

Ordinance Recommendation 2026 Historic Tax Exemptions

History:

Applicants for partial tax exemption program for historically significant properties are eligible to receive a 75% exemption of their municipal property taxes if they apply each year and meet the criteria for preservation and maintenance according to Section 10-57 of the City's Zoning and Development Code. The program acts as an incentive for appropriate and timely maintenance to prevent the deterioration or loss of historic resources.

Date of Review: May 19, 2026

Staff Review and Analysis:

This year 51 applications were received. Staff conducted in-person inspections between April and May as applications were received. The inspection reports were then assigned to the Commissioners for rating. These ratings are all noted in Exhibit A (attached).

“P” = Passing inspection. Applicant recommended to receive the 2026 tax exemption.
No issues noted that warrant repair in the next year.

“NM” = Needs Maintenance. Applicant recommended to receive the 2026 tax exemption.
New inspection items noted in report. Repairs should be completed by April 30, 2027.

“F” = Failing inspection. The same maintenance issue has been noted for multiple years and remains unaddressed. Applicant is not recommended to receive the tax exemption in 2026 but may re-apply in future years.

The City Council grants the historic tax exemptions by ordinance and will consider the HPC's recommendation as to which properties have met the conditions for the exemption as specified in the Zoning and Development Code. The HPC must include recommendations for all applying properties, which are summarized in Exhibit A. The HPC may change any rating currently in Exhibit A as conditions of the motion in its recommendation. Exhibit A currently recommends:

- 18 applications to receive a P rating.
- 30 applications to receive an NM rating.
- 3 applications to receive an F rating.

Please Review Prior to the Meeting:

Summaries of the applications to be discussed at the meeting follow. Also refer to the inspection reports and photos on SharePoint in the “2026 Inspection Files” subfolder.

- (1) Are there any other applications that the Commission wishes to discuss at the meeting? Please notify staff as soon as possible.
- (2) Check Exhibit A. The exhibit is the HPC's recommendation to the City Council as to which applications meet the conditions for the tax exemption.
- (3) Your motion will make a recommendation on all applications, so please familiarize yourself with inspection reports for all applying properties.
- (4) Determine if ratings and/or content of inspection reports should be modified. If you have comments on any of the inspection reports or ratings, please bring them up at the meeting and state clearly how they should be changed. In July, the inspection reports will be distributed to applicants as they currently are unless the HPC includes an amendment to modify their content.

Ordinance Recommendation 2026 Historic Tax Exemptions

Inspections for Discussion

Three properties have been rated as possibly failing to meet the maintenance requirements of the exemption. The HPC must confirm whether the Fail rating is appropriate and consider adding conditions with the motion to identify the reasons for the failing rating. Properties that receive a Fail rating will not receive the 2026 exemption.

Brief summaries are included below but please refer to SharePoint for the inspection reports and photos.

802 E. Liberty Ave.

Est. value of 2026 exemption \$1861

802 E. Liberty has a number of repeating maintenance issues. After failing to meet the exemption criteria in 2021, the owner created a work plan and has made progress in 2022, 2023, 2024 and 2025. The question for the HPC is whether sufficient progress has been made to consider the property to be under renovation with a "Needs Maintenance" rating in 2026.

The **2022 inspection report** rated the property NM and noted that the owner had made progress on the administrative aspects of the needed maintenance, particularly after the roof was damaged in a 2021 hailstorm.

- ✓ Received CofA for metal roof
- ✓ Staff met twice with owner and insurance adjustor
- ✓ Staff received email RE proposed paint color scheme

The report also noted the following remaining items:

- #4 whole house needs painting
- #9 Stone skirting needs repointing
- #10 staves of several 1st floor columns splitting, one 2nd floor column falling out of alignment, several column bases on both floors need repair.
- #11 NW balcony badly warped, needs replacing
- #12 significant rotten patches on 1st and 2nd floor porch soffits
- #16 attached back pergola removed without certificate of appropriateness

The **2023 inspection report** rated the property NM and noted that the following had been completed:

- ✓ Roof was replaced.
- ✓ #4 some test areas on the back wall had been primed
- ✓ #9 Stone skirting was repointed.
- ✓ #10 A column on the upper porch had fallen out of alignment because it was sinking through the water-damaged floor of the porch. Porch floor has been repaired and column reinforced with a pipe column inside the wooden column.
- ✓ #10 Some of the porch column bases have been repaired but there is more to be done.

