

CITY OF ST. PETERSBURG
PART II: REVIEW OF COMPLETED WORK
CASE #1: CITY FILE AVT #13-90400001

Name of Property	Elwyn Residence (the Blair House), 836 16 th Avenue Northeast
Designation Type/Date	Contributing Property to the North Shore National Register Historic District (September 2003)
Request	Approve Historic Property Tax Exemption Part II: Request for Review of Completed Work
Recommendation	Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Elwyn Residence (the Blair House) at 836 16 th Avenue Northeast.

General Eligibility Requirements

The subject property is a contributing property to the North Shore Historic District listed on the National Register of Historic Places in 2003, and is therefore, a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met all procedural, technical, and financial requirements set forth in City Code Chapter 16, sub-Section 16.30.070.4. The applicant was approved for the Part 1 Preconstruction Application of the ad valorem tax exemption on March 27, 2013, prior to beginning the applicable improvements on the subject property. A six-month extension was approved by the Historic Preservation staff in March 2015, and the Part 2 Request for Review of Completed Work Application was submitted in September 2015.



To be eligible for the ad valorem tax 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 recreation facilities or improvements, and/or improvements that are not compatible with the historic character of the subject property.

For the purposes of this ad valorem tax exemption case, the assessed value of the subject property is based on the Pinellas County Property Appraiser assessed property value for the year 2013, which was \$639,633. The applicant has preliminarily documented \$925,142.46 in qualified improvement expenses for the rehabilitation of the building, which is 144 percent of the assessed value.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2013 assessment, the subject property owner paid ad valorem taxes of \$15,395.19, representing the approximate pre-improvement tax obligation, plus inflationary increases, that will continue to be due annually during the ten-year ad valorem tax exemption period. The actual ad valorem tax exemption will apply only to the increase in taxes resulting from the qualifying rehabilitation; this will be based on the resulting increase (or decrease) in market value of the subject property as determined by the Pinellas County Property Appraiser who will re-assesses the rehabilitated property, as well as, the qualified improvements, once approved by the City Council of St. Petersburg and the Board of Pinellas County Commissioners.

Since 12.1237 mils (6.77 City, 5.3537 County) of the total 2013 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$121.23 for every \$10,000.00 of qualifying market value increase, with no apparent cap on qualifying expenses or qualifying market value increases. Since market value based on industry appraisal formulas is the ultimate determinant for calculating the actual tax increase to be applied (exempted), it is not possible to provide that information in advance, herein.

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 applicant is 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. Photographs of noteworthy rehabilitation improvements are referenced in the table and found in Appendix A.

Eligible Improvement	Photo Reference	Sympathetic/Compatible to Historic Character
Character-defining features		
Addition between main house and garage	1a, 1b	Yes
Restoration of historic windows	2a, 2b, 2c	Yes
Restoration of historic doors	3a, 3b	Yes
Remove aluminum siding and replace with wood siding; repair deteriorated architectural features	4a, 4b, 4c, 4d	Yes
Restore existing historic tile surfaces, and add matching tile planes	5a, 5b, 5c, 5d	Yes
Miscellaneous Features		
Repair deteriorated roof systems	No photos provided	Yes
Repair/upgrade mechanical systems.	No photos provided	Yes
Restore bathrooms and preserve historic tile components	No photos provided	Yes
Repair damaged/deteriorated structural components	No photos provided	Yes
Reconfigure/update kitchen area	No photos provided	Yes

Appendix A
Photographs



Photo 1a: Pre addition.



Photo 1b: Post-addition reveals architectural compatibility.



Photo 2a: Inoperable window. **Photo 2b:** Deteriorated window structure.



Photo 2c: Typical windows restored.



Photo 3a: Historic doors offset.



Photo 3b: Typical door repair/restorations.



Photo 4a: Balustrade deterioration.



Photo 4b: Column damage.



Photo 4c: Incompatible alum. cladding.



Photo 4d: Completed detailing.



Photo 5a: Damaged porch tile.



Photo 5b: Hidden historic tile.



Photo 5c: Repaired historic porch tile.



Photo 5d: Repaired/revealed fireplace tile.

