

Athens-Clarke County

Local Option Tax Incentive for Historic Property

On April 11, 1990, the Governor of Georgia signed into effect a Local Option Act for a property tax deferment program for historic resources designated under an approved local ordinance **and** listed either by the State Register or the National Register of Historic Places. This incentive program does not require rehabilitation. The ordinance making this option available in Athens, Georgia was signed in January, 1995.

LOCAL OPTION HISTORIC PROPERTY TAX ASSESSMENT FREEZE

The law provides an owner of historic property an eight-year freeze on property tax assessments. When an application is accepted, the value frozen on the tax digest will be the **higher** of your acquisition cost or the value at the time your application is submitted to the Board of Assessors. For the ninth year, the assessment increases by 50% of the difference between the recorded first year value and the current fair market value. In the tenth and following years, the tax assessment will then be based on the current fair market value. Please keep in mind that the Board of Assessors will continue to maintain the current fair market value of the property. If you are mailed a Change of Assessment Notice showing an increase in the current fair market value, make sure that you agree with the new value. If not, you need to file an appeal as per instruction on the notice. **Failure to maintain a true market value can greatly affect your taxable value at the end of the frozen period.**

If located in an area with residential zoning, preferential assessment is available only to properties that conform to the zoning ordinance. The preferential assessment and classification of historic properties includes the real property on which the building, structure, or site listed on the National or State Register is located, and not more than two acres of real property surrounding the building or site.

TO BE ELIGIBLE:

- ❑ The property, if located within a residential zone, must conform to the local zoning ordinance. A non-conforming use is any use of land lawful at the time of the passage or amendment of the Zoning Ordinance which does not conform, after the passage or amendment of the Zoning Ordinance, with the regulations of the zoning district in which it is located. Properties with non-conforming uses, which are located in residential zones, are not eligible for this incentive.
- ❑ The local option act applies only to certified property. Certification requires: 1) A certification from the Georgia Department of Natural Resources as being listed on either the National Register of Historic Places or the Georgia Register of Historic Places, as either an individually listed property or a contributing resource in a listed district, and 2) A certification from the Athens-Clarke County Planning Department that the property is either a locally designated landmark or a contributing building within a locally designated historic district. The owner of the property must present all certifications to the Tax Assessor's Office. The county board of tax assessors will grant the preferential assessment if these certifications are in order.
- ❑ The property may not receive benefits under both the Local Option Act and the State Rehabilitation Act simultaneously. The State Rehabilitation Act established a tax freeze for historic properties, which are being rehabilitated, and was established at the State level. No provision prevents utilizing these benefit programs sequentially for a total benefit of approximately eighteen years.

NOTE: *Local governments retain the authority to adjust the millage rates applied to the frozen assessments.*

**INSTRUCTIONS FOR COMPLETING FORMS FOR
THE ATHENS-CLARKE COUNTY
LOCAL OPTION HISTORIC PROPERTY TAX ASSESSMENT FREEZE**

A complete application to participate in the Athens-Clarke County Historic Property Tax Assessment Freeze Program includes three sets of forms:

- One form (A) to be completed by the applicant (attach photos of property, both front and rear)
- Two forms (B) to be certified by the Athens-Clarke County Planning Department
- One form (C) (attach photos and National Register District Map) to be certified by the State Historic Preservation Division / Georgia Department of Natural Resources

To participate in the Property Tax Assessment Freeze Program follow these four steps:

STEP 1: Fill out form A and attach **photographs of the front and rear** of the property. Keep this form in a safe place until the forms B and C have been certified and returned to you (*See below*). Your tax freeze cannot be initiated until all forms are taken to the Tax Assessors Office for processing.

STEP 2: Fill out the two B forms and submit them with the **\$50 application fee** to the Athens-Clarke County Planning Dept. at 120 West Dougherty Street, Athens, Georgia 30601 for certification. Planning staff will review the two *B forms*, certify them appropriately and return them to your mailing address, as indicated on the form.

STEP 3: Fill out form C and mail it to the State for certification (*see address below*). To form C, attach **one set of photographs** of your property, and a copy of the appropriate **National Register District Map** with your property clearly marked. Please contact the Preservation Planner at the Planning Department for a copy of the appropriate National Register District Map. The State will return the certified *form C* to your mailing address, as indicated on the form.

Mail *form C* with a copy of the National Register District Map and one set of photographs to:

**Historic Preservation Division
Georgia Department of Community Affairs
60 Executive Park South NE
Atlanta, GA 30329
Telephone: (404) 486-6373**

STEP 4: Submit the certified forms B and C with form A and **photographs of the front and rear of the property** to the Tax Assessor's Office in the Clarke County Courthouse, 325 E. Washington Street, Athens, Georgia 30601 (Telephone: 706-613-3140). Make sure to keep copies of these certifications for your own records.

If you have questions about this process or any of the requested information, please contact the Historic Preservation Planner at (706) 613-3515. Thank you for your interest in historic preservation.

Form A

Please send this form to the:

**Athens-Clarke County Tax Assessor's Office
Clarke County Courthouse
325 E. Washington Street
Athens, Georgia 30601**

I am requesting preferential classification and assessment of this property under Georgia Code 48-5-7.3 entitled Landmark Historic Property.

