

Application for Special Valuation

STAFF REPORT OF FINDINGS

Historic Name: Elias House
Property Address: 925 S Cedar Street
Applicant: Melissa Flynn & Abil Bradshaw
Date: Application submitted August 2022

MANAGEMENT AGREEMENT: The Elias House does have a Management Agreement that was signed on November 16, 2022 which covers the exterior of the house.

DESCRIPTION OF REHABILITATION: The Elias House has undergone a series of improvements during the past two years. The largest investment was in the kitchen rehabilitation along with work in several bathrooms, front porch restoration/structural work, laundry room improvements and repair to the gas fireplace.

Exterior:

- Gutter work on rear porch
- Winterization
- Roof treatment for moss and heat tape for ice dams
- Custom storm windows for 5 windows
- Repair and paint porch balustrade
- Porch column repair, replacement of column base, new stairs

Interior:

- Demolition in kitchen
- Kitchen remodel to include professionals in design, contractors, carpenters, plumbers, electricians, tile setters, drywall and floor installers
- Wallpaper and paper hanger
- Vintage light fixtures
- In order to fit in the location of the new sink, two windows had to be changed to accommodate new use – original windows were cut down at the lower panes and the sill brought up to a height that allowed for the sink placement
- Reused vintage/salvage tile and cabinetry
- New hardwood floors, countertops, shelving, trim
- Small rear porch was opened up to give more space to the kitchen/breakfast room
- Secondary stairs to the landing from the kitchen had been removed in the past and left with a railing overlooking the kitchen, that was replaced with a display cabinet and the opening drywalled over
- Removed dropped ceiling
- Installation of a marble slab into the counter-top
- Laundry room drywalled and finished

- Electrical work
- Fireplace insert in living room repaired
- Bathroom improvements throughout

Soft Costs:

- Historic Preservation fees
- Design fees
- Labor costs
- Insurance
- Utilities
- Structural engineering

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 Elias House was listed on the Spokane Register of Historic Places on November 28,, 2022.

☒ 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?
Yes

☒ 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 work did not require a Certificate of Appropriateness because changes were completed prior to the house's listing on the Spokane Register of Historic Places.

- 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 \$99,582.11. Application was made in August of 2022, and value of the building at the beginning of the project (2020) was \$320,600.

REPORTS

Staff Report: The submitted application is complete.

Preservation Officer Review?	yes	Date:	12/5/22
Special Valuation Committee Site Visit?	yes	Site Visit:	11/30/22
Landmarks Commission Review?	pending	Meeting Date:	12/21/22