NO. 2016-98

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE ELWYN RESIDENCE (THE BLAIR HOUSE), LOCATED AT 836 16TH AVENUE NORTHEAST, A CONTRIBUTING PROPERTY TO THE NORTH SHORE HISTORIC DISTRICT LISTED ON 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 Elwyn Residence (the Blair House), a contributing property to the North Shore Historic District listed on the National Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by Tashtego Elwyn and Emily Kleine Elwyn:

Lots 3 and 4, Block 74, Snell and Hamlett's North Shore Addition, as per the plat thereof, recorded in Plat Book 003, Page 040, of the Public Records of Pinellas County, Florida; and

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

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 13-90400001) on March 27, 2013; 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(C); and

WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2016, to December 31, 2025.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Elwyn Residence (the Blair House), a contributing property to the North Shore Historic District listed on 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.

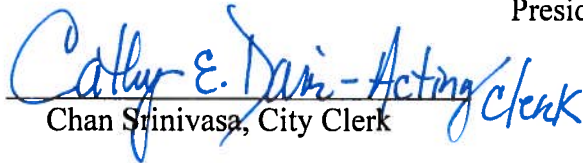
This resolution shall become effective immediately upon its adoption.

Adopted at a regular session of the City Council held on the 17th day of March, 2016.



Amy Foster, Chair-Councilmember
Presiding Officer of the City Council

ATTEST:



Chan Srivivasa, City Clerk



CITY OF ST. PETERSBURG
PART II: REVIEW OF COMPLETED WORK
CASE #2: CITY FILE AVT #14-90400008

Name of Property	Crystal Bay Hotel (the Sunset Hotel), 7401 Central Avenue
Designation Type/Date	Local Historic Landmark (HPC #07-03 – October 2007; National Register of Historic Places Individual Listing – November 2014)
Request	Approve Historic Property Tax Exemption Part II: Request for Review of Completed Work.
Recommendation	Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Crystal Bay Hotel (the Sunset Hotel) at 7401 Central Avenue.

General Eligibility Requirements

The subject property is an individually designated local historic landmark in St. Petersburg, as well as, individually listed on the National Register of Historic Places, and is a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met all procedural, technical, and financial requirements set forth in City Code Chapter 16, sub-Section 16.30.070.4. The application was approved for the Part 1 Preconstruction Application of the ad valorem tax exemption on August 15, 2014, prior to beginning the applicable improvements on the subject property. The Part 2 Request for Review of Completed Work Application was submitted on December 17, 2015 for work completed on October 15, 2015, representing rehabilitation expenses paid within the two years prior to the request for review of completed work.



To be eligible for the ad valorem tax exemption, City Code Chapter 16, sub-Section 16.30.070.4 requires 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 recreation facilities or improvements, and/or improvements that are not compatible with the historic character of the subject property.

For the purposes of this ad valorem tax exemption case, the assessed value is based on the Pinellas County Property Appraiser’s assessed property value for the year 2014, which was \$1,069,400. The applicant has documented \$447,980 in qualified improvement expenses for the rehabilitation of the building, which is approximately 42 percent of the assessed value.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2014 assessment, the subject property owner paid ad valorem taxes of \$23,483.93 for the subject property, representing the approximate pre-improvement tax obligation, plus inflationary increases, that will continue to be due annually during the ten-year ad valorem tax exemption period. The actual ad valorem tax exemption will apply only to the increase in taxes resulting from the qualifying rehabilitation; this will be based on the resulting increase (or decrease) in market value of the subject property as determined by the Pinellas County Property Appraiser who will re-assesses the rehabilitated property, as well as, the qualified improvements, once approved by the City Council of St. Petersburg and the Board of Pinellas County Commissioners.

Since 12.1237 mils (6.77 City, 5.3537 County) of the total 2014 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$121.23 for every \$10,000.00 of qualifying market value increase, with no apparent cap on qualifying expenses or qualifying market value increases. Since market value based on industry appraisal formulas is the ultimate determinant for calculating the actual tax increase to be applied (exempted), it is not possible to provide precise factual accounting of tax benefits in advance, herein.

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 applicant is determined to be in compliance with these requirements. The table below provides a general overview of the major completed improvements to the subject property. Photographs of noteworthy rehabilitation improvements are referenced in the table and found in Appendix A.

Notable Qualifying Improvements	Photographic Reference (See Appendix A)	Complies with Rehabilitation Standards?
Remarkable Improvements		
Repair deteriorated stucco and cladding system	1, 2	Yes
Repair existing fire escape	3, 4	Yes
Repair third floor south balcony leakage	2	Yes
Repair/Restore historic doors	5	Yes
Miscellaneous Improvements		
Repair historic wood flooring	6,7	Yes
Restore 1926 kitchen/dining areas	8,9	Yes
Install ADA compliant wheelchair lift and entry at northeast corner	10	Yes
Repair shed storage area roof	10	Yes
Upgrade mechanical systems	No photo provided	Yes

Appendix A Photographs

Photo 1: Before exterior cladding repairs.