The report also indicated the following remaining items:

- #4 Painting to follow additional repairs; exposed parts to be primed
- #10 Repairs to column bases, staves, railings
- #11 Replace NW balcony railing
- #12 Replace damaged parts of porch soffits
- #16 Apply for certificate of appropriateness for removal of back pergola

Ordinance Recommendation 2026 Historic Tax Exemptions

The **2024 inspection report** was rated NM and noted the following item has been completed:

- ✓ #12 The rotten wood has been removed from the beadboard porch soffits.

The report also indicated the following remaining items:

- #4 Painting to follow other repairs; exposed parts should be primed
- #10 Repairs to columns, bases, staves, railings
- #11 NW balcony not visible but assume has not been repaired
- #12 Replace damaged parts of porch soffit with identical material
- #16 Apply for certificate of appropriateness for removal of back pergola

The report noted this item but rated it P as not urgent:

- #6: Screens remaining on second floor could use repair

The **2025 inspection report** rated the property NM and noted that the following items had been completed:

- ✓ Porch soffits have been repaired
- ✓ Fence recently replaced because a hit-and-run driver went through it.

The report also indicated the following remaining NM items:

- #4 Painting to follow other repairs, exposed parts should be primed for their protection
- #10 Repairs to columns, bases, staves, railings
- #11 Replace warped NW balcony
- #16 Apply for certificate of appropriateness for removal of back pergola

The report noted this items but rated it P as lower-priority:

- #6 Screens remaining on second floor need repair

The **2026 inspection report** notes no completed items and the following NM items:

- #4 prime exposed wood until house is painted
- #6 Several screens on 2nd floor need repair
- #10 Repairs to columns, bases, staves
- #11 Replace warped NW balcony. Minor repairs to some other railings.
- #16 Apply for certificate of appropriateness for removal of back pergola in 2022

The reviewing Commissioner recommends a Fail rating based on:

- Maintenance issues not addressed over five years:
 - Repairs to porch columns, bases and staves
 - Replace warped railing on northwest balcony
 - Repaint siding or at least prime to protect the wood
- Has not applied for certificate of appropriateness for demolition of the back pergola for four years

**Ordinance Recommendation
2026 Historic Tax Exemptions**



East side of house showing some of the areas that need repainting.



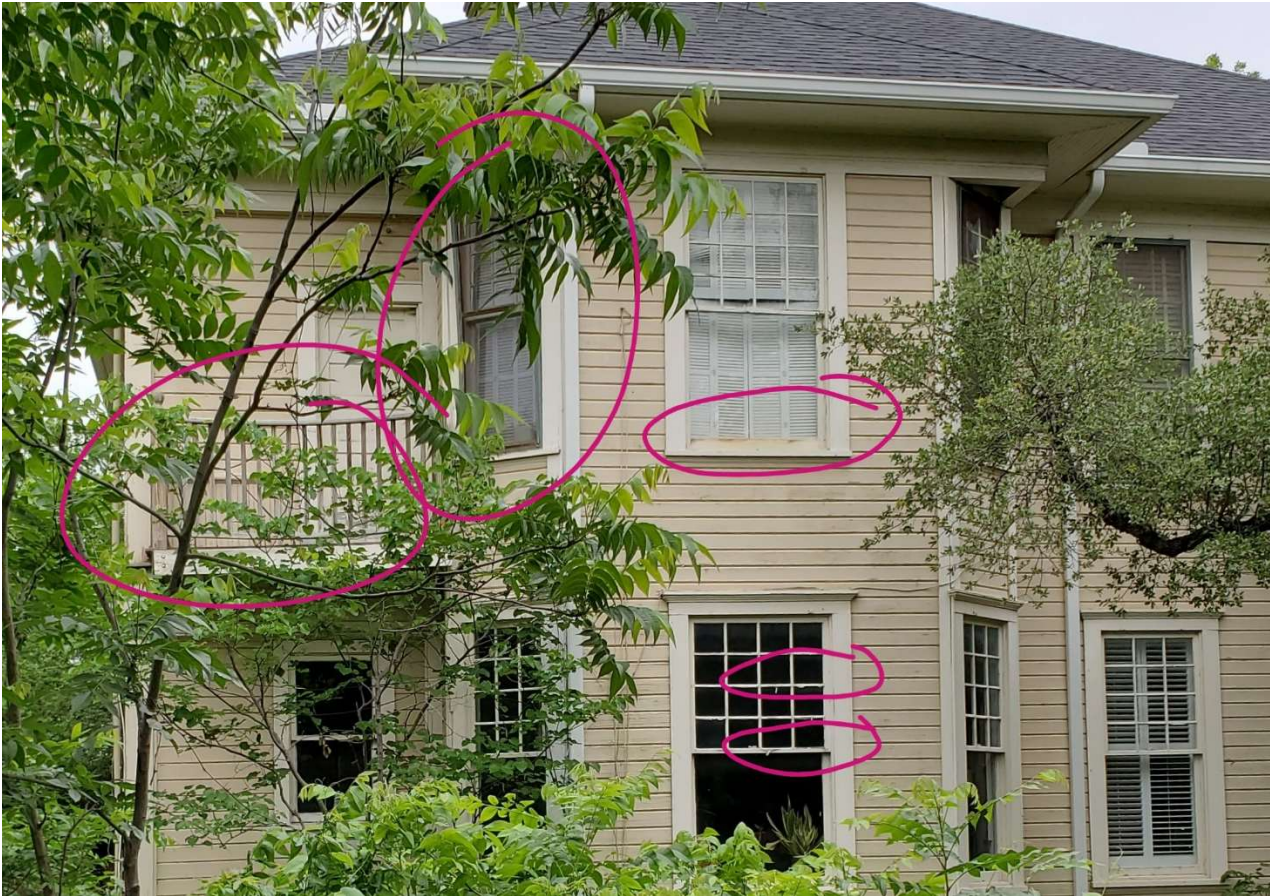
Southeast corner of the porch showing areas with paint problems (pink) and needing repair (yellow).

