an angled view of the front and one side 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.) Per §ARS 42-12103, applications approved after August 1, will not enter the program until *after the next full calendar year*. (For example, an application approved on August 2, 2006 will qualify the property for the reduction in the 2008 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. The property owner may be required submit to the SHPO a form (furnished by SHPO) stating that the property has been operated and maintained according to the laws, rules, and regulations that govern the program.

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.

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.azparks.gov>



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>



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.

Arizona's Historic Property Tax Reclassification Program Frequently Asked Questions

Many of the most commonly asked questions are listed below. If you don't find the answer that you are looking for, contact Erika Finbraaten at (602) 542-6998 or efinbraaten@pr.state.az.us.

1. **How can I find out if my house is eligible for the SPT program?**
Properties that are listed individually on the National Register or as a contributing property to a National Register Historic District are eligible for the SPT Program. Contact the State Historic Preservation Office (SHPO) at (602) 542-4009; one of our staff members will look up your address and tell you if your property is eligible.
2. **Where can I get the application form?**
The form is available on our website, at your County Assessor's Office, or by calling the SHPO.
3. **What pictures are acceptable?**
The application requires two current photographs: one showing a front view from the street and one showing an angled view of the front and one side of the property. Examples. **PLEASE DO NOT submit Polaroid pictures; standard 4 x 6 snapshots or digital photographs printed out are acceptable.** Be sure to label the pictures with the name (if applicable) and address of the property, the owner's name(s), the Tax Parcel ID number and the date the photos were taken, just in case your form and the photos get separated.
4. **Where do I send my completed application form?**
Submit your completed application to the county assessor's office for the county in which the property is located. Look here for a list of Arizona's County Assessors.
5. **What are these statutes, rules and standards that I'm agreeing to abide by?**
The SPT program was created by Arizona Revised Statutes §42-12102 - §42-12108 as amended. All of the statutes are available on the web at <http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp>. ARS §42-12101 (b) refers to the minimum standards of maintenance established by rule by the Arizona State Parks Board. *State Parks Board Rules The Secretary of the Interior's Standards for the Treatment of Historic Properties* More details about these standards can be found at <http://www2.cr.nps.gov/tps/tax/rehabstandards.htm>. In order to assist you in your project work, the National Park Service posted an online fully navigable version of the Illustrated Guidelines for Rehabilitating Historic Buildings.
6. **When does the reclassification take effect? Why does it take so long?**
ARS §42-12102 B specifies that "The state historic preservation officer shall notify the county assessor and the applicant of the approval or denial of the application on or before August 1 of the valuation year. An application that is not approved by August 1 is considered to be denied." So, an application approved by SHPO and returned to the county assessor's office by August 1, 2004 will qualify a property for the reduction in the 2005 tax year. This allows the county assessor enough time to prepare the tax rolls for the coming year to meet their deadlines and provide estimated budget information for the agencies that rely on these funds.
7. **When does the reclassification expire? What happens then?**
The reclassification is good for fifteen years. At that point, SHPO will send a renewal application to the homeowner. Once the new application is submitted and approved, the property will be enrolled for another fifteen years.
8. **When do I need to submit a periodic report to SHPO?**
SHPO will mail the report form to you at the proper time, approximately every three years. You may also print a copy from the SHPO website. In 2003, Maricopa County residents submitted their reports. In 2004, participants in Pima County will be asked for their periodic report. In 2005, the remaining thirteen counties are scheduled to provide their reports.
9. **Why do I have to send a notarized form and pictures to SHPO every three years?**
With nearly 4,000 properties currently enrolled in the program, SHPO cannot visit each home individually to verify that the rules of the program are being followed. The notarized forms and photographs allow SHPO to monitor the properties in the most efficient manner. Considering the substantial reduction in the property taxes that the program offers, this is a simple way for the homeowner to maintain their reclassification.
10. **Can you tell me how much my taxes will be?**
The county assessor calculates and collects your property taxes. Contact them for the specific amount of your taxes.
11. **Who notifies my mortgage company?**
Your tax bill is provided to your mortgage company by the county assessor.
12. **My taxes went up this year. Does that mean that my house has been removed from the program?**
Probably not. Property taxes are assessed based on the appraised value as determined by the county assessor's office. Over time the value of your property will probably increase, sometimes substantially, from year to year. As a result, the taxes, which are calculated using a percentage (5%) of the value of the property, will also increase. There are many ways in which you can verify that your property is still enrolled in the program. Call the county assessors office, check the assessor's website, or call SHPO.
13. **I'm selling my home. Is the historical residential classification transferable to the new owner?**
Since the reclassification is based on the property's eligibility and not the owner's, the reclassification is still valid once the home is sold. Please remember to let SHPO know if you sell your property, and provide the name and address of the new owners if possible.

