

CITY COUNCIL AGENDA ITEMS
Consent

Meeting of March 21, 2024

Submitting Department: Planning & Development Services Dept.

Department Contact/Phone Number: Kelly Perkins, Historic Preservationist II
(x5470)

Agenda Category: Consent Agenda

Agenda Subject Matter (wording to appear on agenda):

Resolutions approving issuance of the Ad Valorem Tax Exemption for Historic Properties for the following properties and forwarding to the Pinellas County Board of County Commissioners:

458 Joyce Terrace North (Contributing: Round Lake National Register Historic District) (AVT 21-90400002);

2135 3rd Avenue North (Contributing: Contributing: Kenwood Section – Southeast Kenwood Local Historic District) (AVT 21-90400008);

10000 Gandy Boulevard North (Local Historic Landmark: Peninsular Fruit Company Building, Local Historic Landmark) (AVT 21-90400009);

336 Lang Court North (Contributing: Lang’s Bungalow Court Historic District) (AVT 22-90400005)

APPROVALS: Administrative: ERA
Budget:
Legal:



ST. PETERSBURG CITY COUNCIL

Meeting of March 21, 2024

TO: The Honorable Deborah Figgs-Sanders, Chair, and Members of City Council

SUBJECT: Resolutions approving issuance of the Ad Valorem Tax Exemption for Historic Properties for the following properties and forwarding to the Pinellas County Board of County Commissioners:

- 458 Joyce Terrace North (Contributing: Round Lake National Register Historic District) (AVT 21-90400002);
- 2135 3rd Avenue North (Contributing: Contributing: Kenwood Section – Southeast Kenwood Local Historic District) (AVT 21-90400008);
- 10000 Gandy Boulevard North (Local Historic Landmark: Peninsular Fruit Company Building, Local Historic Landmark) (AVT 21-90400009);
- 336 Lang Court North (Contributing: Lang’s Bungalow Court Historic District) (AVT 22-90400005)

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 rehabilitate 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 St. Petersburg Register of Historic Places;
- Contributing to a local historic district listed in the St. Petersburg 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 accordance with 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, performs 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: Four 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.

COST/FUNDING/ASSESSMENT: The property owners, seeking an ad valorem tax exemption, paid pre-rehabilitation taxes totaling approximately **\$21,239**. They will continue to pay their respective amount overall – and any inflationary increases, or tax adjustments – during the life of the exemption. Based on the tax exemptions granted since 2016 when the cap was removed, the combined city/county tax savings averages at \$1,406 per year. The tax exemptions range from a low of \$44 a year to a high of \$3,588 a year.

Property Address/File No.	Pre-construction Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs
458 Joyce Terr N / 21-90400002	\$158,221	\$3,998.29	\$416,631
2135 3 rd Ave N / 21-90400008	\$313,771	\$5,474.90	\$46,423
10000 Gandy Blvd N / 21-90400009	\$305,000	\$6,411.61	\$718,515
336 Lang Ct N / 22-90400005	\$307,782	\$5,354.03	\$34,061

ATTACHMENTS: Staff Reports, Covenants, and Resolutions for four historic properties; and 2024 Ad Valorem Tax Exemption for Historic Properties Summary Table.

RESOLUTION NO. _____

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 458 JOYCE TERRACE 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 property at 458 Joyce Terrace North, 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 Maria Herrera Turner and Thomas L. Turner:

CASHWELL'S 2ND SUB LOT 28

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, the Community Planning and Preservation Commission approved the Part I ad valorem tax exemption application (AVT 21-90400002) on October 12, 2021; 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, 2024, to December 31, 2033.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the 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 21st day of March 2024.

Deborah Figgs-Sanders, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: _____
Chandrasaha Srinivasa, City Clerk

APPROVED AS TO FORM AND SUBSTANCE:

Is/ Elizabeth Abernethy 03/01/24

PLANNING AND DEVELOPMENT SERVICES DATE

 3-7-24

CITY ATTORNEY (DESIGNEE) DATE

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

This Covenant is made the ____ day of _____, 2024, by **MARIA HERRERA TURNER AND THOMAS L TURNER**, (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 458 Joyce Terrace North, St. Petersburg, Florida, (hereinafter, the “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 nomination report for the Property are: (**x**) architecture, (**x**) history, () archaeology.

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

CASHWELL'S 2ND SUB LOT 28

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, 2024, to December 31, 2033:

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 Development Services
PO Box 2842
St. Petersburg, Florida 33731
(727) 892-5451**

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 follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision 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. In accordance with City Code Section 16.30.070.4.F.7, the City Council shall hold a public hearing to determine whether the exemption shall be revoked. The Local Historic Preservation Office will provide written notice of such proceedings to the owner at least ten days before the public hearing. If the City Council determines that the Property is no longer eligible for tax exemption, the Local Historic Preservation Office will notify the Owner and 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 follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision 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

MARIA HERRERA TURNER

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

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **MARIA HERRERA TURNER**, to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that she executed the same in her capacity as Owner of 458 Joyce Terrace North for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2024.

(Notary Stamp)

(Notary Signature)
Commission expires:

WITNESSES

OWNER

THOMAS L TURNER

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

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **THOMAS L TURNER**, to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that he executed the same in his capacity as Owner of 458 Joyce Terrace North for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2024.

