City of Longview

1525 Broadway
Longview, WA 98632
www.ci.longview.wa.us

Agenda

Downtown Advisory Committee

Tuesday, January 21, 2025 | **10:00 AM** | **2nd Floor, City Hall**

To create a downtown in Longview whose viability is based on unique character, is easily differentiated from other commercial in the Longview/Kelso area, is attractive to residents and visitors, is active "24-7", and attracts residents and visitors from Longview and other areas.

HYBRID MEETING DETAILS

25-0072 **Please click the link to join the webinar: https://us02web.zoom.us/j/83331274129**
Webinar ID: 833 3127 4129
Or by Telephone: (253) 205 0468; (253) 215 8782

CALL TO ORDER

ROLL CALL

INTRODUCTION OF NEW MEMBER

25-0082 **INTRODUCTION OF KAT COOPER**

CHANGES TO THE AGENDA

APPROVAL OF MINUTES

25-0075 **MINUTES FROM DECEMBER 17, 2024**

PUBLIC COMMENTS

NEW BUSINESS

25-0080 **FINANCIAL INCENTIVES FOR HISTORIC BUILDINGS BY MICHELLE THOMPSON, DAHP - CLG COORDINATOR & MAIN STREET DESIGN SPECIALIST**

UNFINISHED BUSINESS

REPORTS

25-0076 **PARKING ADVISORY COMMITTEE**

25-0077 **LPD PARKING REPORTS**

25-0078 **DOWNTOWNERS REPORT**

BOARD MEMBER COMMENTS

ADJOURNMENT

25-0079 UPCOMING MEETINGS:

- **FEBRUARY 18TH - LINDSEY COPE, CEDC**
- **MARCH 18TH**
- **APRIL 15TH - DOWNTOWNERS ROUNDTABLE**

1525 Broadway
Longview, WA 98632
www.ci.longview.wa.us

City of Longview

Minutes

Downtown Advisory Committee

Tuesday, December 17, 2024	10:00 AM	2nd Floor, City Hall

HYBRID MEETING DETAILS

24-001124 Please click the link to join the webinar: https://us02web.zoom.us/j/83331274129
Webinar ID: 833 3127 4129
Or by Telephone: (253) 205 0468; (253) 215 8782

CALL TO ORDER

The meeting was called to order at 10:03 am.

ROLL CALL

Present: Elizabeth Borders; Josh Carter; Bill Hallanger; Dawn Morgan (10:06); Pat Palmer (10:07); Rachelle (Sanders) Burch; Ruth Kendall, Council Liaison
Excused: Karl Salzsieder; Allan Rudberg
Unexcused: Ariel Large
Staff present: Nick Little, Irene Rutikanga; Mary Chennault; Nancy Vandehey

CHANGES TO THE AGENDA

APPROVAL OF MINUTES

24-001125 MINUTES FROM NOVEMBER 19, 2024

Minute approval was skipped due to lack of quorum at the beginning of the meeting.
After New Business presentation, with a quorum, the minutes were approved as presented. This passed unanimously.

PUBLIC COMMENTS

None.

NEW BUSINESS

24-001126 PARKING ADVISORY COMMITTEE - REPORT WITH RICK WILLIAMS

- **Final Report**

- **PDF: https://rbtconsultants.sharefile.com/public/share/web-s734e90fd423d4aa99260ea6f2f794f57**

Mary Chennault introduced Rick Williams and William Reynolds. Rick Williams and William Reynolds provided a presentation on Downtown parking.
Discussion included time limits, access for all types of businesses for parking availability, permitting process, concerns with the survey data, compiling a recommendation for Council, and costs of enforcement.

UNFINISHED BUSINESS

REPORTS

All reports were tabled due to time constraints.

24-001127 LPD PARKING REPORTS

24-001128 DOWNTOWNERS REPORT

BOARD MEMBER COMMENTS

ADJOURNMENT & NEXT MEETING JANUARY 21ST AT 10 AM

The meeting was adjourned at 11:08 am.

24-001129

- **JANUARY 21ST - MICHELLE THOMPSON, DAHP - CLG COORDINATOR & MAIN STREET DESIGN SPECIALIST**
- **FEBRUARY 18TH - LINDSEY COPE, CEDC**

City of Longview

Agenda Summary

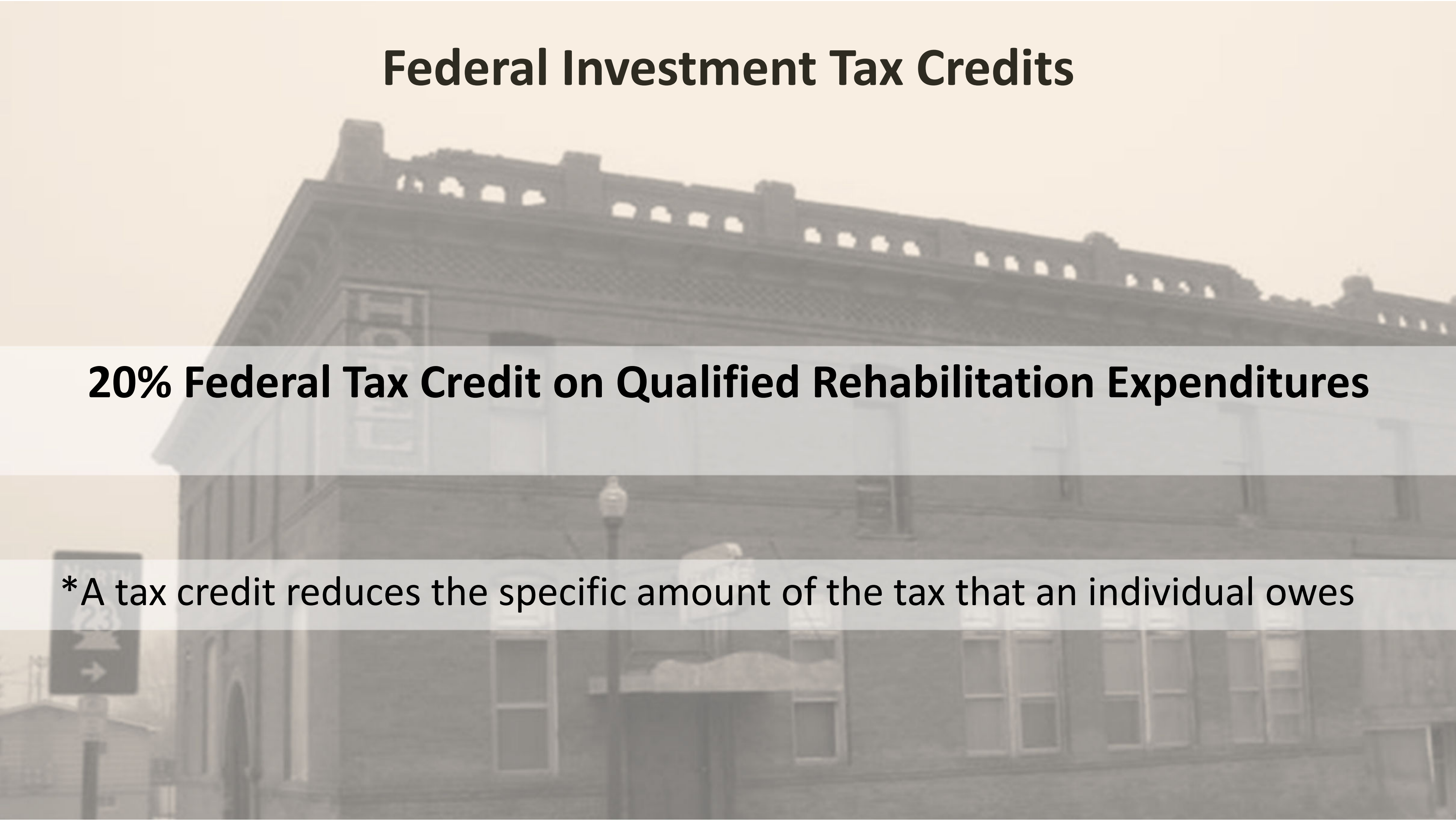
FINANCIAL INCENTIVES FOR HISTORIC BUILDINGS BY
MICHELLE THOMPSON, DAHP - CLG COORDINATOR & MAIN STREET DESIGN SPECIALIST

Attachments:
1. Longview_ Incentives
2. List of Links
3. Special Valuation Pamphlet 2012_0_0_0
4. Spokane_FacadeImprovementExamples

HISTORIC PRESERVATION FINANCIAL INCENTIVES

Michelle Thompson
Certified Local Government Coordinator
Department of Archaeology and Historic Preservation

v1.4



Federal Investment Tax Credits

20% Federal Tax Credit on Qualified Rehabilitation Expenditures

*A tax credit reduces the specific amount of the tax that an individual owes

Federal Investment Tax Credit

WHO DOES WHAT?

