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## **AD VALOREM BENEFIT FOR HISTORIC PROPERTIES**

All historic buildings and sites, regardless of use, are assessed as Class III property in the state of Alabama. The Class III assessment rate is 10 percent. Historic buildings and sites are defined as buildings or structures i) determined eligible by the State Historic Preservation Officer for listing in the National Register of Historic Places; or ii) located in a registered historic district and certified by the United States Secretary of the Interior as being of historic significance to the district. Owners must inform the revenue commissioner that their building is historic. (§40-8-1, *Code of Alabama* 1975). Residential properties are already assessed as Class III property, therefore only owners of non-residential properties can take advantage of this benefit.

Applications for the Ad Valorem program must be submitted in electronic format to the Alabama Historical Commission using the online platform Submittable. This is a free service, but it will require users to create an account. Ad Valorem Applications must be submitted electronically [HERE](#) for review and processing by the AHC.

The electronic submission process is used by a property owner to request a determination of eligibility for the ad valorem reduction. The AHC will determine if a property is listed in the National Register or if a property is potentially eligible for listing in the National Register. To be considered eligible, a property must meet National Register Criteria for Evaluation, which considers age, integrity, and significance. Note: determination that a property is eligible for listing in the NRHP as part of the Ad Valorem Assessment process is not the same as it being formally listed in the NRHP.

The AHC reviews complete electronic applications within a thirty-day period. If a property is confirmed to be listed or determined eligible, the AHC will issue a letter to the owner. A digital copy of the letter will be emailed to the owner. Hard copies will be mailed upon request. These letters may be taken to the county revenue commissioner to request reassessment of the historic property. If the AHC determines a property is not eligible for the National Register, the owner will receive a digital copy of our letter by email.

### **APPLICATION INSTRUCTIONS**

The requirements for Ad Valorem applications vary according to the property's National Register status. Existing National Register nominations are located in the AHC's [GIS Historic Preservation Map](#).

#### **Individual Properties Listed in the National Register**

The following information must be entered in the Submittable application form:

- name of property as it is listed in the National Register of Historic Places; and
- current photographs of the primary exterior elevations and major interior spaces.

### **Contributing Properties within Existing National Register Historic Districts**

The following information must be entered in the Submittable application form:

- name of historic district as it is listed in the National Register of Historic Places;
- copy of page from National Register nomination that describes the property and states it is a Contributing resource;
- current photographs of the **exterior only**; and
- map of the existing National Register historic district with the building identified.

### **Individual Properties Not Currently Listed in the National Register**

The following information must be entered in the Submittable application form:

- draft National Register nomination following current [National Register guidelines](#);
- photographs of the site, primary exterior elevations, major interior spaces, and representative secondary spaces; and
- a map showing the boundaries of the property.

### **Non-Contributing Properties within the Period or Area(s) of Significance located within Existing National Register Historic Districts**

The following information must be entered in the Submittable application form:

A non-contributing property constructed within the Period of Significance and area(s) of significance but deemed non-contributing due to alterations may be re-evaluated by submitting the following information:

- current architectural description;
- description of work done to merit reconsideration of a change in status to Contributing;
- copy of inventory description at the time of listing; and
- current photographs of the exterior and streetscape.

### **Non-Contributing Properties OUTSIDE the Period or Area(s) of Significance located within Existing National Register Historic Districts**

The following information must be entered in the Submittable application form:

A Non-Contributing property constructed outside the Period of Significance or area(s) of significance will not be considered for a status change unless all Non-Contributing buildings within the district are also evaluated and the following information is submitted.

- draft National Register historic district updated nomination following current [National Register guidelines](#). The draft must include a revised inventory of Contributing and Non-Contributing properties and a history-based justification to support a new Period of Significance.
- architectural descriptions of all currently listed non-contributing buildings within the existing district boundaries.
- current photographs of the exteriors of any properties with a status change; and
- a map of the existing historic district noting the status change of any Contributing or Non-Contributing properties;
- current streetscape photographs of existing historic district.

**NOTE: *changing the Period of Significance is achievable if justified. Just because properties within a district reach the 50-year mark does not mean they will automatically be contributing to an existing district. If additional research discovers new themes and contexts, then a re-evaluation of non-contributing properties within an existing district is reasonable.***

## **Properties that May Contribute to a New or Expanded Historic District**

- Draft National Register historic district nomination following current [National Register guidelines](#);
- current photographs of the exterior of the building;
- current streetscape photographs of proposed or expanded district;
- For proposed expansions, if there are changes in the status of previously listed resources, upload a list of all properties affected and explain why each status changed; and
- a map showing the location of the building **and** a boundary of the larger area that may be considered a potential or expanded historic district.
- If proposing an update to an existing historic district to change a building's status from non-contributing to contributing, submit a map of the existing historic district with the building identified and a map showing the proposed and justified boundary expansion.

If an applicant chooses to use previously AHC reviewed and approved documentation for a new or expanded historic district, it will be valid for a period of 3 (three) years from the date of approval.

## **PHOTOGRAPHIC REQUIREMENTS**

In Submittable, you will be able to upload all required photographs. Street-view photographs from Google Earth or similar services are **not** acceptable. All photographs must be accompanied by a caption or photo log that provides the date taken and the view or location of the image, such as "10-20-23\_North elevation, façade" or "Second level hallway."

All documentation becomes the property of the State of Alabama upon receipt.

## **QUESTIONS?**

### **Ad Valorem Process and Electronic Application**

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### **For specific questions about the National Register of Historic Places**

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