

**CITY OF ST. PETERSBURG CITY COUNCIL
CONSENT AGENDA
MEETING OF APRIL 5, 2018**

TO: The Honorable Lisa Wheeler-Bowman, Chair, and Members of City Council
FROM: Larry Frey, PhD, AICP, Historic Preservationist II
SUBJECT: Review of Ad Valorem Property Tax Exemption Applications for the following historic properties:

- 136 19th Avenue NE, Keirn/Wehr Residence (Contributing: North Shore Historic District)
- 449 11th Avenue N, Matthews Property (Contributing: Round Lake 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 sensitively improve 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 City's Register of Historic Places;
- Contributing to a local historic district listed in the City's 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 reference to 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, 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: Five individual property reports, resolutions, and ad valorem tax exemption covenants 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 RESOLUTIONS and ad valorem tax exemption COVENANTS. 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.

EXEMPTION IMPACTS: The two property owners seeking ad valorem tax exemptions paid pre-rehabilitation taxes collectively totaling approximately **\$7,865**. They will continue to pay this amount overall – and any inflationary increases, or tax adjustments – during the life of the exemption. Based on 2017 tax exemption categories, the combined city/county tax savings for the two historic properties is estimated to range from \$621-\$1,359 annually for ten years based on current applicable millage categories totaling \$121.129 (\$67.55 City, \$53.74 County) per \$10,000 of available exemption.

Estimating potential ad valorem 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, which is now less clear with the elimination of monetary caps for qualified improvements assessments. The types of improvements and their effects on the historic property, as well as, real estate market values can influence final exemption determinations.

Case #	Property	AVT File #	Pre-constr Assessed Value	Pre-constr Tax Basis	Qualifying Rehab Costs	*Estimated City/County Annual Tax Exemption
1	Keirn/Wehr Residence, 136 19 th Avenue NE	17-90400001	\$232,709	\$4,198	\$39,337	\$89/71=\$160 total
2	Matthews Property, 449 11 th Avenue N	17-90400003	\$141,363	\$3,667	\$113,613	\$258/204=\$462 total
Totals			\$374,072	\$7,865	\$152,950	\$347/275=\$622

*Estimate based on Qualifying Construction Costs x 0.00677/2 x 0.67; alternate estimates available

ATTACHMENTS: Staff Reports, Covenants, and Resolutions for two historic properties, and 2018 Ad Valorem Tax Exemption for Historic Properties Summary Table.

APPROVALS: Administrative:  

Budget:

A handwritten signature in black ink, appearing to be 'J. L. ...', written above a horizontal line.

Legal:

A handwritten signature in black ink, appearing to be 'M. J. ...', written above a horizontal line.

