

## ARTICLE V. - HISTORIC PROPERTY TAX EXEMPTION

*Editor's note*— Sections 2—14 of Ord. No. 96-13, adopted January 16, 1996, have been added as a new art. IV, §§ 118-161—118-173, at the editor's discretion, as they were nonamendatory of the Code.

### **Sec. 118-161. - Short title.**

This article shall be known and may be cited as the "Pinellas County Historic Property Tax Exemption Ordinance."

(Ord. No. 96-13, § 2, 1-16-96)

### **Sec. 118-162. - Purpose and intent.**

It is the intent of the board of county commissioners to foster the preservation and renovation of historic properties in the county by providing incentives to restore, renovate or rehabilitate historic structures through the implementation of F.S. §§ 196.1997 and 196.1998 relating to the exemption of certain ad valorem taxes for historic properties.

(Ord. No. 96-13, § 3, 1-16-96)

### **Sec. 118-163. - Definitions.**

*Applicant* means the owner of record of a property or the authorized agent of the owner.

*Application* means the two-part historic preservation property tax exemption application, DOS Form No. HR3E101292, effective 1-31-94. This form may be obtained through the county planning department, or by writing the Bureau of Historic Preservation, 500 South Bronough Street, Tallahassee, Florida 32399-0250, or from the local historic preservation office.

*Assessed value* means the total value of a tax parcel (including structures, land and other rights appurtenant thereto) as determined by the county property appraiser and shown on the property tax bill sent to the owner of record by the county.

*Board of county commissioners* means the Pinellas County Board of County Commissioners.

*Certificate of appropriateness* means a written authorization by the county administrator to the owner(s) of a designated property, or any building, structure or site within a designated historic district, allowing a proposed alteration, relocation, or the demolition of a building, structure, or site. A certificate of appropriateness is required for any proposed work that will result in the alteration, demolition, relocation, reconstruction, new construction or excavation of a designated historic resource.

*Contributing property* means and includes any building, structure or site which contributes to the overall historic significance of a designated historic district and was present during the period of historic significance and possesses historic integrity reflecting the character of that time or is capable of yielding important information about the historically significant period or independently meets the criteria for designation as an historic resource.

*Covenant* means the historic preservation tax exemption covenant required to be recorded with the deed for the property in the official records of the county to obtain an exemption pursuant to this ordinance.

*Designation* means action by the county board of county commissioners to approve an historic preservation overlay zoning district for (a) parcel(s) of land or district.

*Division of historical resources* means the Division of Historical Resources of the State of Florida.

*Exemption* means the ad valorem tax exemption for historic properties authorized pursuant to this ordinance.

*Historic district* means an area designated as historic pursuant to Chapter 146, Pinellas County Land Development Code, Historic Preservation, or pursuant to the historic preservation regulations of an applicable municipality within Pinellas County, Florida, or that is listed in the National Register of Historic Places.

*Historic property* means a property that is designated as an historic property, or as a contributing property to an historic district, by the historic preservation regulations found in Chapter 146, Pinellas County Land Development Code, Historic Preservation, or in the historic preservation regulations of the applicable municipality within Pinellas County, Florida, or that is listed in the National Register of Historic Places.

*Improvements* means changes in the condition of real property brought about by the expenditure of labor or money for the restoration, renovation or rehabilitation of such property. Improvements include additions and accessory structures (i.e. a garage) necessary for efficient contemporary use.

*Local historic preservation office* is for properties located in the unincorporated area of the county means the City of St. Petersburg Planning Department that has been certified by the State of Florida, Division of Historical Resources as qualified to review applications for historic property tax exemptions pursuant to F.S. § 196.1997 or 196.1998, and that has entered into an interlocal agreement with the board of county commissioners to perform the duties of a local historic preservation office in the unincorporated area of the county. For properties located within municipalities in Pinellas County, local historic preservation office means the agency or entity designated in the applicable municipal historic property ad valorem tax exemption ordinance.

*National Register of Historic Places* means the list of historic properties significant in American history, architecture, archaeology, engineering and culture, maintained by the Secretary of the Interior, as established by the National Historic Preservation Act of 1966 (Public Law 89-665:80 STAT. 915; 16 U.S.C. 470), as amended.

*Renovation or rehabilitation* means the act or 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 or features of the property which are significant to its historical, architectural, cultural and archaeological values.

*Restoration* means the act or process of accurately recovering the form and details of a property and its setting as it appeared at a particular period of time by means of the removal of later work or by the replacement of missing earlier work.

*Useable space* means that portion of the space within a building which is available for assignment or rental to an occupant, including every type of space available for use of the occupant.

