

CITY OF TARPON SPRINGS

Staff Report

April 24, 2018

TO: MAYOR AND BOARD OF COMMISSIONERS

FROM: PLANNING & ZONING DEPARTMENT

HEARING DATES: APRIL 24, 2018

SUBJECT: REVIEW OF AD VALOREM PROPERTY TAX EXEMPTION FOR THE FOLLOWING HISTORIC PROPERTIES:

1. 160 Read St., Andrew Boeckl, Contributing Structure
2. 312 East Tarpon Ave., Bob Sylvester for Florida Farmhouse, LLC., Contributing Structure

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 ad valorem tax exemption was adopted by Pinellas County in 1996 authorizing certain county-wide exemptions. The City of Tarpon Springs adopted Ordinance 2010-19 (Land Development Code Section 117.00) on August 17, 2010, giving the City's historic property owners financial incentive to preserve and sensitively improve buildings of architectural and historical significance.

In Tarpon Springs this incentive program allows for the exemption of up to 100 percent of the resulting increase in assessed value of "qualifying improvements" to "eligible" historic properties for a period of ten years. An eligible historic property in the City of Tarpon Springs is defined as real property that is:

1. Property designated as a local landmark;
2. A contributing, or contributing altered resource to a local historic district;
3. A contributing resource that has been individually designated as a Historic Site in accordance with Section 108.00 and identified within the official map boundary of Section 108.01 (D);
4. A property listed on the National Register of Historic Places
5. A contributing resource in a historic district listed on the National Register of Historic Places; or,
6. A property proposed for listing as an individual or contributing resource on either historic register.

Qualifying improvements must be appropriate to the historic architectural character of a resource in reference to recognized standards of preservation, restoration, or rehabilitation, as guided by Land Development Code criteria, the City of Tarpon Springs National Register / Local Historic District Design Review Guidelines Manual, and the Secretary of the Interior's Standards for the Treatment of Historic Properties.

Planning and Zoning Staff reviews the application, compares actual work performed to that applied for in the preceding Certificate of Approval, and forwards a recommendation to the Tarpon Springs Board of Commissioners, Pinellas County, and the Pinellas County Property Appraiser. The Pinellas County Property Appraiser 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 ten year period. Nearly every applicant participating in the program county-wide 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 Approval application is required at this stage to document and evaluate the rehabilitation work, along with other required paperwork, as necessary.

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 staff during the construction, and an on-site inspection by staff post construction.

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 Board of Commissioners. 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 Planning & Zoning Department within 45 days of the City Commission approval of the exemption, or said approval by City Commission shall be made 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 Board of Commissioners approval, a resolution will be passed and the exemption will be valid for a period of ten years;

- 4) The City Board of Commissioners 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: Two individual property reports, ad valorem tax exemption covenants, and resolutions are attached. Each has been determined by staff to meet all requirements for the ad valorem tax exemption as outlined in the LDC, Section 117.00.

RECOMMENDATION: Staff recommends **APPROVAL** of the attached ad valorem tax exemption covenants and resolutions.

EXEMPTION IMPACTS: The two property owners seeking ad valorem tax exemptions paid pre-rehabilitation taxes collectively totaling approximately **\$4,553**. They will continue to pay this amount overall - and any inflationary increases, or tax adjustments - during the life of the exemption. The combined city/county tax savings for the two historic properties is estimated to be approximately \$2,802 annually for ten years based on current applicable millage categories totaling \$107.94 (\$54.20 City, \$53.74 County) per \$10,000 of available exemption.

Estimating potential ad valorem tax exemptions is rarely accurate since there is no precise formula for determining the ultimate exemption in advance. In some cases, any individual or set of improvements provides no guarantee of a property value increase for tax purposes. The types of improvements and their effects on the historic property, as well as real estate market values, can influence final exemption determinations.

App. #	Address	Pre-construct Assessed Value	Pre-construct Ad Valorem Taxes	Qualif-ying Rehab Costs	Estimated City/County Annual Tax Savings
14-44	Boeckl 160 Read St.	\$74,174	\$1,545	\$640,224	\$2,314
16-31	Sylvester / Florida Farm- house, LLC 312 East Tarpon Ave.	\$125,000	\$3,008	\$134,894	\$488
Totals		\$199,174	\$4,553	\$775,118	\$2,802
Estimate based on Qualifying Construction Costs x millage /2 x 0.67 Formula courtesy of St. Petersburg Historic Preservation					

According to *Economic Impacts of Historic Preservation* (2010), prepared for the Florida Department of State by the Center for Governmental Responsibility, University of Florida Levin College of Law and The Center for Urban Policy Research (CUPR), Rutgers, The State University of New Jersey School of Planning & Public Policy;

“...properties located in a recognized historic district generally maintained their value during the period 2006 – 2009 better than did other comparable non-historic properties...” (p.44); and,

“Investment of public funds in historic preservation in Florida yields a return more than double the initial investment.” (p.45)

These are the first two cases for the ad valorem tax exemption for historic properties in the City of Tarpon Springs so there is no primary reference for how this exemption has impacted the City since the adoption of the Ordinance in 2010. Nearly all cases in Pinellas County are originated in the City of St. Petersburg. For the St. Petersburg cases currently active (2008 – 2017), over \$20 million dollars in qualifying historic property improvements is resulting in approximately \$50,000 dollars in ad valorem tax savings annually.