Photo 2: After exterior cladding repairs.



Photos 3, 4: Before and after fire escape repairs.



Photos 5. Repaired historic doors (typ.).



Photos 6, 7: Before/after wood floor repairs (typ.).



Photos 8, 9: Before/after repairs to dining room/kitchen area.



Photo 10. Wheelchair lift.



NO. 2016-99

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE CRYSTAL BAY HOTEL (THE SUNSET HOTEL), LOCATED AT 7401 CENTRAL AVENUE, A LOCAL HISTORIC LANDMARK; 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 Crystal Bay Hotel (the Sunset Hotel), a locally designated historic landmark, and described as below (herein, the "Property"), which according to public record is presently owned by Crystal Bay Properties, LLC:

DAVISTA, REV MAP OF BLK 41, ALL OF BLK 41 & THAT VAC PT OF 1ST AVE N DESC FROM NE COR OF BLK 41 TH W 22FT FOR POB TH W 13 FT TH N 5.5FT TH E 13FT TH S 5.5FT TO POB ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 4, PAGE 024 OF THE PUBLIC RECORDS OF PINELLAS COUNTY, FLORIDA; and

WHEREAS, the City Council on October 18, 2007, approved the designation of the Sunset Hotel as a local historic landmark (HPC-07-03); and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 14-90400008) on August 15, 2014; 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) and is not exempt from requirements limiting eligible qualifying improvement costs on commercial properties; and

WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2016, to December 31, 2025.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Sunset Hotel, a locally designated historic landmark, 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 17th day of March, 2016.



Amy Foster, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: 
Chan Srinivasa, City Clerk



CITY OF ST. PETERSBURG
PART II: REVIEW OF COMPLETED WORK
CASE #3: CITY FILE AVT #14-90400007

Name of Property	Hanson/Lucas Residence, 936 17 th Avenue NE
Designation Type/Date	Contributing Property to the North Shore National Register Historic District (September 2003)
Request	Approve Historic Property Tax Exemption Part II: Request for Review of Completed Work.
Recommendation	Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Hanson/Lucas Residence at 936 17 th Avenue NE.

General Eligibility Requirements

The subject property is a contributing property to the North Shore Historic District listed on the National Register of Historic Places in 2003, and is therefore, a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met all procedural, technical, and financial requirements set forth in City Code Chapter 16, sub-Section 16.30.070.4. The applicant was approved for the Part 1 Preconstruction Application of the ad valorem tax exemption on May 19, 2014, prior to beginning the applicable improvements on the subject property. The Part 2 Request for Review of Completed Work Application was submitted on December 8, 2015 for work completed during December 2015, representing rehabilitation expenses paid within the two years prior to the request for review of completed work.



To be eligible for the ad valorem tax 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 the Historic Preservation staff to be sympathetic to the architectural and/or historical integrity of the subject property. Per City Code, qualifying improvements do not include recreation facilities or improvements, and/or improvements that are not compatible with the historic character of the subject property.

For the purposes of this ad valorem tax exemption case, the assessed value of the subject property is based on the Pinellas County Property Appraiser assessed property value for the year 2014, which was \$348,784. The applicant has preliminarily documented \$255,012.75 in qualified improvement expenses for the rehabilitation of two buildings (main house and garage/apartment), which is approximately 73 percent of the 2014 assessed value.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2014 assessment, the subject property owner paid early ad valorem taxes of \$6,768.18, representing the approximate pre-improvement tax obligation, plus inflationary increases, that will continue to be due annually during the ten-year ad valorem tax exemption period. The actual ad valorem tax exemption will apply only to the increase in taxes resulting from the qualifying rehabilitation; this will be based on the resulting increase (or decrease) in market value of the subject property as determined by the Pinellas County Property Appraiser who will re-assesses the rehabilitated property, as well as, the qualified improvements, once approved by the City Council of St. Petersburg and the Board of Pinellas County Commissioners.

Since 12.1237 mils (6.77 City, 5.3537 County) of the total 2014 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$121.23 for every \$10,000.00 of qualifying market value increase, with no apparent cap on qualifying expenses or qualifying market value increases. Since market value based on industry appraisal formulas is the ultimate determinant for calculating the actual tax increase to be applied (exempted), it is not possible to provide precise factual accounting of tax benefits in advance, herein.

