



ST. PETERSBURG CITY COUNCIL

Meeting of March 6, 2025

TO: The Honorable Copley Gerdes, Chair, and Members of City Council
SUBJECT: Review of Ad Valorem Tax Exemption for Historic Properties for 201 21st Avenue North, a contributing resource to the North Shore National Register Historic District.

BACKGROUND: In 1992, the voters of Florida approved a constitutional amendment allowing ad valorem tax exemptions for up to ten years on certain improvements to eligible historic properties. The City of St. Petersburg adopted this amendment (Section 16.30.070.4) on July 21, 1994, giving the City's historic property owners a strong financial incentive to preserve and rehabilitate buildings of architectural and historical significance. The ad valorem tax exemption was subsequently adopted by Pinellas County in 1996 as part of intergovernmental coordination efforts, authorizing certain county-wide exemptions to make the overall incentive even more appealing.

In St. Petersburg today, this incentive program allows for the exemption of up to 100 percent of the resulting assessed value of qualifying improvements to eligible historic properties. An eligible historic property in the City of St. Petersburg is defined as real property that is:

- Designated as a local historic landmark or part of a multiple property landmark in the St. Petersburg Register of Historic Places;
- Contributing to a local historic district listed in the St. Petersburg Register of Historic Places;
- Individually listed in the National Register of Historic Places;
- Contributing property in a historic district listed in the National Register of Historic Places; or
- Proposed for listing as an individual or contributing resource on either register.

Qualifying improvements must be appropriate to the historic architectural character of a resource in accordance with recognized standards of preservation, restoration, or rehabilitation, as guided by City Code criteria, the St. Petersburg Design Guidelines for Historic Properties, and the Secretary of the Interior's Standards for the Treatment of Historic Properties. Applicants generally have two years to complete the qualifying improvements, which must be supported by detailed expense accounting. Working closely with the property owner, City staff provides valuable technical assistance, performs site inspections, and prepares the application documents for review and approval by the St.

Petersburg City Council, the Pinellas Board of County Commissioners, and the Pinellas County Property Appraiser. The latter performs the final assessment of the property to determine the resulting ad valorem tax exemption, if any, and potential tax savings that is applied for the 10-year period. Nearly every applicant participating in the program since its beginning has realized some tax savings, and the exemption automatically transfers to future property owners during the exemption period.

The ad valorem tax exemption process requires that the owner(s) submit a *Part 1 – Preconstruction Application* package prior to initiating any qualifying improvements. A Certificate of Appropriateness application is required at this stage to document and evaluate the rehabilitation work, along with other required paperwork, as necessary. Qualifying improvements to the property must equal or exceed 10 percent of its assessed value based on the year the Part 1 application is approved.

When the approved work is completed, the property owner(s) submits a *Part 2 – Post-construction Request for Review of Completed Work Application*, which includes a table of expenses, changes to the scope of work, if any, that were approved by City Historic Preservation staff during the construction, and an on-site inspection by City Historic Preservation staff. Extensions up to one year may be authorized by the City.

In addition, certain procedural requirements are necessary, as follows:

- 1) A covenant, in the form which has been approved by the City Attorney, must be executed by the property owner before an exemption can be approved by the City Council. The covenant provides that the property owner shall maintain and repair the property so as to preserve and maintain the historic architectural qualities or historical or archaeological integrity of the qualifying property for which an exemption is granted;
- 2) If the exemption is granted, the property owner shall record the covenant with the Pinellas County Clerk of the Circuit Court prior to the effective date of the exemption. The covenant shall be binding on the property owner, transferees, and their heirs, successors or assigns. The applicant shall provide a certified copy of the recorded covenant to the POD within 120 days of the City Council approval of the exemption, or said approval by City Council shall be made null and void. If the property changes ownership during the exemption period, the requirements of the covenant are transferred to the new owner;
- 3) As part of City Council approval, a resolution will be passed and the exemption will be valid for a period of up to ten years;
- 4) The City Council approval will be forwarded to the Pinellas County Board of County Commissioners for its approval in order to qualify for an exemption to the County ad valorem tax, as well; and
- 5) The Pinellas County Property Appraiser will reassess the subject property according to the improvements made and its market value for each given year.

EXPLANATION: One individual staff report, resolution, and ad valorem tax exemption covenant are attached; each has been determined by staff to meet all requirements for the ad valorem tax exemption as outlined in City Code, Section 16.30.070.4.