CITY OF TARPON SPRINGS

Staff Report

April 24, 2018

TO: MAYOR AND BOARD OF COMMISSIONERS

FROM: PLANNING & ZONING DEPARTMENT

HEARING DATES: APRIL 24, 2018

SUBJECT: APPLICATION #14-44 – 160 READ ST. – BOECKL – AD
VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES

I. APPLICATION

- A. Application: The applicant is requesting approval of the ad-valorem tax exemption for historic properties for the completed rehabilitation of a contributing structure at 160 Read St.
- B. Applicant: Andrew Boeckl

II. PROPERTY INFORMATION

- A. Location: 160 Read Street
- B. Subject Parcel Future Land Use Plan/Zoning Designations:
Future Land Use: RM (Residential Medium)
Zoning: RM-15 (Residential Multifamily)
- C. Architectural Style: Mission
- D. Tax Parcel Number: 12/27/15/15228/000/0100

III. SUMMARY REPORT

The subject property, constructed circa 1926, is a contributing property to the Tarpon Springs Historic District and the National Register of Historic Places (NRHP) and is therefore a “qualifying property” for the ad valorem tax exemption for historic properties as set forth in the Land Development Code Section 117.00. The applicant has complied with procedural and technical requirements as described below and the improvements made have been field verified to be consistent with the preconstruction application and with the conditions set forth in Certificate of Approval #13-05.

IV. REVIEW AND RECOMMENDATION

General Eligibility

According to the Florida Master Site File Historical Structure Form updated on February 18, 2009 the subject property is a contributing resource to the NRHP and Local Tarpon Springs Historic District. On February 4, 2013 Certificate of Approval #13-05 was granted by the Heritage Preservation Board for the partial demolition and reconstruction of this former church turned residence. On July 15, 2014 the Board of Commissioners approved application #14-44 granting approval of the Part 1 Preconstruction Application for ad-valorem tax exemption (\$100,000 cap removed) for the proposed partial demolition and reconstruction of the property at 160 Read St. The Technical Review Committee approved a six-month extension on June 24, 2016 and the Heritage Preservation Board granted Certificate of Approval #16-125 allowing a one-year extension on January 9, 2017. The scope of the project was extensive and, although a Certificate of Occupancy was issued on June 6, 2017, construction of the qualifying improvements included in Part 1 of the application was only recently completed. The applicant contacted the Planning and Zoning Department in January 2018 to finalize his project and submit the Part 2 Request for Review of Completed Work Application.

Fiscal Impact

For the 2015 assessment, the subject property owner paid ad valorem taxes of \$1,544.51, representing the approximate pre-improvement tax obligation, plus inflationary increases, that will continue to be due annually during the 10-year ad valorem tax exemption period. The actual ad valorem tax exemption will apply only to the increase in taxes resulting from the qualifying rehabilitation, which may be affected by any resulting increase or decrease in market value of the subject property as determined by the Pinellas County Property Appraiser who will re-assess the rehabilitated property, as well as the qualified improvements, once approved by the Tarpon Springs Board of Commissioners and the Board of Pinellas County Commissioners.

Since 10.794 mills (5.42 City, 5.374 County) of the total 2017 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$107.94 for every \$10,000.00 of qualifying market value increase. Annual millage rates and market values may fluctuate, and may affect industry appraisal formulas that are the ultimate determinants for calculating the actual tax increase to be applied (exempted). Therefore, precise factual accounting in advance of any applied tax year is limited for the purposes of this report, though a rough estimate is provided below.

For the purposes of this ad valorem tax exemption case, the assessed value of the subject property is based on the Pinellas County Property Appraiser's assessed property value for the year 2015, which was \$74,174. To date, the applicant has documented \$640,224 in qualified improvement expenses for the rehabilitation of the building.

Pre-construction Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs	*Estimated City / County Annual Tax Exemption
\$74,174	\$1,592	\$640,224	\$2,314
*Estimate based on Qualifying Construction Costs x (Millage / 2) x 0.67			
Formula courtesy of St. Petersburg Historic Preservation			

Secretary of the Interior’s Standards

Completed qualifying improvements include shoring and repairing of the original bell tower and façade, demolition of the deteriorated remaining structure and reconstruction, and roof replacement. Work completed complies with Certificate of Approval #13-05 and with the Secretary of the Interior’s Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. The table below provides a general overview of the major completed improvements to the subject property. Photographs of noteworthy rehabilitation improvements are referenced in the table and found in Appendix A.

Eligible Improvement	Photo Reference	Sympathetic/Compatible to Historic Character
Character-defining features		
Façade	1a, 1b	Yes
Bell Tower Roof	2a, 2b	Yes
Bell Tower	3a, 3b	Yes
Miscellaneous Features		
Complete reconstruction of deteriorated/demolished structure	N/A	Yes

V. FINDINGS OF FACT

- 1) This application meets the purpose and intent of Article VII of the Land Development Code and the Historic Preservation Element of the Comprehensive Plan
- 2) A covenant in the form approved by the City Attorney has been executed by the property owner for the term of the exemption and will be recorded as a condition of approval
- 3) The property is designated as a contributing historic property to the Tarpon Springs Historic District under the terms of our local preservation ordinance and so meets the requirements of Florida Statute §196.1997