**Ordinance Recommendation
2026 Historic Tax Exemptions**



East side of porch, showing areas needing paint touchups, area where railing needs repair, and columns where the staves are starting to separate.

**Ordinance Recommendation
2026 Historic Tax Exemptions**



West side of the house showing the northwest balcony railing, some of the window screens, and some windows with paint problems.

Ordinance Recommendation 2026 Historic Tax Exemptions

107 S. Mays St. (Old Post Office & Masonic Lodge)

Est. value of 2026 exemption \$4396

107 S. Mays St. also has a number of repeating maintenance items, mostly relating to moisture damage to the windows. The current owner had fully rehabbed the building in the 1990s. In 2017 and 2018 the property had received conditional approval and complied by completing paint touchups and site cleanup before the HPC recommendation reached City Council.

The **2020 inspection report** was rated P with no maintenance items to be addressed in the following year. One item was noted but rated P as lower priority:

- #13: A little marker graffiti on south downspout.

The **2021 inspection report** was rated NM with the following maintenance items to be addressed:

- #4: Especially on east side, paint coatings are covering rot. The many layers of paint need to be stripped and given proper surface preparation. Create a long-term plan to address window and trim conditions
- #5: Gutter on ground by E elevation.
- #12: N elevation window wood rotting, refer to item 4.
- #14: Hole in mortar on the N elevation under west window.

The following item was noted but rated P as lower priority:

- #13: Graffiti on S downspout.

The **2022 inspection report** was rated NM and noted the following maintenance items to be addressed:

- #4, 12: Paint adhesion and wood rot on many windows. In a few places windows with paint issues have progressed to rot.

The report also noted the following items, which were rated P as lower priority:

- #5: Street sign on ground by east wall
- #7: Window putty coming off in a few places
- #13: Graffiti on south downspout
- #14: Mortar generally good but noticed holes under each window on west side – should they be waterproofed?

The **2023 inspection report** was rated NM and noted that the following items had been completed:

- ✓ #5: Street sign on ground by east wall has been cleared.

The report also noted the following NM items to be addressed:

- #4, 7, 12: Most windows/frames have paint problems. Some windows need putty repair. Some window/frame damage has progressed to rot.
- #13: Graffiti on south downspout
- #14: Holes under each window on west side – fill with mortar

The **2024 inspection report** was rated NM and noted that the following items had been completed:

- ✓ #13: Graffiti on south downspout has been repaired.

The report also noted the following NM items to be addressed:

- #4, 7, 12: Most windows need repair. Some need paint and/or putty, in some places it's progressed to wood rot. Need individual evaluation.
- #14: Evaluate holes under each west window. Appear to have been made long ago but some are chipping and may need waterproofing.

Ordinance Recommendation 2026 Historic Tax Exemptions

The **2025 inspection report** was rated NM and noted the following maintenance items to be addressed:

- #4, 12: Most windows need repair. Some need paint and/or putty, in some places it's progressed to wood rot. Need individual evaluation. Windows must be addressed in order to pass next year.
- #14: Evaluate holes under each west window. Appear to have been made long ago but some are chipping and may need waterproofing

The **2026 inspection report** notes no completed items and the following NM items:

- #4, 12: Most windows need repair. Some need paint and/or putty, in some places it's progressed to wood rot. Need individual evaluation.
- #14: Evaluate holes under each west window. Holes appear to have been made long ago but some are chipping and possibly spalling. Repair cracks on walls.