2018-AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

									St. Petersburg (6.7550 mils)			Pinellas County 5.3740 mils (5.3590 mils + .0150 mils PPC)			Total (12.1290 mils)			Estimates of Tax Savings	
Property Name	Year	Address	Square Footage (Approx)	% of Ownership	Pre-Constr. Assessed Value	Pre-Constr. Tax Basis (Part 1 approval year)	Qualifying Constr. Costs (No cap as of 2015)	% of Assessed Value	Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²	Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²	Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²	Alt. Exemption calc.	Alt. Annual tax savings calc. ³
In-Process 2018 cycle																			
Keirn/Wehr Residence	2018	136 19th Ave NE	1649	100%	\$232,709	\$4,198	\$39,337	16.90%	\$133	\$1,332	\$89	\$105	\$1,053	\$71	\$238	\$2,385	\$160	\$36,927	\$447
Matthews Property (partial exemption recommended)	2018	449 11th Ave N	3402	100%	\$141,363	\$3,667	\$113,613	80.37%	\$385	\$3,846	\$258	\$304	\$3,041	\$204	\$689	\$6,887	\$461	\$75,263	\$912
In Process Total					\$374,072	\$7,865	\$152,950		\$518	\$5,177	\$347	\$409	\$4,094	\$274	\$927	\$9,272	\$621	\$112,190	\$1,359
Approved																			
Lathrop Residence	2017	2601 3rd Ave N	1574	100%	\$100,457	\$1,922	\$18,511	18.43%	\$63	\$627	\$42	\$50	\$496	\$33	\$112	\$1,122	\$75	\$9,223	\$112
Rosenberg Residence	2017	436 12th Ave NE	2752	100%	\$279,411	\$5,422	\$152,405	54.55%	\$516	\$5,159	\$346	\$408	\$4,080	\$273	\$924	\$9,239	\$619	\$135,091	\$1,636
(Reid/Winters Residence)	2017	806 18th Ave NE	3016	100%	\$397,892	\$9,816	\$79,065	19.87%	\$268	\$2,676	\$179	\$212	\$2,116	\$142	\$479	\$4,793	\$321	\$32,670	\$396
Ridgely House (Sadler Residence)	2017	600 Beach Dr NE	5376	100%	\$239,955	\$4,541	\$239,310	100%	\$810	\$8,101	\$543	\$641	\$6,406	\$429	\$1,451	\$14,507	\$972	\$151,044	\$1,829
Monticello Apts (Grimes Residence)	2017	750 3rd St N	6228	100%	\$344,435	\$3,659	\$203,000	58.94%	\$687	\$6,872	\$460	\$543	\$5,434	\$364	\$1,231	\$12,306	\$824	\$111,022	\$1,345
2017 Totals					\$2,110,294	\$41,090	\$998,191	47.30%	\$3,379	\$33,789	\$2,264	\$2,672	\$26,720	\$1,790	\$6,051	\$60,509	\$4,054	\$663,430	\$5,318
Blair House (Elwyn Residence)	2016	836 16th Ave NE	5490	100%	\$639,633	\$16,036	\$925,142	144.64%	\$3,132	\$31,316	\$2,098	\$2,476	\$24,765	\$1,659	\$5,608	\$56,081	\$3,757	\$193,205	\$2,339
Sunset Hotel (Crystal Bay)	2016	7401 Central Ave	39500	100%	\$1,069,400	\$23,484	\$447,980	41.89%	\$1,516	\$15,164	\$1,016	\$1,199	\$11,992	\$803	\$2,716	\$27,156	\$1,820	\$294,054	\$3,560
Residence	2016	936 17th Ave NE	2886	100%	\$348,784	\$6,768	\$255,013	73.11%	\$863	\$8,632	\$578	\$683	\$6,826	\$458	\$1,546	\$15,459	\$1,036	\$95,166	\$1,152
Thomas Whitted House (Ulrich Residence)	2016	656 1st St N	3486	100%	\$218,835	\$3,880	\$33,085	15%	\$112	\$1,120	\$75	\$112	\$1,120	\$75	\$201	\$2,006	\$135	\$3,626	\$44
Henry Bryan House (Everett Residence)	2016	1224 MLK Jr St S	1912	100%	\$9,719	\$213	\$180,523	1857.42%	\$611	\$6,111	\$409	\$483	\$4,832	\$324	\$1,094	\$10,943	\$733	\$70,307	\$851
2016 Totals									\$6,234	\$62,343	\$4,177	\$4,953	\$49,535	\$3,319	\$11,165	\$111,645	\$7,481	\$656,358	\$7,946
Old format used below for 2015 and prior																			
Cade Allen Residence	2015	Dr N			\$282,365	\$6,525	\$173,220	61.35%	\$586	\$5,863	\$5,863	\$464	\$4,637	\$4,637	\$1,050	\$10,500	\$9,450	\$100,000	\$1,211
Washington-Harden Grocery	2015	901-03 22nd St S	2000		\$52,000	\$1,202	\$211,311	406.37%	\$715	\$7,153	\$7,153	\$566	\$10,293	\$10,293	\$1,281	\$12,809	\$11,529	\$37,976	\$460
Moure Building	2015	909-13 22nd St S			\$36,500	\$844	\$183,402	502.47%	\$621	\$6,208	\$6,208	\$491	\$4,909	\$4,909	\$1,112	\$11,118	\$10,008	\$31,358	\$380
Apartments	2014	340 Beach Dr NE			\$825,300	\$18,301	\$1,021,266	123.74%	\$3,457	\$34,570	\$31,113	\$2,734	\$27,338	\$24,604	\$6,191	\$61,908	\$49,528	\$1,000,000	\$12,124