VI. STAFF RECOMMENDATION

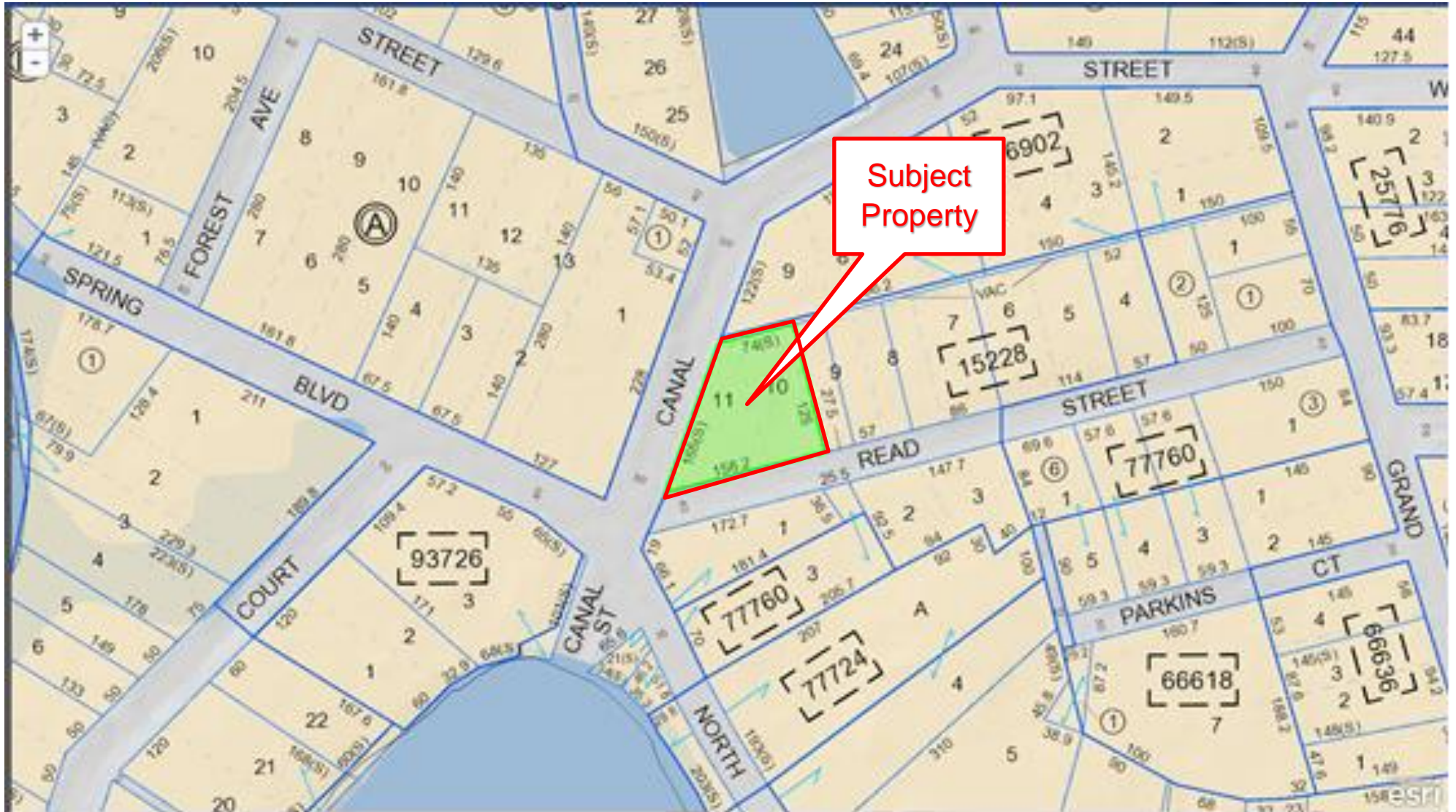
Staff recommends **approval** of the request for ad-valorem tax exemption subject to the following condition:

1. A certified copy of the recorded restrictive covenant must be submitted to the Planning and Zoning Department within 45 days of Board of Commissioners approval of this application or said approval will be void.

List of Exhibits:

- 1) Location Map
- 2) Aerial Map
- 3) Before & After Photographs
- 4) Florida Master Site File
- 5) Covenant
- 6) Resolution

LOCATION MAP – 160 READ STREET



AERIAL MAP – 160 READ STREET



Photographs



Photo 1a. Façade Before



Photo 1b. Façade After



Photo 2a. Bell Tower Roof Before



Photo 2b. Bell Tower Roof After



Photo 3a. Bell Tower Before



Photo 3b. Bell Tower After



HISTORICAL STRUCTURE FORM

FLORIDA MASTER SITE FILE

Consult Guide To Historical Structure Forms for detailed instructions

Site # 8P11599Recorder # 250Recorder Date 2/18/09Original Update Site Name A Glorious Church Other Names First Baptist ChurchProject Name Historic Resources Survey of Tarpon SpringsHistoric Contexts Boom Times National Register Category Building

LOCATION and IDENTIFICATION

Address 160-168 Read StreetVicinity of N side of Read between Grand and SpringCity Tarpon Springs County PinellasOwnership Private-corporate-no Subdivision _____ Block # _____ Lot # _____

MAPPING

USGS Map TARPON SPRINGS Township 27S Range 15E Section 12Quarter _____ Qtr Qtr _____ Irregular Section UTM Zone 17Easting 327059 Northing 3114970 Land Grant UnknownLatitude _____ Longitude _____ Plat or Other Map Aerial Photographs

HISTORY

Architect/Builder Unknown Construction Date 1926 Circa Alterations Date _____ Type/Location _____Additions Date _____ Type/Location _____Moved Original Location _____Use Original Unknown Use Present Church

