



Historical Commission Agenda

Refer to the bottom of the agenda for meeting information.

Wednesday, October 15, 2025

6:00 PM

Council Chambers and Online

1. Call to Order

2. Roll Call

3. Land Acknowledgment

We, the City of Lacey, are on the ancestral land of the Tribal People of the Treaty of Medicine Creek, including the Nisqually Indian Tribe and Squaxin Island Tribe. We acknowledge and remember those Tribal People not recognized today who were absorbed or relocated into other tribes for survival. We recognize the ancestors and their descendants who are still here. We recognize and respect the Tribal People of the Treaty of Medicine Creek as the traditional stewards of this land since time immemorial and their role today in taking care of these lands in perpetuity. We recognize and have the responsibility to call attention to the histories of dispossession, forced removal, and abridged treaty rights that allowed our nation, state, and city to develop as they have today. We recommend that community members read the [Medicine Creek Treaty of 1854](#).

4. Approval of Agenda and Minutes

- A. Approval of the Agenda*
- B. Approval of August 20, 2025 Meeting Minutes*

5. Public Comment

Refer to the bottom of the agenda for instructions on how to provide public comment.

6. Business Items

- A. **Youth Councilmember Introduction**
Avani Kumar, Youth Councilmember
- B. **Historical Property Special Valuation Application**
915 Bowker St SE, Lacey WA 98503 (Bowker House)
Erin Quinn Valcho, Museum Curator
- C. **Recent Acquisitions***
Erin Quinn Valcho, Museum Curator
- D. **Lacey Museum Move**
Jen Burbidge, Director

7. Reports

- A. Lacey Historical Society

- B. Policy StEPs Committee
- C. Commissioners
- D. Chair
- E. Museum Curator
- F. Director

8. Adjourn

***Vote Requested**

[IGNORE_NUMBERING]

Next Meeting:

[IGNORE_NUMBERING]

Historical Commission Meeting: November 19, 2025, 6:00 p.m., Council Chambers and Online

Attend Remote or In-Person

There are several ways to attend the Historical Commission Meeting:

- In-Person: Council Chambers at Lacey City Hall
420 College Street SE, Lacey, WA 98503
- Zoom: https://us02web.zoom.us/webinar/register/WN_KFhjt86YQUOkQH1V6AzF3w
- Website: <https://cityoflacey.org/government/public-meetings/>
- YouTube: <https://www.youtube.com/watch?v=GtbycOaOlhM>
- Phone: (888) 788-0099 or (877) 853-5247 (Webinar ID 823 3260 0327)

Verbal Public Comment

Each speaker is limited to three minutes. Comments are welcome on matters connected to City business or specific agenda items.

Prior to starting your comments, please provide your:

- a. Name
- b. City of residence or connection to the City
- c. Topic or subject matter of your comments

The opportunity for verbal public comment is available in-person or by Zoom:

- In-Person: Use the sign-up sheet in Council Chambers
- Zoom: Preregister using the following Zoom link no later than two hours prior to the meeting:
https://us02web.zoom.us/webinar/register/WN_KFhjt86YQUOkQH1V6AzF3w
Instructions and access details will be provided once registration is complete.

Written Public Comment

Please submit written public comments to PRPublicComment@cityoflacey.org up to two hours prior to the start time of the meeting. Public comments received by the deadline will be sent to Commissioners prior to the meeting, but will not be read at the meeting.



Application and Certification of Special Valuation on Improvements to Historic Property

Chapter 84.26 RCW

File With Assessor by October 1

File No: _____

I. Application

County: Thurston

Property Owner: Christa Harvey Parcel No./Account No: 31000001601

Mailing Address: 915 Bowker St SE Lacey WA 98503

Legal Description: ADAMS ACRE TR 16 S 191 F

Property Address (Location): 915 Bowker St SE Lacey WA 98503

Describe Rehabilitation:

I completed a full rehabilitation on every inch of the original 1890 Bowker House after it was abandoned for 25+ years. It was inhabited by squirrels and did not have a kitchen or bathroom...no plumbing, electrical and was missing an exterior wall when I purchased the home. I presented my plans to the city and historic council for vote in December of 2019. I worked with both entities for years on the approval including custom ordering siding to match the original etc. Wade Duffy oversaw the project.

Property is on: (check appropriate box) National Historic Register Local Register of Historic Places

Building Permit No: 2021-0309-RAA Date: _____ Jurisdiction: City of Lacey
County/City

Rehabilitation Started: 2020-shut down for pandemic Date Completed: 9-9-2022

Actual Cost of Rehabilitation: \$ In excess of \$130,000.00

Affirmation

As owner(s) of the improvements described in this application, I/we hereby indicate by my signature that I/we am/are aware of the potential liability (see reverse) involved when my/our improvements cease to be eligible for special valuation under provisions of Chapter 84.26 RCW.

I/We hereby certify that the foregoing information is true and complete.

Signature(s) of All Owner(s):

Christa Harvey
Rebekah Jackson

II. Assessor

The undersigned does hereby certify that the ownership, legal description and the assessed value prior to rehabilitation reflected below has been verified from the records of this office as being correct.

Assessed value exclusive of land prior to rehabilitation: \$ 57,100 (2022 Tax Year)

Date: 05/20/2025

Cyndi Ross
Assessor/Deputy

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Who can file this application?

The owner of record may file an application with the county assessor in which the property is located.

When should I file my application?

The application must be filed by October 1 of the calendar year proceeding the first assessment year for which the classification is requested.

Example: The application is filed by October 1, 2004. If approved, the special valuation is placed on the property for the 2005 assessment year. Taxes due and payable for 2006 will reflect the reduction.

Is there a fee to file this application?

The county assessor may charge such fees that are necessary for the processing and/or recording of documents.

What happens after I file the application?

Within 10 days, the county assessor will forward the application to the local review board. The local review board will approve or deny the application before December 31 of the year in which the application is made. The local review board will notify the assessor and the applicant of the approval or denial of the application.

What does “historic property” mean?

Historic property means land together with improvements thereon, which is:

- (a) Listed in a local register of historic places created by comprehensive ordinance, certified by the Secretary of the Interior as provided in P.L. 98-515; or
- (b) Listed in the national register of historic places.

Historic property **does not** include property listed in a register primarily for objects buried below ground.

What does “actual cost” mean?

