

RESOLUTION NO. 26-___

**A RESOLUTION OF THE PINELLAS COUNTY BOARD
OF COUNTY COMMISSIONERS APPROVING A
HISTORIC PRESERVATION AD VALOREM TAX
EXEMPTION FOR THE PROPERTY LOCATED AT 7321
3RD AVENUE NORTH IN THE CITY OF ST.
PETERSBURG, A LOCAL HISTORIC LANDMARK
LISTED IN THE ST. PETERSBURG REGISTER OF
HISTORIC PLACES; APPROVING EXECUTION OF A
HISTORIC PRESERVATION PROPERTY TAX
EXEMPTION COVENANT; AND PROVIDING AN
EFFECTIVE DATE.**

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

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

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

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

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

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

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

WHEREAS, the property at 7321 3rd Avenue North (the Mathis Residence) is located within the corporate limits of the City of St. Petersburg and has been designated as a local historic landmark listed in the St. Petersburg Register of Historic Places by the City of St. Petersburg; and

WHEREAS, the property at 7321 3rd Avenue North (the Mathis Residence) is comprised essentially of grounds, collateral, appurtenances, and improvements more particularly described as being located on the following land parcel:

DAVISTA, REV MAP OF BLK 18, LOT 8 & E 1/2 OF LOT 7

and further identified by the Pinellas County Property Appraiser as parcel number:

19-31-16-20484-018-0080; and

WHEREAS, according to public record this property is presently owned by Susan Ann Schmitt; and

WHEREAS, the City of St. Petersburg has reviewed and approved the historic preservation ad valorem tax exemption application (AVT 23-90400002) as submitted by the property owner and has verified that the improvements were completed by the property owner consistent with the application; and

WHEREAS, the St. Petersburg City Council has approved the request for an exemption of the ad valorem taxes levied by the city for a ten (10) year period for one hundred percent (100%) of the value of said improvements made to the property as authorized in a resolution adopted by the City Council on May 14, 2026; and

WHEREAS, the information contained in the staff report and resolution from the City of St. Petersburg has been verified by the Pinellas County Housing & Community Development Department and demonstrates that the improvements made to 7321 3rd Avenue North (the Mathis Residence) meet all criteria for granting the ad valorem tax exemption as described in Chapter 118 of the Pinellas County Code; and

WHEREAS, the exemption of ad valorem taxes levied by Pinellas County shall be for one hundred percent (100%) of the value of said improvements made to the property located at 7321 3rd Avenue North (the Mathis Residence) for a ten (10) year period effective from January 1, 2026 to December 31, 2035.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS FOR PINELLAS COUNTY, FLORIDA, in regular session duly assembled this ____ day of _____ 2026, hereby finds that this application for historic preservation ad valorem tax exemption meets the requirements set forth in Chapter 118, Pinellas County Code and, therefore, approves the ad valorem tax exemption for 7321 3rd Avenue North (the Mathis Residence), St. Petersburg, a local historic landmark listed in the St. Petersburg Register of Historic Places as designated by the City of St. Petersburg, for a ten (10) year period at one hundred percent (100%) of the assessed value of improvements made to the property as a result of its restoration, renovation, and rehabilitation, effective as of January 1, 2026, subject to receipt of a certified copy of the recorded covenant within 120 days of the approval of the Board of County Commissioners or said approval shall be void; and hereby approves execution of the historic preservation tax exemption covenant on behalf of the County.

This resolution shall become effective immediately upon its adoption.

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

AYES:

NAYS:

Absent and not voting: