



# Oregon

Theodore R. Kulongoski, Governor

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Nature  
HISTORY  
Discovery

August 24, 2007

## IMPORTANT NOTICE

TO: Local Government Officials, County Assessors, CLGs

FROM: Susan Haylock   
Special Assessment Coordinator

RE: Changes to the Special Assessment program made during the 2007-2009  
Legislative Session

The Special Assessment of Historic Properties program (ORS 358.475-.565) has again undergone some changes that you should be aware of. During this past legislative session, bill SB 416 passed and was signed by the Governor on June 28, 2007. It will become will become effective as of September 27, 2007.

Below is a brief description of those changes:

- Local jurisdictions have to give blanket approval through a resolution or ordinance in order for owners to be able to apply for a second term of the benefit. This includes both commercial and residential.
- Local jurisdictions can exclude certain districts or properties from participation in the program.
- A Task Force is to be created to conduct a comprehensive review of the program and make recommendations to the 2009 Legislature in light of the upcoming 2010 sunset of the program.

For the full text revisions, please read the enclosed copy of SB 416, Enrolled. If you have any questions, please contact me at 503-986-0672 or [Susan.Haylock@state.or.us](mailto:Susan.Haylock@state.or.us).

Enclosure

# **SPECIAL ASSESSMENT OF HISTORIC PROPERTY PROGRAM**

## **Fact Sheet**

*(Revised 6/26/07)*

The Special Assessment Program is a state-sponsored incentive program instituted in 1975 to encourage the preservation and appropriate rehabilitation of properties listed in the National Register of Historic Places.

Under this program a property's assessed value is frozen for a period of 15 years. This allows the owner to restore or improve the condition of the property and not pay additional taxes on the resulting increase in the property's value until the fifteen-year benefit period has expired.

### **What kinds of properties are eligible for this benefit?**

The tax benefit is applicable to a property listed, or soon to be listed, in the National Register of Historic Places. NOTE: Properties within National Register-listed districts must be considered contributing to the district in order to be eligible.

### **Is the benefit automatic once my property is listed on the National Register?**

No. To receive the special assessment benefit, an owner must make a separate application through the State Historic Preservation Office (SHPO).

### **What is the deadline for applying?**

Applications are accepted year-round. The tax benefit will always begin on July 1 of the year following the year in which the application was made.

### **Does it cost anything to apply?**

Yes. There is a filing fee, which is 1/3 of 1% of the RMV of the property (Value x .0033). Example: \$75,000 x .0033 = \$247.50. The fee helps offset the cost of administering the program.

### **What does an application consist of?**

The application should contain the application form, the Preservation Plan, a current property tax statement, filing fee, floor and site plans, and photographs.

### **What is a Preservation Plan?**

A Preservation Plan is an outline of rehabilitation and maintenance projects an owner is planning or willing to perform on the property.

### **Do I have to pay back the taxes at the end of the benefit?**

No. Tax savings accumulated during the fifteen-year period do not have to be paid back, unless the benefit is removed early.

### **Can I get off the tax benefit?**

Yes, with consequences. An owner may request removal of the tax benefit at any time during the benefit period. Early removal requires repayment of any taxes saved, plus interest, during the period the property has been under the benefit. If a property is removed from the benefit administratively by the SHPO for non-compliance, the removal requires repayment of taxes saved, plus interest and penalties.

**What part of the property does the benefit cover?**

The special assessment applies to the entire property (interior and exterior), including any outbuildings that are considered historically contributing, as well as specified parcels of land under and around buildings. New construction is excluded from the benefit, whether existing or proposed.

**Can I apply for the benefit more than once?**

Legislation passed in 2007, will allow for a second benefit period for owners of commercial and residential property, IF there is consent in the form of a resolution or ordinance from the local government where the property is located.

A reapplication for a commercial property must also include a Renovation Plan, which is defined as a proposal detailing measures to be taken for purposes of either American with Disabilities Act compliance, seismic improvements, or energy conservation.

A second term of the tax benefit IS NOT an extension of the original benefit. An owner cannot reapply for a second term until the first benefit has expired. The assessor will readjust the assessed value upward to meet current values, and that adjusted value would be frozen for the second 15-year term.

**Do my projects have to be approved by anyone else besides the SHPO?**

Usually. Properties listed in the National Register may be subject to local design review and approval processes as outlined in one's city or county preservation ordinances.