(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. 2024, by Robert M. Gerdes 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)

**CITY OF ST. PETERSBURG,
FLORIDA**

By: _____
Robert M. Gerdes, City
Administrator

ATTEST:

By: _____
Chandrahasa Srinivasa, City Clerk

(Affix Seal)

(Notary Signature)
Commission Expires:

APPROVED AS TO FORM:

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



st.petersburg

www.stpete.org 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 21-90400002



Property Address: 458 Joyce Terrace North

Historic Designation Status: Contributing property (FMSF 8PI10317) Round Lake National Register Historic District (listed 2003)

Date of Construction: c. 1918

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 building at 458 Joyce Terrace North

Qualifying Property

As a contributing property to the Round Lake Historic District, which was added to the National Register of Historic Places in 2003, the subject property (recorded in the Florida Master Site File as 8PI05017), 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 October 12, 2021, prior to beginning the applicable improvements. The Part 2 Request for Review of Completed Work Application was submitted on August 1, 2023.

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 2021, which was \$158,221. The applicant estimated an expected total of \$297,480 in qualified improvement expenses for the rehabilitation of the building, which was 188 percent of the assessed value, surpassing the minimum requirement.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2021 assessment, the subject property owner received a bill for ad valorem taxes of \$3,998.29, 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 11.300 mils (6.468 City, 4.832 County) of the total 2023 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$113.00 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 Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs
458 Joyce Terr N	\$158,221	\$3,998.29	\$416,631

Qualifying Improvements and 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 below.

Feature No. (per Part 1 Approval Letter)	Eligible Improvement	Photo Reference
1	Construction of one-story, rear addition of approximately 1500 square feet	8-13
2	Restoration of the front porch	1-4, 6-7
3	Restoration of architectural features	2, 6-8, 10
4	Installation of siding over asbestos siding	2, 6-8, 10
5	HVAC and mechanical upgrades	10
6	Electrical upgrades	
7	Plumbing upgrades	
8	Interior and exterior painting	

Appendix A: Pre and Post-Construction Photographs



Figure 1: Front façade of subject property prior to construction.



Figure 2: Front façade after rehabilitation.



Figure 3: Enclosed front porch, prior to construction



Figure 4: Front façade and side elevation, prior to construction



Figure 5: Side elevation.



Figure 6: Front porch, after rehabilitation



Figure 7: Another view of the front porch, after rehabilitation



Figure 8: Side elevation, after rehabilitation



Figure 9: Rear elevation, before construction work



Figure 10: Rear elevation, after construction



Figure 11: Living room and kitchen in one of the two units on the property.



Figure 12: Bedroom in the addition



Figure 13: Kitchen in the second unit

RESOLUTION NO. _____

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 2135 3RD AVENUE NORTH, A CONTRIBUTING PROPERTY TO THE KENWOOD SECTION – SOUTHEAST KENWOOD LOCAL HISTORIC DISTRICT LISTED IN THE ST. PETERSBURG 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 property at 2135 3rd Avenue North, a contributing property to the Kenwood Section – Southeast Kenwood Local Historic District listed in the St. Petersburg Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by Todd Bowman and Melissa A. Zepeda:

BRONX BLK 9, LOT 13

WHEREAS, the City Council, on September 20, 2018, approved the designation of the Kenwood Section – Southeast Kenwood Local Historic District (HPC 18-90300001) listed in the St. Petersburg Register of Historic Places; and

WHEREAS, Planning and Development Services staff approved the Part I ad valorem tax exemption application (AVT 21-90400008) on September 22, 2021; 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, 2024, to December 31, 2033.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Property, a contributing property to the Kenwood Section – Southeast Kenwood Local Historic District listed in the St. Petersburg 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 21st day of March 2024.

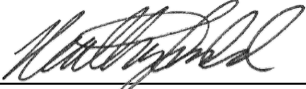
Deborah Figgs-Sanders, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: _____
Chandrasasa Srinivasa, City Clerk

APPROVED AS TO FORM AND SUBSTANCE:

/s/ Elizabeth Abernethy _____ 03/01/24

PLANNING AND DEVELOPMENT SERVICES _____ DATE

 _____ 3-7-24

CITY ATTORNEY (DESIGNEE) _____ DATE

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

This Covenant is made the ____ day of _____, 2024, by **TODD BOWMAN AND MELISSA A ZEPEDA**, (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 2135 3rd Avenue North, St. Petersburg, Florida, (hereinafter, the “Property”) which is owned in fee simple by the Owner. The Property is a contributing property to the Kenwood Section – Southeast Kenwood Local Historic District listed in the St. Petersburg Register of Historic Places. The areas of significance of this Property, as identified in the nomination report for the Property are: (**x**) architecture, (**x**) history, () archaeology.