DAHP

- Technical assistance (consultation)
- Initial contact with property owners
- Reviews Tax Credit Applications

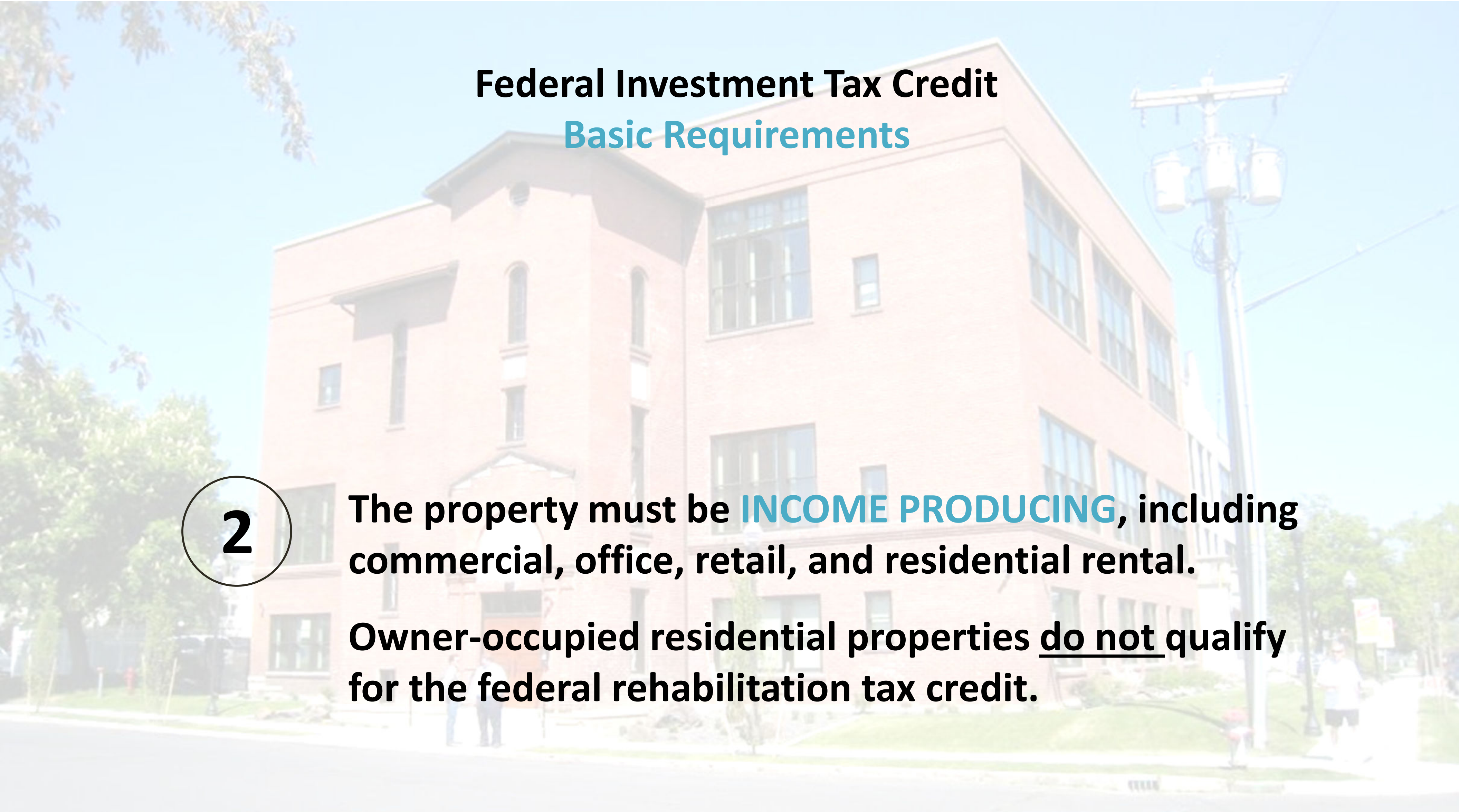
NATIONAL PARK SERVICE

- Technical assistance (publications)
- Administers Tax Credit program
- **CERTIFIES** National Register listings and Rehabilitations for Tax Credit program

Federal Investment Tax Credit

Basic Requirements

1 **The property must be individually listed on the NATIONAL REGISTER of Historic Places or be certified as a contributing property in a National Register listed Historic District. Check with DAHP to verify register status.**



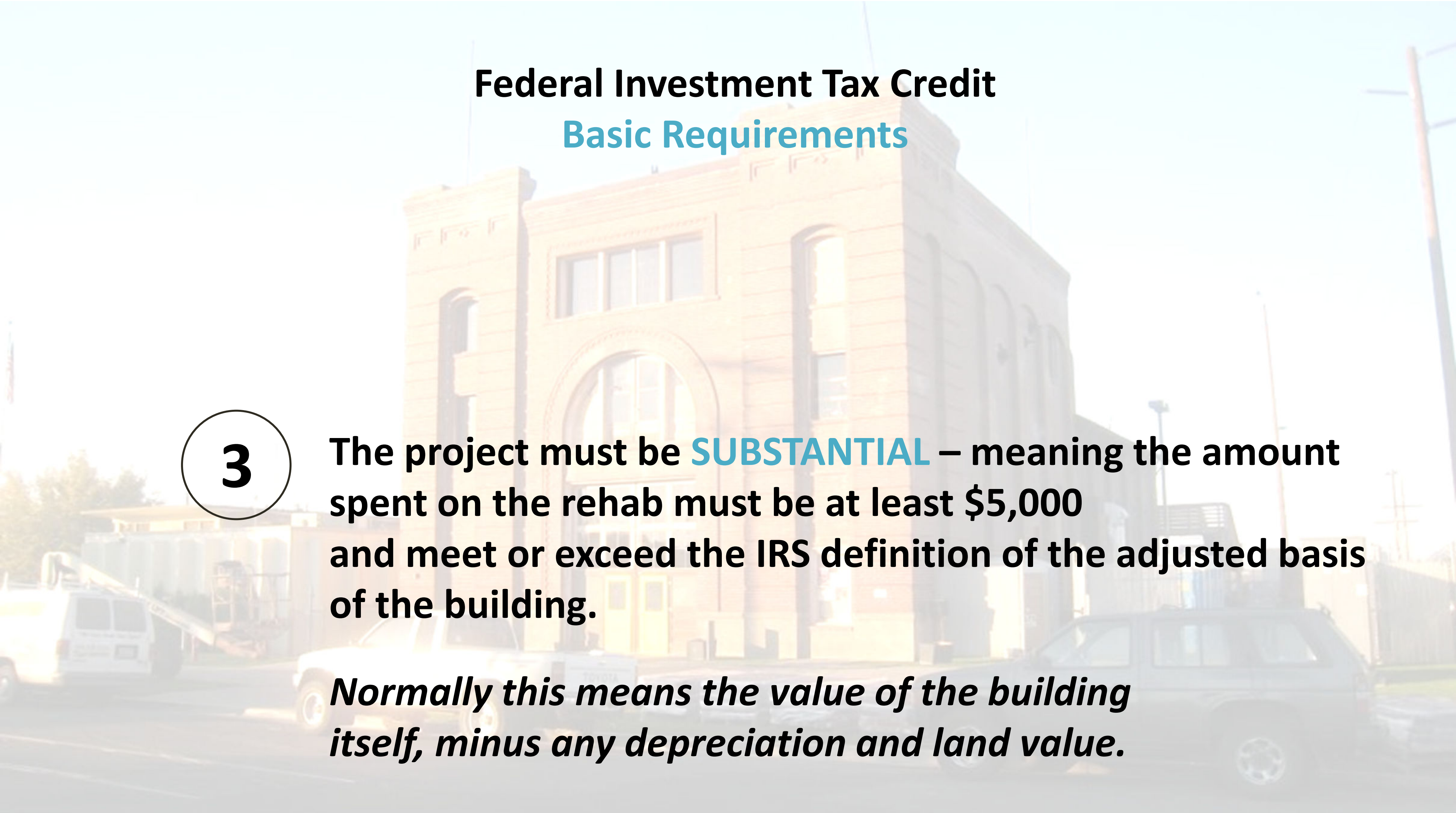
Federal Investment Tax Credit

Basic Requirements

2

The property must be INCOME PRODUCING, including commercial, office, retail, and residential rental.

Owner-occupied residential properties <u>do not</u> qualify for the federal rehabilitation tax credit.



Federal Investment Tax Credit
Basic Requirements

3 **The project must be SUBSTANTIAL – meaning the amount spent on the rehab must be at least $5,000 and meet or exceed the IRS definition of the adjusted basis of the building.**

Normally this means the value of the building itself, minus any depreciation and land value.

Federal Investment Tax Credit

Basic Requirements

4

The proposed rehabilitation must meet the Secretary of the Interior's STANDARDS for the Treatment of Historic Properties.

Secretary Of The Interior’s Standards

In A Nutshell

1. **Repair or replace in-kind**
2. **Retain historic character where it exists**
3. **Compatible, reversible interventions**

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

Advice On applying For Federal Investment Tax Credits

Common Difficulties

Contact DAHP ASAP

Completing work that does not meet the Standards

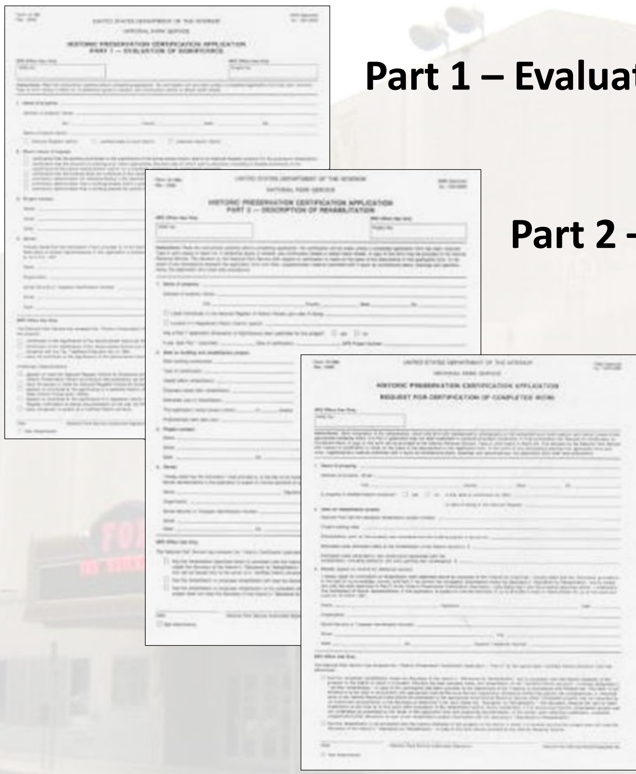
Local (CLG) approval does not equal Federal approval

