

# 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 19-90400001







Figure 2: Grace Lutheran Church following rehabilitation and adaptive reuse

**Property Address:** 801 28<sup>th</sup> Ave N

Historic Designation Individual local historic landmark (City File No.: 19-

**Status:** 90300007)

**Date of Construction:** circa 1928

**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 801

 $28^{th}$  Ave N

#### **Property Overview**

Grace Lutheran Church, located at 801 28<sup>th</sup> Ave N ("the subject property"), was constructed beginning in 1928 in the Mission Revival style for its congregation, which included both full-time and seasonal residents of St. Petersburg. Early services were held in both the English and German languages. The relatively large scale of the building coupled with the simple form and limited ornamentation of the Mission Revival style allow the building to sit comfortably in the midst of its residential surroundings. As the Crescent Heights neighborhood grew around it, the church constructed several wings to the west during the mid-twentieth century to accommodate a kitchen and school. The church closed and was sold in 2018. Additions to the original sanctuary were removed, following which local historic designation was pursued by the property owner.

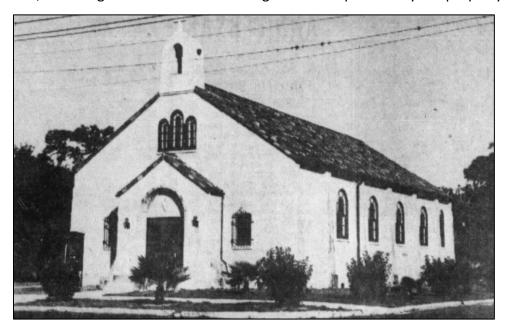


Figure 3: Photograph of subject property from eighth anniversary notice, February 06, 1937. St. Petersburg Times. Accessed via newspapers.com.

### **Qualifying Property**

As a local historic landmark (City File No. 19-90300007), the subject property is categorized as a "qualifying property" for the historic rehabilitation ad valorem tax (AVT) exemption for historic properties established by City Code Chapter 16, sub-Section 16.30.070.4. The applicant has met all procedural, technical, and financial requirements set forth in City Code. The applicant was approved for the Part 1 Preconstruction Application of the AVT exemption on December 27, 2019, prior to beginning the applicable improvements. The Part 2 Request for Review of Completed Work Application was submitted on March 11, 2021.

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 2019, which was \$377,766. The applicant estimated an expected total of \$684,762.87 in qualified improvement expenses for the rehabilitation of the building, which was 182 percent of the assessed value, surpassing the minimum requirement.

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

For the 2019 assessment, the subject property owner was responsible for ad valorem taxes of \$8,143.49, 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 11.879 mils (6.655 City, 5.224 County) of the total 2021 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$118.79 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
801 28 <sup>th</sup> Ave N / 19-90400001	\$377,766	\$8,143.49	\$477,553.31

# 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	Pre-Construction Photo Reference	Post- Construction Photo Reference
1	Replacement of existing composition shingle roof with clay barrel tile.	4, 5, 6	11, 13
2	Restoration of historic board and batten doors at west elevation and reinstallation at main entrance at south façade.	7	11
3	Construction of a two-story addition at the subject property's north (rear) elevation.	5, 6	11, 12, 14
4	Restoration of historic stained-glass windows	9	11, 13, 15
5	Restoration of historic bell tower and bell.	4	11, 13
6	Restoration of historic interior light fixtures.	9, 10	15
7	Refinishing of historic wood floors, with materials replaced in-kind as necessary.		

### Appendix A: Pre-Construction Photographs (2019)

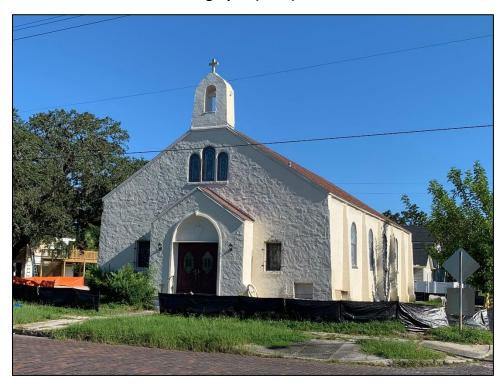


Figure 4: Façade and east side elevation



Figure 5: East (side) and north (rear) elevations of subject property following removal of non-historic additions, prior to rehabilitation