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

BRONX BLK 9, LOT 13

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, 2024, to December 31, 2033:

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 Development Services
PO Box 2842
St. Petersburg, Florida 33731
(727) 892-5451**

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 follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision 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. In accordance with City Code Section 16.30.070.4.F.7, the City Council shall hold a public hearing to determine whether the exemption shall be revoked. The Local Historic Preservation Office will provide written notice of such proceedings to the owner at least ten days before the public hearing. If the City Council determines that the Property is no longer eligible for tax exemption, the Local Historic Preservation Office will notify the Owner and 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 follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision 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

MELISSA A ZEPEDA

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

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **MELISSA A ZEPEDA**, to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that she executed the same in her capacity as Owner of 2135 3rd Avenue North, for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2024.

(Notary Stamp)

(Notary Signature)
Commission expires:

WITNESSES

OWNER

TODD BOWMAN

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

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **TODD BOWMAN**, to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that he/she executed the same in their capacity as Owner of 2135 3rd Avenue North, for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2024.

(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. 2024, by Robert M. Gerdes 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)

**CITY OF ST. PETERSBURG,
FLORIDA**

By: _____
Robert M. Gerdes, City
Administrator

ATTEST:

By: _____
Chandrahasa Srinivasa, City Clerk

(Affix Seal)

(Notary Signature)
Commission Expires:

APPROVED AS TO FORM:

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, FLORIDA

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT
URBAN PLANNING AND HISTORIC PRESERVATION DIVISION

STAFF REPORT

HISTORIC PROPERTY AD VALOREM TAX EXEMPTION APPLICATION

CITY FILE: AVT 21-90400008



- Property Address:** 2135 3rd Avenue North
- Historic Designation Status:** Contributing property to the Kenwood Section – Southeast Kenwood Local Historic District (HPC 18-90300001)
- Date of Construction:** c. 1923
- 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 building at 2135 3rd Avenue North

Qualifying Property

As a contributing property to the Round Lake Historic District, which was added to the National Register of Historic Places in 2003, the subject property (recorded in the Florida Master Site File as 8PI05017), 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 September 22, 2021, prior to beginning the applicable improvements. The Part 2 Request for Review of Completed Work Application was submitted on August 2, 2023.

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 2021, which was \$313,771. The applicant estimated an expected total of \$33,221.28 in qualified improvement expenses for the rehabilitation of the building, which was 11 percent of the assessed value, surpassing the minimum requirement.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2021 assessment, the subject property owner received a bill for ad valorem taxes of \$5,474.90, 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 11.300 mils (6.468 City, 4.832 County) of the total 2023 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$113.00 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 Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs
2135 3 rd Ave N	\$313,771	\$5,474.90	\$46,423

Qualifying Improvements and 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 below.

Feature No. (per Part 1 Approval Letter)	Eligible Improvement	Photo Reference
1	Reconstruction of front porch, due to damage caused by large tree	All

Appendix A: Pre-Construction Photographs (2021)



Figure 1: Front façade of subject property with the large tree next to the porch.



Figure 2: Front façade after tree removal, and damage apparent from tree. See leaning right column.



Figure 3: Damage can be seen at porch columns



Figure 4: Separation accruing at front porch due to tree roots



Figure 5: Detail photo of porch separation



Figure 6: Another detail of porch damage from tree

Appendix B: Post-Construction Photographs (2023)



Figure 7: Front façade after reconstruction of porch columns, walls, and floors.



Figure 8: Detail of front porch.



Figure 9: Front porch

RESOLUTION NO. _____

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE PENINSULAR FRUIT COMPANY BUILDING, LOCATED AT 10000 GANDY BOULEVARD NORTH, A LOCAL HISTORIC LANDMARK LISTED IN THE ST. PETERSBURG 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 property at 10000 Gandy Boulevard North (the Peninsular Fruit Company Building), a local historic landmark listed in the St. Petersburg Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by GANDY 10K LLC:

BRIDGEVIEW SUB BLK 9, UNPLATTED PART OF BLK 9 LESS RD
R/W

WHEREAS, the St. Petersburg City Council on January 20, 2022 approved the designation of the Peninsular Fruit Company Building to the St. Petersburg Register of Historic Places; and

WHEREAS, Planning and Development Services staff approved the Part I ad valorem tax exemption application (AVT 21-90400009) on November 12, 2021; 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, 2024, to December 31, 2033.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Property, a local historic landmark listed in the St. Petersburg 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 21st day of March 2024.

Deborah Figgs-Sanders, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: _____
Chandrahasa Srinivasa, City Clerk

APPROVED AS TO FORM AND SUBSTANCE:

/s/ Elizabeth Abernethy 03/01/24

PLANNING AND DEVELOPMENT SERVICES DATE

 3-7-24

CITY ATTORNEY (DESIGNEE) DATE

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

This Covenant is made the ____ day of _____, 2024, by **GANDY 10K, LLC**, a Florida Limited Liability Company, (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 10000 Gandy Boulevard North, St. Petersburg, Florida, (hereinafter, the “Property”) which is owned in fee simple by the Owner. The Property is A local historic landmark, known as the Peninsular Fruit Company Building, listed in the St. Petersburg Register of Historic Places. The areas of significance of this Property, as identified in the nomination report for the Property are: (**x**) architecture, (**x**) history, () archaeology.