Actual cost means the cost of rehabilitation, which cost shall be at least twenty-five percent of the assessed valuation of the historic property (exclusive of the assessed value attributable to the land) prior to rehabilitation.

What does “rehabilitation” mean?

Rehabilitation is the process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values.

What does “special valuation” mean?

Special valuation means the determination of the assessed value of the historic property, subtracting for up to ten years such cost as is approved by the local review board.

What is a “local review board”?

Local review board means a local body designated by the legislative authority of the incorporated or unincorporated area.

What are the requirements that property must meet to be considered for special valuation as historic property?

Property must meet the following criteria for special valuation on historic property:

- Be a historic property;
- Fall within a class of historic property determined eligible for special valuation by the local legislative authority;
- Be rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2) within twenty-four months prior to the application for special valuation; and
- Be protected by an agreement between the owner and the local review board as described in RCW 84.26.050.

Statement Of Additional Tax, Interest, and Penalty Due Upon Removal or Disqualification from Special Valuation Under Chapter 84.26 RCW

1. Whenever property that is classified and valued as eligible historic property under Chapter 84.26 RCW is removed or disqualified for the valuation, there shall become due and payable an additional tax equal to:
 - (a) The actual cost of rehabilitation multiplied by the levy rate in each year the property was subject to special valuation; plus
 - (b) Interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property; plus
 - (c) A penalty equal to twelve percent of the amount determined in (a) and (b).
2. The additional tax, interest, and penalty **shall not be imposed** if the disqualifications resulted solely from:
 - (a) Sale or transfer of the property to an ownership making it exempt from taxation;
 - (b) Alteration or destruction through no fault of the owner; or
 - (c) A taking through the exercise of power of eminent domain.

Appeals

1. Any decision by a local review board on an application for classification as historical property may be appealed to Superior Court under RCW 34.05.570 in addition to any other remedy at law.
2. Any decision on disqualification of historic property for special valuation exemption or any other dispute may be appealed to the current year Board of Equalization by July 1 or 30 days after the disqualification, whichever is the later, except the denial on the original application.

Description of rehabilitation work on the 1890 historic Bowker house

When I bought the Bowker house December 26, 2019, it was abandoned and unlivable for nearly 25-30 years. It had no electricity, plumbing, no lights on the property, no definable kitchen space and there were missing exterior walls, windows and doors to the property. It was not heated or insulated and had squirrels and bats living inside. You could see through the interior floor to the ground. The tax valuation of the building structure alone was \$6,700.

My rehabilitation of the Bowker home began in 2020 after a presentation to the city council and historic committee that was unanimously approved. The work continues to this day while I constantly strive to make improvements to the home as I can afford to. My original renovation budget primarily came from an FHA Rehab loan with Cross Country Mortgage who allowed contractor-draws out of my approved rehab loan budget of approximately \$78,000. As the pandemic hit and shut down my construction site, the city officials called out the contractor I was using as “unfit” to do the project and it cost me a large portion of my budget (nearly \$24k) when I fired him. The prices of construction materials continued to escalate very high during the pandemic and I was without a contractor for over a year, so my home did not get worked on. No one would take the job for the small budget I had left (approximately 54k).

In addition to the remaining funds of the renovation loan, I had to slowly earn money to add to the budget causing the job to take much longer than it should have. My children and I were displaced for 3 years with our belongings in storage as we stayed with family due to my home being unlivable.

Over the years, I renovated every square foot of the interior and exterior of the Bowker house keeping its historic integrity (and I'm not done). Completed work to date includes:

- New exterior siding on $\frac{3}{4}$ of home--custom milled to match the original from 1890 (approved by the historic committee and city fire Marshall)
- Added framing and corrected damaged framing throughout the entire home to meet building codes and safety
- All new rough and finish electrical throughout home including new panel and moving the outside main electrical line from the exterior side of the home to underground
- All new plumbing installed throughout home
- Custom milled exterior doors to match the 1890's era
- Custom Pella wood windows were installed in every room to match historic value
- Added all new interior walls with smooth finish on sheetrock to reflect the 1890s era

- Carpeting and padding were professionally installed on stairs. A handrail for safety was installed for stairs.
- Hardwood bamboo flooring was installed in the entire home. Historic mosaic tile was installed on bathroom floor
- Added exterior lanterns to the grounds to provide adequate lighting for safety
- Removed 2/3 of a run down shed and commercial bins of garbage and material debris from the property
- The restoration of the remainder of the historic shed is still in progress
- Added a new shed to the grounds
- Removed door and converted the walkway to the former garage into a new interior hallway with new laundry room adding washer, dryer and hot water heater and all plumbing/electrical hook ups.
- Removed the wall between living room and dining room and replaced it with a support beam with proper engineering plans approved by the city.
- The carriage house (or garage) was converted into the primary bedroom with removal of garage door, replaced with new wall and subfloor to include 2 Pella wood windows and a closet
- Original clawfoot tub was restored by a professional
- All new lighting fixtures and ceiling fans were installed throughout home
- Exterior porch lighting added to the front and back doors.
- All safety features were met with Co2 and smoke detectors installed
- Cadet heaters were installed in every room
- Custom kitchen cabinetry, wooden hood range, kitchen appliances and butcher block counter were installed to create a new full kitchen that did not exist prior.
- Exterior and interior painting of the home
- Restoration of an original wood ceiling and wood walls-- sanded and stained to keep part of the original home.
- Closets were built in four bedrooms
- A Shower room was added between two bedrooms upstairs
- All new toilets, vanity's, sinks and exhaust fans were installed
- Added exterior front and back porches for safe ingress/egress and a full patio running along the backside of the home. This included the demolition of broken concrete pad that used to go into the garage door that was removed.
- Pest control service was paid to remove rodents, bats and screen off beneath the home to prevent access.
- Vapor barrier was added in crawl space beneath home along with all new insulation beneath and throughout the entire home and attic.

- Roof patches were made; a tree branch was trimmed that posed a threat to the roof
- Roof was cleaned professionally to remove years of moss build up
- Leafguard gutters were purchased and installed
- All new interior trim installed in home
- All new interior doors and handles were installed
- Custom wall was added to the living room for fireplace, tv and mantle installation
- Curved archway in sheetrock was created in hallway to match the 1890 era
- Driveway was re-done with crushed rock, and 9 trees were planted on the property along with a front walkway to the main entrance.
- Added pantry storage beneath the stairs and created interior access door to crawl space

Much of the work continued after the certificate of occupancy was issued. When I received the C/O from the Fire Marshall, I still had no functioning ½ bath upstairs, a missing vanity, the shower room was not tiled and had no running water in the two upstairs bath areas. None of my interior window trims were installed until 2024 so I had insulation sticking out on the inside of every window.