Figure 6: West elevation following demolition of non-historic addition



Figure 7: Doors at side entry to be reused



Figure 8: Interior truss and connector

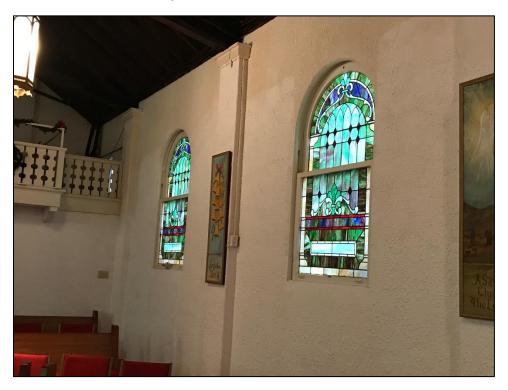


Figure 9: Stained glass windows



Figure 10: Light fixtures, interior ceiling, and stained glass window

## Appendix B: Post-Construction Photographs (2021)



Figure 11: Façade and west elevation



Figure 12: West elevation with addition



Figure 13: Façade and east elevation



Figure 14: Addition from 8th St N (east elevation)



Figure 15: Adaptively reused sanctuary interior

RESOLUTION NO.	

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 320 AVENUE NORTHEAST, A CONTRIBUTING PROPERTY TO THE NORTH SHORE HISTORIC DISTRICT LISTED IN THE NATIONAL REGISTER OF HISTORIC PLACES; RECOMMENDING THAT THE PINELLAS COUNTY BOARD OF COMMISSIONERS APPROVE AN EXEMPTION TO THE COUNTY AD VALOREM TAX; APPROVING EXECUTION OF A **PRESERVATION PROPERTY** HISTORIC 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 320 6<sup>th</sup> Avenue Northeast, a contributing property to the North Shore Historic District listed in the National Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by Frederick Anthony Israel Dela Cruz and William Michael Guglielmo:

# THORNTON'S ADD BLK'S B & C REP BLK C, W 50FT OF N 44FT OF LOT 3 & W 5.50FT OF S 83FT OF LOT 3 & E 5.50FT OF LOT 4

WHEREAS, the Keeper of the National Register in Washington, D.C. on February 20, 2003, approved the nomination of the North Shore Historic District to the National Register of Historic Places; and

WHEREAS, Planning and Development Services staff approved the Part I ad valorem tax exemption application (AVT 20-90400001) on January 8, 2020; 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, 2022, to December 31, 2031.

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 North Shore Historic District listed in the National Register of Historic Places, as consistent with local and state law subject to receipt of a certified copy of the recorded covenant within 120 days of City Council approval or said approval shall be void; approves execution of the historic preservation tax exemption covenant on behalf of the City; and recommends that the Pinellas County Board of County Commissioners approve the exemption to the County ad valorem taxes as well.

This resolution shall become effective immediately upon its adoption.

Adopted at a regular session of the City Council held on the 21<sup>st</sup> day of April

2022.	
	Gina Driscoll, Chair-Councilmember Presiding Officer of the City Council
ATTEST: Chandrahasa Srinivasa, City Cle	rk
APPROVED AS TO FORM AND SUBSTA	Presiding Officer of the City Council  ty Clerk  BSTANCE:
/s/Elizabeth Abernethy	
PLANNING AND DEVELOPMENT SERV	TICES DATE
Michael Q Dema	4/8/2

**DATE** 

CITY ATTORNEY (DESIGNEE)

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

This Covenant is made the \_\_\_\_ day of \_\_\_\_\_\_, 2022, by FREDERICK ANTHONY ISRAEL DELA CRUZ AND WILLIAM MICHAEL GUGLIELMO, (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 320 6<sup>th</sup> Avenue Northeast, St. Petersburg, Florida, (hereinafter, the "Property") which is owned in fee simple by the Owner. The Property is a contributing property to the North Shore Historic District listed in the National Register of Historic Places. The areas of significance of this Property, as identified in the nomination report for the Property are: (x) architecture, (x) history, () archaeology.