RECOMMENDATION: Staff recommends **APPROVAL** of the attached RESOLUTION and ad valorem tax exemption COVENANT. The form of the joint City of St. Petersburg and Pinellas County covenant showing the rights, obligations, and responsibilities of the property owner, City and County has been provided in lieu of individual covenants for each property.

COST/FUNDING/ASSESSMENT: The property owners, seeking an ad valorem tax exemption, paid pre-rehabilitation taxes totaling approximately **\$11,208**. They will continue to pay their respective amount overall – and any inflationary increases, or tax adjustments – during the life of the exemption. Based on the tax exemptions granted since 2016 when the cap was removed, the combined city/county tax savings averages at \$1,356 per year. The tax exemptions range from a low of \$44 a year to a high of \$3,605 a year.

Property Address/File No.	Pre-construction Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs
201 21 st Avenue North / 23-90400003	\$552,193	\$11,208	\$128,197

ATTACHMENTS: Staff Report, Covenant, and Resolution for one historic property; and 2025 Ad Valorem Tax Exemption for Historic Properties Summary Table.

APPROVALS: Administrative: _____
Budget: _____

RESOLUTION NO. _____

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 201 21ST AVENUE NORTH, A CONTRIBUTING PROPERTY TO THE NORTH SHORE HISTORIC DISTRICT LISTED IN THE NATIONAL REGISTER OF HISTORIC PLACES; RECOMMENDING THAT THE PINELLAS COUNTY BOARD OF COMMISSIONERS APPROVE AN EXEMPTION TO THE COUNTY AD VALOREM TAX; APPROVING EXECUTION OF A HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in 1992, the voters of Florida approved a constitutional amendment allowing ad valorem tax exemptions for up to ten years on improvements to designated historic properties and the City of St. Petersburg adopted this amendment (Section 16.30.070.4 of the City Code) on July 21, 1994, giving its residents financial incentives to preserve the City's historical resources. This incentive was strengthened in January 1996, when Pinellas County adopted this ad valorem tax exemption amendment; and

WHEREAS, the property at 201 21st Avenue North, a contributing property to the North Shore Historic District listed in the National Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by Ryan Hanewinkel and Megan Hanewinkel:

NORTH BAY HEIGHTS LOT 37

WHEREAS, the Keeper of the National Register in Washington, D.C. on February 20, 2003, approved the nomination of the North Shore Historic District to the National Register of Historic Places; and

WHEREAS, the Community Planning and Preservation Commission approved the Part I ad valorem tax exemption application (AVT 23-90400003) on October 13, 2023; and

WHEREAS, the attached staff report and historic preservation covenant demonstrate that the renovation work on the Property meets all the criteria for issuing the exemption as described both in Section 16.30.070.4 of the City Code and Section 196.1997 of the Florida Statutes; and

WHEREAS, the Property does not meet the conditions set forth in City Code Section 16.30.070.4(E), *Ad Valorem Tax Exemptions for Historic Properties Open to the Public*; and

WHEREAS, the tax exemption shall be for a period of ten (10) years which is from January 1, 2025, to December 31, 2034.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Property, a contributing property to the North Shore Historic District listed in the National Register of Historic Places, as consistent with local and state law subject to receipt of a certified copy of the recorded covenant within 120 days of City Council approval or said approval shall be void; approves execution of the historic preservation tax exemption covenant on behalf of the City; and recommends that the Pinellas County Board of County Commissioners approve the exemption to the County ad valorem taxes as well.

This resolution shall become effective immediately upon its adoption.

Adopted at a regular session of the City Council held on the 6th day of March 2025.

Copley Gerdes, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: _____
Chandrasaha Srinivasa, City Clerk

APPROVED AS TO FORM AND SUBSTANCE:

PLANNING AND DEVELOPMENT SERVICES DATE

CITY ATTORNEY (DESIGNEE) DATE

City of St. Petersburg and Pinellas County
HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made the ____ day of _____, 2025, by **RYAN HANEWINKEL AND MEGAN HANEWINKEL**, (hereinafter referred to as the “Owner”), and in favor of **CITY OF ST. PETERSBURG, FLORIDA** (hereinafter referred to as “City”) and **PINELLAS COUNTY, FLORIDA** (hereinafter referred to as “County”), jointly and severally, for the purpose of the restoration, renovation or rehabilitation of a certain property located at 201 21st Avenue North, St. Petersburg, Florida, (hereinafter, the “Property”) which is owned in fee simple by the Owner. The Property is a contributing property to the North Shore Historic District listed in the National Register of Historic Places. The areas of significance of this Property, as identified in the nomination report for the Property are: () architecture, () history, () archaeology.