To this day, I am missing tile flooring in some areas of the home and continue to have sheetrock areas that have no mud/tape or paint on it. I'm missing trim in a few areas. I'm missing a covering over the two exterior doors, a proper door to one of my bathrooms. My interior doors and trim were never painted. I have no backsplash in the kitchen or bathroom.

My mortgage company would not even release the final renovation draw of \$8,733.82 to the contractor until December 4, 2023, because the home was not completed to their satisfaction for FHA guidelines until an FHA inspector passed it on November 20, 2023.

My appraisal that I've included was done **prior to work being finished** when I only had one working bathroom (after the Certificate of Occupancy was issued) in October 2022 and it showed the home value to be \$520,000 back then. I needed this appraisal so that I could get a home equity line of credit to continue the renovation. Many of my receipts reflect materials and labor done on the home in 2023, 2024 and 2025 which have improved the home as well.

Thank you,

Christa Harvey, Owner of the historic Bowker House (Since December 26,2019)

915 Bowker St SE Lacey WA 98503

Historic Bowker House

915 Bowker St SE

Lacey WA 98503

As the owner of the Lacey Washington Bowker House built in 1890 and registered as a historic home, I attest that I have spent in excess of \$158,000.00 to rehabilitate the home between February 2020 and September 2025 (and continue to work on it).

Owner, Christa Harvey

Christa Harvey

State of Washington
County of Thurston

Signed or Attested before me on 01/30/25
by Christa Harvey
(Name of person appearing)

Notary Public - State of Washington
My appointment Expires 11/5/28

[Signature]

LAKIESHA PLEASANT
NOTARY PUBLIC #24035502
STATE OF WASHINGTON
MY COMMISSION EXPIRES
11-05-28

16.53.050 Review and monitoring of properties for special property tax valuation.

- A. The class of properties eligible for special valuation shall be limited to properties listed on the Lacey Register of Historic Places or properties identified as contributing to Lacey Register Historic District.
- B. Applications for special property tax valuation in connection with substantial improvement of historic properties, as defined in Chapter [84.26](#) RCW and Chapter 221, Laws of 1986, shall be submitted to the commission by the county assessor within ten days of filing.
- C. The commission shall recommend to the city council applications for approval for special valuation if the property meets the criteria of Chapter [84.26](#) RCW and Chapter 221, Laws of 1986, and is not altered in a way which adversely affects those elements which contribute to its designation and the owner(s) enters into an agreement with the city of Lacey which requires the owner(s) for the ten year period of classification to:
1. Monitor the property for its continued qualification for special valuation;
 2. Comply with rehabilitation plans and minimum standards of maintenance as defined in the agreement;
 3. Make the historic aspects of the property accessible to public view one day a year, if the property is not visible from the public right-of-way;
 4. Apply to the commission for recommended approval or denial of any demolition or alteration;
 5. Comply with any other provisions in the original agreement as may be appropriate.
- D. Once an agreement between an owner and the commission has become effective pursuant to Chapter [84.26](#) RCW and Chapter 221, Laws of 1986, there shall be no changes in standards of maintenance, public access, alteration, or report requirements, or any other provisions of the agreement, during the period of the classification without the approval of all parties to the agreement.
1. The Washington State Advisory Council's Standards for the Rehabilitation and Maintenance of the Historic Properties in WAC [254-20-100](#) shall be used by the commission as minimum requirements for determining whether or not an historic property is eligible for special valuation and whether or not the property continues to be eligible for special valuation once it has been so classified.
 2. The historic preservation special valuation agreement in WAC [254-20-120](#) shall be used by the commission as the minimum agreement necessary to comply with the requirements of RCW [84.26.050\(2\)](#).
- E. An application for classification as an eligible historic property shall be approved or denied by the Lacey city council before December 31st of the calendar year in which the application is made, is submitted by December 1st of the calendar year.

- F. The city shall notify the county assessor, county auditor, and the applicant of the approval or denial of the application.
- G. If the Lacey city council determines that the property qualifies as an eligible historic property, the city shall certify the fact in writing and shall file a copy of the certificate with the county assessor and auditor within ten days of the determination and no later than December 31st. The certificate shall state the facts upon which the approval is based.
- H. Any decision of the Lacey city council regarding application for classification as historic property, eligible for special valuation, may be appealed to superior court under RCW [34.05.510](#) through [34.05.598](#), in addition to any other remedy of law. Any decision on the disqualification of historic property eligible for special valuation, or any other dispute, may be appealed to the county board of equalization. (Ord. 1370 §4, 2011; Ord. 796 §8, 1986).

The Lacey Municipal Code is current through Ordinance 1677, passed May 20, 2025.

Disclaimer: The City Clerk's Office has the official version of the Lacey Municipal Code. Users should contact the City Clerk's Office for ordinances passed subsequent to the ordinance cited above.

[City Website: CityofLacey.org](http://CityofLacey.org)

[Hosted by General Code.](#)