Substantial interior demolition

Proceeding with work before Part 2 of the application is approved

BECOMING A CERTIFIED PROJECT

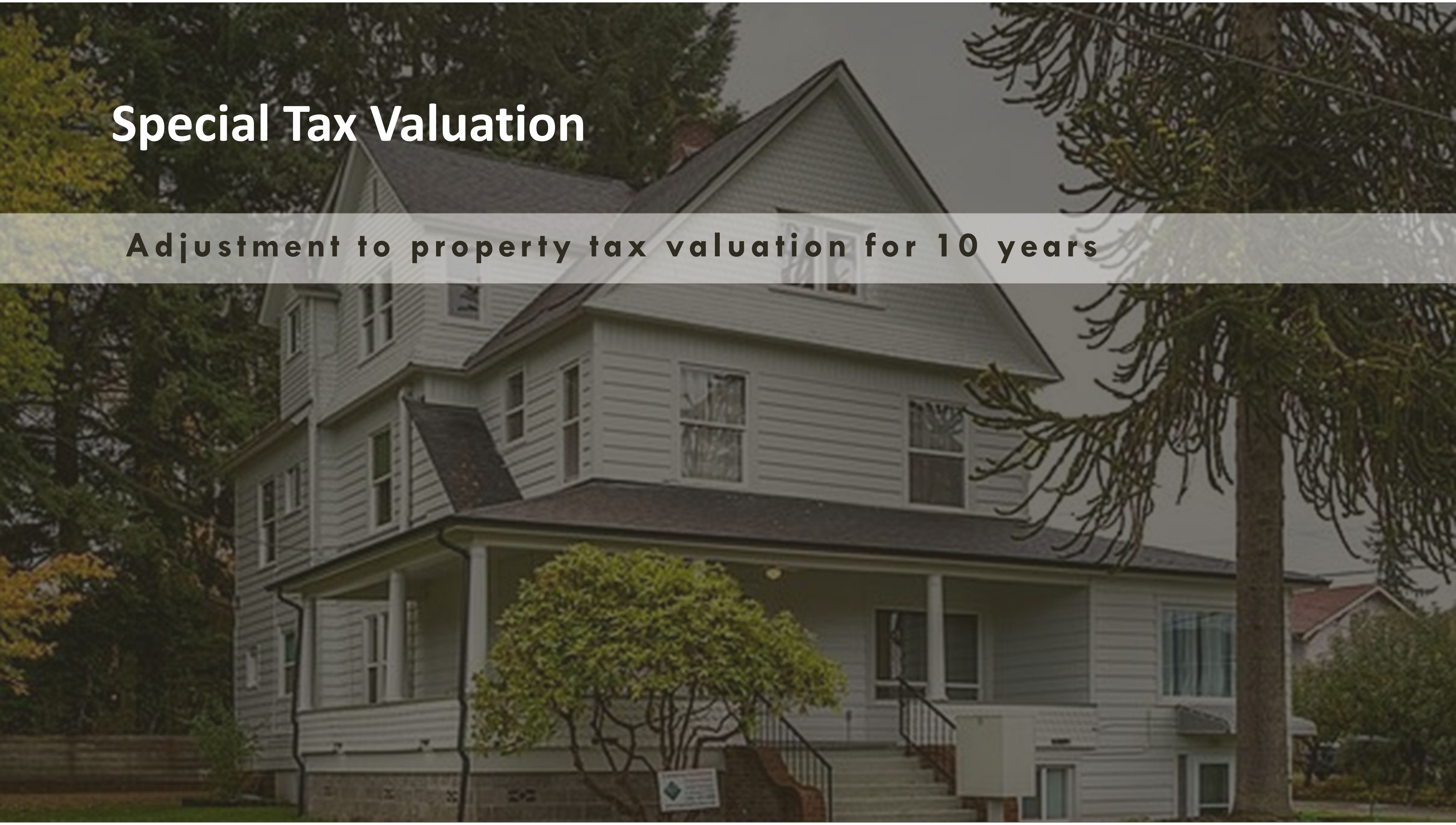
Complete a 3-part application



Part 1 – Evaluation of Significance

Part 2 – Description of Rehabilitation

Part 3 – Request for Certification of Completed Work



Special Tax Valuation

Adjustment to property tax valuation for 10 years

Special Tax Valuation

WHO DOES WHAT?

WITHIN 2 YEARS PRIOR TO DATE OF APPLICATION:

Rehabilitation work begun and completed. The rehabilitation does not necessarily have to have been started during the 24 month period, however, only costs incurred during the 24 months prior are eligible

BEFORE OCTOBER 1 (IF SPECIAL VALUATION IS DESIRED FOR FOLLOWING YEAR):

Applicant submits application to County Assessor.

WITHIN 10 WORKING DAYS:

Assessor completes review and submits application to local review board.

Special Tax Valuation

WHO DOES WHAT? (Continued)

BEFORE DECEMBER 31:

Local Review Board approves (or denies) application and executes agreement.

WITHIN 10 DAYS OF ISSUING THEIR DECISION:

Local Review Board submits approved application and agreement to assessor; assessor records documents.

FIRST YEAR - JANUARY 1:

Special valuation effective.

SECOND YEAR THROUGH ELEVENTH YEAR:

Taxes reflect special valuation.

Special Tax Valuation

Basic Requirements

1 **Commercial or residential properties are eligible**

Special Tax Valuation

Basic Requirements

3 Must be listed on the local Register

Special Tax Valuation

Basic Requirements

4

The project must be SUBSTANTIAL – meaning the amount spent on the rehabilitation must be *at least* 25% of the assessed value of the resource *prior* to rehabilitation minus the value of the land.

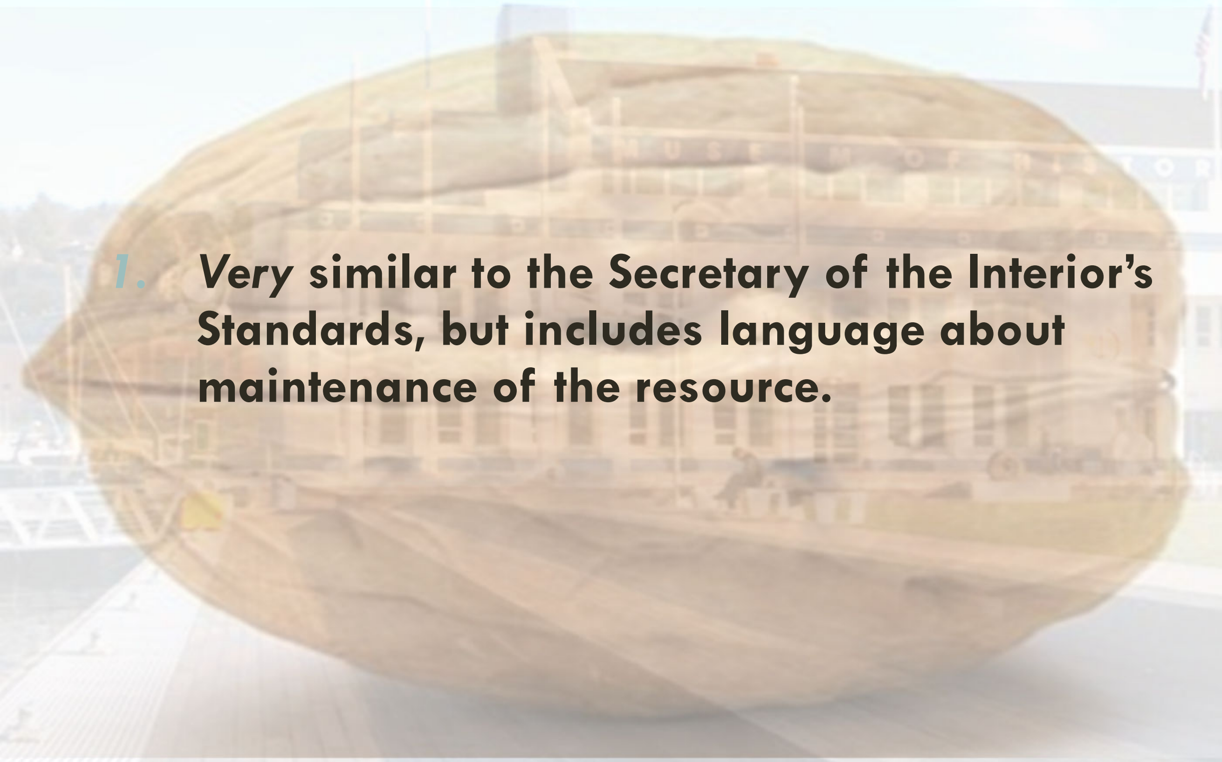
Following rehabilitation, the special valuation is calculated by subtracting the qualifying expenses spent on rehabilitation from the newly assessed (higher) value of the resource.

Special Tax Valuation
Basic Requirements

4 **The proposed rehabilitation must meet the Washington State Advisory Council's (WACHP) STANDARDS for Rehabilitation.**

Washington ACHP Standards

In A Nutshell



1. *Very* similar to the Secretary of the Interior's Standards, but includes language about maintenance of the resource.

(c) All buildings, structures, and sites shall be recognized as products of their own time. Alterations that have no historical basis and which seek to create an earlier appearance shall be discouraged.

(d) Changes which may have taken place in the course of time are evidence of the history and development of a building, structure, or site and its environment. These changes may have acquired significance in their own right, and this significance shall be recognized and respected.

(e) Distinctive stylistic features or examples of skilled craftsmanship which characterize a building, structure, or site shall be treated with sensitivity.

(f) Deteriorated architectural features shall be repaired rather than replaced, whenever possible. In the event replacement is necessary, the new material should match the material being replaced in composition, design, color, texture, and other visual qualities. Repair or replacement of missing architectural features should be based on accurate duplication of features, substantiated by historic, physical, or pictorial evidence rather than on conjectural designs or the availability of different architectural elements from other buildings or structures.

(g) The surface cleaning of structures shall be undertaken with the gentlest means possible. Sandblasting and other cleaning methods that will damage the historic building materials shall not be undertaken.

(h) Every reasonable effort shall be made to protect and preserve archaeological resources affected by, or adjacent to, any project.

