



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 18-90400004



**Property Address:** 823 10<sup>th</sup> Avenue South

**Designation Type/Date:** Contributing property to the Roser Park Local Historic District (HPC 87-01), as expanded September 2018 (HPC 18-90300007)

**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 Fritzius Residence at 823 10<sup>th</sup> Avenue South

## **General Eligibility Requirements**

The subject property is designated as a contributing property to the Roser Park Local Historic District as the result of an owner-initiated request for the expansion of the district (HPC 18-90300007). As such, the subject property 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 May 30, 2018, prior to beginning the applicable improvements. The Part 2 Request for Review of Completed Work Application was submitted in January 2019.

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 2018, which was \$126,827. The applicant has preliminarily documented \$195,710.72 in qualified improvement expenses for the rehabilitation of the building, which is 154 percent of the assessed value.

## **Fiscal Impact of Ad Valorem Tax Exemption**

For the 2018 assessment, the subject property owner paid ad valorem taxes of \$2,834.43, 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 12.129 mils (6.755 City, 5.374 County) of the total 2018 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$121.23 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 (2018) Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs
823 10 <sup>th</sup> Ave. S. / 18-90400004	\$126,827	\$2,834	\$195,710.72

### 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 in Appendix A.

Feature No. (per Preconstruction Application)	Eligible Improvement or Cost	Post-Construction Photo Reference
1	Restoration of existing wood windows	1, 2, 3, 4
2	Plumbing	n/a
2	Electrical	n/a
2	HVAC	n/a
2	Interior walls/ceiling	5, 7, 8, 12, 13, 14
3	Chimney cap	n/a
3	Rafter ends	6
4	Interior chimney stack	7
5	Staircase	8
6	Front Porch	9, 10
6	Exterior siding	1, 2, 4, 10, 11
7	Interior flooring	12
7	Interior doors	13, 14

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**Appendix A: Post-Construction Photographs**



**Figure 1: Façade (south elevation) of property at 823 10<sup>th</sup> Ave. S., post-construction**



**Figure 2: Typical restored windows at newly-reopened front porch**



**Figure 3: Typical restored windows from living room interior**



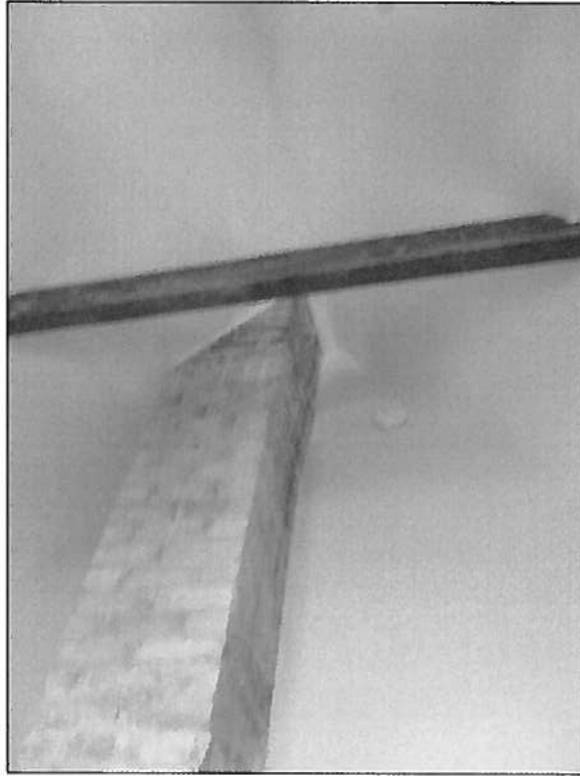
**Figure 4: Rear (north elevation)**



**Figure 5: Upper level interior, showing restored windows and walls with lofted ceiling**



**Figure 6: Restored and sistered rafter ends at opened cornice, porch column**



**Figure 7: Chimney stack from interior, second floor interior**



**Figure 8: Interior staircase**



**Figure 9: Column and rafter ends revealed by removal of porch enclosure**



**Figure 10: Opened porch**





**Figure 11: Original and replacement wood siding following removal of vinyl**



**Figure 12: Typical restored interior flooring**



**Figure 13: Typical restored interior door**



**Figure 14: Typical restored interior door hardware**