**Can I have other property tax exemptions if I am under Special Assessment?**

Yes. A property utilizing this benefit is also entitled to any other exemption or special assessment provided by law.

**Are there any additional requirements? Yes.**

- An owner is required to hold an annual open house for the public, for a minimum of 4 consecutive hours. Notification requirements are outlined in the administrative rules.
- An owner is required to purchase an identification plaque for the property. Particulars for ordering a plaque are provided through the SHPO upon approval of an application.
- Owners are required to go through prior review and approval by the SHPO for all rehabilitation work. This includes work outlined in the Preservation/Renovation Plan, as well as work outside the scope of the Plan.
- Owners are required to notify the SHPO if the property is sold anytime during the 15-year property tax benefit period.

For complete details on the program call us, e-mail us, or visit our website at [www.oregonheritage.org](http://www.oregonheritage.org) or, contact:

Susan Haylock  
Phone: 503-986-0672  
E-mail: [Susan.Haylock@state.or.us](mailto:Susan.Haylock@state.or.us)

## OREGON NATIONAL REGISTER LIST

HISTORIC PROPERTY NAME	STREET ADDRESS	CITY	CONST. DATE	LISTED DATE	NR NUMBER
<b>Coos</b>					
Tribal Hall Of The Confederated Tribes Of Coos, Lower Umpqua & +	338 Wallace St	Coos Bay	1940	03/29/1989	89000202
Cape Arago Lighthouse					
Cary, Leo J. House	Gregory Point	Coos Bay vcty	1934	05/15/1993	73002338
Coquille City Hall	572 E 1st St	Coquille	1912	10/14/1992	92001317
Harlocker, Judge Lintner, House	99 E 2nd St	Coquille	1912	10/14/1992	92001318
Paulson, John E & Christina, House	18 S Collier St	Coquille	1891	10/14/1992	92001315
Sherwood, A J. House	86 N Dean St	Coquille	1906	08/11/1983	83002147
St James Episcopal Church	257 E Main St	Coquille	1901	10/14/1992	92001314
	210 E 3rd St	Coquille	1897	10/14/1992	92001316
Black, A H & Company, Building	531 Spruce St	Myrtle Point	1890	10/25/1990	90001586
Reorganized Church Of Latter Day Saints	7th & Maple Sts	Myrtle Point	1910	10/18/1979	79002050
Abernethy, Edwin & Ethel, House	Coos Bay Wagon Rd	Myrtle Point vcty	1905	09/22/1988	88001532
Gearhart, John Neal & Dora, House	Silkum Rt	Myrtle Point vcty	1900	08/12/1999	99001003
Coos Bay Bridge #01823	Hwy 101	North Bend	1936	08/05/2005	05000817
Hotel North Bend	768 Virginia St	North Bend		06/30/2005	05000640
Powers Hotel	310 2nd St	Powers	c.1915	06/05/1986	86001216
Sandy Creek Bridge	Sandy Creek Rd	Remote	1921	11/29/1979	79002051
<b>Crook</b>					
Baldwin, Thomas M, House	126 W 1st St	Prineville	1907	09/10/1987	87001523
Crook County Bank Building	246 N Main St	Prineville	1911	06/19/1991	91000802
Elliott, Marion Reed, House	305 W 1st St	Prineville	1908	02/21/1989	89000049
First National Bank Building (Old) Of Prineville	247 N Main St	Prineville	1905	12/02/1985	85003035
Prineville Supervisor's Warehouse Compound		Prineville vcty	1933	04/08/1986	86000846
<b>Curry</b>					
(35-CU-1) Archeological Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001043
(35-CU-13) Archeological Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001046
(35-CU-14) Archeological Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001046
(35-CU-142) Archeological Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001050
(35-CU-153) Archeological Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001049
(35-CU-156) Archeological Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001047
(35-CU-16) Archeological Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001048
(35-CU-207) Whaleshead Lithic Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001064
(35-CU-208) Whaleshead South Midden	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001063
(35-CU-209) Newburgh Lithic Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001041
(35-CU-215) High Point Shell Midden	Address Restrcted	ADDRESS RESTRICTED	1385 BP	03/06/2001	01000135
(35-CU-31) Archeological Site	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	97001055
(35-CU-32) Sheep Trail Shell Midden	ADDRESS RESTRICTED	ADDRESS RESTRICTED		09/10/1997	9710056