

**WAC 254-20-090 Responsibilities of the owner—Application requirements.**

(1) The owner of an historic property desiring special valuation shall apply to the assessor of the county in which the historic property is located upon forms prescribed by the department of revenue and supplied by the county assessor.

(2) In order to be eligible for special valuation, applications must be made not later than October 1 of the calendar year preceding the assessment year for which special valuation is sought.

(3) The owner shall be required to pay only such fees as are necessary to process and record documents pursuant to chapter 84.26 RCW.

(4) Applications shall include a legal description of the historic property. The owner shall also provide comprehensive exterior and interior photographs of the historic property before and after rehabilitation, architectural plans or other legible drawings depicting the completed rehabilitation work, and a notarized affidavit attesting to the actual cost of the rehabilitation work completed prior to the date of application and the period of time during which the work was performed.

(5) For properties located within historic districts, the application shall also include, in addition to the information specified in subsection (4) of this section, a statement from the secretary of the interior or the appropriate local official, as specified in local administrative rules, or by the local government, indicating that the property is a certified historic structure.

(6) Property owners applying for special valuation under these rules shall make available to the local review board documentation as to the actual cost of the rehabilitation project and the period of time during which the rehabilitation took place.

[Statutory Authority: RCW 84.26.120. WSR 87-03-039 (Order 86-11), § 254-20-090, filed 1/16/87; WSR 86-21-103 (Order 86-11), § 254-20-090, filed 10/20/86.]