¹Qcc X .00677/2 ²Qcc X .00677/2 X .67 ³Est. improve value/10k X 121.290

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

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

2018-AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name	Year	Address	Square Footage (Approx)	% of Ownership	Pre-Constr. Assessed Value	Pre-Constr. Tax Basis (Part 1 approval year)	Qualifying Constr. Costs (No cap as of 2015)	% of Assessed Value	St. Petersburg (6.7550 mils)			Pinellas County 5.3740 mils (5.3590 mils + .0150 mils PPC)			Total (12.1290 mils)			Estimates of Tax Savings	
									Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²	Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²	Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²		
2741 2nd Avenue N Lavery House	2014	2741 2nd Ave N			\$76,235	\$1,690	\$196,574	257.85%	\$665	\$6,654	\$5,989	\$526	\$5,262	\$4,736	\$1,192	\$11,916	\$9,533	\$100,000	\$1,212
Mathis Residence	2014	236 17th Ave SE			\$217,924	\$3,746	\$31,236	14.33%	\$106	\$1,057	\$952	\$84	\$836	\$753	\$189	\$1,893	\$1,515	0	\$0
700	2013	7321 3rd Ave N			\$133,169	\$1,689	\$65,250	49.00%	\$221	\$2,210	\$1,768	\$166	\$1,659	\$1,327	\$387	\$3,869	\$2,708	\$22,616	\$274
	2013	405 Central Ave	1093		\$100,339	\$1,173	\$163,390	162.84%	\$553	\$5,534	\$4,427	\$415	\$4,154	\$3,323	\$969	\$9,689	\$6,782	\$86,177	\$1,045
		2460 Burlington Ave N			\$85,000	\$1,869	\$288,119	338.96%	\$852	\$8,518	\$5,962	\$704	\$7,038	\$4,927	\$1,556	\$15,556	\$9,336	\$106,369	\$1,290
Carr's Apartments	2012	916 1st St N			\$243,238	\$5,411	\$464,918	191.14%	\$1,374	\$13,744	\$9,621	\$1,136	\$11,357	\$7,950	\$2,510	\$25,101	\$15,061	\$290,226	\$3,519
Mecca Apartments	2012	405 Central Ave	1013		\$75,381	\$1,658	\$76,185	101.07%	\$225	\$2,252	\$1,577	\$186	\$1,861	\$1,303	\$411	\$4,113	\$2,468	\$35,196	\$427
230	2012	405 Central Ave	968		\$67,673	\$1,488	\$85,909	126.95%	\$254	\$2,540	\$1,778	\$210	\$2,099	\$1,469	\$464	\$4,638	\$2,783	\$33,187	\$402
240	2012	405 Central Ave			\$254,647	\$4,862	\$88,249	34.66%	\$261	\$2,609	\$1,044	\$216	\$2,158	\$863	\$477	\$4,767	\$1,431	\$66,376	\$805
516 18th Avenue NE Residence	2009	516 18th Ave NE			\$202,057	\$3,749	\$194,130	96.08%	\$574	\$5,739	\$2,296	\$475	\$4,746	\$1,899	\$1,049	\$10,485	\$3,147	\$100,000	\$1,212
Merhige Residence	2009	404 Sunset Dr S			\$212,522	\$3,960	\$107,144	50.42%	\$317	\$3,167	\$1,267	\$262	\$2,620	\$1,048	\$579	\$5,787	\$1,737	\$13,456	\$163
200	2008	405 Central Ave	894		\$148,300	\$3,140	\$101,026	68.12%	\$299	\$2,987	\$896	\$247	\$2,470	\$741	\$546	\$5,457	\$1,092	\$18,500	\$224
210	2008	405 Central Ave	1745		\$323,000	\$7,479	\$128,544	39.80%	\$380	\$3,800	\$1,140	\$314	\$3,143	\$943	\$694	\$6,943	\$1,386	\$5,900	\$72
220	2008	405 Central Ave	990		\$164,200	\$3,802	\$119,409	72.72%	\$353	\$3,530	\$1,059	\$292	\$2,920	\$876	\$645	\$6,450	\$1,290	\$20,500	\$249
250	2008	405 Central Ave	1683		\$311,500	\$7,213	\$815,668	261.85%	\$591	\$5,913	\$1,774	\$489	\$4,890	\$1,467	\$1,080	\$10,803	\$2,160	\$5,600	\$68
Wilhelm-Thurston Funeral Home/Dupont Building Totals	2008		14226	100%	\$497,500	\$11,520	\$1,424,949	286.42%	\$3,974	\$39,737	\$11,921	\$3,286	\$32,865	\$9,859	\$7,260	\$72,601	\$14,520	\$500,000	\$6,062
Residential Unit 145	2008	145 8th St N	2240	15.75%	\$78,335	\$1,814	\$224,370	286.42%	\$591	\$5,913	\$1,774	\$489	\$4,890	\$1,467	\$1,080	\$10,803	\$3,241	\$100,000	\$1,212
Residential Unit 147	2008	147 8th St N	1735	12.20%	\$60,682	\$1,405	\$173,807	286.42%	\$514	\$5,138	\$1,541	\$425	\$4,250	\$1,275	\$939	\$9,388	\$1,878	\$100,000	\$1,212
Residential Unit 151	2008	151 8th St N	2132	14.99%	\$74,569	\$1,727	\$213,582	286.42%	\$591	\$5,913	\$1,774	\$489	\$4,890	\$1,467	\$1,080	\$10,803	\$2,160	\$100,000	\$1,212
Commercial Unit 155	2008	155 8th St N	5694	40.03%	\$199,129	\$4,611	\$570,350	286.42%	\$1,686	\$16,861	\$5,058	\$1,395	\$13,945	\$4,184	\$3,081	\$30,806	\$6,162	\$100,000	\$1,212
Residential Unit 786	2008	786 2nd Ave N	2424	17.04%	\$84,784	\$1,963	\$242,840	286.42%	\$591	\$5,913	\$1,774	\$489	\$4,890	\$1,467	\$1,080	\$10,803	\$2,160	\$100,000	\$1,212
Totals ≤2015																		\$3,073,437	\$37,259
Expired AVT approvals																			
**Monticello	2007	750 3rd St N			\$300,600	\$6,087	\$485,219	161.42%											\$0
**Pennsylvania Hotel	2007	300 4th St N			\$963,400	\$23,540	\$4,878,045	506.34%											\$0
136 16th Ave NE	2006	136 16th Ave NE			\$152,700	\$2,893	\$183,519	120.18%											\$0
Emerson Apartments	2006	305 5th St S			\$68,100	\$1,664	\$814,766	1196.43%											\$0
Sealtest Bldg	2005	1601 3rd St S			\$125,000	\$4,861	\$729,301	583.44%											\$0
430 5th Street N	2005	430 5th St N			\$225,000	\$6,441	\$216,000	96.00%											\$0
156 20th Avenue NE	2005	156 20th Ave NE			\$162,300	\$4,030	\$115,000	70.86%											\$0
306 18th Avenue NE	2005	306 18th Ave NE			\$157,600	\$3,913	\$107,352	68.12%											\$0
335 22nd Avenue NE	2005	335 22nd Ave NE			\$121,200	\$3,152	\$109,350	90.22%											\$0
Snell Arcade, Suite 300	2005	401 Central Ave			\$81,700	\$1,378	\$148,485	181.74%											\$0
Snell Arcade, Suite 350	2005	401 Central Ave			\$127,400	\$3,096	\$335,935	263.69%											\$0
Snell Arcade, Suite 400	2005	401 Central Ave			\$91,000	\$2,226	\$156,432	171.90%											\$0
Snell Arcade, Suite 500	2005	401 Central Ave			\$91,000	\$2,226	\$145,912	160.34%											\$0