DESCRIPTION

Style Mission Exterior Plan Irregular Interior Plan Unknown Stories 3Structural System Concrete block Exterior Fabric StuccoFoundation Continuous Foundation Materials Concrete block Foundation Infill N/ANo. of Porches 1 Locations/Features separate flat roof with shaped parapet, 3/5 width with concrete stairs and arched openingsMain Entrance (stylistic details): center double doors under arcaded porchOutbldgs. Number _____ Nature/Location (Describe below) _____Roof Type Gable Roofing Materials Composition shinglesSecondary Structures Comments Tower Location southwest cornerChimneys Number 1 Orientation East Location Slope/Interior Material ConcreteWood Windows Type _____ Light # _____Metal Windows Type Casement Light # Steel 4 lightExterior Ornament scuppers, concrete sills, concrete bandsCondition Deteriorated Surroundings Residential

Narrative (general, interior, landscape, context; 3 lines only)

This large scale Mission style church has multiple rooflines, a smooth stucco exterior, shaped parapets, and a tower with arched openings.

Archaeological Remains Present FMSF Archaeological Site Form Completed (if yes, attach)

Consult Guide To Historical Structure Forms for detailed instructions

RECORDER'S EVALUATION OF SITE

Individually Eligible for National Register? Yes No Likely, Need Information Insufficient Information Potential Contributor to Nat. Reg. District? Yes No Likely, Need Information Insufficient Information

Areas of Significance

Community planning & development; Architecture

Summary of Significance

This resource is an example of church architecture in Tarpon Springs during the Boom Times-era and is representative of the development of the City of Tarpon Springs. Although this building has undergone some minor alterations, the majority of architectural details remain and the overall historic massing is retained. Therefore, this building would be considered a contributing resource to the NRHP and Local Tarpon Springs Historic District.

DHR USE ONLY		OFFICIAL EVALUATIONS	DHR USE ONLY	
NR DATE ____/____/____	KEEPER-NR ELIGIBILITY <input type="checkbox"/> yes <input type="checkbox"/> no		Date	____/____/____
DELIST DATE ____/____/____	SHPO-NR ELIGIBILITY: <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> potentially elig. <input type="checkbox"/> insufficient info		Date	____/____/____
	LOCAL DESIGNATION: _____		Date	____/____/____
	Local office _____			
National Register Criteria for Evaluation <input type="checkbox"/> a <input type="checkbox"/> b <input type="checkbox"/> c <input type="checkbox"/> d (See National Register Bulletin 15, p. 2)				

DOCUMENTATION

Research Methods Florida Site File for past architectural surveys; Florida Site File search; Local library; Tax records; Pedestrian; Sanborn maps

Bibliographic References Olausen, Stephen A. FMSF form for 8PI1599. on file, Florida Department of State, Division of Historic Resources, Tallahassee, Florida.

Location of Negatives Janus Research

Negative Numbers Roll 2885, #266, Facing NE

RECORDER INFORMATION

Recorder Name Janus Research

Recorder Affiliation JANUS RESEARCH, 1107 N. Ward Street, Tampa, Florida 33607 Telephone 813-636-8200

- REQUIRED:**
1. USGS 7.5' MAP WITH STRUCTURES PINPOINTED IN RED
 2. LARGE SCALE STREET OR PLAT MAP
 3. PHOTO OF MAIN FACADE, PREFERABLY B&W, AT LEAST 3x5



SKETCH MAP



RESOLUTION No. 2018-07

A RESOLUTION OF THE CITY OF TARPON SPRINGS, FLORIDA APPROVING APPLICATION #14-44 FOR AD VALOREM TAX EXEMPTION ON QUALIFYING IMPROVEMENTS TOTALING \$640,224 FOR THE PERIOD OF 10 YEARS FOR REAL PROPERTY LOCATED AT 160 READ ST.; PROVIDING FOR FINDINGS; PROVIDING FOR CONDITIONS; 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 in January 1996, Pinellas County adopted this ad valorem tax exemption amendment. The City of Tarpon Springs adopted this amendment (Section 117.00 of the Land Development Code) on August 17, 2010, giving its residents financial incentives to preserve the City's historical resources; and

WHEREAS, the Boeckl Residence (A Glorious Church), a contributing property to the Tarpon Springs Historic District and to the National Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by Andrew Boeckl:

A portion of lots 10 and 11, J. K. Cheyney's Subdivision of part of block 60, Tarpon Springs, together with that portion of the south ½ of vacated alley adjoining, as per the plat thereof, recorded in Plat Book 003, Page 016, of the Public Records of Pinellas County, Florida.; and

WHEREAS, the Keeper of the National Register in Washington, D.C. on December 06, 1990, approved the nomination of the Tarpon Springs Historic District to the National Register of Historic Places; and

WHEREAS, the Tarpon Springs Board of Commissioners approved the Part I ad valorem tax exemption application #14-44 (\$100,000 cap removed) on July 15, 2014; and

WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2017 to December 31, 2026.

WHEREAS, pursuant to Section 117.00 (F) (4) of the Land Development Code, the Board of Commissioners shall approve, modify, defer or deny the exemption by resolution.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF TARPON SPRINGS, FLORIDA:

Section 1. FINDINGS

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 117.00 of the Land Development Code and Section 196.1997 of the Florida Statutes.

Section 2. AD VALOREM TAX EXEMPTION APPROVAL

The ad valorem tax exemption for the Boeckl Residence (A Glorious Church), a contributing property to the Tarpon Springs Historic District listed on the National Register of Historic Places, as consistent with local and state law, is hereby approved on property legally described as follows:

A portion of lots 10 and 11, J. K. Cheyney's Subdivision of part of block 60, Tarpon Springs, together with that portion of the south ½ of vacated alley adjoining, as per the plat thereof, recorded in Plat Book 003, Page 016, of the Public Records of Pinellas County, Florida.

