



## Arizona's Historic Property Tax Reclassification Program

— Information for Owners of Residential, Non-Income Producing Properties —

The State Historic Property Tax (SPT) program offers a substantial reduction in the state property tax assessment for eligible owners. This fifteen-year agreement requires maintenance of the property according to Federal and Arizona State Parks Board standards and limits use of the property to non-income producing activities.

### **Eligibility**

A property is eligible for this non-commercial property classification if it meets the conditions: listed in the National Register of Historic Places; maintained according to minimum standards established by the State Parks Board; and used for non-income-producing activities.

### **Application**

(valid for 15 years with a possible renewal for 15 additional years) In order to apply for the program, the owner must submit a completed Historic Property Tax Reclassification Application obtained from the county assessor or State Historic Preservation Office (SHPO). The application requires two photos: one showing a front view and one showing an angled view of the front and one side of the property. **PLEASE DO NOT submit Polaroid pictures; standard 4 x 6 snapshots or digital photographs printed out are acceptable.** Label the pictures with the name (if applicable) and address of the property, the owner's name(s,) the Tax Parcel ID number and the date of the photos.

The form and photographs should be mailed or delivered to the County Assessor's Office by June 30<sup>th</sup> in order to be enrolled *for the following tax year.* (For example, an application approved by SHPO and returned to the county assessor's office by August 1, 2004 will qualify a property for the reduction in the 2005 tax year.)

### **Property Owner Requirements and Responsibilities**

Any proposed maintenance, alterations, rehabilitation, or restoration other than normal housekeeping activities, that will affect any publicly visible areas of the property must be submitted to the SHPO in written and (if applicable) graphic form prior to implementation. Such work must conform to *The Secretary of the Interior's Standards for Rehabilitation.* The property owner is encouraged to contact the SHPO for consultation while the project is in the planning stage.

In addition, the property owner may be required to annually submit to the SHPO a form (furnished by mail from the SHPO), notarized, that the property has been operated and maintained according to the laws, rules, and regulations that govern the program. This statement will include two recent photographs of the property, properly labeled.

### **Disqualification and Penalties**

A property may be disqualified for failure to comply with the laws, rules, and regulations relating to the SPT program OR if the periodic report is not submitted. Disqualified properties may be subject to tax penalties.

*For additional information, or copies of the applicable statutes, rules, and regulations, please contact the State Historic Preservation Office, Arizona State Parks, 1300 West Washington Street, Phoenix, Arizona 85007. Telephone: (602) 542-4009.*