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

BRIDGEVIEW SUB BLK 9, UNPLATTED PART OF BLK 9 LESS RD R/W

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, 2024, to December 31, 2033:

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 Development Services
PO Box 2842
St. Petersburg, Florida 33731
(727) 892-5451**

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 follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision 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. In accordance with City Code Section 16.30.070.4.F.7, the City Council shall hold a public hearing to determine whether the exemption shall be revoked. The Local Historic Preservation Office will provide written notice of such proceedings to the owner at least ten days before the public hearing. If the City Council determines that the Property is no longer eligible for tax exemption, the Local Historic Preservation Office will notify the Owner and 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 follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision 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

GANDY 10K, LLC

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

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **MERCEDES DICKINSON**, Registered Agent and Manager of **GANDY 10K, LLC** to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that she executed the same in her official capacity with Gandy 10K, LLC as Owner of 10000 Gandy Boulevard North for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2024.

(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. 2024, by Robert M. Gerdes and Chandrahassa 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)

**CITY OF ST. PETERSBURG,
FLORIDA**

By: _____
Robert M. Gerdes, City
Administrator

ATTEST:

By: _____
Chandrahassa Srinivasa, City Clerk

(Affix Seal)

(Notary Signature)
Commission Expires:

APPROVED AS TO FORM:

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, FLORIDA

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT
URBAN PLANNING AND HISTORIC PRESERVATION DIVISION

STAFF REPORT

HISTORIC PROPERTY AD VALOREM TAX EXEMPTION APPLICATION
CITY FILE: AVT 21-90400009



Property Address: 10000 Gandy Boulevard North

Historic Designation Status: Individual Local Historic Landmark, Peninsular Fruit Company Building (HPC 21-90300006)

Date of Construction: c. 1924

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 building at 10000 Gandy Boulevard North

Qualifying Property

As a local historic landmark, which was added to the St. Petersburg Register of Historic Places in 2022, the subject property (recorded in the Florida Master Site File as PI00487) 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 November 12, 2021,

prior to beginning the applicable improvements. The Part 2 Request for Review of Completed Work Application was submitted on October 23, 2023.

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 2021, which was \$305,000. No estimate was provided to staff for the Part 1 approval, but it was clear from the scope of work provided by the applicant that the qualifying improvements would exceed the ten percent threshold. The building permit issued for the proposed scope of work was valued at \$787,538, which was 258 percent of the assessed value, far surpassing the minimum requirement.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2021 assessment, the subject property owner received a bill for ad valorem taxes of \$6,411.61, 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 11.300 mills (6.468 City, 4.832 County) of the total 2023 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$113.00 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 Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs
10000 Gandy Blvd N	\$305,000	\$6,411.61	\$718,515

Qualifying Improvements and 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 below.

Feature No. (per Part 1 Approval Letter)	Eligible Improvement	Photo Reference
1	Restoration of cracked or deteriorated stucco	1-6, 7-15
2	Reconstruction of wood windows and restoration of concrete lintels	All
3	Restoration of front entryway	1, 8-11
4	Restoration of parapet cap and ornamentation	1, 5-6, 8-11
5	Mechanical upgrades	N/A

Appendix A: Pre-Construction Photographs (2021)



Figure 1: Front façade of subject property



Figure 2: West elevation



Figure 3: East elevation



Figure 4: Rear elevation of building



Figure 5: Detail of pilasters, parapet cap, and other ornamentation



Figure 6: Closeup detail of pilaster



Figure 7: Deteriorated concrete lintels

Appendix B: Post-Construction Photographs (2023)



Figure 8: Front façade after reconstruction of porch columns, walls, and floors.



Figure 9: West side of front façade, after restoration



Figure 10: East side of front façade



Figure 11: Front entryway restoration



Figure 12: Detail of repaired pilasters, ornamentation, and parapet cap



Figure 13: West elevation



Figure 14: East elevation



Figure 15: Detail of window reconstruction and ornamentation restoration



Figure 16: Concrete lintel reconstruction



Figure 17: Interior photos showing concrete lintel reconstruction

RESOLUTION NO. _____

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 336 LANG COURT NORTH, A CONTRIBUTING PROPERTY TO THE LANG'S BUNGALOW COURT HISTORIC DISTRICT LISTED IN THE ST. PETERSBURG 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 property at 336 Lang Court North, a contributing property to the Lang's Bungalow Court Historic District listed in the St. Petersburg Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by Robert Jeffrey Castellucci and Rosana Lastra Castellucci:

LANG'S BUNGALOW COURT LOT 3

WHEREAS, the City Council, on July 10, 2014, approved the designation of the Lang's Bungalow Court Historic District (HPC 14-90300002) listed in the St. Petersburg Register of Historic Places; and

WHEREAS, Planning and Development Services staff approved the Part I ad valorem tax exemption application (AVT 22-90400005) on June 22, 2022; and

WHEREAS, the attached staff report and historic preservation covenant demonstrate that the renovation work on the Property meets all the

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

This Covenant is made the ____ day of _____, 2024, by **ROBERT JEFFREY CASTELLUCCI AND ROSANA LASTRA CASTELLUCCI**, (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 336 Lang Court North, St. Petersburg, Florida, (hereinafter, the “Property”) which is owned in fee simple by the Owner. The Property is a contributing property to the Lang’s Bungalow Court Historic District listed in the St. Petersburg Register of Historic Places. The areas of significance of this Property, as identified in the nomination report for the Property are: (**x**) architecture, (**x**) history, () archaeology.