Section 3. CONDITIONS

That the approval granted in Section 2 above is subject to the following condition:

1. A certified copy of the recorded restrictive covenant must be submitted to the Planning and Zoning Department within 45 days of Board of Commissioners approval of this application or said approval will be void.

Section 4. EFFECTIVE DATE

This Resolution shall become effective upon adoption.

CITY OF TARPON SPRINGS

Staff Report

April 24, 2018

TO: MAYOR AND BOARD OF COMMISSIONERS

FROM: PLANNING & ZONING DEPARTMENT

HEARING DATES: APRIL 24, 2018

SUBJECT: APPLICATION #16-31 – 312 E. TARPON AVE. – FLORIDA FARMHOUSE, LLC. / SYLVESTER – AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES

I. APPLICATION

- A. Application: The applicant is requesting approval of the ad-valorem tax exemption for historic properties for the completed rehabilitation of a contributing structure at 312 E. Tarpon Ave.
- B. Applicant: Bob Sylvester for Florida Farmhouse, LLC.
14515 Halfway Ln.
Odessa, FL 33556

II. PROPERTY INFORMATION

- A. Location: 312 East Tarpon Avenue
- B. Subject Parcel Future Land Use Plan/Zoning Designations:
Future Land Use: CRD (Community Redevelopment District)
Zoning: SAP (Special Area Plan)
- C. Architectural Style: Masonry Vernacular
- D. Tax Parcel Number: 12/27/15/77778/402/0060

III. SUMMARY REPORT

The subject property, constructed circa 1910, is a contributing property to the Tarpon Springs Historic District and the National Register of Historic Places (NRHP) and is therefore a “qualifying property” for the ad valorem tax exemption for historic properties as set forth in the Land Development Code Section 117.00. The applicant has complied with procedural and technical requirements as described below and the improvements made have been field verified to be consistent with the preconstruction application and with the conditions set forth in Certificate of Approval #15-115.

IV. REVIEW AND RECOMMENDATION

General Eligibility

According to the Florida Master Site File Historical Structure Form updated on January 27, 2009 the subject property is a contributing resource to the NRHP and Local Tarpon Springs Historic District. On January 11, 2016 Certificate of Approval #15-15 was granted by the Heritage Preservation Board for exterior improvements as follows:

1. Structural repair of the existing front porch and roof over the porch
2. Construction of a wood ADA accessible ramp
3. Improvements to the rear parking lot including creating an ADA accessible parking space

On April 7, 2016 the Technical Review Committee approved the Part 1 Preconstruction Application for ad-valorem tax exemption for the proposed exterior improvements listed above and items not requiring HPB approval to include exterior paint, re-roof with same type, and historic window renovation. None of the allowable extensions were necessary in this case. The Part 2 Request for Review of Completed Work Application was initiated in March 2018.

Fiscal Impact

For the 2016 assessment, the subject property owner paid ad valorem taxes of \$3,008.31, representing the approximate pre-improvement tax obligation, plus inflationary increases, that will continue to be due annually during the 10-year ad valorem tax exemption period. The actual ad valorem tax exemption will apply only to the increase in taxes resulting from the qualifying rehabilitation, which may be affected by any resulting increase or decrease in market value of the subject property as determined by the Pinellas County Property Appraiser who will re-assess the rehabilitated property, as well as the qualified improvements, once approved by the Tarpon Springs Board of Commissioners and the Board of Pinellas County Commissioners.

Since 10.794 mills (5.42 City, 5.374 County) of the total 2017 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$107.94 for every \$10,000.00 of qualifying market value increase. Annual millage rates and market values may fluctuate, and may affect industry appraisal formulas that are the ultimate determinants for calculating the actual tax increase to be applied (exempted). Therefore, precise factual accounting in advance of any applied tax year is limited for the purposes of this report, though a rough estimate is provided below.

For the purposes of this ad valorem tax exemption case, the assessed value of the subject property is based on the Pinellas County Property Appraiser's assessed property value for the year 2016, which was \$125,000. To date, the applicant has documented \$134,894 in qualified improvement expenses for the rehabilitation of the building, which is just over one-hundred percent of the 2016 assessed value.

Pre-construction Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs	*Estimated City / County Annual Tax Exemption
\$125,000	\$3,008	\$134,894	\$488
*Estimate based on Qualifying Construction Costs x (Millage / 2) x 0.67			
Formula courtesy of St. Petersburg Historic Preservation			

Secretary of the Interior’s Standards

Completed qualifying improvements include structural repairs, compatible accessibility upgrades, roof repair, and historic window renovation. Work completed complies with Certificate of Approval #15-115 and with the Secretary of the Interior’s Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. The table below provides a general overview of the major completed improvements to the subject property. Photographs of noteworthy rehabilitation improvements are referenced in the table and found in Exhibit 3.