The Property is comprised essentially of the improvements to the following described site:

NORTH BAY HEIGHTS LOT 37

In consideration of the historic preservation property tax exemptions granted by the City and the County resulting from the restoration, renovation, or rehabilitation of the Property by the Owner, the Owner hereby agrees to the following for the period of the tax exemption, which is from January 1, 2025, to December 31, 2034:

1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property so as to preserve the architectural, historical, or archaeological integrity of the same in order to protect and enhance those qualities that made the Property eligible for designation under the provisions of the local preservation ordinance.

2. The Owner agrees that no visual or structural alterations will be made to the Property without prior written permission of the City of St. Petersburg Urban Planning and Historic Preservation Division (or successor agency thereto) (herein, the “Local Historic Preservation Office”), the address for which is:

**City of St. Petersburg
Urban Planning and Historic Preservation Division
Planning and Development Services
PO Box 2842
St. Petersburg, Florida 33731
(727) 892-5451**

3. [Only for properties of archaeological significance] The Owner agrees to ensure the protection of the Property site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the Property site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the Property site is obtained pursuant to 2., above.

4. The Owner agrees that appropriate representatives of the City and the County, their agents and designees, shall have the right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this Covenant are being observed.

5. In the event of non-performance or violation of the maintenance and repair provisions of this Covenant by the Owner or by any successor-in-interest during the term of this Covenant, the Local Historic Preservation Office will follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision to the Pinellas County Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the Property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12 (3), F.S.

6. If the Property is damaged by accidental or natural causes during the Covenant period, the Owner will inform both the Local Historic Preservation Office and the County in writing of the damage to the Property. Such notification shall include (1) an assessment

of the nature and extent of the damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of completion of the restoration, renovation, or rehabilitation project for which the Property became eligible for the tax exemption. In order to maintain the tax exemption, the Owner shall complete the restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the City. Such restoration and reconstruction work shall also be reported to the County.

7. If the Property is destroyed or severely damaged by accidental or natural causes during the Covenant period, such that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for designation under the terms of the local preservation ordinance have been lost or so damaged that restoration is not feasible, the Owner will inform both the Local Historic Preservation Office and the County in writing of the loss or damage to the Property. Such notification shall include (1) an assessment of the nature and extent of the loss or damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of completion of the restoration, renovation, or rehabilitation project for which the Property became eligible for the tax exemption. In accordance with City Code Section 16.30.070.4.F.7, the City Council shall hold a public hearing to determine whether the exemption shall be revoked. The Local Historic Preservation Office will provide written notice of such proceedings to the owner at least ten days before the public hearing. If the City Council determines that the Property is no longer eligible for tax exemption, the Local Historic Preservation Office will notify the Owner and the Pinellas County Property Appraiser in writing so that the tax exemption may be cancelled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owner.

8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for designation under the terms of the local preservation ordinance have been lost

or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. For the purpose of this Covenant, “gross negligence” means the omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owner cannot show such circumstances, the Owner shall develop a plan for restoration of the Property and a schedule for completion of the restoration. In order to maintain the tax exemption, the Owner shall complete the restoration work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office. If the Owner does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision to the County, the Pinellas County Property Appraiser, and the Pinellas County Tax Collector, who shall take action pursuant to s. 196.1997(7), F.S. The Owner shall be required to pay the differences between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12 (3), F.S.

9. The terms of this Covenant shall be binding on the current Property Owner, transferees, and their heirs, successors, or assigns. This Covenant shall be enforceable in specific performance by a court of competent jurisdiction.

WITNESSES

OWNER

RYAN HANEWINKEL

By:

Witness Signature

Owner Signature

Printed or typed name of Witness

Printed or typed name of Owner

Date

Date

Witness Signature

Printed or typed name of Witness

Date

STATE OF FLORIDA
COUNTY OF PINELLAS

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **RYAN HANEWINKEL**, to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that she executed the same in her capacity as Owner of 201 21st Avenue North, for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2025.

