THE APPLICATION PACKET TO THE LANDMARKS COMMISSION SHOULD INCLUDE:

- Application Fee: $150 residential, Commercial: depending on value of rehabilitation cost. Check made payable to the “City of Spokane” (can be paid with Auditor filing fee – see below) OR payable online (instructions will be sent with invoice via email).
- Spokane County Auditor Filing Fee: $203.50 filing fee to record Special Valuation with Spokane County Auditor’s Office upon approval. Check made payable to the “City of Spokane” (can be paid with application fee – see above).
- Comprehensive DIGITAL exterior and interior photographs of the property before and after rehabilitation (5 to 10 before and 5 to 10 after digital photographs).
- Architectural plans or other legible drawings depicting the completed project (if applicable).
- One notarized affidavit attesting to the actual cost of the rehabilitation work (see sample form below).
- A narrative summary of renovation expenses for the entire project (1 digital copy). This should identify - at a minimum - the following: exterior renovation, interior renovation, systems upgrade, taxes and service fees. This is a one page narrative statement.
- Copies of receipts along with an itemized breakdown of all expenses OR an itemized breakdown stating the check number, date, payable to and what the expense was for in lieu of receipts or cancelled checks (provided digitally). Documentation is required for proof of expenditures, which you incurred 24 months before you filed.

POINTS TO REMEMBER:

- If there is more than one parcel number involved, you must select one number only for listing.
- If you are filing expenses related to a condo please contact this office re: the formula to use to breakout costs Eligible rehabilitation expenditures are based on the IRS definition of “Qualified Rehabilitation Expenditures” (QRE), P.L. 97-34, Sec. 212 9e)(2).
- A qualified rehab expenditure DOES include:
  - Demolition expenses
  - Asbestos Removal
  - Cost of exterior rehabilitation:
    - Windows, Doors, Painting, Roofing, Permanent Fixtures (light, railings)
  - Cost of interior rehabilitation:
    - Plumbing, Electrical
    - Appliances: Only if they are considered “built in” (for complete definition contact the HP Office).
    - Permanent Fixtures (lights)
    - Phone System (wiring only)
    - Flooring, Doors, Windows, Heating/Air Condition, Finish Work
  - Construction Administration Expense (permits, code-related expenses, etc.)
  - Architectural Fees, Consultant Fees, Engineering Fees
  - Construction Phase Interest Expense
  - Taxes, Insurance and Utilities during Construction (if the property is unoccupied)
  - State sales tax
  - Additional Expenses and Fees (itemized)
- A qualified rehabilitation expenditure DOES NOT include:
  - any costs related to acquisition of the property;
  - any expenditure attributable to enlargement of the building; OR
  - any expenditure relating to non-historic additions (please contact this office for formula to breakout these costs)
  - any costs of valuation and permanent financing of the property; or
  - overhead costs or other “costs of doing business.”
  - Homeowner labor is not considered an eligible expenditure for Special Valuation, unless the Individual(s) actually received payment for services performed. All eligible expenses must be tracked to a Capital Account.

All materials become public records once submitted: REMEMBER to delete any reference to bank or credit card numbers/accounts.
AFFIDAVIT
ATTESTING ACTUAL REHABILITATION COSTS
FOR SPECIAL VALUATION

I/WE ____________________________________________________________________________,
The undersigned, swear that the costs for rehabilitating the property at
(address) ____________________________________________________________________________
commonly known as (historic name) ____________________________________________________________________________
are accurately represented in the enclosed Application for Special Valuation for Rehabilitating Historic
Properties. The actual amount of rehabilitation costs incurred are $____________________________.

Signature:_______________________________ Date:_____________

Signature:______________________________ Date:_____________

STATE OF WASHINGTON :
: ss.
COUNTY OF SPOKANE :

On this day personally appeared before me

To me known to be the individual(s) described in and who executed the within and foregoing instrument, and
acknowledged that ____ signed the same as ____ free and voluntary act and deed, for the uses and purposes
therein mentioned.

Given under my hand and official seal this ___ day of ______________, 202__.

____________________________________
Notary Public in and for the State of Washington
Print Name ________________________________
Residing at __________________________________.
My Commission expires _____________________.