(Ord. No. 96-13, § 4, 1-16-96)

**Sec. 118-164. - Property and improvements eligible for tax exemption; area embraced.**

- a) This ordinance shall govern and be applicable to all property located in unincorporated Pinellas County, Florida, and to all property located within any municipality within Pinellas County, Florida that adopts an historic property ad valorem tax exemption ordinance within their jurisdiction, provided that the property meets the following qualifications:
  - 1) The property is individually listed in the National Register of Historic Places pursuant to the National Historic Preservation Act of 1966, as amended; or
  - 2) The property is a contributing property to a National Register-listed-district;. or
  - 3) The property is designated as an historic property, or as a contributing property to an historic district, by the historic preservation regulations found in Chapter 146, Pinellas County Land Development Code, Historic Preservation, or in the historic preservation regulations of the applicable municipality within Pinellas County, Florida.
- b) In order for an improvement to qualify a property for an exemption, the improvement must:
  - 1) Be consistent with the United States Secretary of Interior's Standards for Rehabilitation; and
  - 2) Be determined by the local historic preservation office to meet criteria established in rules adopted by the Department of State, Chapter 1A-38, F.A.C.; and
  - 3) Be completed within two years from the date of approval of a complete preconstruction application. A preconstruction application approval shall automatically be revoked if the property owner has not submitted a request for review of completed work within two years following the date of approval of a preconstruction application. The local historic preservation office may grant an extension to this provision for up to six months if such request is made in writing prior to the expiration of the initial period; and
  - 4) Within the unincorporated area, contain a minimum of \$2,500.00 worth of improvements to the exterior of the property, unless it has been documented in the preconstruction application that no improvements to the exterior of the property are needed; and
  - 5) Meet the certificate of appropriateness requirements for a qualifying restoration, renovation, or rehabilitation, if applicable under the conditions of Chapter 146, Pinellas County Land Development Code, Historic Preservation, or applicable municipal historic preservation ordinance.

(Ord. No. 96-13, § 5, 1-16-96)

**Sec. 118-165. - Duration and amount of tax exemptions.**

Any tax exemption granted by this ordinance shall remain in effect for ten years regardless of any change in the authority of the board of county commissioners to grant such exemptions or any change in the ownership of the property, except as set forth in section 118-168 and in section 118-170(b) of this article. Improvements which qualified the property for an exemption must be maintained over the period for which the exemption is granted. The tax exemption amount will be determined by the assessed value of the improvements as determined by the county property appraiser's office and will be fixed in amount for the length of the exemption period based on the assessed value of the improvements at the year the improvements are completed.

(Ord. No. 96-13, § 6, 1-16-96)

### **Sec. 118-166. - Applicable taxes.**

The tax exemptions allowed herein are only ad valorem taxes assessed by the county board of county commissioners and include the following:

- 1) Pinellas County Government;
- 2) Pinellas County Health;
- 3) Pinellas County Mosquito Control;
- 4) Pinellas Planning Council;
- 5) Pinellas County Municipal Services Taxing District.

The exemptions do not apply to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to Section 9(b) or Section 12, Article VII of the Florida Constitution.

(Ord. No. 96-13, § 7, 1-16-96)

### **Sec. 118-167. - Ad valorem tax exemptions for improvements to historic property authorized: limitations.**

The board of county commissioners may authorize an exemption from ad valorem taxation equal to 100 percent of the assessed value of all improvements to historic properties which result from the restoration, renovation or rehabilitation of such properties. The exemption applies only to improvements to real property. For properties located within a municipality, the exemption shall not be allowed for that portion of the assessed value of an improvement which exceeds any maximum amount established in the applicable municipal historic property ad valorem tax exemption ordinance. In order for the property to qualify for the exemption, any such improvements must be made on or after the effective date of this ordinance.

(Ord. No. 96-13, § 8, 1-16-96)

### **Sec. 118-168. - Ad valorem tax exemptions for historic properties open to the public.**

If a property is used for nonprofit or governmental purposes, and is regularly and frequently open for the public's visitation, use and benefit, as defined in Chapter 1A-38, F.A.C., the board of county commissioners may exempt 100 percent of the assessed value of the property as improved from ad valorem taxes levied by the board of county commissioners provided that the assessed value of the qualifying improvement is equal to at least 50 percent of the total assessed value of the property as improved. This section applies only if the qualifying improvements are made by or for the use of the existing property owner. In order for the property to qualify for the exemption provided in this section, any such improvements must be made on or after the effective date of this ordinance.