(Notary Stamp)

(Notary Signature)

Commission expires:

WITNESSES

OWNER

MEGAN HANEWINKEL

By:

Witness Signature

Owner Signature

Printed or typed name of Witness

Printed or typed name of Owner

Date

Date

Witness Signature

Printed or typed name of Witness

Date

STATE OF FLORIDA
COUNTY OF PINELLAS

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **MEGAN HANEWINKEL**, to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that he/she executed the same in their capacity as Owner of 201 21st Avenue North, for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2025.

(Notary Stamp)

(Notary Signature)

Commission expires:

WITNESSES

**CITY OF ST. PETERSBURG,
FLORIDA**

Witness Signature

By: _____
Robert M. Gerdes, City
Administrator

Printed or Typed Name of Witness

ATTEST:

Witness Signature

By: _____
Chandrasahasa Srinivasa, City Clerk

Printed or Typed Name of Witness

(Affix Seal)

STATE OF FLORIDA)
COUNTY OF PINELLAS)

The foregoing instrument was acknowledged before me this ____ day of _____, A.D. 2025, by Robert M. Gerdes and Chandrasahasa Srinivasa, as City Administrator and City Clerk, respectively, of the City of St. Petersburg, Florida, a Municipal Corporation, existing under the laws of the State of Florida, on behalf of the corporation. They are personally known to me and appeared before me at the time of notarization.

(Notary Stamp)

(Notary Signature)
Commission Expires:

APPROVED AS TO FORM:

City Attorney (Designee)
By: _____

ATTEST:
KENNETH BURKE, CLERK

PINELLAS COUNTY, FLORIDA,
by and through its Board of County
Commissioners,

By: _____
Deputy Clerk

By: _____
Chairman

APPROVED AS TO FORM:

Office of the County Attorney



CITY OF ST. PETERSBURG, FLORIDA

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT
URBAN PLANNING AND HISTORIC PRESERVATION DIVISION

STAFF REPORT

HISTORIC PROPERTY AD VALOREM TAX EXEMPTION APPLICATION
CITY FILE: AVT 23-90400003



- Property Address:** 201 21st Avenue North
- Historic Designation Status:** Contributing property (FMSF 8PI00403) North Shore National Register Historic District (listed 2003)
- Date of Construction:** c. 1926
- Request:** Approval of Historic Property Ad Valorem Tax Exemption Part II: Request for Review of Completed Work
- Recommendation:** Administration recommends APPROVAL of the Historic Property Ad Valorem Tax Exemption for the property at 201 21st Avenue North

Qualifying Property

As a contributing property to the North Shore Historic District, which was added to the National Register of Historic Places in 2003, the subject property (recorded in the Florida Master Site File as 8PI00403), is categorized as a “qualifying property” for the historic rehabilitation ad valorem tax (AVT) exemption for historic properties established by City Code Chapter 16, sub-Section 16.30.070.4. The applicant has met all procedural, technical, and financial requirements set forth in City Code. The applicant was approved for the Part 1 Preconstruction Application of the AVT

exemption on October 13, 2023, prior to beginning the applicable improvements. The Part 2 Request for Review of Completed Work Application was submitted on July 26, 2024.

To be eligible for the AVT exemption, City Code Chapter 16, sub-Section 16.30.070.4 requires expenses of at least ten percent (10%) of the assessed property value to be spent on “qualifying improvements,” which generally includes labor, materials, and certain construction administration costs for improving the condition of the historic property that are determined by staff to be sympathetic to the architectural and/or historical integrity of the subject property. Per City Code, qualifying improvements do not include improvements that are not compatible with the historic character of the subject property.

For the purposes of this AVT exemption case, the assessed value of the subject property is based on the Pinellas County Property Appraiser assessed property value for the year 2023, which was \$552,193. The applicant estimated an expected total of \$128,197 in qualified improvement expenses for the rehabilitation of the building, which was 23 percent of the assessed value, surpassing the minimum requirement.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2023 assessment, the subject property owner received a bill for ad valorem taxes of \$11,208, representing the approximate pre-improvement tax obligation, plus inflationary increases, that will continue to be due annually during the ten-year AVT exemption period. The actual AVT exemption will apply only to the increase in taxes resulting from the qualifying rehabilitation. This will be based on the resulting increase (or decrease) in market value of the subject property as determined by the Pinellas County Property Appraiser who will re-assesses the rehabilitated property, as well as the qualified improvements, once approved by the City Council of St. Petersburg and the Board of Pinellas County Commissioners.