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 applicant is determined to be in compliance with these requirements. The table below provides a general overview of the major completed improvements to the subject property. Photographs of noteworthy rehabilitation improvements are referenced in the table and found in Appendix A.

Eligible Improvements	Reference Photos (see Appendix A)	Meets Design Standards/SOIs?
Remarkable Improvements		
Replace tile roof and roof membrane.	See photo page 1	Yes
Repair/replace historic windows and doors.	1a, 1b, 5	Yes
Restore historic Cuban tile.	2a, 2b	Yes
Replace historic garage doors to better match historic design.	3a, 3b	Yes
Renovate damaged detached garage apartment structural and surficial components	4a, 4b	Yes
Replace exterior stairway to garage apartment	4a, 4b	Yes
Miscellaneous Improvements		
Repair damaged wood, plaster, ceilings, and floors.	6a, 6b, 6c	Yes
Update and repair plumbing and electrical.	No photos provided	Yes

Appendix A
Photographs



Photo 1a. Pre-rehabilitation window and door sets at rear elevation.



Photo 1b. Post-rehabilitation window and door sets at rear elevation.



Photo 2a. Cuban tile in need of restoration. **Photo 2b.** Restored tile



Photo 3a. Pre-rehabilitation garage doors. **3b.** Post-rehabilitation garage doors.



Photo 4a. Pre-rehabilitation garage apartment with deteriorated stair system.



Photo 4b. Post-rehabilitation garage apartment with new deck and stair system (partial).



Photo 5. Example of preserved historic window (typ.).



Photo 6a. Wall damage (typ.).



Photo 6b. Extent of damage under repair (typ.).



Photo 6c. Example of post-rehabilitation.

NO. 2016-100

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE HANSON/LUCAS RESIDENCE, LOCATED AT 936 17TH AVENUE NORTHEAST, A CONTRIBUTING PROPERTY TO THE NORTH SHORE HISTORIC DISTRICT LISTED ON 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 Hanson/Lucas Residence, a contributing property to the North Shore Historic District listed on the National Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by David G. Hanson and Lynda Lucas:

Snell & Hamlett's North Shore Addition Block 71, Lot 3, as per the plat thereof, recorded in Plat Book 003, Page 040, of the Public Records of Pinellas County, Florida; and

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

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 14-90400007) on May 19, 2014; 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(C); and

WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2016, to December 31, 2025.


NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Hanson/Lucas Residence, a contributing property to the North Shore Historic District listed on 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 17th day of March, 2016.



Amy Foster, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: 
Chan Srinivasa, City Clerk



CITY OF ST. PETERSBURG
PART II: REVIEW OF COMPLETED WORK
CASE #4: CITY FILE AVT #15-90400001

Name of Property	Ulrich Residence (Thomas Whitted House), 656 1 st Street North
Designation Type/Date	Local Historic Landmark (HPC #95-01 – March 1995); Contributing Property to the North Shore National Register Historic District (September 2003)
Request	Approve Historic Property Tax Exemption Part II: Request for Review of Completed Work
Recommendation	Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Ulrich Residence (Thomas Whitted House) at 656 1 st Street North.

General Eligibility Requirements

The subject property is a local historic landmark, as well as, a contributing property to the North Shore Historic District listed on the National Register of Historic Places, and is therefore, a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met all procedural, technical, and financial requirements set forth in City Code Chapter 16, sub-Section 16.30.070.4. The applicant was approved for the Part 1 Preconstruction Application of the ad valorem tax exemption on May 13, 2015, prior to beginning the applicable improvements on the subject property. The Part 2 Request for Review of Completed Work Application was submitted on December 27, 2015 for rehabilitation work completed on July 27, 2015.



To be eligible for the ad valorem tax 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 the Historic Preservation staff to be sympathetic to the architectural and/or historical integrity of the subject property. Per City Code, qualifying improvements do not include recreation facilities or improvements, and/or improvements that are not compatible with the historic character of the subject property.

For the purposes of this ad valorem tax exemption case, the assessed value of the subject property is based on the Pinellas County Property Appraiser assessed property value for the year 2015, which was \$218,835. The applicant has preliminarily documented \$33,085 in qualified improvement expenses for the rehabilitation of the building, which is approximately 15 percent of the assessed value.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2015 assessment, the subject property owner paid ad valorem taxes of \$3,879.81, representing the approximate pre-improvement tax obligation, plus inflationary increases, that will continue to be due annually during the ten-year ad valorem tax exemption period. The actual ad valorem tax exemption will apply only to the increase in taxes resulting from the qualifying rehabilitation; this will be based on the resulting increase (or decrease) in market value of the subject property as determined by the Pinellas County Property Appraiser who will re-assesses the rehabilitated property, as well as, the qualified improvements, once approved by the City Council of St. Petersburg and the Board of Pinellas County Commissioners.