(i) Contemporary design for alterations and additions to existing properties shall not be discouraged when such alterations and additions do not destroy significant historical, architectural or cultural material, and such design is compatible with the size, scale, color, material, and character of the property, neighborhood, or environment.

(j) Wherever possible, new additions or alterations to structures shall be done in such a manner that if such additions or alterations were to be removed in the future, the essential form and integrity of the structure would be unimpaired.

(2) Maintenance.

(a) Buildings and structures shall not be allowed to deteriorate beyond the point where routine maintenance and repair will return them to good condition.

(b) Buildings shall be kept in a safe and habitable condition at all times. Structural defects and hazards shall be corrected. Any condition which constitutes a fire hazard shall be eliminated.

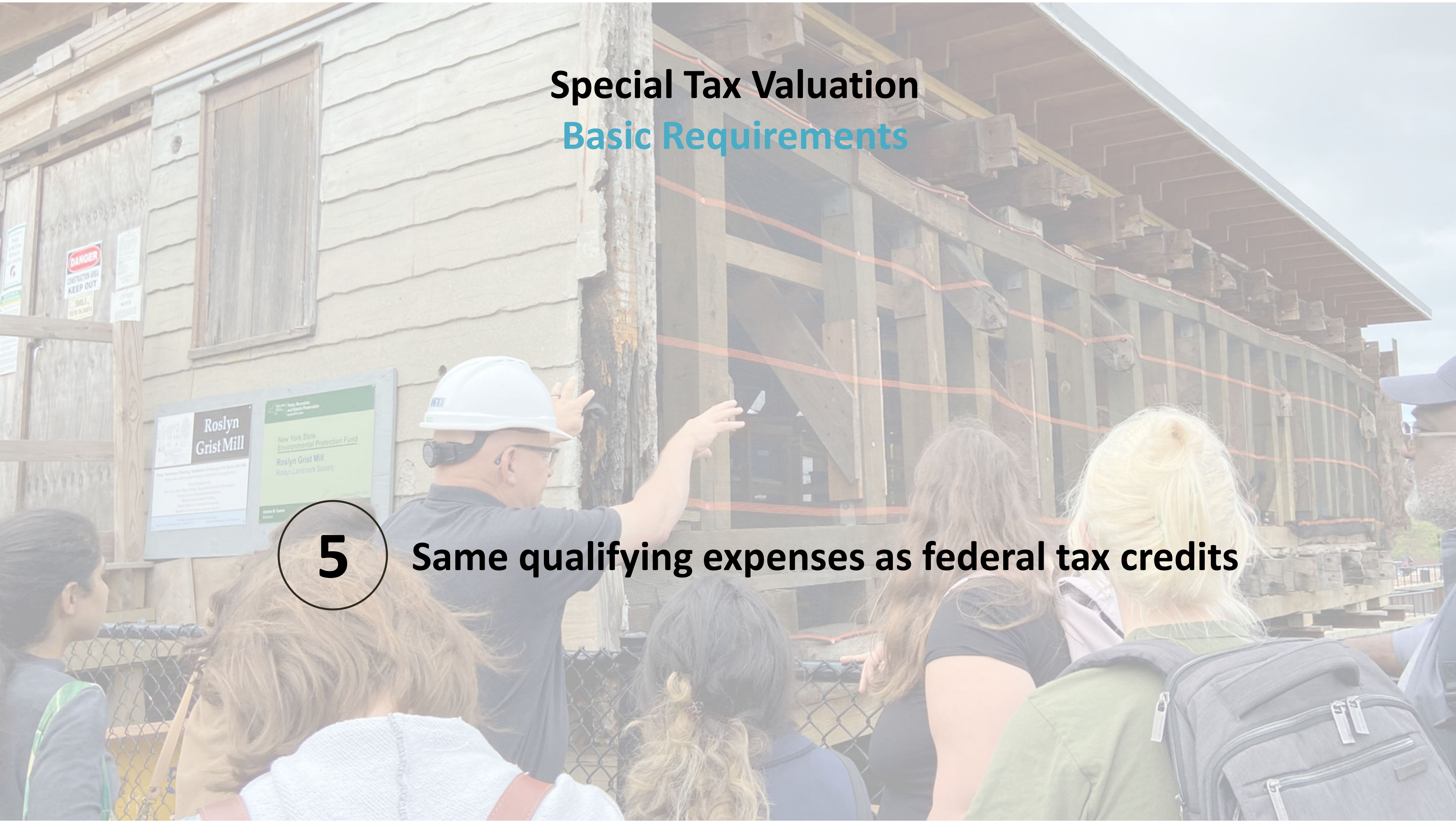
(c) Buildings shall be protected against ongoing water damage due to defective roofing, flashing, glazing, caulking, or other causes. Moisture condensation resulting from inadequate heat or ventilation shall be eliminated if present at levels sufficient to promote rot or decay of building materials.

(d) Deteriorated exterior architectural features and any broken or missing doors and windows shall be repaired or replaced.

(e) Painted exterior surfaces shall be maintained and repainted as necessary to prevent a deteriorated appearance or damage to the substrate. Exterior masonry surfaces shall be tuck pointed where re-quired to maintain the mortar in sound condition. Finished tuck point-

Special Tax Valuation

Basic Requirements



5 **Same qualifying expenses as federal tax credits**

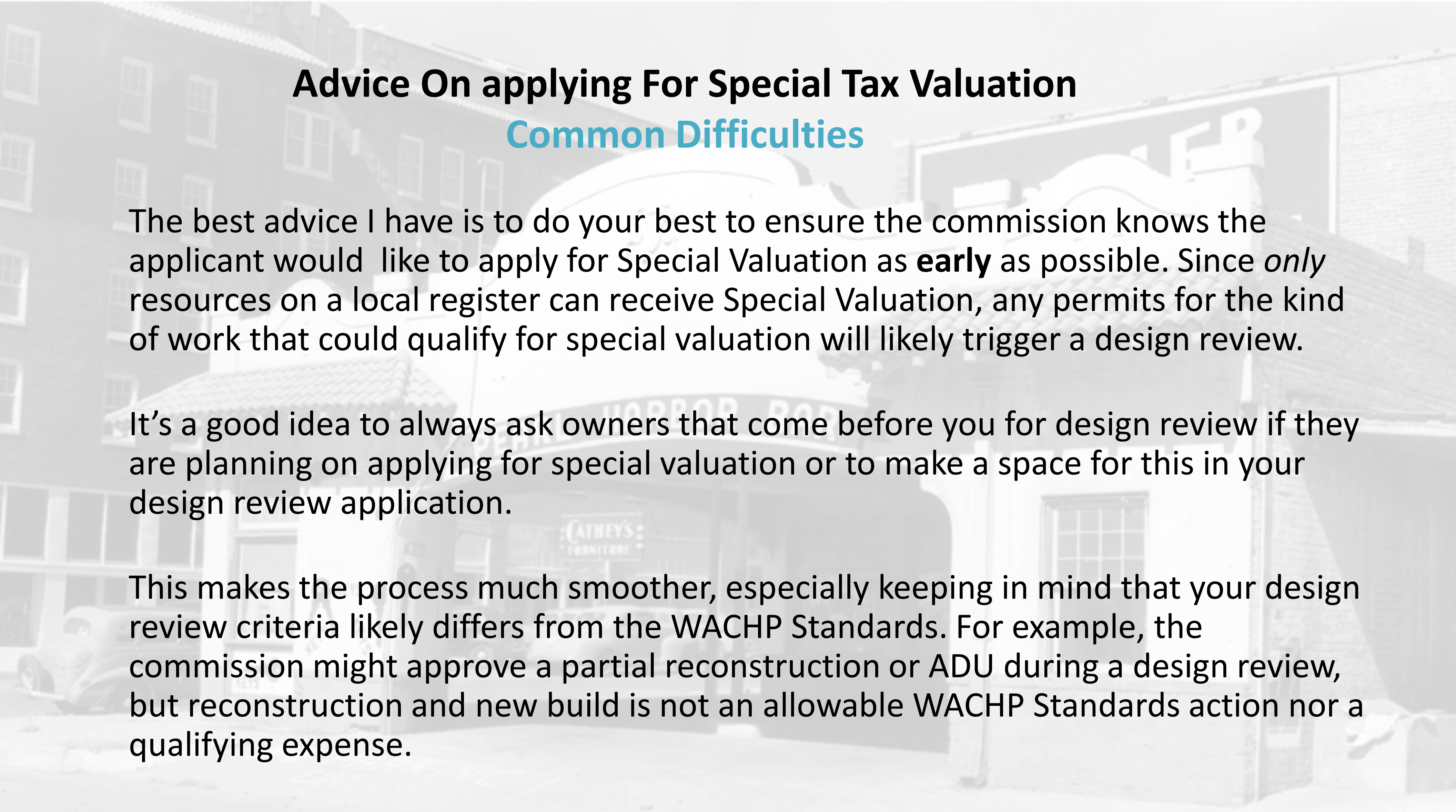
Typically, Allowable Costs

- Stabilization expenses, roof, gutters, window-door security
- Debris removal
- Basic electrical service
- Basic plumbing service
- Basic HVAC service
- Historic Tax Credit evaluation/planning
- Project management
- Taxes
- Insurance
- Architectural Fees
- Engineering Fees Taxes
- Insurance
- Construction interest
- Project management
- Roof, gutters

- Debris removal
- Security
- Exterior painting and tuck pointing
- Electrical upgrades
- Plumbing upgrades
- HVAC Services (including Geo-Thermal external components)
- Lead-Hazardous materials abatement
- Window and door repairs/replacement
- Interior surface finishes
- Built-in structural element repairs
- ADA accessibility interior elements
- Interior elevators (conditionally)
- Fire suppression
- Interior signage
- Exterior attached lighting

Unallowable Costs

- Acquisition costs
- Financing Fees
- Surveys, appraisals, Inspections
- Landscaping
- Non-attached signage
- Non-attached lighting
- Marketing-Advertising
- New addition construction
- Furniture
- Non-integral cabinets (i.e., kitchen)
- Kitchen appliances
- Parking lot Sidewalks



Advice On applying For Special Tax Valuation

Common Difficulties

The best advice I have is to do your best to ensure the commission knows the applicant would like to apply for Special Valuation as **early** as possible. Since *only* resources on a local register can receive Special Valuation, any permits for the kind of work that could qualify for special valuation will likely trigger a design review.