Since 11.139 mils (6.453 City, 4.686 County) of the total 2024 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$111.39 for every \$10,000.00 of qualifying market value increase, with no set cap on qualifying expenses or qualifying market value increases. The actual tax exemption captured will be based on market value, which is determined based on industry appraisal formulas. The dollar amount of this exemption, therefore, cannot be predetermined by historic preservation staff.

Property Address/File No.	Pre-construction Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs
201 21 st Avenue N	\$552,193	\$11,208	\$128,197

Qualifying Improvements and Compliance with Secretary of Interior’s Standards for Historic Preservation

According to City Code Chapter 16, sub-Section 16.30.070.4, improvements to historic properties for which ad valorem tax exemption is sought must apply for, and comply with the City’s Certificate of Appropriateness requirements and the Design Guidelines for Historic Properties, as well as, the U.S. Secretary of the Interior’s Standards for Rehabilitation. Based upon a review of

the overall application, the completed work has been determined by staff to be in compliance with these requirements. The table below provides a general overview of the major completed improvements to the subject property which were determined to be eligible for the exemption. Photographs of noteworthy rehabilitation improvements are referenced in the table and found below.

Feature No. (per Part 1 Approval Letter)	Eligible Improvement	Photo Reference
1	Foundation Repair	
2	Interior Wall Repairs	3-7, 11-17
3	Repair of Wood Flooring	3-6, 11-16, 19
4	Roofing	10
5	HVAC and mechanical upgrades	21
6	Electrical upgrades	22
7	Plumbing and Bathroom upgrades	8-9, 18, 20
8	Interior and exterior painting	All

Appendix A: Pre and Post-Construction Photographs



Figure 1: Front façade of subject property prior to construction.



Figure 2: Front façade after rehabilitation.



Figure 3: Front staircase, prior to construction



Figure 4: Living room, prior to construction



Figure 5: Living room, prior to construction



Figure 6: Living room, prior to construction



Figure 7: Family room, prior to construction



Figure 8: Bathroom, prior to construction



Figure 9: Bathroom, prior to construction



Figure 10: Roofing, prior to construction



Figure 11: Bedroom, prior to construction.



Figure 12: Front staircase, post construction



Figure 13: Phone nook on staircase landing, post construction.



Figure 14: Dining room, post construction



Figure 15: Restored plaster in dining room, post construction.



Figure 16: Restored wood flooring, post construction



Figure 17: Renovated kitchen, post construction.



Figure 18: Bathroom, post construction



Figure 19: Bedroom, post construction.



Figure 20: Bathroom, post construction



Figure 21: New HVAC.