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

LANG'S BUNGALOW COURT LOT 3

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, 2024, to December 31, 2033:

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 Development Services
PO Box 2842
St. Petersburg, Florida 33731
(727) 892-5451**

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 follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision 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. In accordance with City Code Section 16.30.070.4.F.7, the City Council shall hold a public hearing to determine whether the exemption shall be revoked. The Local Historic Preservation Office will provide written notice of such proceedings to the owner at least ten days before the public hearing. If the City Council determines that the Property is no longer eligible for tax exemption, the Local Historic Preservation Office will notify the Owner and 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 follow the procedures set forth in City Code Section 16.30.070.4.F.7. If the City Council makes a determination that that the exemption shall be revoked, the Local Historic Preservation Office shall provide written notice of the decision 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

**ROBERT JEFFREY
CASTELLUCCI**

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

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **ROBERT JEFFREY CASTELLUCCI**, to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that he executed the same in his capacity as Owner of 336 Lang Court North for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2024.

(Notary Stamp)

(Notary Signature)
Commission expires:

WITNESSES

OWNER

**ROSANA LASTRA
CASTELLUCCI**

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 _____

I HEREBY CERTIFY that the foregoing instrument was acknowledged before me by means of physical presence or online notarization, by **ROSANA LASTRA CASTELLUCCI**, to me well known to be the person described in, or who produced _____ as identification, and who executed the foregoing Covenant individually and acknowledged before me that she executed the same in her capacity as Owner of 336 Lang Court North for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, this _____ day of _____, 2024.

(Notary Stamp)

(Notary Signature)
Commission expires:

WITNESSES

**CITY OF ST. PETERSBURG,
FLORIDA**

Witness Signature

By: _____
Robert M. Gerdes, City
Administrator

Printed or Typed Name of Witness

ATTEST:

Witness Signature

By: _____
Chandrasahasa 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. 2024, by Robert M. Gerdes and Chandrasahasa 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 FORM:

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, FLORIDA

PLANNING AND DEVELOPMENT SERVICES DEPARTMENT
URBAN PLANNING AND HISTORIC PRESERVATION DIVISION

STAFF REPORT

HISTORIC PROPERTY AD VALOREM TAX EXEMPTION APPLICATION
CITY FILE: AVT 22-90400005



Property Address: 336 Lang Court North

Historic Designation Status: Contributing property to the Lang’s Bungalow Court Historic District (HPC 14-90300002)

Date of Construction: c. 1912

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 garage building at 336 Lang Court North

Qualifying Property

As a contributing property to the Round Lake Historic District, which was added to the National Register of Historic Places in 2003, the subject property (recorded in the Florida Master Site File as 8PI05017), 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 June 22, 2022, prior to beginning the applicable improvements. The Part 2 Request for Review of Completed Work Application was submitted on February 22, 2023.

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 2021, which was \$307,782. The applicant estimated an expected total of \$57,200 in qualified improvement expenses for the rehabilitation of the building, which was 19 percent of the assessed value, surpassing the minimum requirement.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2021 assessment, the subject property owner received a bill for ad valorem taxes of \$5,354.03, 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 11.300 mils (6.468 City, 4.832 County) of the total 2023 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$113.00 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 Assessed Value	Pre-construction Tax Basis	Qualifying Rehab Costs
336 Lang Ct N	\$307,782	\$5,354.03	\$34,061

Qualifying Improvements and 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 below.

Feature No. (per Part 1 Approval Letter)	Eligible Improvement	Photo Reference
1	Installation of foundation with concrete flooring in garage	3, 10-11
2	Repair rusticated block walls, install drywall on interior.	1-2, 7-14
3	Relevel garage doors. One door to become fixed, and other to become pedestrian entrance.	1-2, 8-9
4	Add bracing to roof trusses	N/A
5	Install electrical in converted building	N/A
6	Install plumbing for bathroom and kitchen	N/A
7	Repair rotted wood on back wall	6, 14

Appendix A: Pre-Construction Photographs (2021)



Figure 1: Garage building, which was converted into an accessory living space



Figure 2: Historic carriage garage doors



Figure 3: Hex-block flooring

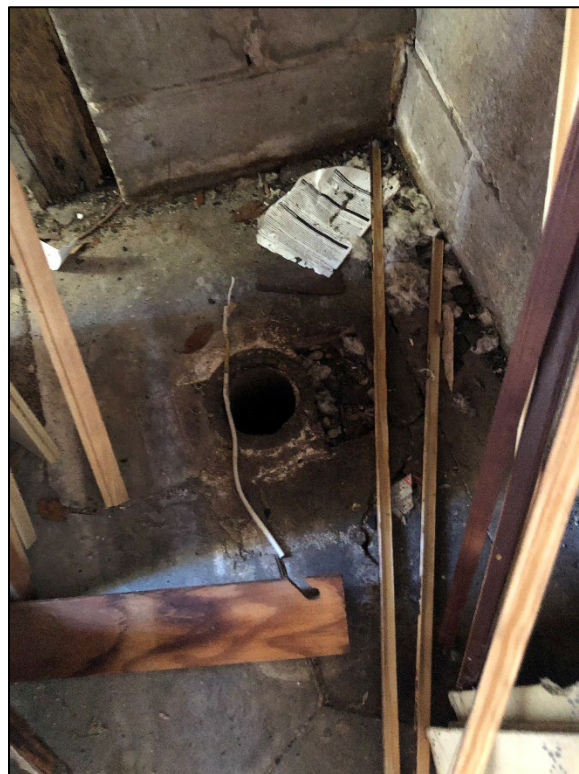


Figure 4: Evidence of plumbing in the building



Figure 5: Roof details



Figure 6: Rear wall with rotted wood



Figure 7: Side wall of garage building

Appendix B: Post-Construction Photographs (2023)



