



## **AD VALOREM ASSESSMENT FOR HISTORIC BUILDINGS**

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. (Code of Alabama Section 40-8-1)

Use this application to request a determination of eligibility 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 status.

#### **Individual Properties 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.

*NOTE: Existing National Register historic district nominations are located in the AHC's [GIS Historic Preservation Map](#).*

#### **Contributing Properties 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.
- Current photographs of the **exterior only**.
- Map of the existing National Register historic district with the building identified.

*NOTE: Existing National Register historic district nominations are located in the AHC's [GIS Historic Preservation Map](#).*

## **Individual Properties Not Currently Listed in the National Register**

- Application cover page.
- Draft National Register nomination following current National Register guidelines.
- Photographs of the site, primary exterior elevations, major interior spaces, and representative secondary spaces.
- A map showing the size and location of the property.

## **Non-Contributing Properties within the Period or Area(s) of Significance located within Existing National Register Historic Districts**

A non-contributing property constructed within the Period of Significance and area(s) of significance but deemed non-contributing due to alterations may be re-evaluated by submitting the following information:

- Application cover page
- Current architectural description.
- Description of work done to merit reconsideration of a change in status to Contributing.
- Copy of inventory description at the time of listing.
- Current photographs of the exterior and streetscape.

*NOTE: Existing National Register historic district nominations are located in the AHC's [GIS Historic Preservation Map](#).*

## **Non-Contributing Properties OUTSIDE the Period or Area(s) of Significance located within Existing National Register Historic Districts**

A non-contributing property constructed outside the Period of Significance or area(s) of significance will not be considered contributing unless all non-contributing buildings within the district are also evaluated and the following information is submitted.

- Application cover page.
- Architectural description of all currently listed non-contributing buildings within the existing district boundaries.
- A map of the existing historic district with the non-contributing building identified.
- Current photographs of the exteriors of all non-contributing properties.
- Current streetscape photographs of existing historic district.
- Draft National Register historic district nomination following current [National Register guidelines](#). The draft must include a history-based justification to support a new Period of Significance.

***NOTE: changing the Period of Significance is achievable if justified. Just because properties within a district reach the 50 year mark does not mean they will automatically be contributing to an existing district. If additional research discover new themes and contexts, then a re-evaluation of non-contributing properties within an existing district is reasonable.***

## **Properties that May Contribute to a New or Expanded Historic District**

- Application cover page.
- Draft National Register historic district nomination following current [National Register guidelines](#).
- Current photographs of the exterior of the building.
- Current streetscape photographs of proposed or expanded 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 and a map showing the proposed and justified boundary expansion.

If an applicant chooses to use previously AHC reviewed and approved documentation for a new or expanded historic district, it will be valid for a period of 3 (three) years from the date of approval.

### COVER PAGE (TO BE COMPLETED BY ALL APPLICANTS)

**Property Information:** Use the historic or common name of the building or leave blank if no name is known. Provide its location information.

**Owner Information:** Provide the name, mailing address, email address, and phone number of the property owner, and original or digital signature of owner.

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

### **Property Status:**

Individual Property listed in the National Register of Historic Places.

A Contributing Property in an existing National Register historic district.

Name of district: \_\_\_\_\_

Individual Property not currently listed in the National Register of Historic Places.

Non-Contributing Property within the Period or Area(s) of Significance located within Existing National Register historic district. Name of district: \_\_\_\_\_

Non-Contributing Property outside the Period or Area(s) of Significance located within Existing National Register historic district. Name of district: \_\_\_\_\_

A property that may contribute to a new or expanded historic district.

### **PHOTOGRAPHIC REQUIREMENTS**

Provide current, digital 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 must be submitted as digital images. All photographs must be accompanied by a caption 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**

- 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.

### **HOW TO SUBMIT**

Send application materials as attachments in an email addressed to [Andrew.Parker@ahc.alabama.gov](mailto:Andrew.Parker@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.

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

### **QUESTIONS?**

For questions about the Ad Valorem application contact:

Andrew Parker, Alabama Preservation Tax Incentives

[Andrew.Parker@ahc.alabama.gov](mailto:Andrew.Parker@ahc.alabama.gov)

334.230.2644