Property Tax Benefit for Historic Buildings
Code of Alabama 40-8-1 Section 2

• Designates all historic buildings as Class III property, regardless of use. Assessment rate for ad valorem tax purposes is 10%

  **Class I:** property of utilities 30%
  **Class II:** all other property 20%
  **Class III:** agricultural, forest, residential, **historic** 10%
  **Class IV:** private passenger autos 15%

• Historic = buildings determined eligible for listing in the National Register (NR) or already listed in the NR (individually or contributing to a district)
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• Complete the application and send to AHC

• AHC reviews application for eligibility and issues letter to owner

• Present letter to county revenue commissioner office for reassessment

• Rehabilitation of building is not required
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Application

Please Review the Instructions

• Complete the Application Cover Sheet

• For buildings already listed in NR: attach a copy of the NR documentation, district map, and current photos

• For buildings not listed in NR: also complete the Eligibility Evaluation Form and attach a location map and current photos