14. **I just bought a home that is enrolled in the SPT program. What do I need to do to maintain my eligibility?**
Contact SHPO for a Change of Ownership Affidavit, or print one from the website. Complete the form, take two pictures of the house, have the form notarized and mail it to SHPO.
15. **My mother/son/sister/brother-in-law is renting the house. Does that mean that the property is not eligible for the tax program?**
Properties rented to immediate family still qualify for the reclassification, provided that the owner of the property does not already have another property enrolled in the program.
16. **I'm moving out of state for a couple of years. I want to rent out my house while I'm away. What should I do?**
Contact the county assessor's office and the SHPO to let them know that there has been a change in use for the property. The property will be reclassified as "Rental Residential." When you return to Arizona, contact us again and we will re-enroll the property in the SPT program.
17. **If my home is listed on the National Register does that mean I can't make any changes or paint it any color I want? What about the SPT program?**
National Register listing does not prevent the owner of a listed property using private (i.e., not federal or state government) funds from remodeling, repairing, altering, selling, or even demolishing a listed building. It also does not obligate an owner to make any repairs or improvements to the property. Participation in the SPT program requires that exterior renovation or rehabilitation be approved by the SHPO architect. New paint colors and landscaping, in most cases, do not need to be approved by SHPO. If you are not certain if your plans need approval, please contact SHPO.
18. **We want to add a room on to our house. What do we need to do if we are in the SPT program?**
It is a good idea to talk to the SHPO architect prior to planning a major project such as a room addition. That way, the plans that are drawn up by your architect will take into account the Secretary of the Interior's Standards and are less likely to negatively impact the integrity of the property. Revised drawings can be quite costly, but consultation with SHPO before hand is free.
19. **My windows need to be repaired. Do you have anything that can help me with this?**
The National Park Service (NPS) has published forty-one *Preservation Briefs* that explain in detail how to repair windows, repoint brick, and safely clean the exterior of your historic home. They are available through SHPO. You can also find them and other technical assistance publications and information available from NPS on the web at <http://www2.cr.nps.gov/tps/index.htm>.
20. **I want to renovate my kitchen or bathroom. Does SHPO want to see my plans for that?**
Generally, interior renovations are not reviewed by the SHPO architect. However, we recommend that you retain character defining features, such as coved ceilings or built in bookcases, whenever possible, since they are part of what makes your historic home special.
21. **I want to build a front yard wall/fence for privacy/noise abatement. Are there any guidelines that I should keep in mind when I design and build the wall?**
SHPO and the Historic Sites Review Committee adopted the *Guidelines Regarding Front Yard Walls/Fences* on February 21, 2003. Please review these and discuss them with a SHPO staff member if you have any questions.
22. **Does SHPO have any money to help me fix up my historic home?**
At this time, SHPO doesn't have money for individual homeowners to fix up their homes. Neighborhood associations may be eligible for Arizona Heritage Fund grants to help contributing properties complete rehabilitation projects. Contact Stephanie Sandrock at (602) 542-6997 if your neighborhood association is interested in more information. Homeowners in City of Phoenix historic districts may qualify for Exterior Rehab grants. Contact the Phoenix Historic Preservation Office at (602) 261-8699 for more information.
23. **I have a commercial building. Are there any incentives for my property?**
SHPO architect, Bob Frankeberger, AIA, can provide you with information regarding the Federal Tax Incentive and the State Property Tax Program for Income-Producing properties. Mr. Frankeberger can be reached at (602) 542-6943.