¹Qcc X .00677/2 ²Qcc X .00677/2 X .67 ³Est. improve value/10k X 121.290

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

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

2018-AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

									St. Petersburg (6.7550 mils)			Pinellas County 5.3740 mils (5.3590 mils + .0150 mils PPC)			Total (12.1290 mils)			Estimates of Tax Savings	
Property Name	Year	Address	Square Footage (Approx)	% of Ownership	Pre-Constr. Assessed Value	Pre-Constr. Tax Basis (Part 1 approval year)	Qualifying Constr. Costs (No cap as of 2015)	% of Assessed Value	Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²	Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²	Est. Annual Tax Savings ¹	Est. Tax Savings (10 yr pd)	Alt. Est. Tax Savings Est. (x .67) ²		
Snell Arcade, Suite 600	2005	401 Central Ave			\$91,200	\$2,231	\$170,320	186.75%											\$0
Snell Arcade, Suite 100***	2005	401 Central Ave			\$557,800	\$13,560	\$568,842	101.98%											\$0
605 13th Avenue NE	2005	605 13th Ave NE			\$78,400	\$2,561	\$71,642	91.38%											\$0
456 18th Avenue NE	2005	456 18th Ave NE			\$282,700	\$7,012	\$212,000	74.99%											\$0
705 16th Avenue NE	2005	705 16th Ave NE			\$671,400	\$10,017	\$136,500	20.33%											\$0
Wellington Lake House	2004	619 65th St S			\$205,700	\$4,413	\$114,120	55.48%											\$0
Nolen Grocery, Unit 1	2004	2300 1st Ave N	440		\$8,088	\$342	\$50,225	620.98%											\$0
Nolen Grocery, Unit 2	2004	2302 1st Ave N	1910		\$35,110	\$921	\$150,675	429.15%											\$0
Nolen Grocery, Unit 3	2004	2304 1st Ave N	1350		\$24,816	\$696	\$100,450	404.78%											\$0
Nolen Grocery, Unit 4	2004	2306 1st Ave N	1350		\$24,816	\$696	\$100,450	404.78%											\$0
Nolen Grocery, Unit 5	2004	2308 1st Ave N	1750		\$32,169	\$752	\$130,950	407.07%											\$0
Thomas Whitted	2003	656 1st St N					\$40,000												\$0
**Bradshaw House	2003	609 11th Ave S					\$500,000												\$0
SCL Depot	2003	420 22nd St S					\$750,000												\$0
Kress Building	2002	475 Central Ave					\$775,910												\$0
St. Petersburg Savings & Loan	2001	556 Central Ave					\$160,000												\$0
Womans' Town Improvement Assoc.	2001	336 1st Ave N					\$168,575												\$0
Boyce Guest House	1999	205 6th Ave NE					\$198,667												\$0
Harlan Hotel	1999	15 8th St N					\$179,830												\$0
Green Richman Arcade	1998	689 Central Ave					\$250,000												\$0
Willie Keys House	1998	900 8th St S					\$19,562												\$0
Robert West House	1998	101 6th Ave NE					\$287,996												\$0
TOTAL APPROVED 2008-2015							\$20,418,531		\$25,714	\$257,154	\$110,061	\$20,692	\$211,559	\$92,904	\$46,362	\$463,611	\$169,750	\$3,073,437	\$37,259
TOTAL APPROVED 2016-2017																		\$1,319,788	\$13,264
TOTAL APPROVED							\$21,416,722		\$29,093	\$290,943	\$112,325	\$23,364	\$238,279	\$94,694	\$52,413	\$524,120	\$173,804	\$4,393,225	\$50,523

¹Qcc X .00677/2 ²Qcc X .00677/2 X .67 ³Est. improve value/10k X 121.290

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

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

**CITY OF ST. PETERSBURG
HISTORIC PROPERTY AD VALOREM TAX EXEMPTION APPLICATION
CASE #1: CITY FILE AVT #17-90400001**

Name of Property: Keirn/Wehr Residence, 136 19th Avenue NE

Designation Type/Date: Contributing Property to the North Shore National Register Historic District (February 2003)