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

# THORNTON'S ADD BLK'S B & C REP BLK C, W 50FT OF N 44FT OF LOT 3 & W 5.50FT OF S 83FT OF LOT 3 & E 5.50FT OF LOT 4

In consideration of the historic preservation property tax exemptions granted by the City and the County resulting from the restoration, renovation, or rehabilitation of the Property by the Owner, the Owner hereby agrees to the following for the period of the tax exemption, which is from January 1, 2022, to December 31, 2031:

- 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 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	
	FREDERICK ANTHONY ISRAEL DELA CRUZ 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		
	AEL DELA CRUZ, in his capacity as Owner personally known to me, or has provided	
(Notary Stamp)	(Notary Signature) Commission expires:	

WITNESSES	OWNER
	WILLIAM MICHAEL GUGLIELMO By:
Witness Signature	Owner Signature
Printed or typed name of Witness	Printed or typed name of Owner
Date	Date
Witness Signature	
Printed or typed name of Witness	
Date	
STATE OF FLORIDA COUNTY OF PINELLAS	
The foregoing instrument was acknowledge 2022, by WILLIAM MICHAEL GUGL Avenue Northeast, who is persona as identification.	<b>IELMO</b> , in his capacity as Owner of 320 6 <sup>th</sup> illy known to me, or has provided
(Notary Stamp)	(Notary Signature) Commission expires:

WITNESSES	CITY OF ST. PETERSBURG,
	FLORIDA
	By:
Witness Signature	Tom Greene, Interim City Administrator
Printed or Typed Name of Witness	ATTEST:
	By: Chandrahasa Srinivasa, City Clerk
Witness Signature	Chandrahasa Srinivasa, City Clerk
Printed or Typed Name of Witness	(Affix Seal)
STATE OF FLORIDA ) COUNTY OF PINELLAS )	
A.D. 2022, by Tom Greene and Chandrahas City Clerk, respectively, of the City of St.	ed before me this day of, sa Srinivasa, as Interim City Administrator and Petersburg, Florida, a Municipal Corporation, orida, on behalf of the corporation. They are me at the time of notarization.
(Notary Stamp)	(Notary Signature) Commission Expires:
APPROVED AS TO CONTENT:	APPROVED AS TO FORM:
City Attorney (Designee) By:	City Attorney (Designee) By:
ATTEST: KENNETH BURKE, CLERK	PINELLAS COUNTY, FLORIDA, by and through its Board of County Commissioners,
By: Deputy Clerk	By: Chairman
Deputy Clerk	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 20-90400001





Figure 1: 320 6th Ave N prior to rehabilitation

Figure 2: 320 6th Ave N following rehabilitation

**Property Address:** 320 6<sup>th</sup> Ave N

**Historic Designation** Contributi

Status:

Contributing property (FMSF 8PI04404, Alpine Apartments)

to North Shore National Register Historic District (listed

2003)

**Date of Construction:** circa 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 320

6<sup>th</sup> Ave N

### **Property Overview**

The historic boarding house at 320 6<sup>th</sup> Ave N ("the subject property") was constructed between 1913 and 1918. As such, it represents a period of development that predated the 1920s Land Boom, which would drastically alter the built environment of so many Floridian cities and towns.

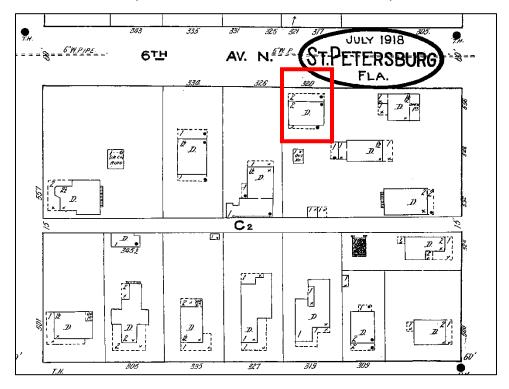


Figure 3: Section of 1918 Sanborn Map of St. Petersburg, Sheet 5, showing subject property at 320 6th Ave N

When the subject property was constructed, St. Petersburg was beginning to attract seasonal residents, largely northerners drawn to its friendly winter climate. The Sunshine City's small downtown was becoming increasingly established, but the streetcar suburbs such as further-out sections of the Old Northeast, Kenwood, and Old Southeast were in the early stages of subdivision and development prior to the end of World War I.

