

Historic Property Tax Abatement Guidelines and Application for Rutherford County



Historic Properties Tax Abatement – Introduction

In accordance with T.C.A. § 67-5-218, Rutherford County has initiated a project to encourage the renovation and preservation of historic residential and commercial structures by providing economic incentive through partial abatement of the applicable property tax. For qualifying and approved properties, any improvement or restoration will be exempt from property taxation for the statutory abatement period. Only renovation and preservation occurring after August 31, 2019 will be eligible for abatement.

Property Qualifications

1. Age:
 - a. Any structure(s) with a verified age of 175 years or more will be presumed to qualify as historic on age alone;
 - b. Any structure(s) with a verified age of 125 years or more will be presumed to qualify as historic on age alone, unless established otherwise, based on the review of other pertinent facts;
 - c. Any structure(s) with a verified age of 75 years or older may be determined by the Board to qualify as historic based on the review of other pertinent facts;
 - d. A structure with a verified age of less than 75 years may be determined to qualify as historic based on a demonstrable connection to an historic event or person, or based on significant architectural or artistic characteristics.
2. Historic Designation:
 - a. Any structure(s) on the Tennessee or National Register of Historic Places will be presumed historic;
 - b. Any structure(s) within and consistent with a government-designated historic district or zone will be presumed historic unless determined otherwise based on the review of other pertinent facts.
3. Project Plan (work and costs potentially eligible for tax abatement) to include detailed description(s) of:
 - a. Work needed to stabilize a deteriorating structure.
 - b. Work necessary to reveal or replace lost structural or architectural features.
 - c. Work to enable current use facilitating preservation.
 - d. Work which will enhance educational value.
 - e. Work which will facilitate access for tourism or academic interests.
 - f. Construction of an adjacent structure used in the management or care of an historical structure.

Historic Properties Tax Abatement Board

The Historic Properties Tax Abatement Board was established by the Rutherford County Commission. Submitting an application for the Historic Properties Tax Abatement does not automatically qualify a property. The Historic Properties Tax Abatement Board will determine if the property fulfills all the necessary requirements and, if a project is approved, the Board will determine the abatement period based on statutory criteria.

Application Check List

1. Application – available at <https://rcpatn.com/historical-properties-tax-abatement>
2. If property/structure is not listed on the Tennessee or National Register of Historic Places, documentation establishing age of subject structure and/or historic use or architectural style justifying eligibility for tax abatement is required. This documentation to include:
 - a. Narrative
 - b. Photos, historic and current
3. Name and contact information of property owner (verified by public record) and agent of owner, if any. If agent is involved, documentation of agent’s authority should be submitted.
4. Precise location of property with reference to public record verification.
5. Name, contact information, and pertinent experience for project contractor.
6. Detailed description of project (need for renovation, work plan, etc.) and explanation as to how the project will further historic preservation.
7. Project commencement and completion schedule. Project work will be eligible for tax abatement prospectively from date of Board approval only.
8. Estimate of project cost.
9. Agreement to periodic access and inspection during project work and during abatement period, if granted, for compliance and educational purposes.
10. Acknowledgement of the “rollback” taxation penalty if the historic character of the subject structure is lost as a result of demolition or modification during the abatement period. This acknowledgement is found on the last page of the application and must be signed and notarized.

Application Instructions

1. Find downloadable application at <https://rcpatn.com/historical-properties-tax-abatement>.
2. If typing – save application and open as a PDF. Click on the “Sign” button, then click “Add Text”. Click in each of the areas on the application to add the required information (do not hit the “Enter” key on keyboard when filling out this form).

APPLICATION FOR HISTORIC PROPERTIES TAX ABATEMENT

STATE OF TENNESSEE, RUTHERFORD COUNTY

A. Property Owner Contact Information:

Name: _____

Mailing Address: _____

Daytime Phone Number: _____ Email: _____

B. Property Information:

Historic name of property (if known): _____

Address of Property: _____

Map	Parcel	Special Interest

- _____ Property listed on the Tennessee or National Register of Historic Places?
- a. Name of historic register: _____
 - b. Property original construction date: _____
 - c. Type of construction: _____

If the property is listed on a Tennessee or National Registry, provide documentation or public record cite to confirm and explain.