Figure 8: Front façade after conversion



Figure 9: Garage with restored carriage door open



Figure 10: Interior living space



Figure 11: Bathroom



Figure 12: Side of garage building



Figure 13: Side of garage building



Figure 14: Rear of garage with wall repair

2024 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
2024 Proposed AVT Exemptions											
Round Lake NRHD	AVT 21-90400002	2024	458 Joyce Terrace N	2,148	100%	\$158,221	\$3,998.29	\$416,631	263.32%	N/A	N/A
Southeast Kenwood LHD	AVT 21-90400008	2024	2135 3rd Ave N	2,569	100%	\$313,771	\$5,474.90	\$46,423	14.80%	N/A	N/A
Peninsular Fruit Company Building	AVT 21-90400009	2024	10000 Gandy Blvd N	7,998	100%	\$305,000	\$6,411.61	\$718,515	235.58%	N/A	N/A
Lang's Court LHD	AVT 22-90400005	2024	336 Lang Ct N	1,989	100%	\$307,782	\$5,354.03	\$34,061	11.07%	N/A	N/A
Active AVT Exemptions (2016-2023) With No Cap											
Kenwood NRHD	AVT 21-90400003	2023	2500 Burlington Ave N	1,824	100%	\$197,174	\$4,437.78	\$80,356	40.75%	\$75,298	\$856
Downtown St. Petersburg NRHD	AVT 21-90400006	2023	436 2nd St N	2,638	100%	\$369,050	\$8,388.97	\$179,699	48.69%	\$33,510	\$381
Rawls House	AVT 22-90400004	2023	734 Grove St N	2,720	100%	\$223,609	\$3,655.36	\$66,500	29.74%	\$58,794	\$668
Grace Lutheran Church	AVT 19-90400001	2022	801 28th Ave N	4,327	100%	\$377,766	\$8,143.49	\$477,553	126.42%	N/A	N/A
North Shore NRHD	AVT 20-90400001	2022	320 6th Ave N	3,002	100%	\$358,541	\$7,729.07	\$171,350	47.79%	\$22,167	\$252
Jones-Laughner Residence	AVT 16-90400004	2021	556 Beach Dr NE	4,167	100%	\$454,509	\$6,309	\$387,840	85.33%	\$269,566	\$3,270
North Shore NRHD	AVT 17-90400004	2021	406 14th Ave NE	4,205	100%	\$564,693	\$11,510	\$309,913	54.88%	\$101,771	\$1,234
Frank Broadfield House	AVT 18-90400001	2021	956 39th Ave N	5,165	100%	\$327,175	\$6,370	\$81,525	24.92%	\$112,849	\$1,369
Smalley-Green Auto Building	AVT 20-90400002	2021	1180 Central Ave	4,000	100%	\$440,000	\$10,966	\$530,392	120.54%	\$297,232	\$3,605
North Shore NRHD	AVT 20-90400007	2021	336 9th Ave NE	4,067	100%	\$497,852	\$9,819	\$59,844	12.02%	\$87,256	\$1,058
Granada Terrace LHD	AVT 18-90400006	2020*	2326 Andalusia Way NE	3,404	100%	\$519,484	\$10,363	\$185,093	35.63%	\$295,794	\$3,588
Roser Park LHD	AVT 18-90400004	2019	823 10th Ave S	1,596	100%	\$126,827	\$2,834	\$195,711	154.31%	\$76,333	\$926
Mediterranean Row	AVT 17-90400001	2018	136 19th Ave NE	1,649	100%	\$232,709	\$4,198	\$39,337	16.90%	\$23,843	\$289