Since 12.1237 mils (6.77 City, 5.3537 County) of the total 2013 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$121.23 for every \$10,000.00 of qualifying market value increase, with no apparent cap on qualifying expenses or qualifying market value increases. Since market value based on industry appraisal formulas is the ultimate determinant for calculating the actual tax increase to be applied (exempted), it is not possible to provide precise factual accounting in advance, herein.

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 applicant is 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. Photographs of noteworthy rehabilitation improvements are referenced in the table and found in Appendix A.

Eligible Improvement	Photo Reference	Sympathetic/Compatible to Historic Character
Character-defining features		
Replace deteriorated roof system	1	Yes
Reconstruct deteriorated chimney	1	Yes

Appendix A



Photo 1: Repaired roof and reconstructed chimney (typ.).

NO. 2016-101

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE ULRICH RESIDENCE (THE THOMAS WHITTED HOUSE), LOCATED AT 656 1ST STREET NORTH, A LOCAL HISTORIC LANDMARK AND CONTRIBUTING PROPERTY TO THE NORTH SHORE HISTORIC DISTRICT LISTED ON 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 Ulrich Residence (the Thomas Whitted House), a local historic landmark and contributing property to the North Shore Historic District listed on the National Register of Historic Places, and described as below (herein, the "Property"), which according to public record is presently owned by Kent L. Ulrich and Joan B. Ulrich:

The North 78 feet of Lot S, revised Map of the Bay Shore Subdivision, according to the Map or Plat thereof, recorded in Plat Book 3, Page 41, Public Records of Hillsborough County, Florida of which Pinellas County, Florida was formerly a part, along with the East ½ of the vacated alley lying West of the said North 78 feet of Lot S; and

WHEREAS, the City Council on March 2, 1995, approved the designation of the Thomas Whitted House as a local historic landmark (HPC #95-01), and the Keeper of the National Register in Washington, D.C. on February 20, 2003, approved the nomination of the North Shore Historic District to the National Register of Historic Places; and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 15-90400001) on May 13, 2015; 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(C); and

WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2016, to December 31, 2025.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Thomas Whitted House, a local historic landmark and a contributing property to the North Shore Historic District listed on 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.

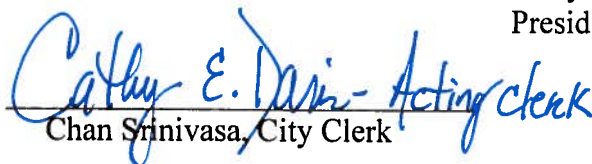
This resolution shall become effective immediately upon its adoption.

Adopted at a regular session of the City Council held on the 17th day of March, 2016.



Amy Foster, Chair-Councilmember
Presiding Officer of the City Council

ATTEST:


Chan Srinivasa, City Clerk



CITY OF ST. PETERSBURG
PART II: REVIEW OF COMPLETED WORK
CASE #5: CITY FILE AVT #14-90400009

Name of Property	Everett Residence (the Henry Bryan House), 1224 Dr. Martin Luther King, Jr. Street South
Designation Type/Date	Local Historic Landmark (HPC #95-01 – March 1995)
Request	Approve Historic Property Tax Exemption Part II: Request for Review of Completed Work
Recommendation	Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Everett Residence (the Henry Bryan House) at 1224 Dr. Martin Luther King, Jr. Street South.

General Eligibility Requirements

The subject property is a local historic landmark, and is therefore, a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met all procedural, technical, and financial requirements set forth in City Code Chapter 16, sub-Section 16.30.070.4. The applicant was approved for the Part 1 Preconstruction Application of the ad valorem tax exemption on September 30, 2014, prior to beginning the applicable improvements on the subject property. The Part 2 Request for Review of Completed Work Application was submitted on January 4, 2016 for rehabilitation work completed during June 2015.



To be eligible for the ad valorem tax 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 recreation facilities or improvements, and/or improvements that are not compatible with the historic character of the subject property.