2025 Bowker Bathroom.jpg



2025 Bowker Bedroom #1.jpg



2025 Bowker Exterior Back .jpg



2025 Bowker House Exterior Front.jpg



2025 Bowker Living & Dining Rooms.jpg



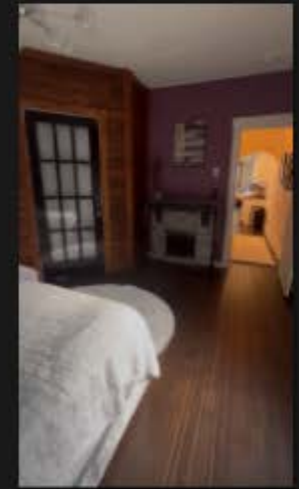
2025 Bowker Kitchen.jpg



2025 Bowker Laundry Room and Hall.PNG



2025 Bowker Stairwell.jpg



2025 Bowker Primary Bedroom (formerly garage).jpg



2019 Bowker Bathroom.jpg



2019 Bowker Bedroom #1.jpg



2019 Bowker Bedroom #2 Upstairs.jpg



2019 Bowker Dining room from Kitchen.jpg



2019 Bowker Exterior Back.jpg



2019 Bowker Exterior Front Side.jpg



2019 Bowker Exterior Front.jpg



2019 Bowker Former Fencing - Commercial Dumpster clean up.PNG



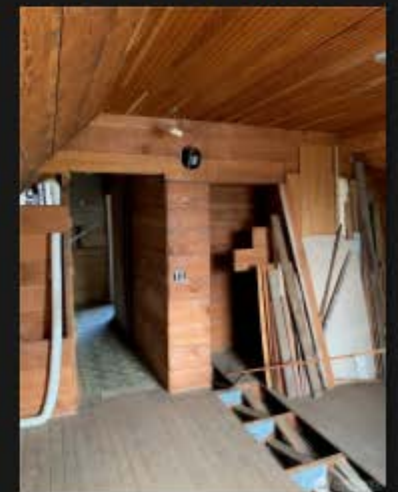
2019 Bowker Kitchen and Dining.jpg



2019 Bowker Living Room.jpg



2019 Bowker Sheds.jpg



2019 Bowker Upstairs.jpg

**Chapter 84.26 RCW
HISTORIC PROPERTY**

Sections

- 84.26.010 Legislative findings.
- 84.26.020 Definitions.
- 84.26.030 Special valuation criteria.
- 84.26.040 Application—Fees.
- 84.26.050 Referral of application to local review board—Agreement—Approval or denial.
- 84.26.060 Notice to assessor of approval—Certification and filing—Notation of special valuation.
- 84.26.070 Valuation.
- 84.26.080 Duration of special valuation—Notice of disqualification.
- 84.26.090 Disqualification for valuation—Additional tax—Lien—Exceptions from additional tax.
- 84.26.100 Payment of additional tax—Distribution.
- 84.26.110 Special valuation—Request for assistance from state historic preservation officer authorized.
- 84.26.120 Rules.
- 84.26.130 Appeals from decisions on applications.

RCW 84.26.010 Legislative findings. The legislature finds and declares that it is in the public interest of the people of the state of Washington to encourage maintenance, improvement, and preservation of privately owned historic landmarks as the state approaches its Centennial year of 1989. To achieve this purpose, this chapter provides special valuation for improvements to historic property. [1985 c 449 s 1.]

RCW 84.26.020 Definitions. Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

- (1) "Historic property" means real property together with improvements thereon, except property listed in a register primarily for objects buried below ground, which is:
 - (a) Listed in a local register of historic places created by comprehensive ordinance, certified by the secretary of the interior as provided in P.L. 96-515; or
 - (b) Listed in the national register of historic places.
- (2) "Cost" means the actual cost of rehabilitation, which cost shall be at least twenty-five percent of the assessed valuation of the historic property, exclusive of the assessed value attributable to the land, prior to rehabilitation.
- (3) "Special valuation" means the determination of the assessed value of the historic property subtracting, for up to ten years, such cost as is approved by the local review board.
- (4) "State review board" means the advisory council on historic preservation established under chapter 27.34 RCW, or any successor agency designated by the state to act as the state historic preservation review board under federal law.
- (5) "Local review board" means a local body designated by the local legislative authority.

(6) "Owner" means the owner of record.

(7) "Rehabilitation" is the process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values. [1986 c 221 s 1; 1985 c 449 s 2.]

RCW 84.26.030 Special valuation criteria. Four criteria must be met for special valuation under this chapter. The property must:

(1) Be an historic property;

(2) Fall within a class of historic property determined eligible for special valuation by the local legislative authority;

(3) Be rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2) within twenty-four months prior to the application for special valuation; and

(4) Be protected by an agreement between the owner and the local review board as described in RCW 84.26.050(2). [1986 c 221 s 2; 1985 c 449 s 3.]

RCW 84.26.040 Application—Fees. An owner of property desiring special valuation under this chapter shall apply to the assessor of the county in which the property is located upon forms prescribed by the department of revenue and supplied by the county assessor. The application form shall include a statement that the applicant is aware of the potential tax liability involved when the property ceases to be eligible for special valuation. Applications shall be made no later than October 1 of the calendar year preceding the first assessment year for which classification is requested. The assessor may charge only such fees as are necessary to process and record documents pursuant to this chapter. [1986 c 221 s 3; 1985 c 449 s 4.]

RCW 84.26.050 Referral of application to local review board—Agreement—Approval or denial. (1) Within ten days after the filing of the application in the county assessor's office, the county assessor shall refer each application for classification to the local review board.

(2) The review board shall approve the application if the property meets the criterion of RCW 84.26.030 and is not altered in a way which adversely affects those elements which qualify it as historically significant, and the owner enters into an agreement with the review board which requires the owner for the ten-year period of the classification to:

(a) Monitor the property for its continued qualification for the special valuation;

(b) Comply with rehabilitation plans and minimum standards of maintenance as defined in the agreement;

(c) Make the historic aspects of the property accessible to public view one day a year, if the property is not visible from the public right-of-way;

(d) Apply to the local review board for approval or denial of any demolition or alteration; and

(e) Comply with any other provisions in the original agreement as may be appropriate.

(3) Once an agreement between an owner and a review board has become effective pursuant to this chapter, there shall be no changes in standards of maintenance, public access, alteration, or report requirements, or any other provisions of the agreement, during the period of the classification without the approval of all parties to the agreement.

(4) An application for classification as an eligible historic property shall be approved or denied by the local review board before December 31st of the calendar year in which the application is made.

(5) The local review board is authorized to examine the records of applicants.

(6) No new applications may be approved on or after January 1, 2031. [2020 c 91 s 2; 1986 c 221 s 4; 1985 c 449 s 5.]

Tax preference performance statement—2020 c 91 ss 1 and 2: See note following RCW 84.26.070.

RCW 84.26.060 Notice to assessor of approval—Certification and filing—Notation of special valuation. (1) The review board shall notify the county assessor and the applicant of the approval or denial of the application.

(2) If the local review board determines that the property qualifies as eligible historic property, the review board shall certify the fact in writing and shall file a copy of the certificate with the county assessor within ten days. The certificate shall state the facts upon which the approval is based.

(3) The assessor shall record the certificate with the county auditor.

