



## Dayton Historic Preservation Commission

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Dayton WA 99328-1341

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### SPECIAL TAX VALUATION PROCEDURES CHECKLIST FOR HOMEOWNER

*Please thoroughly review the following information prior to applying for a special valuation on improvements to historic property.*

#### 1) MAKE APPLICATION TO THE ASSESSOR'S OFFICE (Chapter 84.26 RCW)

Submit Department of Revenue's Application and Certification of Special Valuation on Improvements to Historic Property (attached) to Assessor no later than twenty-four (24) months after beginning date of rehabilitation project.

The application form is available at the Columbia County Assessor's Office OR the Department of Revenue's website.

Assessor may require same information as required by the Dayton Historic Preservation Commission (see 2).

Assessor shall process form within 10-days from date of application. It is the applicant's responsibility to coordinate the retrieval of the application from the Assessor. Upon receipt of signed application from the Assessor, the applicant is responsible for submitting application to Historic Preservation Commission at Dayton City Hall, 111 S. 1<sup>st</sup> Street, Dayton, WA 99328.

**\*\*\*Application must be approved by the Historic Preservation Commission and returned to the Assessor's Office by October 1 if special valuation is desired for following year.**

#### 2) SUBMIT COMPLETED APPLICATION TO THE DAYTON HISTORIC PRESERVATION COMMISSION (LOCAL REVIEW BOARD) WITH THE FOLLOWING REQUIRED INFORMATION (Chapter 254-20 WAC):

- Legal description of property
- Comprehensive interior and exterior pictures of property before AND after rehabilitation
- Architectural plans or other legible drawings depicting completed project
- Documentation as to the "actual cost of the rehabilitation" project including, but not limited to, itemized summary of expenses and actual invoices describing cost(s) incurred within twenty-four (24) months prior to the date of application (WAC 254-20-030(1))

- NOTARIZED affidavit attesting to actual cost of rehabilitation (attached)
- Dates of start and completion of project
- Statement from appropriate local official that property is a certified historic structure (if it is located in an historic district)

Application must be received by the Dayton Historic Preservation Commission no later than 30-days prior to a regular Historic Preservation meeting. For a meeting schedule please contact Dayton City Hall at 509.382.2361.

**3) IF APPLICATION HAS BEEN APPROVED:**

- A Historic Preservation Special Valuation Agreement must be signed by Commission and Applicant, no later than December 31st of application year.
- Copies of application and agreement must be transmitted to Assessor's office within 20 days of approval.
- Commission shall notify the Washington State Advisory Council of application approval.
- Commission monitors property for 10 years to insure compliance with standards.

**4) IF APPLICATION IS DENIED:**

- Applicant provided written reason(s) for denial.
- Applicant advised that he/she may appeal decision to City Council within twenty-one (21) days of the date of the Dayton Historic Preservation Commission's decision.

*Other Resources available upon request:*

Dayton Historic Preservation Commission By-Laws: Section V, Special Valuation Review

Chapter 254-20 WAC

Chapter 84.26 RCW

Dayton Historic Preservation Commission: Guidelines Regarding Special Tax Valuation Eligible Expenses

Special Valuation: A Local Tax Incentive Program