Request: Approve Historic Property Ad Valorem Tax Exemption

Recommendation: City Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Keirn/Wehr Residence at 136 19th Avenue NE

General Eligibility Requirements

The subject property, constructed in 1910 was listed as a contributing property in the North Shore Historic District, listed in the National Register of Historic Places in 2003, and is therefore, a “qualifying property” for the ad valorem tax exemption for historic property rehabilitation undertakings. The applicant has met all procedural, technical, and financial requirements set forth in City Code Chapter 16, sub-Section 16.30.070.4, and was conditionally approved for the Part 1 Preconstruction Application of the ad valorem tax exemption on April 28, 2018 prior to beginning the applicable improvements on the subject property. The applicant did not require any allowable extension. The Part 2 Request for Review of Completed Work was approved on January 10, 2017, with completion of the work by the regulatory deadline of December 31, 2017.



Keirn/Wehr Residence-post rehabilitation. Photo by Staff, 2018.

Eligibility for the ad valorem tax exemption under 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 the Historic Preservation staff to be sympathetic to its architectural and/or historical integrity. Per City Code, qualifying improvements generally do not include land acquisition or relocation costs, non-historic adaptations, recreation facilities or landscaping features, appliances, counters, etc.

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 2017, which was \$232,709. To date, the applicant has documented \$39,337 in qualified improvement expenses for the rehabilitation of the building, which is approximately 16.9 percent of the 2017 assessed value.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2017 assessment, the subject property had an ad valorem tax basis of \$4,198, representing the approximate pre-improvement tax obligation, plus inflationary increases, that would continue to be due annually during the 10-year ad valorem tax exemption period, whether or not the exemption is approved. 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-assesses the rehabilitated property, as well as, the qualified improvements, once approved by the St. Petersburg City Council and the Board of Pinellas County Commissioners.

Since 12.129 mills (6.7550 City, 5.3590 County-wide, 0.0150 Pinellas County Planning Council) of the total current year (2017) millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners currently save approximately \$121.13 for every \$10,000.00 of qualifying market value increase, with no apparent cap on qualifying expenses or ultimate exemption amount. It must be noted that 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 set of estimates is provided in the attached “Summary Table.”

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 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 applicant is determined by Staff to be in compliance with these requirements. The Photo Reference Table below provides a general overview of the major completed improvements to the subject property, followed

City Council
 AVT 17-90400001
 March 1, 2018

by photographs of noteworthy rehabilitation improvements as referenced in the table and found in Appendix A.

Eligible Improvement	Photo Reference	Sympathetic/Compatible to Historic Character
Character-defining features		
Pre-existing façade detail as reference for AVT work.	1	N/A
Rear of pre-existing building and post construction addition with historic references.	2a, 2b	Yes
Required offset to differentiate between historic rear corner and new addition.	3	Yes
Properly referenced historic stepped parapet, roof tile, wall tile inlays and venting at rear exterior addition.	4a, 4b	Yes
Typical historically referenced interior doors, trim, and tile work post-construction.	5	Yes
Historically referenced floor tile, post-construction.	6	Yes

Appendix A
(Photographs)

Photo 1: Façade-pre-existing detail and roof form. Photos by Staff, 2018.



Photos 2a, 2b: Rear addition location before (2a) and after (2b). Photos by Staff, 2017/2018, respectively.



