

**RESOLUTION NO. 23- 40**

**A RESOLUTION OF THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVING THE HISTORIC PRESERVATION AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 436 2<sup>ND</sup> STREET NORTH IN THE CITY OF ST. PETERSBURG, A CONTRIBUTING RESOURCE TO THE DOWNTOWN ST. PETERSBURG HISTORIC DISTRICT LISTED IN THE NATIONAL REGISTER OF HISTORIC PLACES; APPROVING EXECUTION OF A HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners recognizes and values historic properties located in the County with protection of and reinvestment in these historic properties being in the public interest and essential to the health, safety, and welfare of the residents of Pinellas County; and

**WHEREAS**, the citizens of Florida have amended Article VII, Section 3(d) of the Florida Constitution to authorize counties and municipalities to allow historic preservation ad valorem tax exemptions for owners of eligible historic properties who make significant improvements; and

**WHEREAS**, the Florida Legislature has enacted Section 196.1997, Florida Statutes, to govern the allowance of such ad valorem tax exemptions made to eligible historic properties which result from restoration, renovation, or rehabilitation; and

**WHEREAS**, the Board of County Commissioners adopted the Pinellas County Historic Property Tax Exemption Ordinance (Chapter 118, Article V, Pinellas County Code) in January 1996 providing for ad valorem tax exemptions ten (10) years in duration on improvements made to a designated historic property which result from the restoration, renovation, or rehabilitation of said property in unincorporated areas and in municipalities that have adopted a historic preservation tax exemption ordinance within their jurisdiction; and

**WHEREAS**, the City of St. Petersburg has adopted a historic preservation ad valorem tax exemption ordinance (Section 16.30.070.4 of the City Code) on July 21, 1994, providing its residents with financial incentives to preserve the City's historic properties; and

**WHEREAS**, the City of St Petersburg is recognized as a Certified Local Government in good standing by the Florida Department of State, Division of Historical Resources as authorized under the National Historic Preservation Act Amendments of 1980 and, therefore, staff with the

Urban Planning & Historic Preservation Division for the City of St. Petersburg shall be considered the Local Preservation Office for the purposes of administering the provisions of this ad valorem tax exemption as allowed under 196.1997, Florida Statutes in coordination with the Pinellas County Housing & Community Development Department; and

**WHEREAS**, the property at 436 2<sup>nd</sup> Street North is located within the corporate limits of the City of St. Petersburg and has been designated as a contributing resource in the Downtown St. Petersburg Historic District listed in the National Register of Historic Places; and

**WHEREAS**, the property at 436 2<sup>nd</sup> Street North is comprised essentially of grounds, collateral, appurtenances, and improvements more particularly described as being located on the following land parcel:

REV MAP OF ST PETERSBURG BLK 4, S 60FT OF LOT 1 & S 60FT OF E 20FT OF LOT 2  
and further identified by the Pinellas County Property Appraiser as parcel number:

19-31-17-74466-004-0010; and

**WHEREAS**, according to public record this property is presently owned by 2<sup>nd</sup> Street North LLC; and

**WHEREAS**, the City of St. Petersburg has reviewed and approved the historic preservation ad valorem tax exemption application (AVT 21-90400006) submitted by the property owner and has verified that the improvements were completed by the property owner consistent with the application; and

**WHEREAS**, the St. Petersburg City Council has approved the request for an exemption of the ad valorem taxes levied by the city for a ten (10) year period for one hundred percent (100%) of the value of said improvements made to the property as authorized in Resolution No.# 2023-174 adopted on March 23, 2023; and

**WHEREAS**, the information contained in the staff report and resolution from the City of St. Petersburg has been verified by the Pinellas County Housing & Community Development Department and demonstrates that the improvements made to 436 2<sup>nd</sup> Street North meet all criteria for granting the ad valorem tax exemption as described in Chapter 118 of the Pinellas County Code; and

**WHEREAS**, the exemption of ad valorem taxes levied by Pinellas County shall be for one hundred percent (100%) of the value of said improvements made to the property located at 436 2<sup>nd</sup> Street North for a ten (10) year period effective from January 1, 2023 to December 31, 2032.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS FOR PINELLAS COUNTY, FLORIDA**, in regular session duly assembled this 23rd day of May 2023, hereby finds that this application for historic preservation ad valorem tax exemption meets the requirements set forth in Chapter 118, Pinellas County Code and, therefore, approves the ad valorem tax exemption for 436 2<sup>nd</sup> Street North, St. Petersburg, a contributing resource in the Downtown St. Petersburg Historic District listed in the National Register of Historic Places, for a ten (10) year period at one hundred percent (100%) of the assessed value of improvements made to the property as a result of its restoration, renovation, and rehabilitation, effective as of January 1, 2023, subject to receipt of a certified copy of the recorded covenant within 120 days of the approval of the Board of County Commissioners or said approval shall be void; and hereby approves execution of the historic preservation tax exemption covenant on behalf of the County.

This resolution shall become effective immediately upon its adoption.

Commissioner Justice offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner Flowers, and upon roll call the vote was:

AYES: Peters, Eggers, Flowers, Justice, Latvala, and Scott.

NAYS: None.

Absent and not voting: Long.

APPROVED AS TO FORM

By: \_\_\_\_\_  
Office of the County Attorney

**APPROVED AS TO FORM**

By: Derrill McAteer  
Office of the County Attorney