Figure 22: New electrical panel, post construction

2025 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
2025 Proposed AVT Exemptions											
North Shore NRHD	AVT 23-90400003	2025	201 21st Ave N	3,608	100%	\$552,193	\$11,208.00	\$128,197	23.22%	N/A	N/A
Active AVT Exemptions (2016-2024) With No Cap											
Round Lake NRHD	AVT 21-90400002	2024	458 Joyce Terrace N	2,148	100%	\$158,221	\$3,998.29	\$416,631	263.32%	\$115,284	\$1,284
Southeast Kenwood LHD	AVT 21-90400008	2024	2135 3rd Ave N	2,569	100%	\$313,771	\$5,474.90	\$46,423	14.80%	\$79,140	\$882
Peninsular Fruit Company Building	AVT 21-90400009	2024	10000 Gandy Blvd N	7,998	100%	\$305,000	\$6,411.61	\$718,515	235.58%	\$76,533	\$852
Lang's Court LHD	AVT 22-90400005	2024	336 Lang Ct N	1,989	100%	\$307,782	\$5,354.03	\$34,061	11.07%	\$113,913	\$1,269
Kenwood NRHD	AVT 21-90400003	2023	2500 Burlington Ave N	1,824	100%	\$197,174	\$4,437.78	\$80,356	40.75%	\$75,298	\$856
Downtown St. Petersburg NRHD	AVT 21-90400006	2023	436 2nd St N	2,638	100%	\$369,050	\$8,388.97	\$179,699	48.69%	\$33,510	\$381
Rawls House	AVT 22-90400004	2023	734 Grove St N	2,720	100%	\$223,609	\$3,655.36	\$66,500	29.74%	\$58,794	\$668
Grace Lutheran Church	AVT 19-90400001	2022	801 28th Ave N	4,327	100%	\$377,766	\$8,143.49	\$477,553	126.42%	N/A	N/A
North Shore NRHD	AVT 20-90400001	2022	320 6th Ave N	3,002	100%	\$358,541	\$7,729.07	\$171,350	47.79%	\$22,167	\$252
Jones-Laughner Residence	AVT 16-90400004	2021	556 Beach Dr NE	4,167	100%	\$454,509	\$6,309	\$387,840	85.33%	\$269,566	\$3,270
North Shore NRHD	AVT 17-90400004	2021	406 14th Ave NE	4,205	100%	\$564,693	\$11,510	\$309,913	54.88%	\$101,771	\$1,234
Frank Broadfield House	AVT 18-90400001	2021	956 39th Ave N	5,165	100%	\$327,175	\$6,370	\$81,525	24.92%	\$112,849	\$1,369
Smalley-Green Auto Building	AVT 20-90400002	2021	1180 Central Ave	4,000	100%	\$440,000	\$10,966	\$530,392	120.54%	\$297,232	\$3,605
North Shore NRHD	AVT 20-90400007	2021	336 9th Ave NE	4,067	100%	\$497,852	\$9,819	\$59,844	12.02%	\$87,256	\$1,058
Granada Terrace LHD	AVT 18-90400006	2020*	2326 Andalusia Way NE	3,404	100%	\$519,484	\$10,363	\$185,093	35.63%	\$295,794	\$3,588
Roser Park LHD	AVT 18-90400004	2019	823 10th Ave S	1,596	100%	\$126,827	\$2,834	\$195,711	154.31%	\$76,333	\$926

**Qualifying improvement exceeded caps subject to LDRs Section 16.30.070 (before 2015).

***This property is owned by a Non-Profit entity.

2025 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
Mediterranean Row	AVT 17-90400001	2018	136 19th Ave NE	1,649	100%	\$232,709	\$4,198	\$39,337	16.90%	\$23,843	\$289
Round Lake NRHD	AVT 17-90400003	2018	449 11th Ave N	3,402	100%	\$141,363	\$3,667	\$113,613	80.37%	\$129,137	\$1,566
Kenwood NRHD	AVT 16-90400001	2017	2601 3rd Ave N	1,574	100%	\$100,457	\$1,922	\$18,511	18.43%	\$9,223	\$112
North Shore NRHD	AVT 14-90400013	2017	436 12th Ave NE	2,752	100%	\$279,411	\$5,422	\$152,405	54.55%	\$135,091	\$1,636
Sargent House	AVT 15-90400002	2017	806 18th Ave NE	3,016	100%	\$397,892	\$9,816	\$79,065	19.87%	\$32,670	\$396
Ridgely House	AVT 13-90400002	2017	600 Beach Dr NE	5,376	100%	\$239,955	\$4,541	\$239,310	100%	\$151,044	\$1,829
Monticello Apartments	AVT 14-90400005	2017	750 3rd St N	6,228	100%	\$344,435	\$3,659	\$203,000	58.94%	\$111,022	\$1,345
North Shore NRHD	AVT 13-90400001	2016	836 16th Ave NE	5,490	100%	\$639,633	\$16,036	\$925,142	144.64%	\$193,205	\$2,339
Sunset Hotel	AVT 14-90400008	2016	7401 Central Ave	39,500	100%	\$1,069,400	\$23,484	\$447,980	41.89%	\$294,054	\$3,560
North Shore NRHD	AVT 14-90400007	2016	936 17th Ave NE	2,886	100%	\$348,784	\$6,768	\$255,013	73.11%	\$95,166	\$1,152
Thomas Whitted House	AVT 15-90400001	2016	656 1st St N	3,486	100%	\$218,835	\$3,880	\$33,085	15%	\$3,626	\$44
Henry Bryan House	AVT 14-90400009	2016	1224 MLK Jr St S	1,912	100%	\$9,719	\$213	\$180,523	1857.42%	\$70,307	\$851
Totals										\$3,063,828	\$36,613
Active AVT Exemptions (2015) With \$100,000 Residential Cap and \$1,000,000 Commercial Cap											
Cade Allen Residence	AVT 14-90400001**	2015	3601 Foster Hill Dr N			\$282,365	\$6,525	\$173,220	61.35%	\$100,000	\$1,211
Washington-Harden Grocery Building	AVT 13-90400002	2015	903 22nd St S	2,000		\$52,000	\$1,202	\$211,311	406.37%	\$37,976	\$460
Moure Building	AVT 13-90400002	2015	909 22nd St S			\$36,500	\$844	\$183,402	502.47%	\$31,358	\$380
Totals										\$169,334	\$2,051
Completed AVT Exemptions (1998-2014)											

