

Historic Property Tax Reduction Program Information for Owners of HISTORIC 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 15 year agreement requires maintenance of the property according to Arizona State Parks Board standards and limits use of the property to non-income producing activities.

Eligibility

A property is eligible for the non-commercial property classification if it is listed on the National Register of Historic Places; maintained according to minimum standards established by the State Parks Board and used for non-income producing activities. Rental properties are considered income producing and are not eligible.

Application (valid for 15 years with a possible renewal for an additional 15 years)

Applications can be obtained from your County Assessor's Office or the SHPO. The application requires two photographs (showing a front view and an angled view of the front and one side of the property) and should be mailed or delivered to the county assessor's office by June 30th to ensure being processed by the August 1st cutoff date in order to be enrolled for the following tax year. Applications approved after August 1st will have their enrollment delayed by a year. (For example, if an application is approved on August 1, 2016, the property would be enrolled for the 2017 tax year. If it is approved on August 2nd, 2016 the property would be enrolled for 2018). Standard 4 x 6 snapshots or digital photographs printed out are both acceptable. Applicants are notified within 30 days whether or not the property has been certified into the program. At the same time, the county assessor's office is notified of the disposition of the application.

Property Owner Requirements and Responsibilities

The SPT program reduces the property taxes by around 50% (The exact figure is dependent on special assessments which are specific to your area. Questions regarding the amount of the reduction should be directed to the county assessor's office.) As a condition of the reduced tax rate, the owner enters into a 15-year agreement with the state, consenting to maintain their property and to preserve the integrity of its historic features, materials, appearance, workmanship, and environment. If an owner plans to do any work on the property that will impact its public appearance, the SHPO must be contacted for review and comment or approval prior to project implementation. All such projects are reviewed for appropriateness according to a set of national guidelines called the Secretary of the Interior's Standards for Rehabilitation.

Furthermore, the owner is required to notify the SHPO when the property ownership or property use changes.

Disqualification and Penalties

A property may be disqualified for failure to comply with the laws, rules and regulations relating to the SPT program. Disqualified properties may be subject to tax penalties.

For additional information, please contact:

Via email: evondy@azstateparks.gov
Website: www.azstateparks.com/SHPO
Phone: 602-542-4009