



**REHABILITATION EXEMPTIONS**  
**\* GENERAL GUIDELINES \***  
**CITY ASSESSOR**

- Building must be at least 40 years old (25 years old in the Enterprise Zone).
  
- Residential rehabilitation must increase the base assessed value by at least 40% with less than 15% structural addition.
  
- Commercial rehabilitation must increase the base assessed value by at least 60% with less than 15% structural addition.
  
- The owner or agent must file application, along with a \$50.00 application fee, with the City Assessor within 10 business days after obtaining building permits to perform the rehabilitation.
  
- The exemption period is 10 years in all areas of the City except a commercial, industrial, or mixed use structure that is located within an urban enterprise zone, may qualify for an additional depreciated 5 year exemption under specific conditions.