



Ebey's Landing National Historical Reserve Special Valuation for Properties Checklist

Planning Stage: before you begin rehabilitation work:

- Does the project qualify for the Special Valuation?
 - There are many resources available to help understand the Special Valuation tax reduction program and the requirements. Island County, the Town of Coupeville, and/or Ebey's Landing National Historical Reserve staff can assist in determining if the project is a contributing structure or resource within the Ebey's Landing National Historical Reserve and the Central Whidbey Island Historic District or if it is eligible to be listed in the National Register of Historic Places.
 - Eligible costs must equal at least twenty-five percent of the assessed valuation of the historic property, exclusive of land value, prior to rehabilitation.
- The proposed work will need to meet the Secretary of the Interior's Standards for Rehabilitation, Washington State Advisory Council's Standards for Rehabilitation and maintenance of Historic Properties (WAC 254-20-100), and Ebey's Landing National Historical Reserve Design Guidelines. Please check with Island County or Town of Coupeville to verify the criteria.
- The proposed work may need to a Certificate of Appropriateness (design review approval). Please check with Island County or Town of Coupeville to verify.
- The proposed work may need building or other permits. Please check with Island County or Town of Coupeville to verify.
- The Trust Board of Ebey's Landing NHR runs a competitive grant program for restoration of historic structures. Please check with the Ebey's Landing National Historical Reserve staff for information on grant eligibility and process.

Working Stage: As you are working on your project:

- Document the start date the project costs begin accruing. Eligible costs must be expended within two years of the start date.
- Save receipts/keep spending log. As part of the review, receipts will need to be submitted to verify the cost of rehabilitation. Keep track of what is being purchased and how much the items are. To review what is eligible spending towards the Special Valuation, please see <http://www.nps.gov/tps/tax-incentives/before-apply/qualified-expenses.htm>
- Take Pictures! You will need to submit pictures of the structure before work began, during construction, and after construction.

Applying for the Special Valuation: two years after beginning work:

- Planning Office and Assessor's Offices will have the two Special Valuation forms needed to submit for the Special Valuation. The original Application and Certification of Special Valuation on Improvements to Historic Property form from the Washington Department of Revenue (DOR)(<https://dor.wa.gov/get-form-or-publication/forms-subject/property-tax-forms>) needs to be submitted to Island County Assessor. The date that the DOR application is submitted to the Island County Assessor stops the clock for costs to be considered for the Special Valuation.
- DOR application must be submitted by October 1 of the calendar year to be processed that year.
- The original Ebey's Landing National Historical Reserve Special Valuation Application needs to be submitted to the Town of Coupeville Planner or Island County Planners.
- Within 10 days of submitting the forms to the Assessor's Office, the Assessor will fill the bottom of the Department of Revenue form and forward to the Planning Department.
- Planning staff will review the application for completeness. If the application cannot be determined complete for review, planning staff will provide a letter to the property owner identifying the missing information or materials. When the application is determined complete, additional copies of the form, attachments, and payment of application fees are required.
- Once a complete application is submitted, staff will schedule the next hearing date available for the Historic Preservation Commission to review the proposal. Prior to the hearing, typically the same day, staff will schedule a site visit with the property owner for the Commission to view the improvements for which the special valuation is requested.

IF the Historic Preservation Commission approves a Special Valuation: next steps

- Staff prepares Certification of Approval for Special Valuation on Historic Property and the Historic Preservation Special Valuation Agreement with Island County for recording.
- The Historic Preservation Commission Chair signs the Certification of Approval for Special Valuation
- The property owner records the Certification of Approval for Special Valuation on Historic Property and the Historic Preservation Special Valuation Agreement with the Island County Auditor.
- The property owner submits a copy of the recorded Certification of Approval for Special Valuation on Historic Property to the Assessor's Office prior to December 31 of that year.
- The property owner submits copies of both recorded documents to the Planning Department.
- The Assessor will add the Special Valuation to property owner's tax account (effective the year following the approval).

IF the Historic Preservation Commission does not approve or someone objects to the Historic Preservation Commission decision:

- Any decision by a local review board on an application for classification as historical property may be appealed to Superior Court under RCW 34.05.570 in addition to any other remedy at law.
- Any decision on disqualification of historic property for special valuation exemption or any other dispute may be appealed to the current year Board of Equalization by July 1 or 30 days after the disqualification, whichever is the later, except the denial on the original application.

Statement of Additional Tax, Interest, and Penalty Due Upon Removal or Disqualification from Special Valuation Under Chapter 84.26 RCW

1. Whenever property that is classified and valued as eligible historic property under Chapter 84.26 RCW is removed or disqualifies for the valuation [prior to the end of the ten-year special valuation period?], there shall become due and payable an additional tax equal to:
 - (a) The actual cost of rehabilitation multiplied by the levy rate in each year the property was subject to special valuation; plus
 - (b) Interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property; plus
 - (c) A penalty equal to twelve percent of the amount determined in (a) and (b).
2. The additional tax, interest, and penalty shall not be imposed if the disqualifications resulted solely from:
 - (a) Sale or transfer of the property to an ownership making it exempt from taxation;
 - (b) Alteration or destruction through no fault of the owner; or
 - (c) A taking through the exercise of power of eminent domain.

Contacts:

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- Island County Planning, Chloe Bonson, Assistant Planner, (360) 678-7822; c.bonson@islandcountywa.gov
- Town of Coupeville Planning, Owen Dennison, Town Planner, 360.678.4461 ext 3. **planner@townofcoupeville.org**
- Trust Board of Ebey's Landing National Historical Reserve, Sarah Steen, Preservation Coordinator, 360.678.6084. **sarah_steen@partner.nps.gov**