Eligible Improvement	Photo Reference	Sympathetic/Compatible to Historic Character
Character-defining features		
Roof replaced, front porch columns restored	1a, 1b	Yes
Windows renovated	2a, 2b	Yes
Miscellaneous Features		
Replaced back exterior staircase	N/A	Yes
Renovated front porch hexagonal pavers	N/A	Yes
All subfloor replaced	N/A	Yes
Replaced original wiring	N/A	Yes
Replaced original plumbing	N/A	Yes

V. FINDINGS OF FACT

- 1) This application meets the purpose and intent of Article VII of the Land Development Code and the Historic Preservation Element of the Comprehensive Plan
- 2) A covenant in the form approved by the City Attorney has been executed by the property owner for the term of the exemption and will be recorded as a condition of approval

- 3) The property is designated as a contributing historic property to the Tarpon Springs Historic District under the terms of our local preservation ordinance and so meets the requirements of Florida Statute §196.1997

VI. STAFF RECOMMENDATION

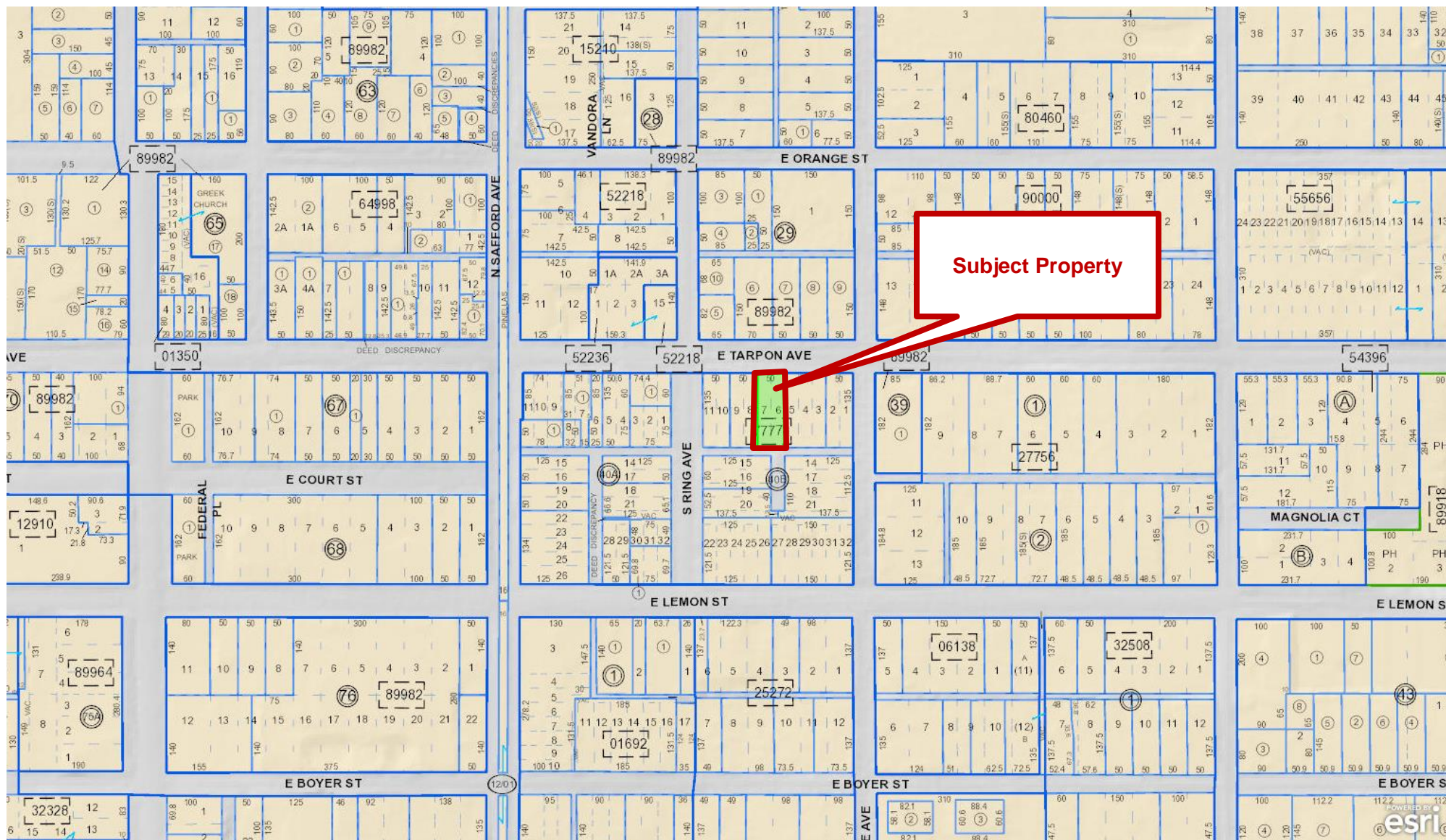
Staff recommends **approval** of the request for ad-valorem tax exemption subject to the following condition:

1. A certified copy of the recorded restrictive covenant must be submitted to the Planning and Zoning Department within 45 days of Board of Commissioners approval of this application or said approval will be void.