- _____ For property not listed on Tennessee or National Register of Historic Places, provide the following:
- a. Property original construction date: _____
 - b. Type of construction: _____
 - c. Narrative and historical as well as current photos of property/structure.

If the property is not listed on a state or federal Register, a narrative and illustration, both historic and current, must be included with the application. The narrative should be the history of the subject property and can be as detailed as needed (ideally 2-3 pages). The narrative should include significant historical information and supporting documentation about the property, its builders and/or original owners, and any notable families that owned or resided on the property. The narrative source should be identified.

C. Project Contact Information (the person who prepared this form if other than the property owner):

Name: _____

Mailing Address: _____

Daytime Phone Number: _____ Email: _____

D. Project Contractor:

Name: _____

Mailing Address: _____

Daytime Phone Number: _____ Email: _____

Proof of Pertinent Experience (attach licensing documentation): _____

E. Project Information:

a. Estimated total cost of project (including any new construction or site work):

\$ _____

b. Estimated project start date: _____

c. Estimated project completion date: _____

d. Estimated square footage prior to rehab: _____ after rehab: _____

e. Building use before rehab: _____ after rehab: _____

f. Value estimate before rehab: \$ _____ after rehab: \$ _____

g. Number of Buildings: _____

h. Building Type(s): _____

i. Is this property associated with other projects or buildings through physical connections, parcel or lot lines, or common ownership? _____ If yes, list the addresses of the associated properties: _____

F. Description of need for renovation (attach additional pages as necessary): _____

G. Explanation as to how this project will further historic preservation (attach additional pages as necessary): _____

H. Detailed Project Description (attach additional pages as necessary): _____

Describe the proposed rehabilitation work. Describe the current physical/visual condition of each architectural/building feature and the planned work and impact to the feature. Be as specific and detailed as possible. Copy and attach project plan, specifications, work breakdown structure, permitting requirements, and/or other project documents to support scope of work.

Property Owner: I hereby authorize this application for the above noted tax incentive; attest that the information I have provided is, to the best of my knowledge, correct; and that I legally own the property described above. I agree to periodic access and inspections during the project work listed above as well as during the abatement period, if granted. Furthermore, I understand and acknowledge the “rollback” taxation penalty if the historic character of the property listed above is lost as a result of demolition or modification during the abatement period.

Owner’s signature: _____ **Date:** _____

Please direct questions to the Mayor’s office – 615-898-7745 or countymayor@rutherfordcountyttn.gov or the Property Assessor’s office – 615-898-7750 or assessor@rutherfordcountyttn.gov

HISTORIC PROPERTIES TAX ABATEMENT BOARD USE ONLY	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
_____	_____
Authorized Signature	Date

**HISTORIC PROPERTIES TAX ABATEMENT ROLLBACK TAXES
ACKNOWLEDGEMENT**

Property Address: _____

Map	Parcel	Special Interest

Owner's Name (printed): _____

Mailing Address: _____

Rollback taxes are the amount of taxes saved over period that the structure qualified for the Historic Tax Abatement. T.C.A. § 67-5-218 (4)(B) states that if the structure receiving the abatement is demolished or significantly altered during the abatement period, as determined by the Historic Properties Tax Abatement Board, the abatement will end immediately and the owner will be liable to pay any difference between the tax paid and the tax that would have been due on the improved value.

The tax abatement period is ten (10) years for partial or exterior restoration or improvement and fifteen (15) years for total restoration, as determined by said Board. Therefore, if a structure is deemed to have been demolished or altered as described above, the owner will be liable to pay the tax that would have been due on the improved value calculated from the first day of the tax abatement.

I certify that I am an owner of the property described above and that the information I have supplied is true and correct to the best of my knowledge and belief. I have read and understand the rollback tax penalty and agree to notify the Historic Properties Tax Abatement Board of any change in the use or ownership of the property which might affect its continued eligibility.

Dated: _____ **Property Owner:** _____

On this ____ day of _____, 20____, before me personally appeared the above-named property owner, to me known to be the person described in and who executed the foregoing certification and acknowledged its execution as (his) (her) free act and deed.

Notary Public

My commission expires:

Submit original completed form and required documentation to the County Mayor's office located at:

**Rutherford County Courthouse
One Public Square
Room 101
Murfreesboro TN**