(4) The assessor, as to any historic property, shall value the property under RCW 84.26.070 and, each year the historic property is classified and so valued, shall enter on the assessment list and tax roll that the property is being specially valued as historic property. [1985 c 449 s 6.]

RCW 84.26.070 Valuation. (1) The county assessor shall, for ten consecutive assessment years following the calendar year in which application is made, place a special valuation on property classified as eligible historic property.

(2) The entitlement of property to the special valuation provisions of this section shall be determined as of January 1. If property becomes disqualified for the special valuation for any reason, the property shall receive the special valuation for that part of any year during which it remained qualified or the owner was acting in the good faith belief that the property was qualified.

(3) At the conclusion of special valuation, the cost shall be considered as new construction.

(4) (a) A property is eligible for two seven-year extensions of the special valuation if:

(i) 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

(ii) The property continues to meet the criteria provided in RCW 84.26.030.

(b) Extensions must be applied for by the owner, upon forms prescribed by the department of revenue and supplied by the county assessor, at least ninety days prior to the expiration of the special valuation.

(c) All extensions must be reviewed by the local review board and may be approved or denied at the local review board's discretion.

(d) No extension may be provided under this subsection on or after January 1, 2057. [2020 c 91 s 1; 1986 c 221 s 5; 1985 c 449 s 7.]

Tax preference performance statement—2020 c 91 ss 1 and 2: "(1) This section is the tax preference performance statement for the tax preference contained in sections 1 and 2, chapter 91, Laws of 2020. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or to be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes this tax preference as one intended to provide tax relief for certain businesses or individuals as provided in RCW 82.32.808(2)(e).

(3) It is the legislature's specific public policy objective to promote the revitalization of historic properties.

(4) If the review finds that the number of taxpayers claiming this preference increases, then the legislature intends to extend the expiration date of this tax preference.

(5) In order to obtain the data necessary to perform the review in subsection (4) of this section, the joint legislative audit and review committee may refer to any data collected by the state." [2020 c 91 s 3.]

RCW 84.26.080 Duration of special valuation—Notice of disqualification. (1) When property has once been classified and valued as eligible historic property, it shall remain so classified and be granted the special valuation provided by RCW 84.26.070 for ten years or until the property is disqualified by:

(a) Notice by the owner to the assessor to remove the special valuation;

(b) Sale or transfer to an ownership making it exempt from property taxation; or

(c) Removal of the special valuation by the assessor upon determination by the local review board that the property no longer qualifies as historic property or that the owner has failed to comply with the conditions established under RCW 84.26.050.

(2) The sale or transfer to a new owner or transfer by reason of death of a former owner to a new owner does not disqualify the property from the special valuation provided by RCW 84.26.070 if:

(a) The property continues to qualify as historic property; and

(b) The new owner files a notice of compliance with the assessor of the county in which the property is located. Notice of compliance forms shall be prescribed by the state department of revenue and supplied by the county assessor. The notice shall contain a statement that the new owner is aware of the special valuation and of the potential tax liability involved when the property ceases to be valued as historic property under this chapter. The signed notice of compliance shall be attached to the real estate excise tax affidavit

provided for in RCW 82.45.150. 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. The county auditor shall not accept an instrument of conveyance of specially valued historic property for filing or recording unless the new owner has signed the notice of compliance or the additional tax has been paid, as evidenced by the real estate excise tax stamp affixed thereto by the treasurer.

(3) When the property ceases to qualify for the special valuation the owner shall immediately notify the state or local review board.

(4) Before the additional tax or penalty imposed by RCW 84.26.090 is levied, in the case of disqualification, the assessor shall notify the taxpayer by mail, return receipt requested, of the disqualification. [2000 c 103 s 22; 1999 c 233 s 19; 1986 c 221 s 6; 1985 c 449 s 8.]

Effective date—1999 c 233: See note following RCW 4.28.320.

RCW 84.26.090 Disqualification for valuation—Additional tax—Lien—Exceptions from additional tax. (1) Except as provided in subsection (3) of this section, whenever property classified and valued as eligible historic property under RCW 84.26.070 becomes disqualified for the valuation, there shall be added to the tax an additional tax equal to:

(a) The cost multiplied by the levy rate in each year the property was subject to special valuation; plus

(b) Interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property under this chapter; plus

(c) A penalty equal to twelve percent of the amount determined in (a) and (b) of this subsection.

(2) The additional tax and penalties, together with applicable interest thereon, shall become a lien on the property which shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the property may become charged or liable.

(3) The additional tax, interest, and penalty shall not be imposed if the disqualification resulted solely from:

(a) Sale or transfer of the property to an ownership making it exempt from taxation;

(b) Alteration or destruction through no fault of the owner; or

(c) A taking through the exercise of the power of eminent domain. [1986 c 221 s 7; 1985 c 449 s 9.]

RCW 84.26.100 Payment of additional tax—Distribution. The additional tax, penalties, and/or interest provided by RCW 84.26.090 shall be payable in full thirty days after the date which the treasurer's statement therefor is rendered. Such additional tax when collected shall be distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed. [1985 c 449 s 10.]

RCW 84.26.110 Special valuation—Request for assistance from state historic preservation officer authorized. The local legislative authority and the local review board may request the assistance of the state historic preservation officer in conducting special valuation activities. [1985 c 449 s 11.]

RCW 84.26.120 Rules. The state review board shall adopt rules necessary to carry out the purposes of this chapter. The rules shall include rehabilitation and maintenance standards for historic properties to be used as minimum requirements by local review boards to ensure that the historic property is safe and habitable, including but not limited to:

(1) Elimination of visual blight due to past neglect of maintenance and repair to the exterior of the building, including replacement of broken or missing doors and windows, repair of deteriorated architectural features, and painting of exterior surfaces;

(2) Correction of structural defects and hazards;

(3) Protection from weather damage due to defective roofing, flashings, glazing, caulking, or lack of heat; and

(4) Elimination of any condition on the premises which could cause or augment fire or explosion. [1985 c 449 s 12.]

RCW 84.26.130 Appeals from decisions on applications. Any decision by a local review board on an application for classification as historic property eligible for special valuation may be appealed to superior court under RCW 34.05.510 through 34.05.598 in addition to any other remedy at law. Any decision on the disqualification of historic property eligible for special valuation, or any other dispute, may be appealed to the county board of equalization in accordance with RCW 84.40.038. [2001 c 185 s 2; 1989 c 175 s 178; 1985 c 449 s 13.]