List of Exhibits:

- 1) Location Map
- 2) Aerial Map
- 3) Before & After Photographs
- 4) Florida Master Site File
- 5) Covenant
- 6) Resolution

LOCATION MAP – 312 EAST TARPON AVENUE



AERIAL MAP – 312 EAST TARPON AVENUE



Photographs



Photo 1a. Roof & Porch Before



Photo 1b. Roof & Porch After



Photo 2a. Windows Before

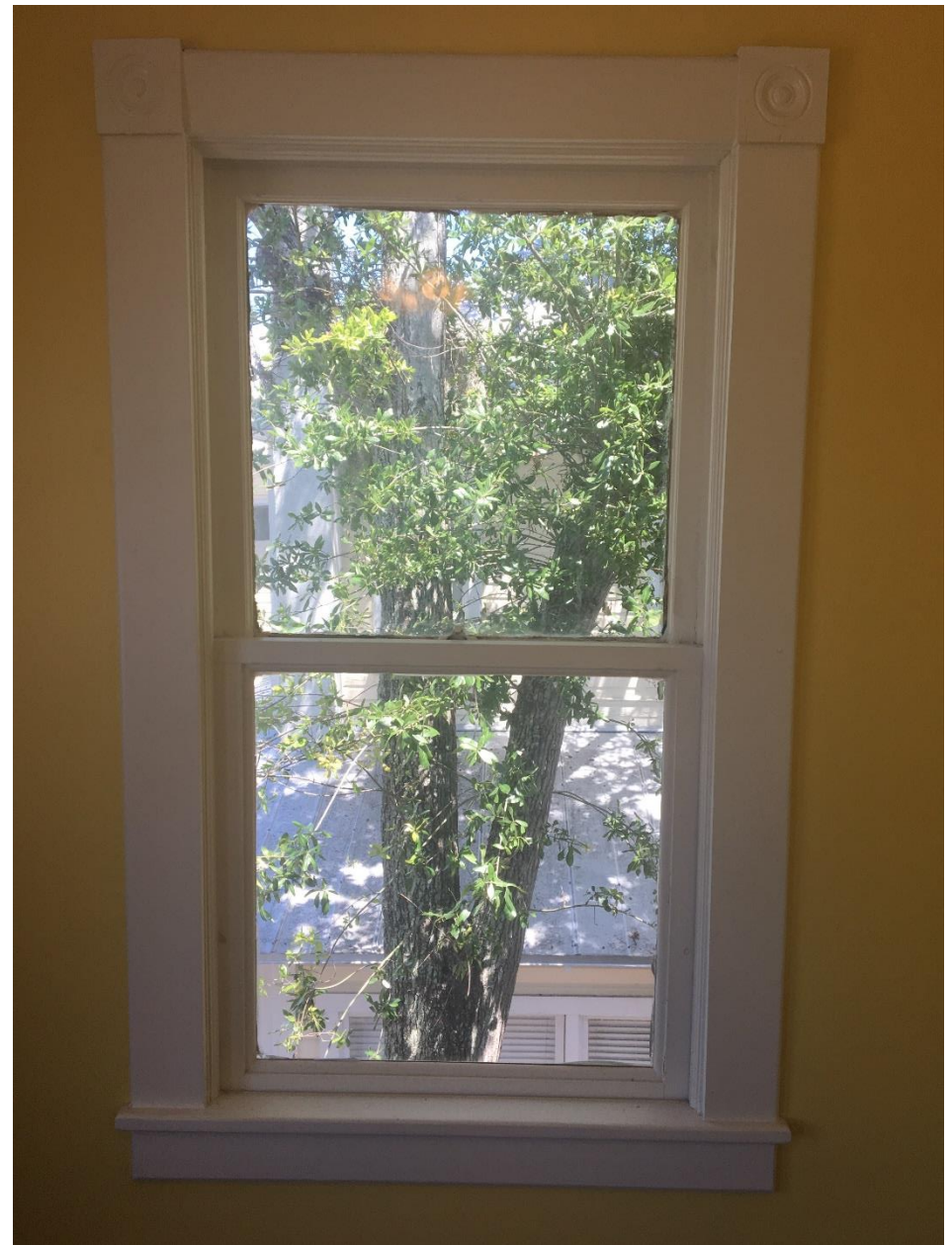


Photo 2b. Windows After



HISTORICAL STRUCTURE FORM

FLORIDA MASTER SITE FILE

Consult Guide To Historical Structure Forms for detailed instructions

Site # 8P11661Recorder # 53Recorder Date 1/27/09Original Update Site Name Marcus Occhipinti M.D. Other Names _____Project Name Historic Resources Survey of Tarpon SpringsHistoric Contexts Spanish-American War National Register Category Building

LOCATION and IDENTIFICATION

Address 312 E Tarpon AvenueVicinity of S side of Tarpon Ave in between Grosse Ave and Ring AveCity Tarpon Springs County PinellasOwnership Private-individual Subdivision _____ Block # _____ Lot # _____

MAPPING

USGS Map TARPON SPRINGS Township 27S Range 15E Section 12Quarter _____ Qtr Qtr _____ Irregular Section UTM Zone 17Easting 327850 Northing 3114621 Land Grant UnknownLatitude _____ Longitude _____ Plat or Other Map Aerial Photographs

HISTORY

Architect/Builder Unknown Construction Date 1910 Circa Alterations Date c.1950 Type/Location some windows replacedAdditions Date c.1930 Type/Location one story rear, second floor added to rearMoved Original Location _____Use Original Private residence Use Present Office

DESCRIPTION

Style Masonry Vernacular Exterior Plan Rectangular Interior Plan Unknown Stories 2Structural System Concrete block Exterior Fabric Concrete block (rusticated)Foundation Piers; Continuous Foundation Materials Concrete block (rustic) Foundation Infill N/ANo. of Porches 1 Locations/Features 1 story shed roof wraps 2 sides (north and west) with unusual concrete columns on square rusticated block piersMain Entrance (stylistic details): off-center entry under main porchOutbldgs. Number _____ Nature/Location (Describe below) _____Roof Type Hip Roofing Materials Tile (clay)Secondary Structures Comments Not applicable Location _____Chimneys Number 0 Orientation N/A Location N/A Material Not applicableWood Windows Type DHS Light # 1/1Metal Windows Type _____ Light # _____Exterior Ornament rafter tails, concrete sills, quoinsCondition Good Surroundings Commercial

Narrative (general, interior, landscape, context; 3 lines only)

This structure features rusticated block on the first floor. The second floor is plain concrete block with pronounced joints, block window surrounds, and quoins. This building also features decorative cut rafter tails and ringed concrete columns.