It’s a good idea to always ask owners that come before you for design review if they are planning on applying for special valuation or to make a space for this in your design review application.

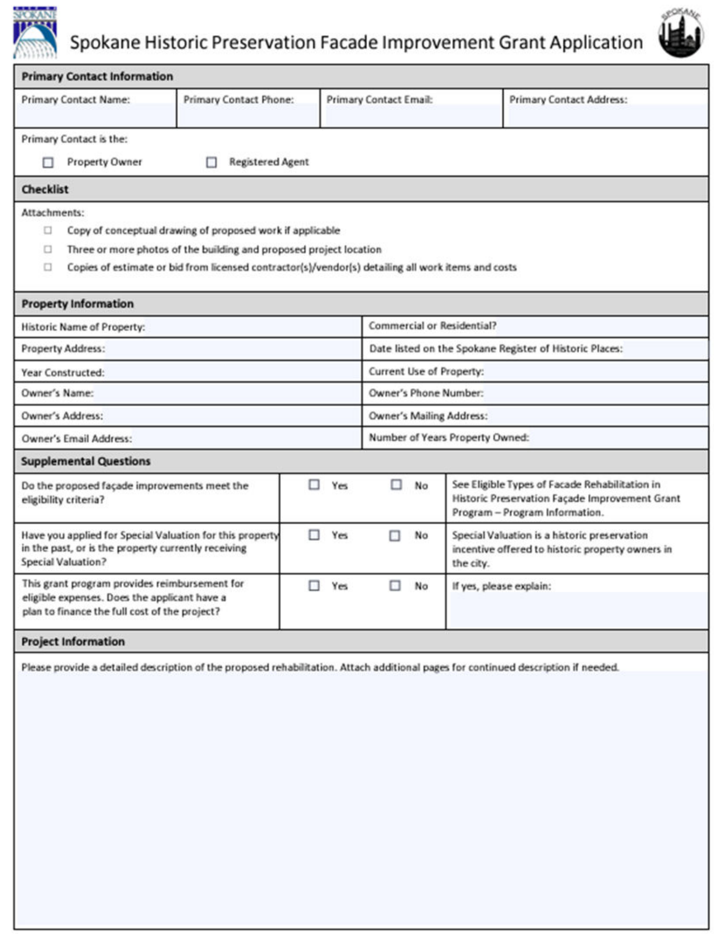
This makes the process much smoother, especially keeping in mind that your design review criteria likely differs from the WACHP Standards. For example, the commission might approve a partial reconstruction or ADU during a design review, but reconstruction and new build is not an allowable WACHP Standards action nor a qualifying expense.

FAÇADE IMPROVEMENT GRANTS

Historic Preservation Façade Improvement Grant Programs provides selected applicants with a small amount of funds or matching funds for the rehabilitation of historic façades. All properties listed on the Local Register of Historic Places OR within the City of can be eligible to apply

WHERE DOES THE MONEY COME FROM

Funds for local façade improvement grant programs can come from lots of different places. In Spokane, for example, the money comes from the fees collected for demolition permits. Consult your city officials to brainstorm where funds might come from for your local program.



Spokane Historic Preservation Facade Improvement Grant Application

Primary Contact Information			
Primary Contact Name:	Primary Contact Phone:	Primary Contact Email:	Primary Contact Address:

Primary Contact is the:

- ☐ Property Owner
- ☐ Registered Agent

Checklist

Attachments:

- ☐ Copy of conceptual drawing of proposed work if applicable
- ☐ Three or more photos of the building and proposed project location
- ☐ Copies of estimate or bid from licensed contractor(s)/vendor(s) detailing all work items and costs

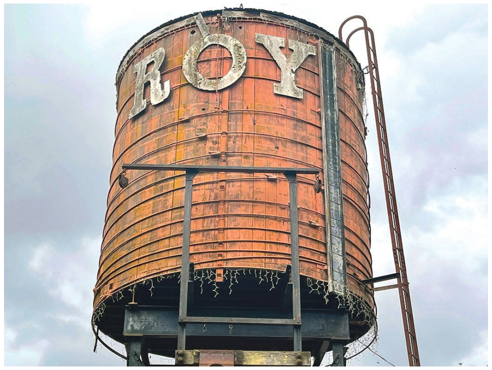
Property Information	
Historic Name of Property:	Commercial or Residential?
Property Address:	Date listed on the Spokane Register of Historic Places:
Year Constructed:	Current Use of Property:
Owner's Name:	Owner's Phone Number:
Owner's Address:	Owner's Mailing Address:
Owner's Email Address:	Number of Years Property Owned:

Supplemental Questions			
Do the proposed façade improvements meet the eligibility criteria?	☐ Yes	☐ No	See Eligible Types of Facade Rehabilitation in Historic Preservation Façade Improvement Grant Program – Program Information.
Have you applied for Special Valuation for this property in the past, or is the property currently receiving Special Valuation?	☐ Yes	☐ No	Special Valuation is a historic preservation incentive offered to historic property owners in the city.
This grant program provides reimbursement for eligible expenses. Does the applicant have a plan to finance the full cost of the project?	☐ Yes	☐ No	If yes, please explain:

Project Information

Please provide a detailed description of the proposed rehabilitation. Attach additional pages for continued description if needed.

There are Lots of Grants out there, too!



Sivinski Grant
(WA Trust Grant)

Historic Courthouse Grants
(DAHP Grant)

Historic Cemetery Grants
(DAHP Grant)

Third Places Grants
(NPS Grant through DAHP)

Heritage Barn Grants
(DAHP Grant)

Michelle Thompson
Certified Local Government (CLG) Coordinator
Department of Archaeology and Historic Preservation

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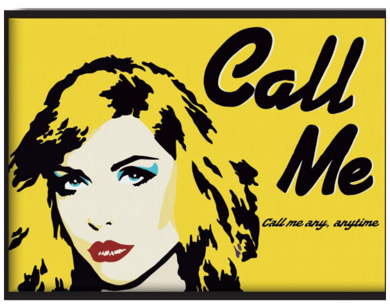

(360) 890-2617

Here is the follow up material for you and to send to the Commission following the presentation. I am always here for questions or to connect you all with others as needed.

https://dahp.wa.gov/grants-and-funding/federal-historic-tax-credit

https://dahp.wa.gov/grants-and-funding/special-tax-valuation

https://dahp.wa.gov/grants-and-funding/grants

https://www.nps.gov/subjects/historicpreservationfund/project-grants.htm

https://www.historicspokane.org/facade-improvement-grant

Michelle Thompson (she/her)

CLG Coordinator and Main Street Design Specialist

michelle.thompson@dahp.wa.gov

(360) 890-2617

My weekly hours are 8:00am – 4:00pm, Mon-Fri

Dept. of Archaeology & Historic Preservation |www.dahp.wa.gov

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PO Box 48343 | Olympia WA 98504-8343

Sign up for DAHP's email notifications and stay up to date on WISAARD maintenance, grants, etc!

Special Valuation: A Local Tax Incentive

BACKGROUND

During its 1985 session, the Washington State Legislature determined that as the state approached its centennial year, the preservation of a lasting legacy of historic resources was an important goal. In order to reach this goal, the legislature passed a law which allows a "special valuation" for certain historic properties within the state. The primary benefit of the law is that during the ten year special valuation period, property taxes will not reflect substantial improvements made to the property.

Definition:
"Special Valuation" is the revision of the assessed value of a historic property which subtracts, for up to ten years, such rehabilitation costs as are approved by a local review board.

Prior to the passage of this law, owners restoring historic buildings were subject to increased property taxes once the improvements were made. This had the effect of discouraging some owners from rehabilitating their historically significant structures. The Legislature decided that restoration of these properties would be encouraged if tax relief were available. Property tax relief was selected as a tool which could provide the financial incentives necessary to promote rehabilitation of eligible historic properties. Since passage of this law, nearly fifty local governments have implemented programs which allow their constituents to take advantage of this tax relief.

IMPLEMENTATION

Only local governments which implement the law are eligible to pass on the tax relief to the public. The local government identifies the types of properties that are eligible for special valuation, and designates a local review board that will review applications.

ELIGIBILITY

To be classified as eligible for special valuation, a property must first meet the following criteria:

1. It must be listed in the National Register of Historic Places, individually, or certified as contributing to the significance of a National Register Historic District. In order to receive a statement that a property is certified as contributing to the significance of a National Register Historic District, a property owner should contact their local government, or the Department of Archaeology and Historic Preservation,

OR 2. It must be listed in the Local Register of Historic Places established by a Certified Local Government,

AND 3. It must be of a class of properties approved by the local government.

Eligible properties which undergo substantial rehabilitation may receive special valuation if the rehabilitation work is approved by the local review board. The work must have been conducted within two years prior to application, and must be equal in cost to at least 25% of the assessed value of the structure prior to rehabilitation.

REQUIREMENTS

Protection of the Property

Property owners who want to take advantage of special valuation must sign an agreement with the local review board that guarantees they will meet the following standards during the ten-year property tax exemption period:

- The property must be maintained in good condition.
- The owner must obtain approval from the local review board prior to making further improvements.
- The property must be visible from a public right-of-way, or otherwise be made available for public view once every year.

The penalty for violating the agreement or other program requirements is substantial. All back taxes which would otherwise have been owed, interest on back taxes, and a penalty equal to 12% of back taxes and interest may be due.