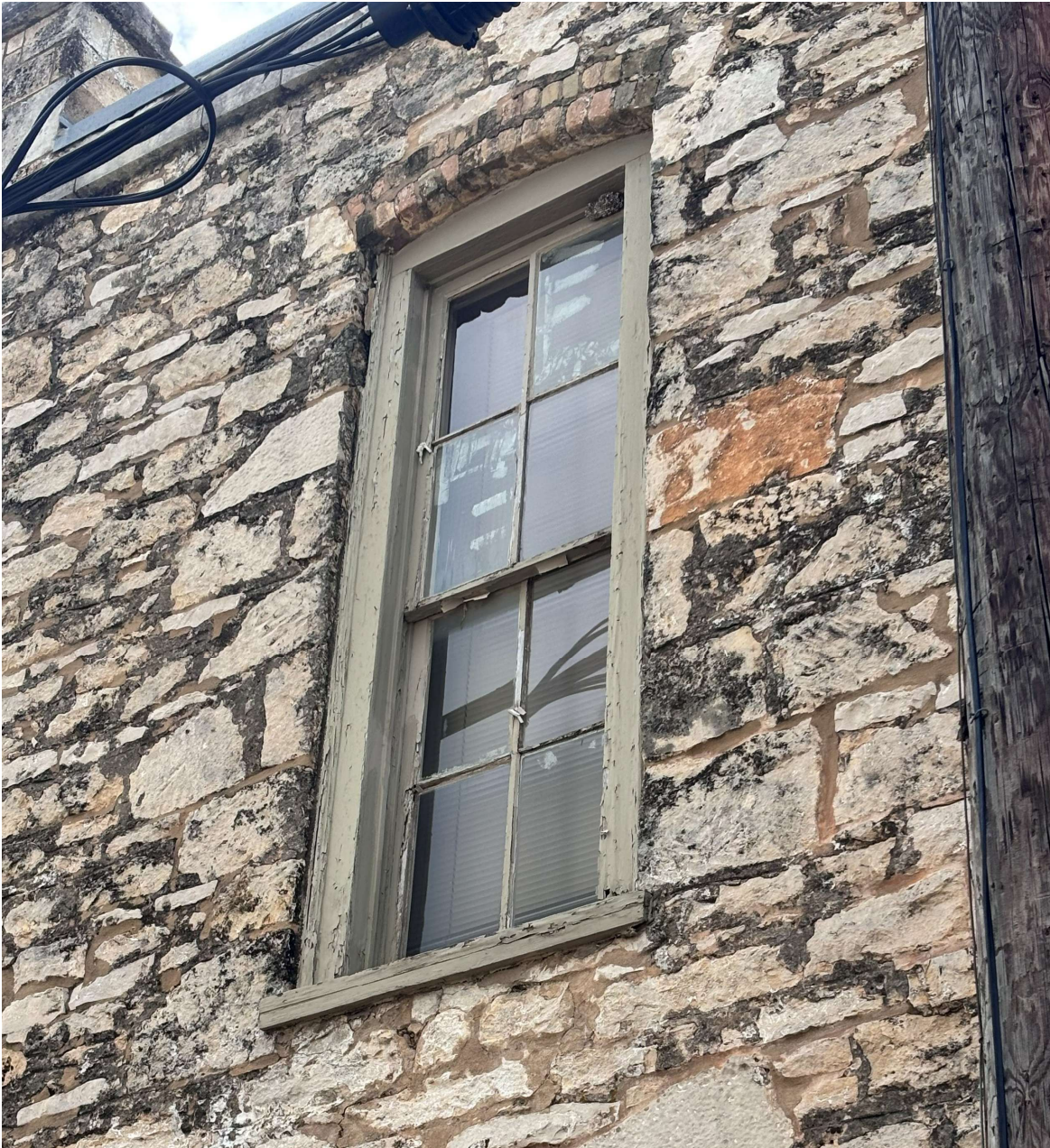
The reviewing Commissioner recommends a Fail rating based on:

- Condition of windows and window frames not addressed for five years
- Holes in stones under windows on west side not assessed for four years



Lower-right window on the east side of the building, showing paint and possible rot issues.

