NASHVILLE PLANNING

HISTORIC TAX EXEMPTION REPORT

FOR METROPOLITAN COUNCIL

FROM METROPOLITAN HISTORIC ZONING COMMISSION

November 19, 2026

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.

2026 Applications: There were no new applications

Completed Projects: A project approved in 2023 is complete and information regarding the approved exemption sent to the Trustee. The property was reassessed in February 2026 at a rate less than the exemption approved; therefore, the tax value will continue to be based on the 2022 value of $ $973,500.

a. Location of Property: 1926 10th Ave N
b. Pre-renovation investment value of the property: $973,500
c. Post-renovation value of the property: $1,556,800
d. Amount of tax exemption: $2,300,000
e. Amount of tax liability: $12,671.08
f. Summary of project: Interior and exterior rehab to use the former church as offices
g. Long term protection of historic property gained: This property now has a Historic Landmark Overlay.



Before



After

Update on Other Approved Projects

166 2ND Ave N: Work underway

627 President Ronald Reagan Way: Work not started/ property for sale

101 Church: Project expected to be complete soon

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