A property is considered used for nonprofit or governmental purposes if the occupant or the user of at least 65 percent of the useable space of the building is an agency of the federal, state, or local government or a nonprofit corporation whose articles of incorporation have been filed by the Department of State in accordance with F.S. § 617.0125. A property is considered regularly and frequently open to the public if public access to the property is provided not less than 52 days a

year on an equitably spaced basis, and at other times by appointment. This exemption does not prohibit the owner from charging a reasonable nondiscriminatory admission fee. If a property that qualifies for this exemption is no longer regularly and frequently open to the public, or if ownership is transferred, then this exemption shall be subject to the revocation proceedings of section 118-173 of this article.

(Ord. No. 96-13, § 9, 1-16-96)

## **Sec. 118-169. - Application.**

- a) *Preconstruction application.* Any person, firm, or corporation that desires an ad valorem tax exemption for the improvement of an historic property must submit to the local historic preservation office a preconstruction application on a form prescribed by the Department of State. The preconstruction application must receive approval prior to the start of construction. An improvement or any portion thereof initiated prior to approval of the preconstruction application shall not be eligible for the exemption. The application must include the following information:
- 1) The name of the property owner and the location of the historic property; and
  - 2) A description of the improvements to real property for which an exemption is requested and the anticipated date of commencement of construction of such improvements. For properties located in the unincorporated area, this includes an estimate of the cost of the improvements that will be done to the exterior of the property or documentation that no improvements to the exterior of the property are necessary; and
  - 3) Proof, to the satisfaction of the local historic preservation office, that the property that is to be restored, renovated, or rehabilitated is an historic property under this ordinance; and
  - 4) Proof, to the satisfaction of the local historic preservation office, that the improvements to the property will be consistent with the United States Secretary of the Interior's Standards for Rehabilitation and will be made in accordance with guidelines developed by the Department of State, Chapter 1A-38, F.A.C.; and
  - 5) Other information identified in appropriate Department of State regulations; and
  - 6) Other information requested by the local historic preservation office or requested by the board of county commissioners; and
  - 7) If necessary under the conditions of Chapter 146, Pinellas County Land Development Code, Historic Preservation, or other applicable municipal historic preservation ordinance, a completed application for a certificate of appropriateness for the qualifying restoration, renovation, or rehabilitation. In unincorporated Pinellas County, a decision on the application for a certificate of appropriateness must occur prior to completing the review of a preconstruction application.

On completion of the review of a preconstruction application, the local historic preservation office shall notify the applicant in writing of the results of the review and shall make recommendations for correction of any planned work deemed to be inconsistent with section 118-164(b) of this article. Any changes made to the improvement after approval of the preconstruction application must receive prior approval of the local historic preservation office to ensure compliance with the criteria set forth in this ordinance. Failure to obtain prior approval may result in denial of the exemption.

- b) *Request for review of completed work application.* A request for review of completed work application shall be submitted to the local historic preservation office upon completion of the improvements. The form of said application shall be prescribed by the Department of State and shall include all information referenced in subsection (a) of this section. The local historic preservation office shall review the request for review of completed work application and provide to the board of county commissioners a written recommendation of either approval or denial of the application.

The review by the local historic preservation office will be conducted in accordance with rules adopted by the Department of State, Chapter 1A-38, F.A.C. The local historic preservation office reserves the right to inspect the completed work to verify that it is in compliance with the work described in the approved preconstruction application.

In order for an improvement to an historic property to qualify the property for an exemption, the improvement must meet the requirements of section 118-164(b) of this article.

- c) *Interior inspection.* Upon receipt of a preconstruction application or a request for review of completed work application involving an improvement project in which some of the work is in the interior of the property, the local historic preservation office reserves the right to make arrangements with the applicant for an interior inspection. The purpose of the interior inspection is to ascertain the effect, if any, of the improvement project on significant historical or architectural interior features.

In order to determine the assessed value of an improvement project in which some of the work is in the interior of the property, the county property appraiser's office reserves the right to make arrangements with the applicant for an interior inspection after a tax exemption has been granted by the board of county commissioners.

- d) *Reapplication.* A property owner previously granted an exemption may undertake additional improvements during the exemption period or apply for additional exemptions for additional improvements following the expiration of the exemption period. A property owner may not reapply for an exemption for an improvement which has been denied by the board of county commissioners.