(Continued on page 8)

The One Pacific Building, 7th & Pacific, Tacoma, WA

Special Valuation: For the Applicant

Applications for special valuation will be reviewed, and approved or denied, by a local review board designated by the local government. The board will make their determination at a public meeting, during which the applicant may be present.

It is advisable (and in some communities it is mandatory) for the applicant to consult with the local review board before beginning the rehabilitation work, to ensure that the project will comply with the board's standards.

RESPONSIBILITIES

1. WHILE CONDUCTING THE REHABILITATION, the applicant must:

- **a. MONITOR** rehabilitation work to ensure that it conforms with ***The Washington State Advisory Council's Standards for Rehabilitation***
- **b. MAINTAIN** accurate records of project costs, and dates of project work

2. WHEN APPLYING FOR SPECIAL VALUATION, the applicant must **FILE** an application for special valuation with the assessor's office (on the Department of Revenue form) no later than two years after beginning the rehabilitation work considered for special valuation. The application must include as attachments:

- **a.** The legal description of the property
- **b.** Comprehensive exterior and interior photographs of the property before and after rehabilitation
- **c.** Architectural plans or other legible drawings depicting the completed project (if applicable and based on the needs of the local government)
- **d.** A notarized affidavit attesting to the actual cost of rehabilitation work
- **e.** A statement from (the appropriate local official) indicating that the property is a certified historic structure if it is located in an historic district

3. IF A PROJECT IS APPROVED, the applicant must:

- **a. SIGN** an agreement with the local review board guaranteeing that during the 10-year period of special valuation he or she shall:
  - **- MAINTAIN** the property in safe and sound condition and protect it from the elements, and repair deteriorated or broken exterior features, in compliance with ***The Washington State Advisory Council's Standards for Rehabilitation***
  - \- **OBTAIN** written consent of the local review board prior to making further improvements or alterations to the property
  - \- **MAKE** the property accessible to the public once each year if it is not normally visible from a public right-of-way
  - \- **OBTAIN** written consent of the local review board prior to demolishing the property
  - \- **NOTIFY** the assessor within 30 days if the property becomes disqualified for special valuation, e.g. if the terms of the agreement are violated
- **b. PAY** processing fees (and title search fees, if required) charged by the assessor's office

4. IF THE PROJECT IS DENIED, because the property is determined ineligible for special valuation, the applicant may **APPEAL** the decision of the Local Review Board to Superior Court, or to the legislative authority if local ordinances so provide.

THE APPLICATION PROCESS

Applicant	• **Submits application to assessor no later than 24 months after beginning date of rehab work to be considered for special valuation**
Assessor	• **Reviews application for completeness** • **Verifies legal owner and legal description** • **Submits application to local review board within 10 working days**
Local Review Board	• **Reviews application and attachments** • **Determines approval or denial of application no later than December 31 of application year** • **If application is approved, notifies applicant, assessor, and State Advisory Council within ten days** • **Executes agreement with applicant** • **Returns application to assessor**
Assessor	• **Records agreement** • **Files agreement and application with county recording authority** • **Determines special valuation and enters in tax rolls (as a separate value from normal assessed value)**

5. IF THE PROJECT IS LATER DISQUALIFIED for special valuation, or in the event of any dispute, the applicant may **APPEAL** to the County Board of Equalization.

6. IF THE PROPERTY IS SOLD, and the new owner desires continuation of the special valuation, he or she must **SIGN** both an agreement with the local review board ensuring that the program requirements will be satisfied for the duration of the special valuation period **AND** a Notice of Compliance section of the Excise Tax Affidavit. If the notice of compliance is not signed by the new owner and attached to the real estate excise tax affidavit, all additional taxes calculated pursuant to RCW 84.26.090 shall become due and payable by the seller or transferor at time of sale.

IMPORTANT DEADLINES

- Application for special valuation must be made no later than 24 months after the beginning date of the rehabilitation work.
- October 1 is the deadline for applications when special valuation is desired for the following year. NOTE: due to the lag in property tax payments, the tax reduction will appear one-year after special valuation designation, and it applies until the year following the end of the 10-year special valuation period.

PHASED PROJECTS

Properties which are rehabilitated in phases may receive special valuation for each phase, provided that qualified rehabilitation expenditures for each phase exceed 25% of the assessed value of the property, exclusive of land value, at the time that phase began. Each phase is treated as though it were a separate project, and is subject to all requirements of the special valuation program.

Special Valuation: For the Local Government

The action of the local government is the first step in implementing the special valuation program in each jurisdiction, thus allowing its constituents the potential to realize substantial tax savings. Since passage of the law, approximately fifty local governments have implemented the special valuation program.

RESPONSIBILITIES

WHEN ESTABLISHING THE SPECIAL VALUATION PROGRAM for the jurisdiction, the local government must:

1. IMPLEMENT the special valuation law through ordinance or administrative rule

2. IDENTIFY one or more classes of historic properties in the community which are eligible for special valuation

3. DESIGNATE a local review board to review the application, and approve or deny properties for special valuation

4. APPOINT members to the local review board

IMPORTANT CONSIDERATIONS

- Once the local government has identified a class of eligible historic properties, it may amend the criteria defining the class at any time. However, if the new criteria are more restrictive than the previous criteria, the new criteria may not take effect for a period of two years following October 1 of the year in which the change is made. Amendments to the criteria will not disqualify properties already subject to special valuation.

- The law permits multiple local governments within the same county to jointly designate, under an interlocal agreement, a single local review board to administrate the program.

THE APPLICATION PROCESS

Applicant	• **Submits application to assessor no later than 24 months after beginning date of rehab work to be considered for special valuation**
Assessor	• **Reviews application for completeness** • **Verifies legal owner and legal description** • **Submits application to local review board within 10 working days**
Local Review Board	• **Reviews application and attachments** • **Determines approval or denial of application no later than December 31 of application year** • **If application is approved, notifies applicant, assessor, and State Advisory Council within ten days** • **Executes agreement with applicant** • **Returns application to assessor**
Assessor	• **Records agreement** • **Files agreement and application with county recording authority** • **Determines special valuation and enters in tax rolls (as a separate value from normal assessed value)**

Special Valuation: For the Assessor

The assessor's role in the special valuation program is limited to processing the application forms and maintaining records of special valuation assessments for properties approved by the local review board. The assessor maintains two separate values on the tax rolls - the special valuation and the normal assessed value - for affected properties.

RESPONSIBILITIES

1. UPON RECEIPT OF AN APPLICATION, the assessor must:

a. RECORD the date of receipt

b. REVIEW the application for completeness:

-Verify the legal owner

-Verify the legal description

-Verify the legal description and parcel or tax account number

c. TRANSMIT the application and attachments to the local review board within 10 days of receipt

2. UPON RECEIPT OF AN APPROVED APPLICATION and agreement from the local review board, the assessor must:

a. RECORD the application, agreement, and certification statement (if applicable)

b. TRANSMIT copies to the county recording authority

c. DETERMINE the special valuation:

- The total assessed value of the property (including improvements and land), minus the qualified rehabilitation expenditures, equals the special valuation. This special valuation will change to reflect changes in the total assessed value, and will be in effect for 10 years.

d. ENTER the determined special valuation on the tax rolls separately from the normal assessed value

e. CHARGE processing fees to the applicant, as necessary, in addition to any fees associated with a title search (these fees shall be payable to the county auditor or county recorder)

f. INDICATE the special valuation on the yearly tax statement

g. RETAIN copies of all documents

h. REVALUE properties on the regular revaluation cycle, deducting the cost therefrom to determine the taxable value

3. UPON TERMINATION of the 10-year special valuation period, the assessor must:

a. REVALUE the property without consideration for special valuation

b. ENTER the new value on the tax roles

4. IF THE TERMS OF THE AGREEMENT are violated, **OR** the property is disqualified for special valuation, the assessor must:

a. LEVY the back taxes (which otherwise would have been due) plus interest and penalty:

- Rehabilitation costs times the levy rate for the elapsed portion of the year,

- Plus interest (from April 30) normally charged on delinquent tax bills

- Plus an additional 12% penalty.

(For additional information, see WAC 458-15-090)

THE APPLICATION PROCESS

Applicant	• **Submits application to assessor no later than 24 months after beginning date of rehab work to be considered for special valuation**
Assessor	• **Reviews application for completeness** • **Verifies legal owner and legal description** • **Submits application to local review board within 10 working days**
Local Review Board	• **Reviews application and attachments** • **Determines approval or denial of application no later than December 31 of application year** • **If application is approved, notifies applicant, assessor, and State Advisory Council within ten days** • **Executes agreement with applicant** • **Returns application to assessor**
Assessor	• **Records agreement** • **Files agreement and application with county recording authority**

THE TIME LAG

Due to the lag in property tax payments, special valuation status will precede, by one year, the reduction of taxes due on affected properties. Thus the reduced tax will apply until the year following the end of the 10-year special valuation period.

IMPORTANT DEADLINES

- Application for special valuation must be made no later than 24 months after the beginning date of the rehabilitation work. The project can begin prior to the 24 month period, however, only qualified rehabilitation work done within the 24 month period can be tallied.
- October 1 is the deadline for applications when special valuation is desired for the following year.

PHASED PROJECTS

Properties which are rehabilitated in phases may receive special valuation for each phase, provided that qualified rehabilitation expenditures for each phase exceed 25% of the assessed value of the property, exclusive of land value, at the time that phase began. Each phase is treated as though it were a separate project, and is subject to all requirements of the special valuation program.

Special Valuation: For the Local Review Board

It is helpful for the local review board to meet with an applicant for special valuation **before** the rehabilitation work begins, and to review their project to ensure that it complies with ***The Washington State Advisory Council's Standards for Rehabilitation***, as well as any additional local standards. This preliminary meeting is mandatory in some communities, and is suggested as a first step in the special valuation process which may avoid conflicts later.

RESPONSIBILITIES

1. UPON RECEIPT OF AN APPLICATION from the assessor, the local review board must:

a. SCHEDULE a public meeting at which the application will be approved or denied

b. DETERMINE eligibility of the property for special value-tion based on the following criteria:

- Is the property historic?