For the purposes of this ad valorem tax exemption case, the assessed value of the subject property is based on the Pinellas County Property Appraiser assessed property value for the year 2014, which was \$9,719. The applicant has preliminarily documented \$180,523 in qualified improvement expenses for the rehabilitation of the building, which is approximately 1,857 percent of the assessed value.

Fiscal Impact of Ad Valorem Tax Exemption

For the 2014 assessment, the subject property owner paid ad valorem taxes of \$213.44, representing the approximate pre-improvement tax obligation, plus inflationary increases, that will continue to be due annually during the ten-year ad valorem tax exemption period. The actual ad valorem tax exemption will apply only to the increase in taxes resulting from the qualifying rehabilitation; this will be based on the resulting increase in market value of the subject property as determined by the Pinellas County Property Appraiser who will re-assesses the rehabilitated property, as well as, the qualified improvements, once approved by the City Council of St. Petersburg and the Board of Pinellas County Commissioners.

Since 12.1237 mils (6.77 City, 5.3537 County) of the total 2014 millage rate are applicable to ad valorem exemptions for historic properties, qualified property owners would save approximately \$121.23 for every \$10,000.00 of qualifying market value increase, with no apparent cap on qualifying expenses or qualifying market value increases. Since market value based on industry appraisal formulas is the ultimate determinant for calculating the actual tax increase to be applied (exempted), and is also subject to market fluctuations, it is not possible to provide precise factual accounting of tax benefits in advance, herein.

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 applicant is 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. Photographs of noteworthy rehabilitation improvements are referenced in the table and found in Appendix A.

Eligible Improvement	Photo Reference	Sympathetic/Compatible to Historic Character
Character-defining features		
Repair, replace deteriorated clapboard siding	1a, 1b, 1c, 1d, 1e	Yes
Rehabilitate existing historic windows and doors	1a (before), 1d (after)	Yes
Replace non-historic enclosed frontal porch with compatible open porch	1a (before), 1d (after)	Yes
Miscellaneous Features		
Replace, update outdated electrical, plumbing, mechanical	No photos provided	Yes
Repair damaged historic flooring	2a (before), 2b (after)	Yes
Repair damaged interior elements	3a (before-typ.), 3b (after-typ.)	Yes

Appendix A
Photographs



Photo 1a: Pre-rehabilitation frontal elevation, deteriorated clapboard siding/trim, and enclosed porch.



Photo 1b: Pre-rehabilitation deteriorated clapboard siding and non-historic deck attachment.



Photo 1c: Pre-rehabilitation side elevation clapboard siding damage and boarded window elements.



Photo 1d: Post-rehabilitation frontal elevation with open porch restoration.



Photo 1e: Post-rehabilitation side elevation and bay window.



Photo 2a: Pre-rehabilitation wood floor damage (typ.).



Photo 2b: Post-rehabilitation wood flooring (typ.).



Photo 3a: Pre-rehabilitation interior damage (typ.).

City Council
AVT 14-90400009
March 17, 2016



Photo 3b: Post-rehabilitation interior (typ.).

NO. 2016-102

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE EVERETT RESIDENCE (THE HENRY BRYAN HOUSE), LOCATED AT 1224 DR. MARTIN LUTHER KING, JR. STREET SOUTH, A LOCAL HISTORIC LANDMARK; 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 Henry Bryan House, a local historic landmark, and described as below (herein, the "Property"), which according to public record is presently owned by Bradford Everett and Stephania Everett:

LOT 77 OF ROYAL POINCIANA SUBDIVISION ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 7, PAGE 8 OF THE PUBLIC RECORDS OF HILLSBOROUGH COUNTY, FLORIDA, OF WHICH PINELLAS COUNTY WAS FORMERLY A PART, LESS THAT PORTION CONVEYED TO THE CITY OF ST. PETERSBURG BY DEED RECORDED IN DEED BOOK 447, PAGE 111 PUBLIC RECORDS OF HILLSBOROUGH COUNTY, FLORIDA OF WHICH PINELLAS COUNTY WAS FORMERLY A PART; and

WHEREAS, the City Council on April 14, 1994, approved the designation of the Henry Bryan House as a local historic landmark (HPC-93-06); and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 14-90400009) on September 30, 2014; 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(C); and

WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2016, to December 31, 2025.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Henry Bryan House, a locally designated historic landmark, 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 17th day of March, 2016.



Amy Foster, Chair-Councilmember
Presiding Officer of the City Council

ATTEST:



Cathy E. Dain - Acting Clerk
Chan Srinivasa, City Clerk