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

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

2024 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
Round Lake NRHD	AVT 17-90400003	2018	449 11th Ave N	3,402	100%	\$141,363	\$3,667	\$113,613	80.37%	\$129,137	\$1,566
Kenwood NRHD	AVT 16-90400001	2017	2601 3rd Ave N	1,574	100%	\$100,457	\$1,922	\$18,511	18.43%	\$9,223	\$112
North Shore NRHD	AVT 14-90400013	2017	436 12th Ave NE	2,752	100%	\$279,411	\$5,422	\$152,405	54.55%	\$135,091	\$1,636
Sargent House	AVT 15-90400002	2017	806 18th Ave NE	3,016	100%	\$397,892	\$9,816	\$79,065	19.87%	\$32,670	\$396
Ridgely House	AVT 13-90400002	2017	600 Beach Dr NE	5,376	100%	\$239,955	\$4,541	\$239,310	100%	\$151,044	\$1,829
Monticello Apartments	AVT 14-90400005	2017	750 3rd St N	6,228	100%	\$344,435	\$3,659	\$203,000	58.94%	\$111,022	\$1,345
North Shore NRHD	AVT 13-90400001	2016	836 16th Ave NE	5,490	100%	\$639,633	\$16,036	\$925,142	144.64%	\$193,205	\$2,339
Sunset Hotel	AVT 14-90400008	2016	7401 Central Ave	39,500	100%	\$1,069,400	\$23,484	\$447,980	41.89%	\$294,054	\$3,560
North Shore NRHD	AVT 14-90400007	2016	936 17th Ave NE	2,886	100%	\$348,784	\$6,768	\$255,013	73.11%	\$95,166	\$1,152
Thomas Whitted House	AVT 15-90400001	2016	656 1st St N	3,486	100%	\$218,835	\$3,880	\$33,085	15%	\$3,626	\$44
Henry Bryan House	AVT 14-90400009	2016	1224 MLK Jr St S	1,912	100%	\$9,719	\$213	\$180,523	1857.42%	\$70,307	\$851
Totals										\$2,678,958	\$32,326
Active AVT Exemptions (2014-2015) With \$100,000 Residential Cap and \$1,000,000 Commercial Cap											
Cade Allen Residence	AVT 14-90400001**	2015	3601 Foster Hill Dr N			\$282,365	\$6,525	\$173,220	61.35%	\$100,000	\$1,211
Washington-Harden Grocery Building	AVT 13-90400002	2015	903 22nd St S	2,000		\$52,000	\$1,202	\$211,311	406.37%	\$37,976	\$460
Moure Building	AVT 13-90400002	2015	909 22nd St S			\$36,500	\$844	\$183,402	502.47%	\$31,358	\$380
Totals										\$169,334	\$2,051
Completed AVT Exemptions (1998-2014)											
Lantern Lane Apartments	AVT 11-90400007**	2014	340 Beach Dr NE			\$825,300	\$18,301	\$1,021,266	123.74%	\$1,000,000	\$12,124

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

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

2024 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
Kenwood NRHD	AVT 12-90400001**	2014	2741 2nd Ave N			\$76,235	\$1,690	\$196,574	257.85%	\$100,000	\$1,212
Robert Lavery House	AVT 10-90400002	2014	236 17th Ave SE			\$217,924	\$3,746	\$31,236	14.33%	\$0	\$0
Mathis Residence	AVT 11-90400006	2013	7321 3rd Ave N			\$133,169	\$1,689	\$65,250	49.00%	\$22,616	\$274
Snell Arcade	AVT 11-90400005	2013	405 Central Ave Suite 700	1,093		\$100,339	\$1,173	\$163,390	162.84%	\$86,177	\$1,045
Kenwood NRHD	AVT 11-90400001	2012	217 25th St N			\$85,000	\$1,869	\$288,119	338.96%	\$106,369	\$1,290
North Shore NRHD	AVT 10-90400001	2012	916 1st St N			\$243,238	\$5,411	\$464,918	191.14%	\$290,226	\$3,519
Snell Arcade	AVT 11-90400002	2012	405 Central Ave Suite 230	1,013		\$75,381	\$1,658	\$76,185	101.07%	\$35,196	\$427
Snell Arcade	AVT 11-90400003	2012	405 Central Ave Suite 240	968		\$67,673	\$1,488	\$85,909	126.95%	\$33,187	\$402
James Henry Residence	COA 08-16**	2009	950 12th St N			\$202,057	\$3,749	\$194,130	96.08%	\$100,000	\$1,212
Merhige Residence	COA 08-17	2009	404 Sunset Dr S			\$212,522	\$3,960	\$107,144	50.42%	\$13,456	\$163
North Shore NRHD	COA 07-42	2009	516 18th Ave NE			\$254,647	\$4,862	\$88,249	34.66%	\$66,376	\$805
Snell Arcade	COA07-11 AVT	2008	405 Central Ave Suite 200	894		\$148,300	\$3,140	\$101,026	68.12%	\$18,500	\$224
Snell Arcade	COA 07-12 AVT	2008	405 Central Ave Suite 210	1,745		\$323,000	\$7,479	\$128,544	39.80%	\$5,900	\$72
Snell Arcade	COA 07-13 AVT	2008	405 Central Ave Suite 220	990		\$164,200	\$3,802	\$119,409	72.72%	\$20,500	\$249
Snell Arcade	COA 06-18 AVT	2008	405 Central Ave Suite 250	1,683		\$311,500	\$7,213	\$815,668	261.85%	\$5,600	\$68
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 145 8th St N	2,240	15.75%	\$78,335	\$1,814	\$224,370	286.42%	\$100,000	\$1,212
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 147 8th St N	1,735	12.20%	\$60,682	\$1,405	\$173,807	286.42%	\$100,000	\$1,212
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 151 8th St N	2,132	14.99%	\$74,569	\$1,727	\$213,582	286.42%	\$100,000	\$1,212
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 155 8th St N	5,694	40.03%	\$199,129	\$4,611	\$570,350	286.42%	\$100,000	\$1,212

