



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; hard copies will be mailed upon request. These letters may be taken to the county revenue commissioner to request reassessment of historic property.

APPLICATION INSTRUCTIONS

The requirements for ad valorem applications vary according to the property's National Register (NR) status.

Contributing Resources within Existing National Register Historic Districts

- Application cover page.
- A copy of the cover page from the historic district nomination **and** a copy of the page from the NR nomination that describes the property and states that it is a contributing resource.
- Photographs of the **exterior only**.
- Map of the existing NR historic district with the building identified.

Properties Individually Listed in the National Register

- Application cover page.
- A copy of the cover page from the National Register nomination.
- Photographs of the primary exterior elevations and major interior spaces.

Properties Not Currently Listed in the National Register

- Application cover page.
- Eligibility Evaluation Form.
- Photographs of the site, primary exterior elevations, major interior spaces, and representative secondary spaces.
- A map showing the size and location of the property.

Properties that May Contribute to a Potential, Updated, or Expanded Historic District

- Application cover page.
- Eligibility Evaluation Form.
- Photographs of the exterior of the building.
- Photographs of buildings along the street and in the general vicinity to document the potential district.
- A map showing the location of the building **and** a boundary of the larger area that may be considered a potential or expanded historic district. If proposing an update to an existing historic district in order to change a building's status from non-contributing to contributing, submit a map of the existing historic district with the building identified.

COVER PAGE (TO BE COMPLETED BY ALL APPLICANTS)

1. **Property Information:** Use 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. For properties that were added to the National Register as part of a boundary increase, include the date of the applicable boundary increase.
- If the property is a **non-contributing** resource in an existing National Register historic district or is located near an existing National Register historic district, select the second box and provide the name of the historic district.
- If the property is not listed in the NRHP and is adjacent to other historic properties, select the second box to request a determination of eligibility as a contributing resource in a potential historic district.
- If the property is not listed in the NRHP and is isolated or not adjacent to other historic properties, select the third box to request a determination of eligibility for listing in the NRHP as an individual resource.

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, mailing address, email address, and phone number of the property owner, and original or digital signature of owner.

5. **Contact Information:** Provide the name, email address, and phone number of the primary contact for the application, if different from owner.

REQUIREMENTS FOR PHOTOGRAPHS

Provide current, color photographs of the property. Street-view photographs from Google Earth or similar services are **not** acceptable. For properties that are not already listed in the National Register, photos keyed to a map, site plan, and/or floor plan sketch are recommended.

Photographs may be submitted either as digital images **or** photographic prints. All photographs must be accompanied by a caption, label, or photo log that provides the date taken and the view or location of the image, such as “North elevation, façade” or “Second level hallway.”

Digital Photographs

Preferred:

- Submit digital photographs in a PDF document that includes the name of the property and provides the date taken and view or location of each photograph.
- Before inserting digital images into the document, re-size digital images to be at least 1200 x 1600 pixels and no larger than 1704 x 2272 pixels.
- Photographs must be at least 4” x 5.25.” Each letter-sized page must contain no more than two (2) images.

Acceptable:

- Digital photographs may be submitted in JPEG format with accompanying photo log that provides the name of the property, a description of each photograph, and the date the photograph was taken.
- Minimum size is 1200 x 1600 pixels, and maximum size is 1704 x 2272 pixels. The file name for each image should be in the following format:

Dadeville.1234 Railroad St.01
[City] [Address] [Photo #]

Photographic Prints

Photographs 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.

Number each photo and label the back with the date taken and the view or location of the image. Please organize the photos in a letter-size envelope.

ELIGIBILITY EVALUATION FORM

- ***This form is NOT required if the property is a contributing building in an existing National Register historic district or is listed in the National Register individually.***

Physical Description of Property: 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 12/1 wood windows. Other windows around the perimeter of the house are smaller 9/1 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 dentiled 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.

History and Significance: 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.

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.

Continue History and Significance section on blank paper if additional space is needed.

HOW TO SUBMIT

For **electronic submissions**, send application materials as attachments to an email addressed to Hannah.Garmon@ahc.alabama.gov.

The subject heading of the email should indicate that it is an ad valorem application, and the body of the email should provide the name and location of the property and a list of attached documents.

For **paper submissions**, print all components of the application and mail to:

Alabama Historical Commission
Attn: Hannah Garmon
468 South Perry Street
Montgomery, AL 36130-0900 (US post) 36104 (courier)

Applications and attachments become property of the State of Alabama upon receipt.

LOCATING NATIONAL REGISTER NOMINATIONS

An up-to-date list of Alabama properties (individual resources and historic districts) that are listed in the National Register of Historic Places can be found on the Alabama Historical Commission's website at [this link](#).

This list also includes updates and boundary expansions to historic districts. Please use the most recent version of the nomination that mentions the property for which you are submitting an application.

Once you have identified the name of the listed property or historic district, the next step is to visit the [National Register Database and Research](#) page on the National Park Service website.

- Go to the searchable table and enter the name of the property or historic district. (Conveniently for Alabama, the results are listed alphabetically by state.)
- Once you have found the property or historic district, scroll all the way to the right to see if there is a link to a website at the National Archives and Records Administration. If there is a link, follow it to a scanned copy of the nomination.
- If there is no link to a nomination in the searchable table and the property was listed before 2013, check the National Register of Historic Places [NPGallery Database](#).

If the nomination is not available through the searchable table or NPS Gallery or if elements of a nomination are missing, contact the National Register Coordinator at Evelyn.Causey@ahc.alabama.gov to request a copy.

QUESTIONS?

For questions about the ad valorem application contact:

Hannah Garmon, Alabama Preservation Tax Incentives
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334.230.2644