(Ord. No. 96-13, § 10, 1-16-96)

## **Sec. 118-170. - Required covenant.**

- a) To qualify for an exemption, the property owner must enter into a covenant with the board of county commissioners for the term for which the exemption is granted. The form of the covenant must be approved by the Department of State. The covenant shall provide 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 property during the period that the exemption is granted. If the exemption is granted, the property owner shall have the covenant recorded with the deed for the property in the official records of the county prior to the effective date of the exemption and shall provide a certified copy of the recorded covenant to the county administrator, or his or her designee, within 30 days of the board of county commissioners approval or said approval by the board of county commissioners shall be void. The covenant shall be binding on the current property owner, transferees, and their heirs, successors, or assigns. Violation of the covenant results in the property owner being

subject to the payment of 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 F.S. § 212.12(3).

- b) If the property changes ownership during the exemption period, the requirements of the covenant must be transferred to the new owner. The new property owner may sign a waiver which discontinues the exemption on the property with no penalty to the property owner. The exemption may not be reinstated after the waiver has been delivered to the county administrator, or his or her designee. A copy of the waiver will be delivered to the county property appraiser's office. For waivers received prior to July 1 by the property appraiser's office, the exemption will be discontinued in that tax year. For waivers received after July 1 by the property appraiser's office, the exemption will be discontinued in the following tax year.
- c) For those properties located within a municipality that is also granting an historic property tax exemption, one historic property tax exemption covenant may be executed by the property owner to include both the municipality and the county. The property owner must provide a certified copy of the recorded covenant to both the municipality and to the county administrator, or his or her designee.

(Ord. No. 96-13, § 11, 1-16-96)

### **Sec. 118-171. - Board of county commissioners review and action.**

On completion of any municipal action on an application, the local historic preservation office shall deliver a copy of the application, their recommendation to grant or deny the tax exemption and the reasons therefor, and a copy of the municipal action to the county administrator, or his or her designee, to be presented to the board of county commissioners for execution. For those properties located in the unincorporated area, the local historic preservation office shall deliver a copy of the application, their recommendation to grant or deny the tax exemption, and the reasons therefor, to the county administrator, or his or her designee, following the completion of the review of a request for review of completed work application. The recommendation and the reasons therefor shall also be provided in writing by the local historic preservation office to the applicant.

The board of county commissioners may then approve, modify, defer, or deny an application for tax exemption by resolution. If approved by the board of county commissioners, such tax exemption shall take effect on the January 1 following the resolution approving the tax exemption. Said approval shall be conditioned upon receipt by the county administrator, or his or her designee, of a certified copy of the recorded covenant. The resolution approving the tax exemption shall include but not be limited to the following:

- 1) The name of the owner and the address of the historic property for which the exemption is granted.
- 2) The period of time for which the exemption will remain in effect and the expiration date of the exemption.
- 3) A finding that the historic property meets the requirements of this ordinance.
- 4) Any conditions of approval.

(Ord. No. 96-13, § 12, 1-16-96)

### **Sec. 118-172. - Notice to property appraiser.**

The board of county commissioners shall deliver to the county property appraiser a copy of each application for an historic property ad valorem tax exemption approved in the previous calendar year. The applications will be delivered on or before March 1 of each year. Upon certification of the assessment roll or recertification, if applicable, pursuant to F.S. § 193.122, for each fiscal year during which this ordinance is in effect, the property appraiser shall report the following information to the board of county commissioners:

- 1) The total taxable value of all property within the county for the current fiscal year.
- 2) The total exempted value of all property in the county which has been approved to receive historic preservation ad valorem tax exemption for the current fiscal year.

(Ord. No. 96-13, § 13, 1-16-96)

### **Sec. 118-173. - Revocation proceedings.**

The board of county commissioners may revoke an exemption at any time in the event that the property owner, or any subsequent owner or successor in interest to the property, violates the covenant, fails to maintain the qualifying property according to the terms, conditions and standards of the covenant, the historic character of the property and improvements which qualified the property for the exemption are not maintained, or if the property has been damaged by accidental or natural causes to the extent that the historic integrity of the features, materials, appearances, workmanship and environment, or archaeological integrity which made it eligible for listing or designation have been lost or damaged so that restoration is not possible. The county administrator, or his or her designee, shall provide notice of such proceedings to the owner of record of the property. The board of county commissioners shall determine whether, and under what conditions the exemption shall be revoked, and whether and in what amount the property owner owes back taxes pursuant to subsection 118-170(a) of this article. The board of county commissioners shall provide written notice of the decision to the owner of record and to the county property appraiser.

If revocation proceedings are initiated by a municipality, the local historic preservation office of the municipality shall notify the county administrator's office, or his or her designee, of the proceedings and the reasons therefor.

(Ord. No. 96-13, § 14, 1-16-96)