



The City of Seattle

Landmarks Preservation Board

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Regulations for Historic Preservation **Special Tax Valuation**

Definitions

“Act” is the Special Valuation of Historic Property Act, Chapter 84.26 RCW.

“Assessor” is the King County Assessor.

“Board” is the Seattle Landmarks Preservation Board, the local review board designation by the City of Seattle (City of Seattle Resolution #27346) to carry out the provisions of the Act.

“Eligible Historic Properties” as defined by Resolution #27346 are all Seattle landmarks subject to controls imposed by a designation ordinance and all contributing structures in National Register or local historic district.

“Rehabilitation” is the process of returning a property to a state of utility, through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its historic, architectural and cultural values.”

“Special Review Districts” at the date of adoption of these regulations are the Ballard Avenue Historic District (Ordinance #105642), the Columbia City Historic District (Ordinance #107679), the Harvard-Belmont Landmark District (Ordinance #109388), the International Special Review District (Ordinance #105396), the Pioneer Square-Skid Row Historic District (Ordinance #110058) and the Pike Place Market Historic District (Ordinance #110475).

Purpose

In accordance with Resolution #27346, the Board has been designated the Local Review Board for the purposes of carrying out the provisions of the Act.

Administered by The Historic Preservation Program
The Seattle Department of Neighborhoods

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The Board will proceed as follows:

1. Applications

The Board will receive applications for special valuation submitted to it through the Assessor. Applications for properties located in special review districts will be forwarded to and reviewed by the respective board or commission. The board or commission will make recommendations to the Board which will make the final determination of eligibility. Individual landmarks and contributing buildings located in the Columbia City and Harvard-Belmont Landmark Districts will be reviewed and acted on by the Board.

2. Eligibility

Criteria

The Board will evaluate the applications in accordance with the criteria of Section 3 of the Act and others as the Board deems appropriate. Each of the criteria must be met in order for a property to qualify for the special valuation. The criteria are as follows:

- (1) Be an eligible historic property as determined by the local legislative authority. All Seattle landmarks subject to controls imposed by the designating ordinance and all contributing structures in the National Register or local historic districts shall be considered historic properties and shall be eligible for special valuation;
- (2) Be rehabilitated within twenty-four (24) months prior to the application for special valuation. Owners of eligible properties must demonstrate to the Board through financial records and any other material requested by the Board or its staff that the property has been substantially rehabilitated as defined in Section 2, No. 2 of the Act and these regulations and that the work has been completed within twenty-four (24) months of the application for special valuation. The rehabilitation of an eligible property, as defined in these regulations, shall have been completed in accordance with a Certificate of Approval;
- (3) Be protected by an agreement between the owner and the Board as described in section 5(2) of the Act. The owner of the property must enter into an agreement with the Board that will require the owner to preserve and maintain designated features. Such agreement will be prepared by Board staff and the owners; and
- (4) In order to be eligible for special valuation, a property must not have been altered in any way that adversely affects that features that identifies in significance or its contribution to a historic district or as an individual landmark.

In determining the integrity of individual properties, or property located in the Harvard-Belmont, or Columbia City Landmark Districts, the Board will base its evaluation on the guidelines for each district and the recommendation of the

respective Board or Commission, and by the Secretary of the Interior's Standards for the Rehabilitation of Historic Buildings. The Board will base its evaluation on respective design guidelines and ordinance in the case of properties located in special review districts. The Board will provide findings to substantiate denial of an application for special valuation to the Assessor and the owner.

3. Disqualification

The Board may determined that an eligibility property no longer qualifies for special valuation. The Board will base its determination on noncompliance with Section 2 of these procedures.

The Board will provide findings to substantiate disqualification to the Assessor and the owner. The owner shall be notified by the Board's intention to review the special valuation classification of a property. The Assessor and the owner shall review written notice of any disqualification from special valuation.

4. Notice

The Board will hold a public meeting in conjunction with regular scheduled meetings and will provide adequate notice to property owners, and place the request for special valuation certification item on its agenda no later than forty-five (45) days from receipt of the application from the Assessor. The Board will not accept applications that have not been forwarded from the Assessor. An application for special valuation shall be approved or denied by the Board before December 31 of the calendar year in which the application is made. The Board shall notify in writing the Assessor and owner of approval or denial or an application for special valuation within ten (10) days of the meeting.

5. Appeals

Any decision by the Board on an application for classification as historic property eligible for special valuation may be appealed to Superior Court under RCW 34.04.130 in addition to any other remedy at law. Any decision on the disqualification of historic property eligible for special valuation, or any other dispute, may be appealed to the King Country Board of Equalization.

6. Fees

Fees, to be established by ordinance, shall be required of property owners making application for classification for special valuation, or returning to the Board for review of alternatives as required by the terms of agreement.

Adopted by the Seattle Landmarks Preservation Board on December 18, 1985 as interim regulations until June 30, 1986; adopted as final regulation on May 21, 1986.