**Ordinance Recommendation
2026 Historic Tax Exemptions**



West window on the north side of the building showing areas of the window and window frame needing repairs relating to paint, rot, and window putty.

**Ordinance Recommendation
2026 Historic Tax Exemptions**



Windows on the south side of the building needing repairs relating to paint, rot, and window putty.

**Ordinance Recommendation
2026 Historic Tax Exemptions**



Far-left window on the west side shows similar damage; holes under the window drilled long ago may present vulnerability to spalling.

Ordinance Recommendation 2026 Historic Tax Exemptions

307 E. Main Street

Est. value of 2026 exemption: \$2,955

307 E. Main Street has several issues, mostly relating to the porch and particularly to painting masonry without a CofA.

The property was purchased in August 2024, and all maintenance items relate to issues originating under earlier ownership. Before the current owner purchased the property, the following issues were noted:

- The porch capstones were chipped where the handrail joined them, probably relating to the expansion/contraction of the handrail (first noted 2022).
- The porch capstones had been painted green without a CofA. Staff believes the capstones were painted to disguise the damage in preparation for listing for sale (first noted 2023).

Staff met with the current owner in January 2026 to discuss repairs and a possible future addition or second building. Staff learned that northwest part of the building, particularly the porch, has significant foundation problems that the owner plans to address. Doors and windows no longer close properly and the brick piers/wings will probably have to be rebuilt. The owner anticipates removing the vinyl siding at that time. Different methods of removing paint from the capstones were discussed.

The **2025 inspection report** was rated NM and noted the following maintenance items to be addressed:

- #4: Porch railing and columns need paint touchup
- #6: Straighten metal window screen on west wall.
- #14: Verify that capstones were appropriately patched before painting.
- #16: Porch column capstones painted without CofA. Painting masonry is not an appropriate treatment. Consult with staff RE appropriate remedy.

The **2026 inspection report** notes no completed items and the following NM items:

- #4: Touchup paint on porch railing and north and south rake boards.
- #6: Straighten bent screen on west side.
- #9, 10: Stucco skirting slipping and porch steps separating from wings. Both are related to foundation problems; address foundation first.
- #14: Assess damage to capstone at handrail attachment points.
- #16: Porch column capstones painted without CofA. Painting masonry is not an appropriate treatment. Consult with staff RE appropriate remedy.

The reviewing Commissioner recommends a Fail rating based on:

- Unaddressed damage to porch capstones and painted masonry
- Unaddressed bent screen and paint touchup

**Ordinance Recommendation
2026 Historic Tax Exemptions**



Northeast porch column and railing show some scuffed paint. The porch column is also leaning due to the house's foundation problem.



**Ordinance Recommendation
2026 Historic Tax Exemptions**



Front and back rake boards also show paint chipping/scuffing.



Metal screen on the west side is bent.

**Ordinance Recommendation
2026 Historic Tax Exemptions**



Porch capstone shows cracking where the handrail is attached, and has been painted green. Painting masonry is not an appropriate treatment.



Porch stairs are pulling away from the wing walls due to foundation problems.

**Ordinance Recommendation
2026 Historic Tax Exemptions**



Skirting is dropping due to foundation problems.

Ordinance Recommendation 2026 Historic Tax Exemptions

Staff Recommendation:

Staff recommends approval of Exhibit A as the HPC's recommendation to City Council for which properties meet the requirements for the 2026 historic property tax exemption.

- If discussion leads to any changes of the ratings in Exhibit A, **the change must be noted as an amendment to the motion.**
- If any of the application ratings in Exhibit A are to be included in the recommendation as a "Fail" rating **it is necessary to include specific findings as to why the exemption should not be awarded.**
- If a failing rating is changed to NM, allowing the property to qualify for the 2026 exemption, the HPC should specify what needs to be completed by April 30, 2027 to qualify for the exemption that year.

Reminder: Please be respectful when making comments about applicants' property maintenance issues in a public meeting setting.

Summary of reasons that the reviewing Commissioners initially assigned Fail ratings:

For 802 E. Liberty the Fail rating is based on:

- Maintenance issues not addressed over five years:
 - Repairs to porch columns, bases and staves
 - Replace warped railing on northwest balcony
 - Repaint siding or at least prime to protect the wood
- Has not applied for certificate of appropriateness for demolition of the back pergola for four years

For 107 S. Mays the Fail rating is based on:

- Condition of windows and window frames not addressed for five years
- Holes in stones under windows on west side not assessed for four years

For 307 E. Main the Fail rating is based on:

- Unaddressed damage to porch capstones and painted masonry
- Unaddressed bent screen and paint touchup