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

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

2024 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
Downtown NRHD	COA 05-07 AVT**	2008	DuPont Building 786 2nd Ave N	2,424	17.04%	\$84,784	\$1,963	\$242,840	286.42%	\$100,000	\$1,212
Monticello Apartments	COA 05-11 AVT**	2007	750 3rd St N			\$300,600	\$6,087	\$485,219	161.42%		
Pennsylvania Hotel	COA 05-13 AVT**	2007	300 4th St N			\$963,400	\$23,540	\$4,878,045	506.34%		
North Shore NRHD	COA04-04 AVT	2006	136 16th Ave NE			\$152,700	\$2,893	\$183,519	120.18%		
Emerson Apartments	COA 02-26 AVT	2006	305 5th St S			\$68,100	\$1,664	\$814,766	1196.43%		
American Maid Ice Cream Company	COA 03-07 AVT	2005	1601 3rd St S			\$125,000	\$4,861	\$729,301	583.44%		
Downtown NRHD	COA 02-45 AVT	2005	430 5th St N			\$225,000	\$6,441	\$216,000	96.00%		
156 20th Avenue NE	COA 03-14 AVT	2005	156 20th Ave NE			\$162,300	\$4,030	\$115,000	70.86%		
306 18th Avenue NE	COA 03-15 AVT	2005	306 18th Ave NE			\$157,600	\$3,913	\$107,352	68.12%		
335 22nd Avenue NE	COA 03-26 AVT	2005	335 22nd Ave NE			\$121,200	\$3,152	\$109,350	90.22%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 300			\$81,700	\$1,378	\$148,485	181.74%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 350			\$127,400	\$3,096	\$335,935	263.69%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 400			\$91,000	\$2,226	\$156,432	171.90%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 500			\$91,000	\$2,226	\$145,912	160.34%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave Suite 600			\$91,200	\$2,231	\$170,320	186.75%		
Snell Arcade	COA 03-32 AVT	2005	401 Central Ave*** Suite 100			\$557,800	\$13,560	\$568,842	101.98%		
605 13th Avenue NE	COA 02-35 AVT	2005	605 13th Ave NE			\$78,400	\$2,561	\$71,642	91.38%		
456 18th Avenue NE	COA 04-05 AVT	2005	456 18th Ave NE			\$282,700	\$7,012	\$212,000	74.99%		
705 16th Avenue NE	COA 02-19 AVT	2005	705 16th Ave NE			\$671,400	\$10,017	\$136,500	20.33%		

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

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

2024 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
Wellington Lake House	COA 02-01 AVT	2004	619 65th St S			\$205,700	\$4,413	\$114,120	55.48%		
Nolen Grocery	COA 02-08 AVT	2004	2300 1st Ave N	440		\$8,088	\$342	\$50,225	620.98%		
Nolen Grocery	COA 02-08 AVT	2004	2302 1st Ave N	1,910		\$35,110	\$921	\$150,675	429.15%		
Nolen Grocery	COA 02-08 AVT	2004	2304 1st Ave N	1,350		\$24,816	\$696	\$100,450	404.78%		
Nolen Grocery	COA 02-08 AVT	2004	2306 1st Ave N	1,350		\$24,816	\$696	\$100,450	404.78%		
Nolen Grocery	COA 02-08 AVT	2004	2308 1st Ave N	1,750		\$32,169	\$752	\$130,950	407.07%		
Thomas Whitted House	COA 95-09 AVT	2003	656 1st St N					\$40,000			
Roser Park LHD	COA 02-07 AVT**	2003	609 11th Ave S					\$500,000			
Seaboard Coastline Railroad Station	COA 02-07 AVT	2003	420 22nd St S					\$750,000			
Kress Building	COA 98-11 AVT	2002	475 Central Ave					\$775,910			
St. Petersburg Savings & Loan	COA 98-17 AVT	2001	556 Central Ave					\$160,000			
Women's Town Improvement Assoc.	COA 98-13 AVT	2001	336 1st Ave N					\$168,575			
Boyce Guest House	COA 00-02 & 97-01	1999	635 Bay St NE/ 6th Ave NE	205				\$198,667			
Harlan Hotel	COA 97-02	1999	15 8th St N					\$179,830			
Green Richman Arcade	AVT 97-02 COA 95-11	1998	689 Central Ave					\$250,000			
Roser Park LHD	COA 95-08 & 95-15 AVT 95-15 & 97-03	1998	900 8th St S					\$19,562			
Robert West House	COA 95-10 AVT 97-01	1998	101 6th Ave NE					\$287,996			
TOTAL APPROVED 2013-2015										\$169,334	\$2,051

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

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2024 AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES SUMMARY TABLE

Property Name/ District	Case Number	Year	Address	Approx. Square Footage	Percentage of Ownership	Pre-Construction Assessed Value	Pre-Construction Tax Basis	Qualifying Construction Costs	% of Assessed Value	Actual Historic Exemption	Annual Tax Savings
TOTAL APPROVED 2016-2023										\$2,678,958	\$32,326
TOTAL APPROVED										\$2,848,292	\$34,377

**Qualifying improvement exceeded caps subject to LDRs Section 16.30.070 (before 2015).
 ***This property is owned by a Non-Profit entity.