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AD VALOREM ASSESSMENT FOR HISTORIC BUILDINGS

OVERVIEW

Code of Alabama Section 40-8-1

All historic buildings and sites, regardless of use, are assessed as Class III property in the state of Alabama. The Class III assessment rate is 10 percent. Historic buildings and sites are defined as buildings or structures i) determined eligible by the State Historic Preservation Officer for listing in the National Register of Historic Places; or ii) located in a registered historic district and certified by the United States Secretary of the Interior as being of historic significance to the district. Owners must inform the revenue commissioner that their building is historic.

Use this application to request a determination of eligibility as an historic building for the ad valorem reduction. The Alabama Historical Commission will verify if a property contributes to an existing National Register historic district or if a property is potentially eligible for listing in the National Register of Historic Places (NRHP). To be considered eligible, a property must meet National Register Criteria for Evaluation, which considers age, integrity, and significance. Note: determination that a property is eligible for listing in the NRHP as part of the Ad Valorem Assessment process is not the same as it being formally listed in the NRHP.

The Alabama Historical Commission reviews complete applications within a thirty-day period and issues decisions in the form of a letter to the owner. Digital copies of letters will be emailed to the owner when possible. These letters may be taken to the county revenue commissioner to request reassessment of historic property.

APPLICATION INSTRUCTIONS:

- 1. Property Information:** Provide the historic or common name of the building or leave blank if no name is known. Provide its location information.
- 2. Property Status:** If the property is located within an existing National Register historic district and is a contributing resource, select the first box and provide the name of the historic district. If the property is not listed in the National Register of Historic Places (NRHP) and is among historic properties on the same street, select the second box. If the property is not listed in the NRHP and is isolated or not adjacent to other historic properties, select the third box.
- 3. Property Dates:** Provide date of construction, dates of alterations that changed the appearance of the property, and date property was moved from its original location, if applicable. If moved, provide a description and location map that illustrates the original and new locations.
- 4. Owner Information:** Provide the name and mailing address of the property owner, other contact information, and original ink signature of owner.

5. Property Description: For properties already listed in the NRHP, provide a copy of the page from the NR document that describes the building. For properties not listed in the NRHP, provide a description of the exterior and interior of the property as it appears at the time of application. For the exterior, note the number of stories; construction and exterior materials; foundation type and material; roof type and material; shape of the building; and features such as chimneys, porches, storefronts, windows, doors, and decorative elements. The interior description should include the general floor plan and room configuration; wall and ceiling materials; floor materials; decorative trim and doors; and other distinctive features such as mantles or original restrooms. Provide an explanation of all alterations. Describe outbuildings or distinctive landscaping, if applicable.

Example:

The one story, rectangular frame dwelling rests on a continuous brick pier foundation and is covered in wood clapboards. The front gable roof with rear hip is covered in fiberglass shingles. The North-facing house has one exterior end brick chimney and two interior brick chimneys. The prominent front gable has triangular knee brackets along the eaves and is covered in clapboard siding punctuated with a three-part window with multi-pane fixed sash. The deep overhanging eaves along the long side elevations have exposed rafter tails. The full-width front porch is recessed under the main roof of the house and supported by two brick corner piers topped with triple chamfered wood posts. An original concrete hexagonal paver walkway leads from the sidewalk to the front concrete steps with brick cheek walls. The centrally located single-lite wood door is flanked by very large 12/11 wood windows. Other windows around the perimeter of the house are smaller 9/11 wood double-hung sash. A rear porch was enclosed with clapboards and modern casement windows in 2008. The interior has a central hall with living room, dining room, utility room/bathroom, and kitchen on the east side of the house with a den, two bedrooms, and bathroom on the west side of the house. Floors are red oak except in the bathrooms, kitchen, and utility room, where floors are covered in VCT. All walls and ceilings are original plaster. There are original six-panel wood doors with painted wood trim throughout. The living room, den, and both bedrooms have wood mantles of varying designs and tile hearths. Rooms have painted wood baseboards and picture-rails. The dining room has a dented plate rail at all walls and a large clerestory window on the east wall. The enclosed porch at the rear of the house was renovated as a kitchen, and the former kitchen was renovated as a second bathroom and utility room in 2008. There is a non-historic frame shed in the back yard.

