

Application for Special Valuation

STAFF REPORT OF FINDINGS

Historic Name: Contributing Property Corbin Park HD
Property Address: 2921 N West Oval Street
Applicant: David Kirske
Date: Application submitted September of 2024

MANAGEMENT AGREEMENT: The house at 2921 N West Oval Street is a contributing resource in the Corbin Park Historic District. A Management Agreement was signed in July of 1991.

DESCRIPTION OF REHABILITATION: The contributing property at 2921 N West Oval Street underwent a full remodel.

Exterior Modifications

- New roof & gutters
- Exterior paint

Interior:

- Kitchen and bathroom demo
- Rewire and service change
- New plumbing
- Forced air furnace and AC (replaced the radiant heat system)
- Tankless water heater installed
- Refinished flooring throughout
- Carpet removed from stairs and refinished
- Upstairs carpeted
- Wallpaper removal, plaster repaired, paint applied throughout, including trim
- Removed half-wall between dining room and kitchen
- Removed secondary stair to basement
- Complete remodel of kitchen
 - Floor tile
 - Backsplash
 - New lighting
 - Countertops
 - Cupboards
- Complete remodel of bathrooms
 - Floor tile
 - Tile wainscotting
 - New fixtures
 - Vanities
 - Tub/shower

Soft costs:

- Asbestos mitigation when boiler was removed from the basement
- Insurance
- Permits

FINDINGS OF FACT:

Authority to review the Special Valuation application: Under Ordinance No. C-31094, 6.05.100 (SMC 17D.100.310) the Landmarks Commission has the authority to “serve as the local review board for special valuation of historic property in Spokane” and to “approve or deny applications for special valuation.”

Does the application meet the Special Valuation criteria set forth in RCW 84.26?

- The property must “be a historic property” and “fall within a class of historic property determined eligible for special valuation by the local legislative authority.” RCW 84.26.030

Listed on Spokane Register?

The house at 2921 N West Oval is a contributing resource in the Corbin Park Historic District and is therefore eligible for Special Valuation.

YES NO

- The property must “be rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2) (“at least 25% of the assessed valuation of the property, exclusive of the assessed value attributable to the land, prior to rehabilitation”) within twenty-four months prior to the application for special valuation.”

Rehab cost over 25% of the assessed valuation?

YES NO

Rehab work within 24 months prior to application?

YES NO

- The property must be protected by an agreement between the owner and the local review board as described in RCW 84.26.050(2).

Property owners entered into Management Agreement?

District Contributing Property

YES NO

- The rehab work must meet the standards, “not be altered in a way which adversely affects those elements which qualify it as historically significant” RCW 84.26.050. The work must meet rehabilitation guidelines, as defined in WAC 254-20-030(10) as “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 features of the property which are significant to its architectural and cultural values.”

Certificates of Appropriateness issued for exterior work?

YES NO

The applicant received Certificates of Appropriateness for the paint color change and new roofing materials on 5/16/2023 (D23-076HCOA).

- The application must be complete, as defined by WAC 254-20-090 (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.”

Completed application? **YES** **NO**

- The rehab costs must result from one or more of the following (WAC 254-20-030):
 - (a) Improvements to an existing building located on or within the perimeters of the original structure;
 - (b) Improvements outside of, but directly attached to the original structure which are necessary to make the building fully useable (not including rentable/habitable floor space attributable to new construction);
 - (c) Architectural and engineering services attributable to the design of the improvements;
 - (d) “qualified rehabilitation expenditures” as defined by the federal historic preservation investment tax credit.

As noted in “*Tax Aspects of Historic Preservation: Frequently Asked Questions & Answers*” (Mark Primoli, Internal Revenue Service), examples of expenses that do not qualify for the rehabilitation tax credit are acquisition costs, appliances, cabinets, carpeting (if tacked in place and not glued), decks (if not part of original building), demolition costs (removal of a building on property site), enlargement costs (increase in total volume), fencing, feasibility studies, financing fees, furniture, landscaping, leasing expenses, moving (buildings) costs (if part of acquisition), outdoor lighting remote from building, parking lot, paving, planters, porches and porticos (not part of original building), retaining walls, sidewalks, signage, storm sewer construction costs, window treatments.”

Claimed expenses are allowable? Exception noted below: **YES** **NO**

Claimed expenses are allowable in the amount of \$217,101. Application was made in September of 2024, and value of the house at the beginning of the project (2022) was \$281,300.

REPORTS

Staff Report: The submitted application is complete.

Preservation Officer Review?	yes	Date:	10/31/2024
Special Valuation Committee Site Visit?	yes	Site Visit:	11/7/2024
Landmarks Commission Review?	pending	Meeting Date:	11/20/2024

FOR SHLC MEETING:

The Spokane Historic Landmarks Commission has the authority to review properties for the Special Valuation Property Tax incentive under Spokane Municipal Code 17D.100.310. The Wright House and Garage is pending listing on the Spokane Register on September 30, 2024 – the property does have a signed Management Agreement that covers the exterior of the buildings.

DESCRIPTION OF REHABILITATION: The Wright House and Garage has undergone primarily exterior work to the roof, paint and a remodeled bathroom on the first floor.

Exterior:

- Roof work that included extending and exposing the roof overhang to be more in line with what the house originally had before an owner cut back all of the home's eaves and added boxed soffits in the late 1940s. The garage roof had not been altered and was used as a model for the work on the main house.
- New roofing materials on both the house and garage.
- New paint on the house and garage.

Interior:

- Rehabilitation of the main floor bathroom including new tile, flooring, and fixtures.
- New kitchen faucet.

The property is an eligible property type; the work was done within the 24-month period prior to application from July of 2022 through July of 2024; and the work does equal at least 25% of the assessed value of the property at the start of the project which was \$260,000 in 2022. Claimed expenses are allowable in the amount of \$120,049. The work did not require a Certificate of Appropriateness because the property had not been listed on the Spokane Register at the time it was completed.