Application—2001 c 185 ss 1-12: See note following RCW 84.14.110.

Effective date—1989 c 175: See note following RCW 34.05.010.

WAC 254-20-070

Responsibilities of local review boards.

(1) Following receipt of an application for special valuation from the county assessor, the local review board shall, consistent with locally adopted rules of procedure, determine if the property meets the following criteria:

(a) The property is historic property;

(b) The property is included within a class of historic property determined eligible for special valuation by the local legislative authority under an ordinance or administrative rule;

(c) The property has been rehabilitated at a cost which meets the definition set forth in RCW **84.26.020**(2) within twenty-four months prior to the date of application; and

(d) The property has not been altered in any way which adversely affects those elements which qualify it as historically significant.

(2) If the local review board finds that the property satisfies all four of the above requirements, then it shall, on behalf of the local jurisdiction, enter into an agreement with the owner which, at a minimum, includes the provisions set forth in WAC **254-20-120**. Upon execution of said agreement between the owner and the local review board, the local review board shall approve the application.

(3) If the local review board determines that the property does not meet all of the requirements for special valuation, then it shall deny the application.

(4) An application for special valuation shall be approved or denied by the local review board before December 31 of the calendar year in which the application is made. The local review board shall certify its decision in writing and state the facts upon which the approval or denial is based. The local review board shall file a copy of the certification with the county assessor within ten days of issuing a decision.

(5) If the application is approved, the local review board shall forward a copy of the agreement, the application, and supporting documentation as required by WAC **254-20-090**(4) to the county assessor for recording and shall notify the state review board that the property has been approved for special valuation.

(6) Once an application for special valuation has been approved, the local review board shall determine, according to its bylaws and rules of procedure, whether or not the property has become disqualified, either because of the owner's failure to comply with the terms of the agreement, or because of a loss of historic value resulting from physical changes to the building or site. In the event that a local review board concludes that a property is no longer qualified for special valuation, it shall notify the owner, the county assessor, and the state review board in writing and state the facts supporting its findings.

[Statutory Authority: RCW **84.26.120**. WSR 86-21-103 (Order 86-11), § 254-20-070, filed 10/20/86.]

Rehabilitation Credit - Qualified Rehabilitation Expenditures (QREs)

In general, only an amount that is properly capitalized in connection with the rehabilitation of a qualified rehabilitated building (QRB) that is certified by the National Park Service as consistent with the historic character of the building or the district in which the property is located will be a qualified rehabilitation expenditure (QRE). See 26 USC 47(c)(1) (defining QRB) and 47(c)(2)(A) (defining QREs). However, not every amount associated with a rehabilitation will be a QRE that is included in the calculation of the rehabilitation credit. See 26 USC 47(c)(2)(B) (describing certain expenditures not included).

The following are important aspects to remember:

1. Rehabilitation includes **renovation, restoration, or reconstruction** of a building, but does not include an enlargement or new construction. IRC § 47(c)(2) and Treas. Reg. § 1.48-12(b)(2)(iv).
2. A QRE must be (i) an amount properly chargeable to capital account (generally meaning used in computing the basis) of depreciable property that is nonresidential real property, residential rental property, real property with a class life of more than 12.5 years, or an addition or improvement to the preceding three types of property, and (ii) incurred in connection with the rehabilitation of a QRB (including its structural components). IRC § 47(c)(2) and Treas. Reg. § 1.48-12(c).
3. Amounts must be for a building and its structural components. Generally, structural components of a building are those components relating to the operation or maintenance of a building. See Treas. Reg. § 1.48-1(e)(1) and (2) for a definition of a building and structural components of a building, respectively.

Expenditures associated with these items are generally eligible if properly includible in computing the basis of the building

- A. Section 47(c)(1)(A) defines a QRB to include the building and its structural components if – (i) the building has been substantially rehabilitated, (ii) the building was placed in service before the beginning of the rehabilitation, (iii) the building is a certified historic structure, and (iv) depreciation (or amortization in lieu of depreciation) is allowable with respect to the building.

Treasury Regulation § 1.48-1(e)(1) generally defines a building to mean any structure or edifice enclosing a space within its walls, and usually covered by a roof, the purposes of which is, for example, to provide shelter or housing, or to provide working, office, parking, display or sales space.

The costs of these structural components may be QREs if the amounts are properly included in the basis of depreciable property that is nonresidential real property, residential rental property, real property which has a class life of more than 12.5 years, or an addition or improvement to the preceding three types of property. Treas. Reg. § 1.48-1(e)(2) defines structural components and includes the following list of examples of structural components:

- Walls
- Partitions
- Floors
- Ceilings
- Permanent coverings of walls, partitions, floors and ceilings, such as paneling or tiles
- Windows and doors
- Components of central air conditioning or heating systems
- Plumbing and plumbing fixtures
- Electrical wiring and lighting fixtures
- Chimneys
- Stairs
- Escalators
- Elevators
- Sprinkler systems
- Fire escapes
- Other components (that is, other parts of the building) relating to the operation or maintenance of the building

B. Treas. Reg. § 1.48-12(c)(2) describes costs that may be QREs if the amounts are properly included in the basis of depreciable property that is nonresidential real property, residential rental property, real property which has a class life of more than 12.5 years, or an addition or improvement to the preceding three types of property, including the following:

- Construction period interest and taxes
- Architect fees
- Engineering fees
- Construction management costs
- Reasonable arm's length developer fees (value added services)
- Other fees paid that would normally be charged to a capital account

C. The following costs are not specifically listed in the Treasury Regulations, but may be QREs if the amounts are properly included in the basis of depreciable property that is nonresidential real property, residential rental property, real property which has a class life of more than 12.5 years, or an addition or improvement to the preceding three types of property:

- Permanently installed operable floodgates
- Permanently attached fastening devices to hold floodgates or to attach flood wrapping systems
- A retaining wall that is part of or connected to the structure of the building
- A seawall that is part of or connected to the structure of the building
- The portion of landscaping designed only to protect the building (i.e., drains and regrading for drainage)
- Elevated structure built to protect utilities (such as a freestanding air conditioning unit on a raised platform adjacent the building)
- Structural reinforcing and improvements to foundation (to withstand hydrostatic and hydrodynamic pressure)
- Applying waterproof coating to the exterior of the foundation walls, whether above or below grade
- Costs associated with excavation and/or sitework necessary to access an exterior foundation or basement walls in order to undertake structural improvements or to apply waterproof coatings
- Permanently installed vents or drains (inside or outside)
- Sump pumps (only if permanently installed and/or if connected to drainage system)
- Materials to fill in the basement (sand, gravel, etc.) and the installation/compacting of the material
- Basement drains
- Moving utilities inside the building
- In a documented floodplain, lifting/elevating at the same site (lifting the building onto a new, taller foundation) with no additional square footage underneath the building (open space (such as a building on posts/pilings) or crawl space below)
- Lifting/elevating a building on an enclosed foundation with occupiable space below the first floor that is used for parking, storage, or other limited uses allowed by a flood ordinance
- New foundation construction including break-away walls, louvers, lattice, or other architectural screenings
- Where a current site is threatened or destroyed moving the Historic Building including
 - Lifting the building on the original site and transporting it to the new site
 - New site preparation
 - New foundation
 - Permits for and relating to (e.g., utility fees for moving traffic light out of the way, etc.) the move
 - Utility connections at the new location.

Expenditures that do not qualify for the rehabilitation tax credit

Not every amount associated with a rehabilitation project will qualify as a QRE to be included in the calculation of the rehabilitation credit. See 26 USC 47(c)(2)(B) (describing certain expenditures not included). In general, only those amounts that are capitalized in connection with the rehabilitation of structural and architectural features of a building that is a certified historic structure will qualify as QREs. See 26 USC 47(c)(2)(A) (defining QREs).

However, the following costs associated with these items are not generally eligible:

- Acquisition costs
- Appliances not either real or residential rental property
- Office Equipment
- Cabinets (unless inherently permanent structure and part of the building)
- Carpeting (if tacked in place and not glued) - Rev. Rul. 67-349; Hospital Corp of America v. Commissioner, 109 T.C. 21 (1997).
- Decks, Porches and Porticos (that were not part of original building)
- Demolition and removal costs (of an existing building on property site)
- Fencing
- Feasibility studies
- Financing fees (such as mortgage related financing not during the construction period)
- Furniture
- Landscaping
- Leasing Expenses
- New construction costs or enlargement costs (increase in total volume from original building)
- Outdoor lighting (remote from building)
- Parking lot
- Paving
- Planters/Pots
- Retaining walls that are not part of a building and its structural components
- Sidewalks
- Signage
- Storm sewer construction costs
- Window treatments
- Display racks and shelves
- Production machinery
- Grocery counters
- Temporary protective measures like sandbags, inflatable dams, etc.
- Levy
- Retaining wall that is not part of or connected to the structure of the building
- Temporary floodgates/flood shields
- Lifting/elevating a building on an enclosed foundation with occupiable space below the first floor that is used as additional living areas (expansion of the building)
- Attachments for pulley or other system to relocate furnishings above flood level

Are solar panels, wind turbines or geothermal systems eligible expenses?

Solar panels, wind turbines, and geothermal systems generally are 5-year property under section 168. See section 168(e)(3)(B)(vi)(I). The costs of solar panels, wind turbines, and geothermal systems described in section 168(e)(3)(B)(vi)(I) are not included in the basis of the building and, therefore, should not qualify for the rehabilitation credit. Additionally, the same property that is used to claim a rehabilitation credit cannot also be used to claim an energy credit under section 48(a)(2)(B).

LACEY REGISTER OF HISTORIC PLACES
REGISTRATION FORM

This form is for use in nominating or requesting determinations of eligibility for individual properties or districts. For completing Lacey Register of Historic Places registration form, see applicable instructions in "Guidelines for Completing National Register Forms" (National Register Bulletin 16). Complete each item by marking "x" in appropriate space or by entering the requested information. If an item does not apply to the property being documented, enter "N/A" for "not applicable." For functions, styles, materials, and areas of significance, enter only the categories and subcategories listed in the instructions. For additional space use continuation sheets. Type all entries.

1. NAME OF PROPERTY

Historic Name Bowker House
Other names/site number 34-207

2. LOCATION

Street & number 915 SE Bowker St. not for publication _____
City, town Lacey vicinity _____
State WA code _____ county Thurston code 34 zip code 98503

3. CLASSIFICATION

Ownership of Property

private
 public-local
 public-State
 public-Federal

Category of Property

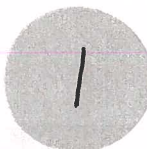
building(s)
 district
 site
 structure
 object

Number of Resources within Property	
Contributing	Noncontributing
<u>1</u>	<u>_____</u> buildings
<u>_____</u>	<u>_____</u> sites
<u>_____</u>	<u>_____</u> structures
<u>_____</u>	<u>_____</u> objects
<u>1</u>	<u>_____</u> Total

Name of related multiple property listing:
N/A

Number of contributing resources previously listed in the Lacey Register _____
N/A

Received 1-30-91



4a. LACEY HISTORIC COMMISSION STAFF RECOMMENDATION

In my opinion, the property meets x does not meet the Lacey Register criteria. See continuation sheet.

Signature of commenting staff _____ Date _____

4b. LACEY HISTORIC COMMISSION RECOMMENDATION

In the opinion of the Lacey Historic Commission, the property meets x does not meet the Lacey Register criteria. See continuation sheet.

R. Chandler Sojze _____ 1-7-91
Signature of LHC Chair Date

4c. OWNER CONSENT FOR LISTING

I (we) consent ✓ do not consent to the listing of the above property on the Lacey Register of Historic Places. I (we) also certify that I am/we are the legal owner(s) of the above property.

Mavis L. Bowker _____ See continuation sheet
Owner signature

5. CITY OF LACEY CERTIFICATION

I, hereby certify that this property is:

<u>✓</u> entered in the Lacey Register <u> </u> See continuation sheet <u> </u> determined eligible for the Lacey Register. <u> </u> See continuation sheet <u> </u> determined not eligible for the Lacey Register.	<u>x</u> <u>Kay M. Boyer</u> _____ <u>10/24/91</u>
<u> </u> removed from the Lacey Register <u> </u> other, (explain:)	_____
_____	_____
_____	_____
	Signature of the Local Elected Official
	Date of Action

6. FUNCTION OR USE

Historic Functions (enter categories from instructions)

Domestic/Residence

Current Functions (enter categories from instructions)

Domestic/Residence

7. DESCRIPTION

Architectural Classification (enter categories from instructions)

Other/Vernacular-Pioneer

Materials (enter categories from instructions)

Foundation Wood/Post and Pier

Walls Asbestos/ Drop Siding

Roof Asphalt Shingle

Other _____

Describe present and historic physical appearance.

