

N A S H V I L L E



**HISTORIC TAX EXEMPTION REPORT  
FOR METROPOLITAN COUNCIL  
FROM METROPOLITAN HISTORIC ZONING COMMISSION**

**November 19, 2025**

The Historic Tax Exemption Program is a local property tax incentive, enabled by T.C.A. § 67-5-218, that encourages the preservation of historic properties in Nashville and Davidson County. The third annual report from the Metropolitan Historic Zoning Commission (MHZC) to the Metropolitan Council documents the 2025 approved projects.

**Background:**

On July 21, 2021, the MHZC approved a management plan pursuant to BL2019-3 that amended Metropolitan Code Chapters 5.20 and 17.40 to authorize the Metropolitan Government of Nashville and Davidson County to come under the provisions of Tennessee Code Annotated Section 67-5-218 and establish a Historic Property Review Board. The management plan was established with the agreement of the Davidson County Assessor of Property and Office of the Metropolitan Trustee.

The MHZC is empowered to approve applications and certifications that allow for the exemption of property taxes where certain improvements or restorations will be made to historic properties (Proposal No. 2019Z-018TX-001). The program was further amended by BL2021-864 and BL2022-1382.

- Establishment of Review Board-BL2019-3: An ordinance amending Metropolitan Code Chapters 5.20 and 17.40 authorizing the Metropolitan Government of Nashville and Davidson County to come under the provisions of Tennessee Code Annotated Section 67-5-218 and establishing a Historic Property Review Board empowered to abate property taxes relating to certain improvements or restorations made to historic properties (Proposal No. 2019Z-018TX-001). (Sponsored by Syracuse, Murphy, Hancock, O'Connell, Allen, Suara, Taylor, Bradford, Vercher, Porterfield)
- Establishment of Local Program-BL2021-864: An ordinance amending Metropolitan Code Chapters 5.20 regarding the exemption of property taxes for certain improvements or restorations made to historic properties as authorized under the provisions of Tennessee Code Annotated Section 67-5-218 The legislation added a cap and an expiration date. Final action on 9/22/2021. (Sponsored by: Syracuse, Mendes, Bradford, O'Connell, Benedict, Hancock)

- Revision of Local Program-BL2022-1382: An ordinance amending Metropolitan Code Section 5.20.100 regarding the exemption of property taxes for certain improvements or restorations made to historic properties as authorized under the provisions of Tennessee Code Annotated Section 67-5-218. This legislation revised the cap and required an annual report from the Metropolitan Historic Zoning Commission to Metropolitan Council. Final action on 9/20/22. (Sponsors: Syracuse, Allen and Hancock)
- In 2024, the MHZC revised the program to have a monthly deadline, rather than an annual deadline to better meet the varied schedules of projects.

**2025: 40 Million Cumulative Cap for Second Avenue North 2020 Bomb Damaged Properties 1 Application**

- a. Location of Property: 160 Second Ave N
- b. Pre-renovation investment value of the property: \$14,149,500
- c. Post-renovation value of the property: Not available until the first assessment after the completion of the project.
- d. Amount of tax exemption: \$14,595,493.41
- e. Amount of tax liability: \$418.63
- e. Summary of project: Masonry repairs, replacement bulkheads, windows, coping and dentil molding, addition of uplighting, installation of entrance awning
- f. Long term protection of historic property gained: This property was already protected by being a contributing building in the Second Avenue Historic Preservation overlay; however, without this assistance a demolition permit might have been requested.

**2025 Summary of 40mil Second Ave N Bomb Damage Cap (Proposed/Recommended):**

2022: \$12,000,000 awarded to 166 2<sup>nd</sup> Ave N

2023: \$1,889,502 awarded to 101 Church

2025: 14,595,493.41 adjusted amount proposed for 160 2<sup>nd</sup>

**Remaining Cap: \$11,515,004.59**

**2025: 20 Million Annual Cap**

No applications in 2025.

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