**Qualifying improvement exceeded caps subject to LDRs Section 16.30.070 (before 2015).

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2025 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
Lantern Lane Apartments	AVT 11-90400007**	2014	340 Beach Dr NE			\$825,300	\$18,301	\$1,021,266	123.74%	\$1,000,000	\$12,124
Kenwood NRHD	AVT 12-90400001**	2014	2741 2nd Ave N			\$76,235	\$1,690	\$196,574	257.85%	\$100,000	\$1,212
Robert Lavery House	AVT 10-90400002	2014	236 17th Ave SE			\$217,924	\$3,746	\$31,236	14.33%	\$0	\$0
Mathis Residence	AVT 11-90400006	2013	7321 3rd Ave N			\$133,169	\$1,689	\$65,250	49.00%	\$22,616	\$274
Snell Arcade	AVT 11-90400005	2013	405 Central Ave Suite 700	1,093		\$100,339	\$1,173	\$163,390	162.84%	\$86,177	\$1,045
Kenwood NRHD	AVT 11-90400001	2012	217 25th St N			\$85,000	\$1,869	\$288,119	338.96%	\$106,369	\$1,290
North Shore NRHD	AVT 10-90400001	2012	916 1st St N			\$243,238	\$5,411	\$464,918	191.14%	\$290,226	\$3,519
Snell Arcade	AVT 11-90400002	2012	405 Central Ave Suite 230	1,013		\$75,381	\$1,658	\$76,185	101.07%	\$35,196	\$427
Snell Arcade	AVT 11-90400003	2012	405 Central Ave Suite 240	968		\$67,673	\$1,488	\$85,909	126.95%	\$33,187	\$402
James Henry Residence	COA 08-16**	2009	950 12th St N			\$202,057	\$3,749	\$194,130	96.08%	\$100,000	\$1,212
Merhige Residence	COA 08-17	2009	404 Sunset Dr S			\$212,522	\$3,960	\$107,144	50.42%	\$13,456	\$163
North Shore NRHD	COA 07-42	2009	516 18th Ave NE			\$254,647	\$4,862	\$88,249	34.66%	\$66,376	\$805
Snell Arcade	COA07-11 AVT	2008	405 Central Ave Suite 200	894		\$148,300	\$3,140	\$101,026	68.12%	\$18,500	\$224
Snell Arcade	COA 07-12 AVT	2008	405 Central Ave Suite 210	1,745		\$323,000	\$7,479	\$128,544	39.80%	\$5,900	\$72
Snell Arcade	COA 07-13 AVT	2008	405 Central Ave Suite 220	990		\$164,200	\$3,802	\$119,409	72.72%	\$20,500	\$249
Snell Arcade	COA 06-18 AVT	2008	405 Central Ave Suite 250	1,683		\$311,500	\$7,213	\$815,668	261.85%	\$5,600	\$68
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 145 8th St N	2,240	15.75%	\$78,335	\$1,814	\$224,370	286.42%	\$100,000	\$1,212
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 147 8th St N	1,735	12.20%	\$60,682	\$1,405	\$173,807	286.42%	\$100,000	\$1,212
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 151 8th St N	2,132	14.99%	\$74,569	\$1,727	\$213,582	286.42%	\$100,000	\$1,212