The Bowker House is a rectangular, two story wood frame structure on a post and pier foundation. The steeply gabled roof terminates in plain eaves and verges and is broken by a central brick chimney. The original drop siding has been covered with asbestos clapboards, which extend down to skirt the foundation. A one-story gable-roofed addition extends from the north wall with original drop siding. A porch shelters the central entry door on the front (east) facade. The hip roof porch has exposed rafters and is supported by simple posts. Fenestration consists of tall, narrow double-hung sash with one-over-one lights and plain surrounds. Some of the windows are aluminum replacement windows.

____ See continuation sheet

8. STATEMENT OF SIGNIFICANCE

Certifying official has considered the significance of this property in relation to other properties:

Nationally Statewide Locally

1. It is associated with events that have made a significant contribution to the broad patterns of national, state or local history.
2. It embodies the distinctive architectural characteristics of a type, period, style or method of construction, or represents a significant and distinguishable entity whose components may lack individual distinction.
3. It is an outstanding work of a designer, builder or architect who has made a substantial contribution to the art.
4. It exemplifies or reflects special elements of the City's cultural, special, economic, political, aesthetic, engineering or architectural history.
5. It is associated with the lives of persons significant in national, state or local history.
6. It has yielded or is likely to yield important archaeological information.
7. It is a building or structure removed from its original location but which is significant primarily for architectural value, or which is the only surviving structure significantly associated with an historic person or event.
8. It is a birthplace or grave of a historical fixture of outstanding importance and is the only surviving structure or site associated with that person.
9. It is a cemetery which derives its primary significance from age, from distinctive design features, or from association with historic events or cultural patterns.
10. It is a reconstructed building that has been executed in an historically accurate manner on the original site.
11. It is a creative and unique example of folk architecture and design created by persons not formally trained in the architectural or design professions, and which does not fit into formal architectural or historical categories.

Areas of Significance (enter categories from instructions)

Settlement

Period of Significance

Significant Dates

1890-1940

Cultural Affiliation

n/a

Significant Person

Architect/Builder

Unknown/Edmund Sylvester

State significance of property, and justify criteria, criteria considerations, and areas and periods of significance noted above.

George and Lucinda Bowker, natives of Machiasport, Maine came to the C
via sailing ship around Cape Horn in the 1860's. Bowker was a logger.
story is that Edmund Sylvester also from Maine and founder of Olympia built the ...

See continuation sheet

9. MAJOR BIBLIOGRAPHICAL REFERENCES

Interviews with ^{Evelene} Virginia Bowker Burdick and Marie Bowker

Obituary for Harold George Bowker, Daily Olympian, July 16, 1964

Thurston County Assessor's Rolls, 1891

 See continuation sheet

Previous documentation on file (LHC):

 Preliminary determination of individual listing has been requested

 Previously listed in the Lacey Register

 Previously determined eligible by the Lacey Register

 Recorded by Lacey Inventory of Historic Places
Survey # _____

Primary location of additional data:

 State historic preservation office

 Federal agency

 University

 Other State Agency

 x Local government

 Other

Specify repository:

10. GEOGRAPHICAL DATA

Acreeage of property _____

UTM References

A	[1 [0 [[5 [1 [4 [5 [2 [0 [[5 [2 [0 [9 [1 [9 [0 [
	Zone	Easting	Northing
B	[_ [_ [[_ [_ [_ [_ [_ [[_ [_ [_ [_ [_ [
C	[_ [_ [[_ [_ [_ [_ [_ [[_ [_ [_ [_ [_ [
	Zone	Easting	Northing
D	[_ [_ [[_ [_ [_ [_ [_ [[_ [_ [_ [_ [_ [

___ See continuation sheet

Verbal Boundary Description

That parcel of land as described in tax parcel number 31000001601
in the Thurston County Assessor's Office.

___ See continuation sheet

Boundary Justification

see above

___ See continuation sheet

11. FORM PREPARED BY

Name/Title Shanna Stevenson, Associate Planner
Organization Thurston Regional Planning
Street & Number 2000 Lakeridge Dr. SW
City or Town Olympia State WA Zip Code 98502

LACEY REGISTER OF HISTORIC PLACE
CONTINUATION SHEET

Section number 8 Page 1

He owned several acres of land in the area in 1891. At that time the house was one of only two between Lacey and Olympia. His son Harold George Bowker also lived in the house and was married to Martha Gehrke of the pioneer Rainier family. Harold Bowker was a shingle weaver who worked at Russell's Mill on Chamber's Prairie and at Union Mills as well as some Oregon Mills. He was later a log buyer in Olympia. Mrs. Bowker worked at the Knox Hotel. The Bowker House centrally located in Old Lacey was near all of the early day activities from the Foy Store to the Race Track to the Elephant club. The house is the lone survivor of that period of Lacey history.



**Recent Acquisitions Review
September 2025
Lacey Historical Commission**

According to LMC 2.4.050, the Historical Commission has the supervision, along with the Museum Curator, of accepting gifts of property for historical purposes. To that end, the listed items have been accepted by the Museum Curator for inclusion into the Lacey Museum collection subject to the review of the Commission.

Commissioners should consider the museum mission, the museum acquisitions policy, and the usefulness of the item(s) for display and research.

ACCEPTED FOR THE PERMANENT COLLECTION

2025-007 Susan Frans

- Photo of Cuoio Park site, c. 1978.

Relation to Mission: Cuoio Park is a City of Lacey park site.

Relation to Collection: This will add to our Lacey Parks collection, which includes photographs.

2025-008 Karen Fraser

- 2 street maps of Lacey, Olympia and Tumwater, 1971 and 1984

Relation to Mission: Maps of Lacey are an integral part of documenting its history.

Relation to Collection: This will make great additions to our map collection.

The Lacey Museum enriches our community and engages visitors by sharing vibrant stories of the past through the preservation and celebration of Lacey and the South Sound region's cultural heritage.