-Is it included within a class of historic properties determined eligible for special valuation by the local government?

- Will the rehabilitation work comply with the State Advisory Council's Standards by not adversely affecting those elements qualifying the property as historically significant?

c. REVIEW the applicant's documentation of qualified rehabilitation expenditures to assure that they were at least 25% of the assessed value of the property, exclusive of land value, prior to rehabilitation

2. IF THE PROPERTY IS DETERMINED ELIGIBLE for special valuation, the local review board must:

a. PREPARE and enter into an agreement (on behalf of the local government) with the applicant. The agreement must guarantee that certain minimum standards (listed below) are met during the 10-year period of special valuation

b. APPROVE the application upon execution of the agreement with the applicant

c. TRANSMIT copies of the application, agreement and certification statement (if applicable) to the assessor's office for recording

d. NOTIFY the Washington State Advisory Council of the application approval

e. MONITOR the property during the 10-year special valuation period to assure continued compliance with the requirements of the special valuation program

3. IF THE PROPERTY IS DETERMINED INELIGIBLE for special valuation, the local review board must:

a. ADVISE the applicant of the reason(s) for denial

b. EXPLAIN that the applicant may appeal the decision to Superior Court

4. IF AN APPROVED PROPERTY IS LATER DISQUALIFIED, due to either the owner's failure to comply with the terms of the agreement, **OR** to a loss of historic value due to alterations, the local review board must **NOTIFY** the owner, the assessor and the Washington State Advisory Council of the disqualification.

MINIMUM STANDARDS FOR A SPECIAL VALUATION AGREEMENT

During the 10-year period of special valuation, the property owner shall:

a. MAINTAIN the property in safe and sound condition and protect it from the elements, and repair deteriorated or broken exterior features, in compliance with ***The Washington State Advisory Council's Standards for Rehabilitation.***

b. OBTAIN written consent of the local review board prior to making further improvements or alterations to the property

c. MAKE the property accessible to the public once each year if it is not normally visible from a public right-of-way

d. OBTAIN written consent of the local review board prior to demolishing the property

e. NOTIFY the assessor within 30 days if the property becomes disqualified for special valuation, e.g. if the terms of the agreement are violated

THE APPLICATION PROCESS

Applicant	• Submits application to assessor no later than 24 months after beginning date of rehab work to be considered for special valuation
Assessor	• Reviews application for completeness • Verifies legal owner and legal description • Submits application to local review board within 10 working days
Local Review Board	• Reviews application and attachments • Determines approval or denial of application no later than December 31 of application year • If application is approved, notifies applicant, assessor, and State Advisory Council within ten days • Executes agreement with applicant • Returns application to assessor
Assessor	• Records agreement • Files agreement and application with county recording authority

IF THE PROPERTY IS SOLD

If an approved property is sold, and the new owner desires continuation for the special valuation, he must **SIGN** both an agreement with the local review board ensuring that program requirements will be satisfied for the duration of the special valuation period AND a Notice of Compliance section of the Excise Tax Affidavit. If the notice of compliance is not signed by the new owner and attached to the real estate excise tax affidavit, all additional taxes calculated pursuant to RCW 84.26.090 shall become due and payable by the seller or transferor at time of sale.

IMPORTANT DEADLINES

- An application for special valuation must be approved or denied before December 31 of the year in which the application is made.
- Within 10 days of approving an application for special valuation, the local review board must notify the applicant and the assessor of their decision and must transmit copies of the application and its attachments, and the agreement, to the assessor's office.

PHASED PROJECTS

Properties which are rehabilitated in phases may receive special valuation for each phase, provided that qualified rehab expenditures for each phase exceed 25% of the assessed value of the property, exclusive of land value, at the time that phase began. Each phase is treated as though it were a separate project, and is subject to all requirements of the special valuation program.

The Timetable

WITHIN 2 YEARS PRIOR TO DATE OF APPLICATION:	• Rehabilitation work begun and completed. The rehabilitation does not necessarily have to have been started during the 24 month period, however, only costs incurred during the 24 months prior are eligible.
BEFORE OCTOBER 1 (IF SPECIAL VALUATION IS DESIRED FOR FOLLOWING YEAR):	• Applicant submits application.
WITHIN 10 WORKING DAYS:	• Assessor completes review and submits application to local review board.
BEFORE DECEMBER 31:	• Local Review Board approves (or denies) application and executes agreement.
WITHIN 10 DAYS OF ISSUING THEIR DECISION:	• Local Review Board submits approved application and agreement to assessor; assessor records documents.
FIRST YEAR - JANUARY 1:	• Special valuation effective.
SECOND YEAR THROUGH ELEVENTH YEAR:	• Taxes reflect special valuation.
TENTH YEAR:	• Special valuation ends.
TWELFTH YEAR:	• Taxes reflect revaluation of property following end of special valuation.

DETERMINING SPECIAL VALUATION

The amount of property tax you will pay is based on the special valuation of your property. Special valuation is simply a value, for property tax purposes, which is calculated by subtracting qualified rehabilitation expenditures from the total assessed value of the property. Your property tax may change from year to year because of changes in the assessed value, but the qualified rehabilitation expenditures will continue to be deducted from the new assessment for the full ten-year period of special valuation.

How the Application Process Works:

APPLICANT:
- Submits application to the assessor no later than 24 months after beginning date of the rehabilitation work to be considered for Special Valuation.

ASSESSOR:
- Reviews application for completeness.
- Verifies legal owner, legal description, etc.
- Submits application to local review board within ten working days.

LOCAL REVIEW BOARD:
- Reviews application and attachments.
- Determines approval or denial of application no later than December 31st of application year.
- If application is approved, notifies applicant, assessor, and State Advisory Council within ten days.
- Executes agreement with applicant.
- Returns application to assessor.

ASSESSOR:
- Records agreement.
- Files application, agreement and certification statement (if applicable) with the county recording authority.
- Determines special valuation and enters in tax roles separately from the normal assessed value.

HOW ELIGIBLE PROPERTIES ARE DEFINED

To be eligible for special valuation, a property must be:

1. Listed in the National Register of Historic Places, individually or certified as contributing to the significance of a National Register Historic District.

OR

2. Listed in the Local Register of Historic Places established by a Certified Local Government (for more information about the Certified Local Government Program, contact the CLG Coordinator at 360-586-3074).

AND

3. It must be of a class of historic properties approved by the local government.

Note: The local government in each community determines which classes of historic properties are eligible for special valuation, and may elect to exclude some classes of property from the program.

(Continued from page 1)

If the property is sold, the new owner must sign BOTH an agreement with the local review board for the duration of the special valuation period AND a Notice of Compliance section of the Excise Tax Affidavit. If the notice of compliance is not signed by the new owner and attached to the real estate excise tax affidavit, all additional taxes calculated pursuant to RCW 84.26.090 shall become due and payable by the seller or transferor at time of sale.

Qualified Rehabilitation Expenditures

The total cost of the rehabilitation must be equal to at least 25% of the assessed value of the property, exclusive of land value, prior to rehabilitation. "Qualified rehabilitation expenditures" are expenses chargeable to the project and include improvements made to the building within its original perimeter, architectural and engineering fees, permit and development fees, loan interest, state sales tax and other expenses incurred during the rehabilitation period. Not included are costs associated with acquisition of the property, or the enlargement of the building. The local review board in each jurisdiction determines which expenditures are qualified. Qualified rehabilitation expenditures for special valuation are the same as those for the Federal Investment Tax Credits. (For a detailed explanation, see 26 CFR 1.48-12(c).)

Rehabilitation Standards

In order to be eligible for special valuation, properties must retain their historic character after rehabilitation. The standards used by the local review board in their review and approval of the rehabilitation work are ***The Washington State Advisory Council's Standards for Rehabilitation***. The State Advisory Council adopted ***The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings*** as their standards.

THE APPLICATION PROCESS

An interested property owner files an application with the assessor's office after the rehabilitation work is completed. The assessor transmits the application to the local review board, which schedules a public meeting to discuss the application.

The board may determine the approval or denial of the application at this meeting, or may request additional information. Once the board has made its determination, the applicant and the assessor will be notified within ten days.

If the application is filed with the assessor's office before October 1 and approved by the board, special valuation goes into effect the following year.

DEADLINES TO REMEMBER

Application for special valuation must be made no later than 24 months after the beginning of the rehabilitation work documented for special valuation.

October 1 is the deadline for applications when special valuation is desired for the following year.

PARTICIPATING JURISDICTIONS

At the time of this publication, the following cities and counties have implemented the special valuation program:

Aberdeen	Everett	Port Townsend
Anacortes	Gig Harbor	Pullman
Auburn	Harrington	Puyallup
Bainbridge Island	Issaquah	Ritzville
Bellingham	Kenmore	Roslyn
Black Diamond	Kennewick	Seattle
Bothell	Kettle Falls	Shelton
Camas	King County	Shoreline
Carnation	Kirkland	Skykomish
Centralia	La Center	Snohomish Cty
Chehalis	Lacey	Snoqualmie
Cheney	Lakewood	Spokane City/Cty
Cle Elum	Langley	Steilacoom
Clark County	Longview	Tacoma
Colfax	Marysville	Thurston County
Colville	Mason County	Tumwater
Concrete	Newcastle	Vancouver
Dayton	North Bend	Walla Walla
Edmonds	Olympia	Wenatchee
Ellensburg	Pasco	Woodinville
	Pierce County	Yakima
	Pomeroy	

Technical assistance in implementing the special valuation program is available to local governments from the Department of Archaeology and Historic Preservation.

