



Guidelines

for Certification of a Rehabilitated Historic Property Special Tax Assessment



Horry County Historic
Preservation Commission

Procedure for Applying

Application Requirements:

All applications must be complete and include all required support materials listed within to be considered for review. A check list is required as part of the preliminary certification submittal. All materials should be in an 8 ½”x11” format in addition to any large scale format needed for detail. Incomplete applications WILL NOT be reviewed by the Historic Preservation Commission (HPC) or put on the Agenda for that month.

Application Deadline:

Applications are to be submitted to Horry County Planning Department a minimum of thirty (30) working days prior to the regularly scheduled meeting of the HPC to be considered on the next month’s Agenda.

Applications may be submitted electronically; however, all required printed material MUST be received in the Planning and Zoning office at least two (2) weeks prior to the scheduled meeting. (See Required Submittal below) If printed material is not received two (2) weeks prior to the scheduled meeting the application will be considered incomplete and WILL NOT be reviewed by the HPC or put on the Agenda for that month.

Application Presentation:

The owner or an authorized agent for the applicant shall be present at the meeting to support the application. If neither is in attendance to answer questions which may arise, the application may be deferred or denied.

Required Submittal:

Applicants are required to submit eleven (11) copies of the signed application and all required material to be reviewed. These copies MUST be in the Planning and Zoning office two (2) weeks prior to the scheduled meeting or the application will be considered incomplete and WILL NOT be put on the Agenda for the next scheduled meeting.

Fee Requirements:

There is a fee of \$250.00 required for final certification for each application. No fee is due at the time of Preliminary Certification. However, Final Certification will not be granted until said fee has been paid.

Signing Party:

Horry County requires that the owner of record MUST sign the application form and complete and sign the Acknowledgment of Understanding. In the event the property owner designates an agent to appear before the Commission, a letter of agency MUST be supplied with the application.

Starting Work:

Preliminary certification is required prior to the commencement of any work, including demolition. Any work commencing on a property before receiving preliminary certification is conducted at the risk of the property owner and may disqualify the project from eligibility.

Design Guidelines

The HPC uses the Secretary of the Interior’s Standards and any approved Local Design Guidelines to make all informed decisions. The Local Design Guidelines are detailed in Article XVII, Section 1710 of the Horry County Zoning Ordinance. The Secretary of the Interior’s Standards may be found at

<https://www.nps.gov/tps/standards/treatment-guidelines-2017.pdf>

Time Limits

Upon successful Preliminary Certification, the property will be assessed for two (2) years on the fair market value of the property at the time the Preliminary Certification was made. If the project is not complete after two (2) years, but the minimum expenditures for rehabilitation have been incurred, the property continues to receive the tax assessment until the project is completed, but not for more than five (5) years. Applicant apply for the extension with staff. Failure to do so may disqualify the project from eligibility.

Important Notes

Minimum Expenditures for Rehabilitation:

The actual costs of rehabilitation must exceed twenty-five percent (25%) of the fair market value of the building within a two (2) year period from the date of the preliminary certification. Additional expenditures will not qualify a project for additional extensions.

Modifications or Amendments:

Once Preliminary Certification is granted to an application, changes must be approved by the HPC. An Amendment Application will need to be filed. Unapproved changes are conducted at the risk of the property owner and may disqualify the project from eligibility.

Final Certification:

Upon completion of the project, the project must receive Final Certification in order to be eligible for the Special Tax Assessment. The HPC will inspect completed projects to determine if the work is consistent with the approval granted by the HPC pursuant to the Secretary of the Interior's Standards for Rehabilitation and the Application. If the completed project does not comply with all requirements, Final Certification will not be granted and any monies not collected by the County due to the Special Tax Assessment must be returned to the County. The fee of \$250 is due at the time of Final Certification. Final Certification will not be granted until said fee is paid.

Effective Dates:

If an application for preliminary certification is filed by May 1 or is approved by August 1, the special assessment is effective for that year. Otherwise, it is effective beginning with the following year. In no instance may the Special Tax Assessment be applied retroactively.

Forms

The following forms are used for the Special Property Tax Assessment. A successful tax assessment will require more than one submittal with the forms below. At a minimum, a preliminary certification application, a memorandum of understanding, a check list, and a final certification will need to be submitted.

Horry County Guidelines - Contains information pertaining to the Special Tax Assessment process.

Preliminary Certification Application - is signed by the owner and used to apply for a Special Tax Assessment

Check List - submitted with the preliminary certification application

Acknowledgment of Understanding - must be filled out by the owner and is submitted with the preliminary certification application

Letter of Agency - submitted with a preliminary certification application when a property owner is designating an agent to act on their behalf in regards to the special tax assessment application

Amendment Application - used to add additional work that was not on the original preliminary certification application or to add changes that are needed after preliminary certification has been granted and work has started

Extension Application - used to add up to three (3) additional years to finish a project after the initial two year period has lapsed

Final Certification - used to receive final approval and be awarded the tax benefits

Certificate of Appropriateness - (for commercial properties only) If a sign is not permitted with the Special Tax Assessment, a certificate of appropriateness will be needed prior to sign placement