Archaeological Remains Present FMSF Archaeological Site Form Completed (if yes, attach)

Consult Guide To Historical Structure Forms for detailed instructions

RECORDER'S EVALUATION OF SITE

Individually Eligible for National Register? Yes No Likely, Need Information Insufficient Information Potential Contributor to Nat. Reg. District? Yes No Likely, Need Information Insufficient Information

Areas of Significance

Community planning & development

Summary of Significance

This resource is an example of office architecture in Tarpon Springs during the Spanish-American War-era and is representative of the development of the City of Tarpon Springs. Although this building has undergone some minor alterations, the majority of architectural details remain and the overall historic massing is retained. Therefore, this building would be considered a contributing resource to the NRHP and Local Tarpon Springs Historic District.

DHR USE ONLY		OFFICIAL EVALUATIONS	DHR USE ONLY	
NR DATE ____/____/____	KEEPER-NR ELIGIBILITY <input type="checkbox"/> yes <input type="checkbox"/> no		Date	____/____/____
DELIST DATE ____/____/____	SHPO-NR ELIGIBILITY: <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> potentially elig. <input type="checkbox"/> insufficient info		Date	____/____/____
	LOCAL DESIGNATION: _____		Date	____/____/____
	Local office _____			
National Register Criteria for Evaluation <input type="checkbox"/> a <input type="checkbox"/> b <input type="checkbox"/> c <input type="checkbox"/> d (See National Register Bulletin 15, p. 2)				

DOCUMENTATION

Research Methods Florida Site File for past architectural surveys; Florida Site File search; Local library; Tax records; Pedestrian; Sanborn maps

Bibliographic References Olausen, Stephen A. FMSF form for 8PI1661. on file, Florida Department of State, Division of Historic Resources, Tallahassee, Florida.

Location of Negatives Janus Research

Negative Numbers Roll 2885, #103, Facing S

RECORDER INFORMATION

Recorder Name Janus Research

Recorder Affiliation JANUS RESEARCH, 1107 N. Ward Street, Tampa, Florida 33607 Telephone 813-636-8200

- REQUIRED:**
1. USGS 7.5' MAP WITH STRUCTURES PINPOINTED IN RED
 2. LARGE SCALE STREET OR PLAT MAP
 3. PHOTO OF MAIN FACADE, PREFERABLY B&W, AT LEAST 3x5



SKETCH MAP



RESOLUTION No. 2018-08

A RESOLUTION OF THE CITY OF TARPON SPRINGS, FLORIDA APPROVING APPLICATION #16-31 FOR AD VALOREM TAX EXEMPTION ON QUALIFYING IMPROVEMENTS TOTALING \$134,894 FOR THE PERIOD OF 10 YEARS FOR REAL PROPERTY LOCATED AT 312 EAST TARPON AVE.; PROVIDING FOR FINDINGS; PROVIDING FOR CONDITIONS; 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 in January 1996, Pinellas County adopted this ad valorem tax exemption amendment. The City of Tarpon Springs adopted this amendment (Section 117.00 of the Land Development Code) on August 17, 2010, giving its residents financial incentives to preserve the City's historical resources; and

WHEREAS, the Florida Farmhouse, LLC. (Marcus Occhipinti M.D.), a contributing property to the Tarpon Springs Historic District and to the National Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by Florida Farmhouse, LLC:

Lots 8 and 9, Block 40-B, A.P.K. Safford's Subdivision, of block forty, Tarpon Springs, as per the plat thereof, recorded in Plat Book 005, Page 024, of the Public Records of Pinellas County, Florida.; and

WHEREAS, the Keeper of the National Register in Washington, D.C. on December 06, 1990, approved the nomination of the Tarpon Springs Historic District to the National Register of Historic Places; and

WHEREAS, the Technical Review Committee approved the Part I ad valorem tax exemption application #16-31 on April 7, 2016; and

WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2017 to December 31, 2026.

WHEREAS, pursuant to Section 117.00 (F) (4) of the Land Development Code, the Board of Commissioners shall approve, modify, defer or deny the exemption by resolution.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF TARPON SPRINGS, FLORIDA:

Section 1. FINDINGS

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 117.00 of the Land Development Code and Section 196.1997 of the Florida Statutes.

Section 2. AD VALOREM TAX EXEMPTION APPROVAL

The ad valorem tax exemption for Florida Farmhouse, LLC. (Marcus Occhipinti M.D), a contributing property to the Tarpon Springs Historic District listed on the National Register of Historic Places, as consistent with local and state law, is hereby approved on property legally described as follows:

Lots 8 and 9, Block 40-B, A.P.K. Safford's Subdivision, of block forty, Tarpon Springs, as per the plat thereof, recorded in Plat Book 005, Page 024, of the Public Records of Pinellas County, Florida.

Section 3. CONDITIONS

That the approval granted in Section 2 above is subject to the following condition:

1. A certified copy of the recorded restrictive covenant must be submitted to the Planning and Zoning Department within 45 days of Board of Commissioners approval of this application or said approval will be void.

Section 4. EFFECTIVE DATE

This Resolution shall become effective upon adoption.