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2025 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 155 8th St N	5,694	40.03%	\$199,129	\$4,611	\$570,350	286.42%	\$100,000	\$1,212
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 786 2nd Ave N	2,424	17.04%	\$84,784	\$1,963	\$242,840	286.42%	\$100,000	\$1,212
Monticello Apartments	COA 05-11 AVT**	2007	750 3rd St N			\$300,600	\$6,087	\$485,219	161.42%		
Pennsylvania Hotel	COA 05-13 AVT**	2007	300 4th St N			\$963,400	\$23,540	\$4,878,045	506.34%		
North Shore NRHD	COA04-04 AVT	2006	136 16th Ave NE			\$152,700	\$2,893	\$183,519	120.18%		
Emerson Apartments	COA 02-26 AVT	2006	305 5th St S			\$68,100	\$1,664	\$814,766	1196.43%		
American Maid Ice Cream Company	COA 03-07 AVT	2005	1601 3rd St S			\$125,000	\$4,861	\$729,301	583.44%		
Downtown NRHD	COA 02-45 AVT	2005	430 5th St N			\$225,000	\$6,441	\$216,000	96.00%		
156 20th Avenue NE	COA 03-14 AVT	2005	156 20th Ave NE			\$162,300	\$4,030	\$115,000	70.86%		
306 18th Avenue NE	COA 03-15 AVT	2005	306 18th Ave NE			\$157,600	\$3,913	\$107,352	68.12%		
335 22nd Avenue NE	COA 03-26 AVT	2005	335 22nd Ave NE			\$121,200	\$3,152	\$109,350	90.22%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 300			\$81,700	\$1,378	\$148,485	181.74%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 350			\$127,400	\$3,096	\$335,935	263.69%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 400			\$91,000	\$2,226	\$156,432	171.90%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 500			\$91,000	\$2,226	\$145,912	160.34%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 600			\$91,200	\$2,231	\$170,320	186.75%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave*** Suite 100			\$557,800	\$13,560	\$568,842	101.98%		
605 13th Avenue NE	COA 02-35 AVT	2005	605 13th Ave NE			\$78,400	\$2,561	\$71,642	91.38%		
456 18th Avenue NE	COA 04-05 AVT	2005	456 18th Ave NE			\$282,700	\$7,012	\$212,000	74.99%		

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2025 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
705 16th Avenue NE	COA 02-19 AVT	2005	705 16th Ave NE			\$671,400	\$10,017	\$136,500	20.33%		
Wellington Lake House	COA 02-01 AVT	2004	619 65th St S			\$205,700	\$4,413	\$114,120	55.48%		
Nolen Grocery	COA 02-08 AVT	2004	2300 1st Ave N	440		\$8,088	\$342	\$50,225	620.98%		
Nolen Grocery	COA 02-08 AVT	2004	2302 1st Ave N	1,910		\$35,110	\$921	\$150,675	429.15%		
Nolen Grocery	COA 02-08 AVT	2004	2304 1st Ave N	1,350		\$24,816	\$696	\$100,450	404.78%		
Nolen Grocery	COA 02-08 AVT	2004	2306 1st Ave N	1,350		\$24,816	\$696	\$100,450	404.78%		
Nolen Grocery	COA 02-08 AVT	2004	2308 1st Ave N	1,750		\$32,169	\$752	\$130,950	407.07%		
Thomas Whitted House	COA 95-09 AVT	2003	656 1st St N					\$40,000			
Roser Park LHD	COA 02-07 AVT**	2003	609 11th Ave S					\$500,000			
Seaboard Coastline Railroad Station	COA 02-07 AVT	2003	420 22nd St S					\$750,000			
Kress Building	COA 98-11 AVT	2002	475 Central Ave					\$775,910			
St. Petersburg Savings & Loan	COA 98-17 AVT	2001	556 Central Ave					\$160,000			
Women's Town Improvement Assoc.	COA 98-13 AVT	2001	336 1st Ave N					\$168,575			
Boyce Guest House	COA 00-02 & 97-01	1999	635 Bay St NE/ 205 6th Ave NE					\$198,667			
Harlan Hotel	COA 97-02	1999	15 8th St N					\$179,830			
Green Richman Arcade	AVT 97-02 COA 95-11	1998	689 Central Ave					\$250,000			
Roser Park LHD	COA 95-08 & 95-15 AVT 95-15 & 97-03	1998	900 8th St S					\$19,562			
Robert West House	COA 95-10 AVT 97-01	1998	101 6th Ave NE					\$287,996			

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2025 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
TOTAL APPROVED 2015										\$169,334	\$2,051
TOTAL APPROVED 2016-2024										\$3,063,828	\$36,613
TOTAL APPROVED										\$3,233,162	\$38,664

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