IMPORTANT CONSIDERATIONS

- In order for a historic property to be eligible for special valuation, it must have been substantially rehabilitated within 24 months prior to the date of application.
- In order for a phased rehabilitation to be eligible, each phase of the rehabilitation must cost at least 25% of the assessed value of the property, exclusive of land value, prior to commencing that phase of work. Work on each phase must have been completed within 24 months prior to the date of application for special valuation for that phase.
- Improvements must be consistent with the historic character of the building. During the ten-year period of special valuation, additional improvements to the property are also subject to compliance with the ***Washington State Advisory Council's Standards for Rehabilitation***.
- The property must be maintained in good condition as long as the special valuation is in effect.
- Special valuation may apply to a wide range of properties, at the discretion of the local government in each jurisdiction.
- Applications may be submitted at any time, however the deadline is October 1 when special valuation is desired for the following year. Reduction in property taxes appears one year after special valuation designation and applies until the year following the end of the ten-year period of special valuation.
- Property owners who receive special valuation for a rehabilitation project may also apply for the Federal Investment Tax Credits for the same project.
- A property is eligible for two seven-year extensions of the special valuation if: The property is located in a county that is listed as a distressed area as reported by the state employment security department; and the city is under twenty thousand in population; and the property continues to meet the criteria provided in RCW 5 84.26.030.

FOR MORE INFORMATION

Contact: Michelle Thompson
CLG Coordinator
(360) 890-2617
michelle.thompson@dahp.wa.go

Façade Improvement Projects in Spokane's Hillyard Business District

Building Name: Family Treasures Building
Building Address: 5220 N Market St
Minor work performed: Remove sign, wash building, install metal canopy, install neon lighting on cornice
Project budget if known (or estimate): $5,500
Before and after, and historic, photos:
Before:

After:

Building Name: United Hillyard Bank Building
Building Address: 5016 N Market St
Minor work performed: Repair marquee including roof and trim, paint marquee, install awnings
Project budget if known (or estimate): $5,500
Before and after, and historic, photos:
Before:

After:

Building Name: Kehoe Building
Building Address: 5002 N Market St
Minor work performed: Remove projecting sign and two other signs, remove canopy, install awning
Project budget if known (or estimate): $5,500
Before and after, and historic, photos:
Before:

After:

Building Name: Hillyard Laundry Building
Building Address: 3108 E Olympic Ave
Minor work performed: Restore neon sign, wash building, repaint concrete block and windows, repair mortar
Project budget if known (or estimate): $5,500
Before and after, and historic, photos:
Before:

After:

City of Longview

Agenda Summary

LPD PARKING REPORTS

Attachments:
1. Parking Financial Report 2024.11
2. Ticket statistics by Violation Code 2024

City of Longview Violation Bureau
Financial Statistics

2023						
Month & Year	Ticket Revenue	Permit Revenue	Revenue Total	Expenditure	Monthly +/-	Running Balance
Jan-23	$3,467.83	$4,440.00	$7,908.85	$1,722.83	$6,186.02	$18,317.53
Feb-23	$1,986.99	$635.00	$2,622.96	$1,944.44	$678.52	$18,996.05
Mar-23	$8,551.52	$2,170.00	$10,722.64	$2,439.10	$8,283.54	$27,279.59
Apr-23	$1,919.18	$4,480.00	$6,400.32	$2,356.61	$4,043.71	$31,323.30
May-23	$3,392.18	$868.00	$4,261.47	$1,673.08	$2,588.39	$33,911.69
Jun-23	$2,806.86	$6,912.00	$22,787.50	$3,939.39	$18,848.11	$52,759.80
Jul-23	$4,406.75	$1,403.01	$15,787.26	$16,960.90	-$1,173.64	$51,586.16
Aug-23	$7,745.40	$526.02	$8,271.42	$14,110.91	-$5,839.49	$45,746.67
Sep-23	$6,983.54	$3,277.00	$10,261.80	$6,062.83	$4,198.97	$49,945.64
Oct-23	$4,848.91	$2,449.25	$9,751.15	$3,321.09	$6,430.06	$56,375.70
Nov-23	$7,926.54	$226.25	$8,154.09	$5,323.84	$2,830.25	$59,205.95
Dec-23	$3,937.04	$140.00	$4,078.31	$4,306.67	-$228.36	$58,977.59
2023 TOTAL	$57,972.74	$27,526.53	**$111,007.77**	**$64,161.69**	**$46,846.08**	**$58,977.59**

*June & July 2023 revenue total includes transfer in from general fund to cover a parking utilization study. Study is billed on monthly basis (paid July - Sept).

2024						
Month & Year	Ticket Revenue	Permit Revenue	Revenue Total	Expenditure	Monthly +/-	Running Balance
Jan-24	$2,541.92	$0.00	$2,543.23	$1,965.73	$577.50	$59,555.09
Feb-24	$1,602.40	$0.00	$1,640.23	$2,247.49	-$607.26	$58,947.83
Mar-24	$1,081.56	$0.00	$1,082.92	$2,005.38	-$922.46	$58,025.37
Apr-24	$1,220.06	$0.00	$1,221.38	$2,273.15	-$1,051.77	$56,973.60
May-24	$1,662.55	$0.00	$1,663.95	$3,326.39	-$1,662.44	$55,311.16
Jun-24	$1,009.16	$0.00	$6,199.34	$4,663.45	$1,535.89	$56,847.05
Jul-24	$1,710.93	$0.00	$5,254.77	$4,303.30	$951.47	$57,798.52
Aug-24	$814.34	$0.00	$3,280.73	$5,819.72	-$2,538.99	$55,259.53
Sep-24	$523.31	$0.00	$1,622.06	$3,876.26	-$2,254.20	$53,005.33
Oct-24	$935.29	$0.00	$6,956.51	$4,446.92	$2,509.59	$55,514.92
Nov-24	$1,559.27	$0.00	$1,559.27	$8,290.80	-$6,731.53	$48,783.39
Dec-24						$48,783.39
2024 TOTAL	$14,660.79	$0.00	**$33,024.39**	**$43,218.59**	**-$10,194.20**	**$48,783.39**

**October & November 2024 - draft, awaiting Finance Dept to finalize financial reports

TICKET STATISTICS BY VIOLATION CODE

2024	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	Totals
W FREEFORM	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL WARNINGS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
OVER 12" RCW 46.61.575	0	1	0	0	0	1	2	3	1	1	1	1	11
ALLEY LMC 11.44.142	0	0	3	2	2	0	1	0	0	1	0	0	9
STORING LMC 11.44.147	6	8	22	57	47	37	40	19	20	45	40	33	374
ADA RCW 46.19.050	0	1	1	0	0	0	0	0	0	0	0	0	2
YELLOW LMC 11.50.020	0	0	0	1	0	1	12	2	0	2	0	0	18
IMPROPER RCW 46.61.570	1	7	8	10	17	6	4	4	1	4	4	4	70
LIBRARY LMC 11.44.130	0	0	0	0	0	0	0	0	0	0	0	0	0
WRONG DIRECTION RCW 46.61.575	1	0	5	2	0	0	3	1	1	0	1	1	15
ANGLE PARKING WAC 308330430	0	0	0	0	0	0	0	0	0	0	0	0	0
UNLAWFUL PURPOSES WAC 308330436	0	0	0	0	0	0	0	0	0	0	0	0	0
OT 15 MIN LMC 11.50.070	0	0	0	0	1	0	0	0	0	0	0	0	1
OT 30 MIN LMC 11.50.070	0	1	0	0	2	0	0	0	0	1	0	0	4
OT 1 HR LMC 11.50.070	0	0	2	0	0	1	0	0	0	0	0	0	3
OT 2 HR LMC 11.50.070	0	1	2	10	9	5	1	1	0	0	0	0	29
OT 3 HR LMC 11.50.070 & 11.62.030	0	0	0	0	0	0	0	0	0	0	0	0	0
OT 4 HR LMC 11.50.070	0	0	0	0	0	0	0	0	0	0	0	0	0
OT 10 HR LMC 11.50.070	0	0	0	0	0	0	0	0	0	0	0	0	0
OT 72 HR LMC 11.62.030	0	0	0	0	1	0	0	0	0	0	0	0	1
Over 3 Days LMC 11.44.145	0	0	0	0	0	0	0	0	0	0	0	0	0
10' ROADWAY WAC308330433	0	0	0	0	0	0	0	0	0	0	0	0	0
CITY HALL VISITOR LMC 11.62.030 (6)	0	0	0	0	0	0	0	0	0	0	0	0	0
BUS TRANSFER LOT LMC 11.62.060 (6)	0	0	0	0	0	0	0	0	0	0	0	0	0
LEASED SPACE LMC 11.62.030 (2)	0	0	0	0	0	0	0	0	0	0	0	0	0
TIMED LMC 11.44.110	0	0	0	0	0	0	0	0	0	0	0	0	0
PERMIT REQUIRED LMC 11.62.030 (3)	0	0	0	0	0	0	0	0	0	0	0	0	0
BUS STOP WAC 308330457	0	0	0	0	1	0	0	0	0	0	0	0	1
OFF TRUCK ROUTE LMC 11.68.050	0	0	0	0	0	0	0	0	0	0	0	0	0
POSTED NO PARKING LMC 11.44.110	0	0	0	0	0	0	0	0	0	0	0	0	0
NO PARK 12AM-5AM LMC 11.44.110	0	0	0	0	0	0	0	0	0	0	0	0	0
NO PARK 9PM-5AM LMC 11.44.110	0	0	0	0	0	0	0	0	0	0	0	0	0
NO PARK 3AM-6AM LMC 11.44.110	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TICKETS	**8**	**19**	**43**	**82**	**80**	**51**	**63**	**30**	**23**	**54**	**46**	**39**	**538**
DISPATCHED PARKING COMPLAINTS	36	31	50	34	43	35	36	47	36	34	24	50	456

BELOW VIOLATIONS ARE FOR G0-4TH CELEBRATION ONLY

RV PARKING PERMIT

ADA PARKING ONLY VALID PERMIT REQUIRED

VENDOR PERMIT REQUIRED

IMPROPER

YELLOW

ALLEY

OVER 12"

WRONG DIRECTION