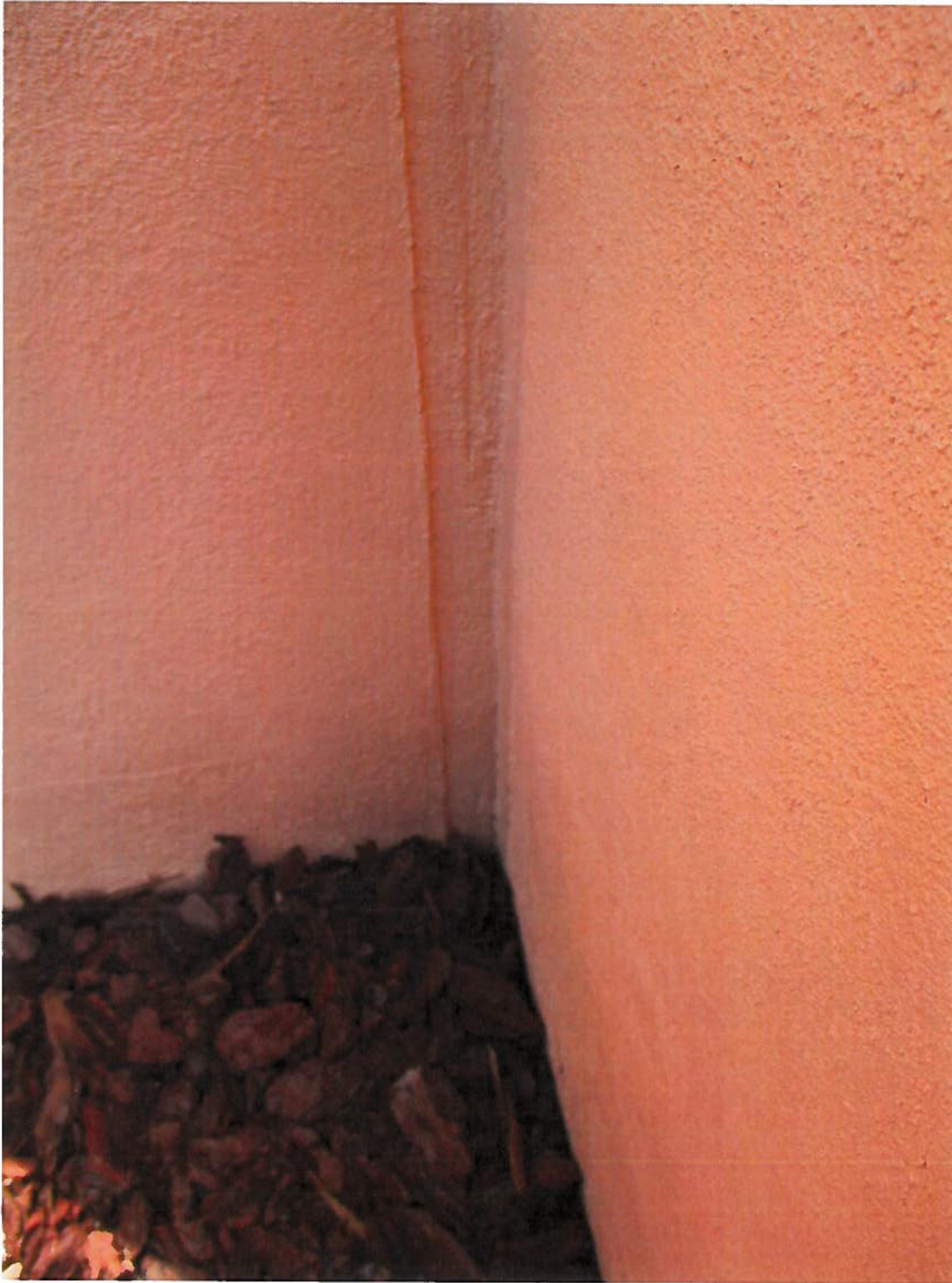
2a



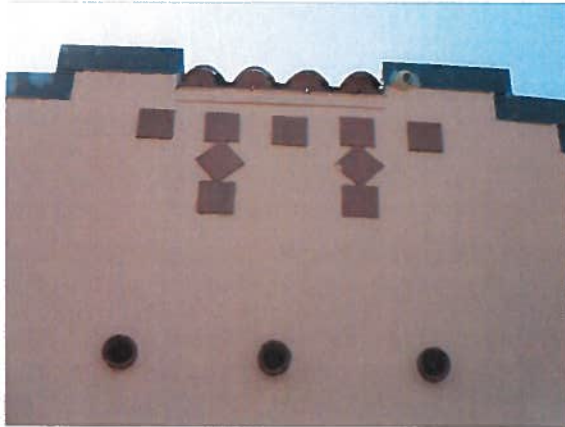
2b

City Council
AVT 17-90400001
March 1, 2018

Photo 3: Post-construction offset required for differentiation between historic and new.
Photo by Staff, 2018.



Photos 4a, 4b: Historic stepped parapet, roof tile, wall tile inlays and venting at 4a, left. Appropriate piped venting and roof articulation at 4b, right. Photos by Staff, 2017, 2018, respectively.



4a



4b

Photo 5: Typical historically referenced interior doors, trim, and tile work post-construction. Photo by Staff, 2018.



City Council
AVT 17-90400001
March 1, 2018

Photos 6: Historically referenced floor tile, post-construction. Photo by Staff, 2018.



RESOLUTION NO. _____

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE KEIRN/WEHR RESIDENCE, LOCATED AT 136 19TH AVENUE NORTHEAST, 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 Keirn/Wehr Residence, 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 Guy P. Keirn and Susan Wehr:

SNELL & HAMLETT'S NORTH SHORE ADD, BLK 21, W 40FT OF
LOT 4

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, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 17-90400001) on April 28, 2017; 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, 2018, to December 31, 2027.

NOW THEREFORE, BE IT RESOLVED, that the City Council of
the City of St. Petersburg, Florida approves the ad valorem tax exemption
for the Keirn/Wehr Residence, 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 5th day of April,
2018.

Lisa Wheeler-Bowman, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: _____
Chandrasasa Srinivasa, City Clerk

APPROVED AS TO FORM AND SUBSTANCE:

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT DATE 3-9-18

CITY ATTORNEY (DESIGNEE) DATE 3/14/18

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

This Covenant is made the ____ day of _____, 2018, by **GUY P. KEIRN AND SUSAN M. WEHR**, (hereinafter referred to as the “Owners”), 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 136 19th Avenue Northeast, St. Petersburg, Florida, (hereinafter, the “Property”), also known as the Keirn/Wehr Residence, which is owned in fee simple by the Owners. 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 local designation report for the Property are: (x) architecture, (x) history, () archaeology.