NICELY FURNISHED 2-room apartments, practically new, very homelike, heat and gas for cooking. These apartments should be seen to be appreciated, one block from trolley, between 3rd and 4th St. N. 320 6th Ave. north. Phone 472-J.

Figure 4: Advertisement for rooms to rent at the subject property, November 29, 1918. St. Petersburg Times. Accessed via newspapers.com.

As such, apartment houses or boarding houses such as the subject property offered an enticing alternative to hotels for tourists and winter residents: a simple but comfortable apartment plus proximity to downtown and transit lines. Relatively small-scale apartment houses continued to be constructed during the Land Boom era, but those dating to the 1910s, such as the subject property, tended to mimic the architectural form of larger single-family residences, whereas those constructed later developed their own forms. The subject property therefore depicts both the pre-World War I frame vernacular architecture common to St. Petersburg and the domestic practices of Florida's growing population of winter residents.

### **Qualifying Property**

As a contributing property to the North Shore National Register 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 8PI04404, Alpine Apartments), 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 January 08, 2020, prior to beginning the applicable improvements. The Part 2 Request for Review of Completed Work Application was submitted on July 27, 2021.

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 2019, which was \$358,541. The applicant estimated an expected total of \$66,000 in qualified improvement expenses for the rehabilitation of the building, which was 18 percent of the assessed value, surpassing the minimum requirement.

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

For the 2019 assessment, the subject property owner paid ad valorem taxes of \$7,729.07, 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 11.879 mils (6.655 City, 5.224 County) of the total 2021 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$118.79 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
320 6 <sup>th</sup> Ave N	\$358,541	\$7,729.07	\$171,350

# 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	Pre-Construction Photo Reference	Post- Construction Photo Reference
1	Replacement of existing metal tile roof with v- crimp metal; repair in-kind replacement of any rotten decking, soffits, or other wooden members	5	13
2	Full replacement of piping throughout building including four water meter, kitchen/bathroom valves, and washer/dryer hook-ups. Repair or replacement of drain system elements as necessary	8	14
3	Repair/replacement of foundation piers and beams		
4	Removal of abandoned-in-place wiring and installation of individual washer/dryer hookups	9	
5	Installation of ductless mini-split air conditioning systems		15, 16
6	Interior and exterior painting		13, 16
7	Drywall repair as necessary		16
8	Repair or in-kind replacement of rotten wooden elements as necessary	10, 11	16, 17
9	Repair or restoration of existing windows as necessary		13
10	Repair and replacement of flooring	12	18

## Appendix A: Pre-Construction Photographs (2019)



Figure 5: North façade of subject property



Figure 6: Façade and west elevation



Figure 7: Façade and east elevation



Figure 8: Water heater



Figure 9: Disused wiring in attic



Figure 10: Newel post and banister



Figure 11: Damaged wood window sill and casings



Figure 12: Damaged wood floor

## Appendix B: Post-Construction Photographs (2021)



Figure 13: Façade and west elevation



Figure 14: Rehabilitated kitchen with restored historic sink



Figure 15: Mini split condenser unit

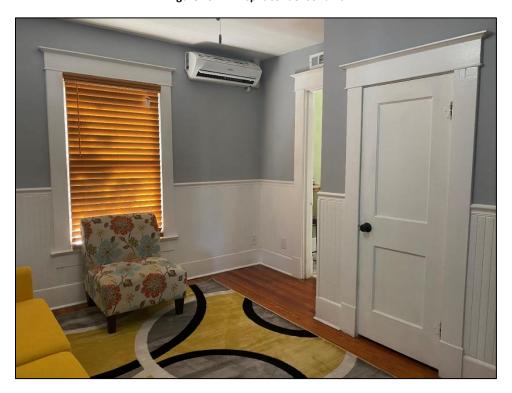


Figure 16: Rehabilitated living room with ductless mini split evaporator unit



Figure 17: Restored stairs and newel post



Figure 18: Restored wood flooring