



# 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