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

SNELL & HAMLETT’S NORTH SHORE ADD, BLK 21, W 40FT OF LOT 4

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 Owners, the Owners hereby agree to the following for the period of the tax exemption, which is from January 1, 2018, to December 31, 2027:

1. The Owners agree 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 Owners agree 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 Economic Development Department
Post Office Box 2842
St. Petersburg, Florida 33731
(727) 892-5470 Phone
(727) 892-5001 Fax**

3. [Only for properties of archaeological significance] The Owners agree to ensure the protection of the Property site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owners 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 Owners agree 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 Owners or by any successor-in-interest during the term of this Covenant, the Local Historic Preservation Office will report such violation to the Pinellas County Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owners 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 Owners 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 Owners 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 Owners 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 Owners 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. The Local Historic Preservation Office will evaluate the information provided, make a determination regarding removal of the Property from eligibility for tax exemption, and notify the Owners in writing of its determination regarding removal of the Property. If the Local Historic Preservation Office determines that the Property should be removed from eligibility for tax exemption, the Local Historic Preservation Office will notify 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 Owners.

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 Owners, the Local Historic Preservation Office shall notify the Owners 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 Owners shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owners cannot show such circumstances, the Owners 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 Owners 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 Owners and the Local Historic Preservation Office. If the Owners do not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation 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 Owners 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 Owners, transferees, and their heirs, successors, or assigns. This Covenant shall be enforceable in specific performance by a court of competent jurisdiction.

WITNESSES

OWNERS

GUY P. KEIRN

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

The foregoing instrument was acknowledged before me this ____ day of _____, 2018, by **GUY P. KEIRN**, in his capacity as Owner of 136 19th Avenue Northeast, the Keirn/Wehr Residence, who is personally known to me, or has provided _____ as identification.

(Notary Stamp)

(Notary Signature)

Commission expires:

SUSAN M. WEHR

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

The foregoing instrument was acknowledged before me this ____ day of _____, 2018, by **SUSAN M. WEHR**, in her capacity as Owner of 136 19th Avenue Northeast, the Keirn/Wehr Residence, who is personally known to me, or has provided _____ as identification.

(Notary Stamp)

(Notary Signature)

Commission expires:

WITNESSES

**CITY OF ST. PETERSBURG,
FLORIDA**

Witness Signature

By: _____
Kanika Tomalin, City Administrator

Printed or Typed Name of Witness

ATTEST:

Witness Signature

By: _____
Chandrahasa 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. 2018, by Kanika Tomalin and Chandrahasa 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 CONTENT:

APPROVED AS TO FORM:

City Attorney (Designee)
By: _____

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
HISTORIC PROPERTY AD VALOREM TAX EXEMPTION APPLICATION
CASE #2: CITY FILE AVT #17-90400003

Name of Property: Matthews Property, 449 11th Avenue N

Designation Type/Date: Contributing Property to the Round Lake National Register Historic District (September 2003)

Request: Approve Historic Property Ad Valorem Tax Exemption

Recommendation: City Administration Recommends APPROVAL of a partial Ad Valorem Tax Exemption for the Matthews Property at 449 11th Avenue N

General Eligibility Requirements

The subject property, constructed ca. 1923 and is a contributing property to the Round Lake Historic District listed in the National Register of Historic Places, and is therefore, a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met all procedural, technical, and financial requirements set forth in City Code Chapter 16, sub-Section 16.30.070.4, and was partially approved for the Part 1 Preconstruction Application of the ad valorem tax exemption on December 16, 2016 prior to beginning the applicable improvements on the subject property. The applicant did not require any allowable extension. The Part 2 Request for Review of Completed Work was approved on December 26, 2017, with completion of the work by December 31, 2017.



Matthews Property-frontal view of new garage/apartment. Photo by Staff, 2018.

Eligibility for the ad valorem tax exemption under 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 the Historic Preservation staff to be sympathetic to its architectural and/or historical integrity. Per City Code, qualifying improvements generally do not include land acquisition or relocation costs, non-historic adaptations, recreation facilities or landscaping features, appliances, counters, etc.

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 \$146,003. To date, the applicant has documented \$113,613 in qualified improvement expenses for the construction of a compatible accessory building, which is approximately 77.8 percent of the 2016 assessed value.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2016 assessment, the subject property had an ad valorem tax basis of \$3,667.04, 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, if approved. 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-assesses the rehabilitated property, as well as, the qualified improvements, once approved by the St. Petersburg City Council and the Board of Pinellas County Commissioners.

Since 12.1290 mils (6.7550 City, 5.3590 County-wide, 0.0150 Pinellas County Planning Council) of the total current year (2017) millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners currently save approximately \$121.29 for every \$10,000.00 of qualifying market value increase, with no apparent cap on qualifying expenses or ultimate exemption amount. It must be noted that 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 set of estimates is provided in the attached “Summary Table.”

