

Special Tax Assessment
Work Flow

Step One: Owners of property submit a completed application for preliminary certification with supporting documentation. This will include both the 'Evaluation of Significance' form and the 'Description of Rehabilitation' form

Part One: Preliminary Certification

Evaluation of Significance

Determine that an applicant's property meets historic significance standards because

A) The property is listed on the National Register of Historic Places,

-Fill out first part of form, only

or,

B) The Property is at least 50 years old and the HPC determines it meets one of the following criteria:

- Architectural design and materials
- Person or group made a significant contribution to the County
- Person or group made a significant contribution on the state or national level

-Fill out the remainder of Evaluation of Significance form.

Description of Rehabilitation (form to be completed by all applicants)

Step Two:

- 1) Upon receipt of the **completed** application, the proposal shall be placed on the next available agenda of the HPC to determine if the proposed project is consistent with the Standards for Rehabilitation.

Staff Report:

A review of the applicant's proposed rehabilitation work in order to determine whether it meets the ordinance's requirements for appropriate rehabilitation and meets minimum expenditures on rehabilitation.

Standards of Review of Rehabilitation Work: The rehabilitation must be appropriate for the historic building and/or the historic district via adherence to the Secretary of the Interior's Standards for Rehabilitation and any other guidelines designated by the County

Work to be reviewed:

- Repairs to the exterior of the building
- Alterations to the exterior of the designated building
- New construction on the property on which the designated building is located
- Alterations to the interior primary (public) spaces; and

- Any remaining work where the expenditures for such work are being used to satisfy the minimum expenditures for rehabilitation set by the ordinance

Within 30 calendar days of its decision, the HPC shall provide written notification of its decision to the owner of the property. Upon receipt, the owner may:

- 1) If application is approved, obtain required permits and begin rehabilitation;
- 2) If application is not approved, revise such application per comments provided by HPC
- 3) If the application is not approved, appeal the decision to the South Carolina Department of Archives and History.

Calculation of Minimum Expenditures Required by Ordinance (based on the pre-rehabilitated value of the property):

Pre-rehabilitation value is _____

Calculation: _____

Minimum Expenditure required: _____

- Owner-occupied (Residential) – 50% of fair market value
- Income producing property (Residential and Commercial) – 100% of fair market value
- Expenditures for rehabilitation may be any of the following:
 - Improvements on or within the building as designated
 - Necessary improvements outside, but directly attached, but not increasing usable floor space
 - Architectural and engineering services for design
 - Costs necessary to maintain the historic character or integrity of the building
- Time limit—2 years to complete work with possible extension up to 5 years

Time starts _____ (date)

Substantive Changes:

Once preliminary certification is granted to an application, substantive changes must be approved by the HPC. Unapproved changes may disqualify the project from eligibility. The Amendment Form is used to propose changes in the project work.

Part Two: Final Certification:

Upon completion of the project, owners of property must submit a completed Application for Final Certification (Documentation of Completed Work) in order to be eligible for the special tax assessment.

The HPC will inspect completed projects to determine if the work is consistent with the approval granted.

1. Determine that the applicant received preliminary certification
2. Determine that the completed work is consistent with the plans approved in preliminary certification
3. Show that minimum expenditures for rehabilitation were incurred and paid

Decertification:

Property remains so certified and must be granted the special assessment until the property becomes disqualified by one of the following:

- Written notice by the owner to the County to remove the preferential assessment
- Removal of the historic designation by County Council; or
- Rescission of the approval of rehabilitation work by the HPC because of alterations or renovations by the owner or his estate

Notification to Greenville County Assessor of Special Tax Assessment

Upon final certification of a property, the owner of the property shall notify the Greenville County Assessor that such property has been certified and is eligible for the special tax assessment. If decertified, the owner shall provide the notification to the County Assessor if he initiates decertification; the HPC shall provide notification if it initiates decertification.

Date effective: If an application for preliminary certification is approved by August 1, the special assessment is effective for that year. Otherwise it is effective beginning the following year. In no instance may the special assessment be applied retroactively.