

Historic Preservation Review Process

Conserving historic assets and helping bring neighborhoods back. . .

The Historic Preservation Ordinance was adopted to help identify, preserve and protect properties of cultural, architectural, archeological or historical merit. Safeguarding the City's historic buildings and landmarks enhances tourism, helps stabilize communities, and provides incentives for reuse and revitalization of significant buildings and places of interest. Staff for the Historic Preservation Commission is provided by the Land Development Division. The City of Jackson is a Certified Local Government of the State of Mississippi, which makes it eligible for certain grants and professional help from the State Department of Archives and History.

Jackson's Designated Historic Assets

The City has five locally designated historic districts which are also National Register Historic Districts. These are: **Belhaven Historic District, Belhaven Heights Historic District, Farish Street Historic District, Medgar Evers Neighborhood Historic District, and Morris Historic District.** Thirteen individual sites have been locally designated and several of these are also on the National Register of Historic Places.

Local Government Historic Preservation Review

If property is located within a locally designated historic district or is a designated Jackson Historic Landmark, any exterior work including landscaping, fences, and removal of trees is subject to review by the Jackson Historic Preservation Commission to insure that the special character of the historic resource is protected and enhanced. This review is done by means of Certificates of Appropriateness before work begins. Applications for Certificates of Appropriateness (COA) are available online and in Room 204 of the Hood Building, 200 S. President St. Applications must be filled out and returned on or before the stipulated deadline to be heard by the Preservation Commission. If you are applying for minor work or repair work the staff may review and issue a COA; however, major work, new construction and additions are subject to a public hearing as it relates to the design guidelines. You may present your project or have a representative speak for you. The City of Jackson Historic Preservation Ordinance provides complete details. Contact the Land Development Division for more information.

Design Guidelines

Design Guidelines for two local districts, **Belhaven** and **Farish Street** have been developed to give an overview of the types of architectural styles found in each district and to assist homeowners and builders discern what is considered appropriate for their projects.

Certificates of Appropriateness List

Routine Maintenance does not require the issuance of a **Certificate of Appropriateness** but does require a **Compliance Agreement** that must be executed by the property owners. Routine maintenance includes repair or replacement where there is no change in the design, materials, or general appearance of the structure or grounds. Replacement of roofs, fascia boards and a small amount of siding with identical size and type of material is an example of routine maintenance work. When applying for your building permit your project must be reviewed by the Land Development Staff and a Compliance Agreement must be signed and notarized by the owners which makes sure property owners have been informed about the scope of the work that can be done without a Certificate of Appropriateness.

Minor Work projects are reviewed by staff and may be approved by staff. Staff will refer Minor Work projects to the Commission if the change involves alterations that are significant, do not meet the

guidelines, or are of a precedent-setting nature. Replacement of or construction of wooden fences along rear and side property lines is an example of minor work.

Major Work projects are review by the Historic Preservation Commission. These projects involve a change in the appearance of a structure or site, and are substantial in nature and include new construction, expansion of a building footprint, or significant changes in landscape features. After approval by the Commission, staff issues a COA and work may commence. A legal ad must be run fifteen days prior to the Commission meeting.

Tax Abatement Programs

Local Property Tax Abatement—Jackson's Historic Preservation Ordinance offers an economic incentive for the rehabilitation of existing structures and the construction of new structures located within designated National Register and Local Historic Districts. The same financial opportunity is also available fro the rehabilitation of individually listed City landmarks and National Register properties. The ad valorem tax exemption exempts property owners from paying City ad valorem taxes on the increased value of rehabilitated property.

For example an existing structure appraised for tax purposes at \$60,000 that increases in tax appraised value to \$90,000 would be taxed at the pre-rehabilitation assessed value of \$60,000 for a period not to exceed seven (7) years upon formal approval by City Council. Local Tax Abatement Forms are available on line or in the Land Development Office.

Federal Income Tax Credits—Substantial certified rehabilitation of a certified historic structure that is to be used for commercial, industrial, agricultural, or rental residential purposes may qualify for a 20% federal income tax credit. The 20% rehabilitation tax credit equals 20% of the amount spent on the rehabilitation. To qualify, a building must be listed in the National Register of Historic Places or must be certified as a historic component of a National Register Historic District.

A 10% rehabilitation tax credit is available for the rehabilitation of non-historic buildings built before 1936. As with the 20% tax credit, the rehabilitation must be substantial, exceeding either \$5,000 or the adjusted basis of the property, whichever is greater. The property must be depreciable and the credit applies only to buildings rehabilitated for non-residential uses. Both federal tax credits are administered by the Mississippi Department of Archives and History.

Additional Information online:

Illustrated Guidelines for Rehabilitating Historic Buildings—<http://www.cr.nps.gov/hps/tps/tax/rhb/index.htm>

www.cr.nps.gov/hps/tps/tax/rhb/index.htm

Federal Historic Preservation Tax Incentives—<http://cr.nps.gov/hps/tps/tax/IRS.htm>

National Trust for Historic Preservation—http://www.nationaltrust.org/index_flash.html

Mississippi Department of Archives and History—<http://www.mdah.state.ms.us/hpres/hprestxt.html>

For More Information Contact:

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