6. History and Significance: For properties already listed in the NRHP, this section does not have to be completed. For buildings not currently listed in the NRHP, explain why the building is important and how the building is eligible for the NRHP. Provide the history of the property from its date of construction. Include the name of the architect or builder, if known, and owners, tenants, businesses, and uses of the property up to the present day. Next, explain the significance, or why it is important. To be eligible for listing in the NRHP, buildings must be considered significant for their architecture, for their association with important events or history, or for their association with important persons. Buildings may have one or more of these areas of significance. However, they must retain integrity of location, design, setting, materials, workmanship, feeling, and association. A building may be eligible as a contributing resource in a potential National Register historic district if it is one of a concentrated group of buildings that relate to one another under any of the areas of significance. There may be modern and non-contributing buildings within the boundaries of a potential district, but the majority of buildings must retain enough integrity to create a cohesive and concentrated historic district. In some rare instances, a building may be individually eligible for the NRHP if it retains integrity and is an exemplary example in its area of significance.

For further details on property research, refer to “Guide to Researching Old Buildings in Alabama” located at http://ahc.alabama.gov/AlabamaRegisterPDFs/Guide_to_Researching_Old_Buildings.pdf. Continue History and Significance section on blank paper if additional space is needed.

Example:

This bungalow was constructed in 1914 and is one of many late 19th and early 20th century houses located in a ten-block area locally known as Hamilton Heights. The Hamilton Heights neighborhood rises to the north of the City and includes houses that were constructed from approximately 1890 to 1940 and represent a broad range of architectural styles. The neighborhood reflects the impact that the streetcar and automobile had on the suburbanization of the City. This parcel was part of the subdivision of property by Mr. K.B. Hamilton in 1893 and was located near the Warren Street spur of the streetcar line to downtown. Lots in this subdivision were typically 50 feet by 150 feet and were developed and marketed to a diverse working class for its easy access to automobile routes and streetcar lines. The property abstract shows Noble Seay and his wife as the first owners, selling the property to Irene P. Feagan in 1944 for \$6,100. She sold the house in 1959 to Charles Houston Smith and Rosalie B. Smith. Subsequent owners included John D. Pickett, Jr. and Gerald C. Phillips. Hamilton Heights is also significant for its collection of fine 19th and 20th century domestic buildings that includes both architect-designed houses as well as representative examples of middle and working-class dwellings. This property is a good example of a modest early 20th century bungalow and exhibits architectural features and historic materials typical of the period. Hamilton Heights should be considered eligible for listing in the National Register due to the ten-block concentration of intact historic houses and its role in the growth of the City.

7. Photographs: Provide current photographs of the property. They must be printed in color on photographic paper. Printed photos must be clear and have sufficient resolution to show details and must be sized at least 4 inches by 6 inches. For properties already listed in the NRHP, current exterior photos are sufficient. For properties not listed in the NRHP, photos should include views of all exterior sides of the building, major interior spaces and features, and representative secondary spaces. For properties that may contribute to a potential historic district, provide photographs of buildings along the street and in the general vicinity to document the potential district in addition to photos of the subject building. Number each photo and label the back with the date taken and the view or location of the image, such as “North elevation, façade” or “Second level hallway.” Photos keyed to a floor plan sketch are useful. Please organize the photos in a letter-size envelope.

Map: Include a map of the existing National Register historic district with the building identified. If the property is not located within a National Register historic district, provide a general location map that shows a number of streets or blocks of streets with the building identified, and provide a boundary line of the larger area that may be considered a potential historic district.

For questions about this application contact:
Chloe Mercer, Tax Incentives Coordinator
334.230.2669 / Chloe.Mercer@ahc.alabama.gov

Mail applications and attachments to:
Alabama Historical Commission
Attn: Chloe Mercer
468 South Perry Street
Montgomery, AL 36130-0900 (US post) 36104 (courier)

Upon receipt, applications and attachments become property of the State of Alabama.



AD VALOREM ASSESSMENT FOR HISTORIC BUILDINGS ELIGIBILITY APPLICATION

1. Property name: _____

Street: _____

City: _____ County: _____ Alabama Zip: _____

2. Building is:

Located in an existing National Register historic district

Name of district: _____

Eligible as a contributing resource in a potential National Register historic district

Individually eligible for listing in the National Register of Historic Places

3. Date of construction: _____ Source of date: _____

Date(s) of alteration: _____ Source of date: _____

Has building been moved? _____ If so, when: _____

4. Owner name: _____

Street: _____

City: _____ County: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Signature: _____ Date: _____

AD VALOREM ASSESSMENT FOR HISTORIC BUILDINGS ELIGIBILITY APPLICATION

Property name: _____

Property address: _____

5. Physical description of property:

6. History and Significance:

7. Photographs and Maps (attach to application)