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 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 applicant is determined by Staff to be in partial compliance of up to 75% with these requirements. Full compliance is not

achieved due to: 1) the overall work is new to the otherwise historic developed site and therefore, no historic materials are preserved; 2) the previous, historic property consisted of a single story, whereas, the new is two-stories. **As such, the Pinellas County Property Appraiser is advised to deduct up to 25%, the maximum ad valorem tax exemption typically calculated, as applicable.** The Photo Reference Table below provides a general overview of the major completed improvements to the subject property, followed by photographs of noteworthy rehabilitation improvements as referenced in the table and found in Appendix A.

Eligible Improvement	Photo Reference	Sympathetic/Compatible to Historic Character
Character-defining features		
Frontal view with referenced gable roof to main historic building.	1	Yes
Rear alley view of garage entry, and 1/1 window design.	2	Yes
HardieBoard exterior siding on main contributing house was matched at new construction shown to rear.	3	Yes
Historic main house reveals referenced gable roof forms, exterior clapboard siding, and 1/1 window configurations.	4	N/A

Appendix A
(Photographs)

Photo 1: Frontal view (south) of new construction. Photo by Staff, 2018.



Photo 2: Rear alley view with historic references. Photo by Staff, 2018.



Photo 3: HardieBoard exterior siding on main contributing house was matched at new construction shown to rear. Photo by Staff, 2018.



Photo 4: Historic main house reveals referenced gable roof forms, exterior clapboard siding, and 1/1 window configurations. Photo by Staff, 2018.



RESOLUTION NO. _____

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE MATTHEWS PROPERTY, LOCATED AT 449 11TH AVENUE NORTH, A CONTRIBUTING PROPERTY TO THE ROUND LAKE 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 Matthews Property, a contributing property to the Round Lake 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 Thomas P. Matthews:

HARVEY'S SUB LOT 7

WHEREAS, the Keeper of the National Register in Washington, D.C. on September 29, 2003, approved the nomination of the Round Lake Historic District to the National Register of Historic Places; and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 17-90400003) on December 1, 2016; 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, 2018, to December 31, 2027.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Matthews Property, a contributing property to the Round Lake 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 5th day of April, 2018.

Lisa Wheeler-Bowman, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: _____
Chandrasasa Srinivasa, City Clerk

APPROVED AS TO FORM AND SUBSTANCE:

PLANNING AND ECONOMIC DEVELOPMENT DEPARTMENT

3-9-18

DATE

3/14/18

CITY ATTORNEY (DESIGNÉE)

DATE

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

This Covenant is made the ____ day of _____, 2018, by **THOMAS P. MATTHEWS**, (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 449 11TH Avenue North, St. Petersburg, Florida, (hereinafter, the “Property”), also known as the Matthews Property, which is owned in fee simple by the Owner. The Property is a contributing property to the Round Lake Historic District listed in the National Register of Historic Places. The areas of significance of this Property, as identified in the local designation report for the Property are: (x) architecture, (x) history, () archaeology.

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

HARVEY'S SUB LOT 7

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, 2018, to December 31, 2027:

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 Economic Development Department
Post Office Box 2842
St. Petersburg, Florida 33731
(727) 892-5470 Phone
(727) 892-5001 Fax**

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 report such violation 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. The Local Historic Preservation Office will evaluate the information provided, make a determination regarding removal of the Property from eligibility for tax exemption, and notify the Owner in writing of its determination regarding removal of the Property. If the Local Historic Preservation Office determines that the Property should be removed from eligibility for tax exemption, the Local Historic Preservation Office will notify 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 report such violation 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

THOMAS P. MATTHEWS

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

The foregoing instrument was acknowledged before me this ____ day of _____, 2018, by **THOMAS P. MATTHEWS**, in his capacity as Owner of 449 11th Avenue North, the Matthews Property, who is personally known to me, or has provided _____ as identification.

(Notary Stamp)

(Notary Signature)

Commission expires:

N/A
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

The foregoing instrument was acknowledged before me this ____ day of _____, 2018, by N/A, in his/her capacity as Owner of 449 11th Avenue North, the Matthews Property, who is personally known to me, or has provided _____ as identification.

(Notary Stamp)

(Notary Signature)
Commission expires:

WITNESSES

Witness Signature

Printed or Typed Name of Witness

Witness Signature

Printed or Typed Name of Witness

STATE OF FLORIDA)
COUNTY OF PINELLAS)

The foregoing instrument was acknowledged before me this ____ day of _____, A.D. 2018, by Kanika Tomalin and Chandrahasa 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)

APPROVED AS TO CONTENT:

City Attorney (Designee)

By: _____

ATTEST:
KENNETH BURKE, CLERK

By: _____
Deputy Clerk

APPROVED AS TO FORM:

Office of the County Attorney

**CITY OF ST. PETERSBURG,
FLORIDA**

By: _____
Kanika Tomalin, City Administrator

ATTEST:

By: _____
Chandrahasa Srinivasa, City Clerk

(Affix Seal)

(Notary Signature)
Commission Expires:

APPROVED AS TO FORM:

City Attorney (Designee)

By: _____

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

By: _____
Chairman