Please fill out the following:

Property Information:

Address of Property: _____

Tax Parcel Number: _____

Historic District or Landmark Name: _____

Owner Information:

Name (Please Print): _____

Mailing Address: _____

Daytime Telephone Number: _____

Signature: _____
(Property Owner)

THE FOLLOWING INFORMATION IS ATTACHED:

- 1. ____ Photographs of the front and rear of the property.
- 2. ____ Certification from the Historic Preservation Division that the above property is listed on the National Register of Historic Places as either a contributing building within a district or as an individual property.
- 3. ____ Certification from the Athens-Clarke County Planning Department that the property is designated under the Athens-Clarke County Historic Preservation Ordinance as a contributing building within a district or as a landmark property.
- 4. ____ Certification from the Athens-Clarke County Planning Director that this property is a conforming use if within a residential zoning district.

Please send a single **\$50 application fee** with Forms B #1 and #2 to the:

**Athens-Clarke County Planning Department
120 W. Dougherty Street
Athens, Georgia 30601**

I am requesting certification that my property is designated under the Athens-Clarke County Historic Preservation Ordinance as a contributing building, structure, or site within a local historic district, or as a local landmark. I am seeking your certification so that I may pursue preferential classification and assessment of this property under Georgia Code 48-5-7.3 entitled Landmark Historic Property.

Please fill out the following:

Property Information:

Address of Property: _____

Tax Parcel Number: _____

Historic District or Landmark Name: _____

Owner Information:

Name (Please Print): _____

Mailing Address: _____

Daytime Telephone Number: _____

Signature: _____
(Property Owner)



FOR PLANNING DEPARTMENT USE ONLY

On behalf of the Athens-Clarke County Historic Preservation Commission, I certify that the above mentioned property is either:

_____ individually designated landmark under the Athens-Clarke County Historic Preservation Ordinance.

_____ a contributing building, site, or structure within a local historic district designated under the Athens-Clarke County Historic Preservation Ordinance.

OR

_____ is a non-contributing building, site or structure in a local historic district designated under the Athens-Clarke County Historic Preservation Ordinance.

_____ is not designated under the Athens-Clarke County Historic Preservation Ordinance

Signed: _____
Planning Department

Date: _____

Please send a single **\$50 application fee** with Forms B #1 and #2 to the:

Athens-Clarke County Planning Department
120 W. Dougherty Street
Athens, Georgia 30601

I am requesting certification so that I may pursue preferential classification and assessment of this property under Georgia Code 48-5-7.3 entitled Landmark Historic Property. Either my property is a conforming use within a residential zoning district under the Athens-Clarke County Zoning Ordinance or my property is not within a residential zoning district.

Please fill out the following information:

- Current Use:** _____ Single Family Dwelling – one unit
 _____ Single Family Dwelling – more than one unit (with secondary residence)
 _____ Duplex
 _____ Tri-plex
 _____ Multiple Dwelling (apartments)
 _____ Other (please describe): _____

Property Information:

Address of Property: _____
 Tax Parcel I.D. Number: _____ Current Zoning: _____
 Historic District or Landmark Name: _____

Owner Information:

Name (Please Print): _____
 Mailing Address: _____
 Daytime Telephone Number: _____
 Signature: _____

(Property Owner)



FOR PLANNING DEPARTMENT USE ONLY

After review of the above information, land use information and the zoning map of Athens-Clarke County, I certify that the above mentioned property is either:

- _____ a conforming use within a residential zoning district
 _____ not within a residential zoning district – does not require certification as to the conforming use

OR

_____ a non-conforming use within a residential zoning district

Signed: _____ Date: _____
 Planning Department

Send this form to: **Historic Preservation Division
Georgia Department of Community Affairs
60 Executive Park South NE
Atlanta, GA 30329**

I am requesting certification that my property is listed on the National Register of Historic Places or the Georgia Register of Historic Places as a contributing building, structure, or site within a district, or is an individually listed property. I am seeking your certification so that I may pursue preferential classification and assessment of this property under Georgia Code 48-5-7.3 entitled Landmark Historic Property.

*Please find enclosed **one set of photographs**, a copy of the **National Register map with the property clearly indicated**, and the following information concerning the property:*

Property Information:

Address of Property: _____

Tax Parcel I.D. Number: _____

Historic District or Landmark Name: _____

Owner Information:

Name (Please Print): _____

Mailing Address: _____

Daytime Telephone Number: _____

Signature: _____

===== **FOR HISTORIC PRESERVATION DIVISION USE ONLY** =====

On behalf of the Historic Preservation Division of the Georgia Department of Natural Resources (Georgia State Historic Preservation Office), I certify that the above mentioned property is:

- ___ individually listed on the Georgia Register of Historic Places
- ___ individually listed on the National Register of Historic Places
- ___ listed as a contributing building, site, or structure within a district listed on the Georgia Register of Historic Places
- ___ listed as a contributing building, site, or structure within a district listed on the National Register of Historic Places

OR

- ___ is a non-contributing building, site, or structure within a district listed on the Georgia Register of Historic Places
- ___ is a non-contributing building, site, or structure within a district listed on the National Register of Historic Places
- ___ is not listed on either the Georgia Register or National Register of Historic Places.

Signed: _____ Date: _____

Title: _____