

**WAC 254-20-030 Definitions.** Unless the context clearly requires otherwise, the definitions in this section apply throughout these rules:

(1) "Actual cost of rehabilitation" means costs incurred within twenty-four months prior to the date of application and directly resulting from one or more of the following:

(a) Improvements to an existing building located on or within the perimeters of the original structure; or

(b) Improvements outside of but directly attached to the original structure which are necessary to make the building fully useable but shall not include rentable/habitable floorspace attributable to new construction; or

(c) Architectural and engineering services attributable to the design of the improvements; or

(d) All costs defined as "qualified rehabilitation expenditures" for purposes of the federal historic preservation investment tax credit.

(2) "Certified historic structure" means property located within a national register historic district which has been:

(a) Certified by the secretary of the interior as contributing to the significance of a national register historic district pursuant to 36 C.F.R. 67.4; or

(b) Certified, under a process specified in local administrative rules, as contributing to the significance of an historic district in a local register of historic places which has been created by a local government historic preservation program certified by the secretary of the interior as provided in P.L. 96-515.

(3) "Class of historic property" means all historic property meeting any neutral, objective criteria for determining which types of historic property are eligible for special valuation that have been adopted by the local legislative authority under an ordinance or administrative rule, consistent with the purposes of chapter 84.26 RCW.

(4) "Cost" means the actual cost of rehabilitation, which cost shall be at least twenty-five percent of the assessed valuation of the historic property, exclusive of the assessed value attributable to the land, prior to rehabilitation.

(5) "Historic district" means historic property consisting of multiple buildings, sites, structures, or objects located in proximity to one another and related in historic period or theme.

(6) "Historic property" means real property together with improvements thereon, except property listed in a register primarily for objects buried below ground, which is:

(a) Listed in a local register of historic places created by comprehensive ordinance, certified by the secretary of the interior as provided in P.L. 96-515; or

(b) Listed in the National Register of Historic Places.

(7) "Local legislative authority" means the municipal government within incorporated cities and the county government in unincorporated areas.

(8) "Local review board" means any appointed committee designated by local ordinance to make determinations concerning the eligibility of historic properties for special valuation and to approve or deny applications therefor.

(9) "Owner" means the owner of record.

(10) "Rehabilitation" is the process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and fea-

tures of the property which are significant to its architectural and cultural values.

(11) "State review board" means the advisory council on historic preservation established under chapter 27.34 RCW, or any successor agency designated by the state to act as the state historic preservation review board under federal law.

(12) "Special valuation" means the determination of the assessed value of the historic property subtracting, for up to ten years, such cost as is approved by the local review board.

[Statutory Authority: RCW 84.26.120. WSR 86-21-103 (Order 86-11), § 254-20-030, filed 10/20/86.]