



DEVELOPMENT & GROWTH MANAGEMENT DEPARTMENT ARCHITECTURAL REVIEW COMMISSION/BARRIO LATINO COMMISSION **HISTORIC PROPERTY AD VALOREM TAX EXEMPTION PROGRAM**

INSTRUCTIONS

The Historic Property Ad Valorem Tax Exemption program establishes a procedure for an owner of residential or commercial historic properties to apply for a tax exemption on the portion of ad valorem taxes levied by the City of Tampa and Hillsborough County for a period up to ten (10) years. (Ordinance #93-137, as amended by Ordinance #97-4 and F. S. 196.1997)

The Ad Valorem Tax Exemption program is reviewed in two parts: Part I: Pre-Rehabilitation Evaluation and Part II: Post-Rehabilitation Evaluation.

PART I: SECTION 1 – Evaluation of Property Eligibility

In order to be eligible for the Historic Property Ad Valorem Tax Exemption Program, the applicant must meet the following criteria:

- Receive approval (Certificate of Appropriateness) prior to initiating any demolition, construction, or alterations to the property. **The Ad Valorem Program is not eligible for projects already started or completed.**
- A minimum of \$10,000.00 in projects must be proposed.
- The structure is a designated Local Landmark
- The structure is identified as “contributing” in a designated Local Historic District.
- The structure is identified as “contributing” within a National Register Historic District.
- Provide the ownership deed

PART II: SECTION 2 – Description of Improvements:

Provide drawings or sketches for proposed project work to show the alterations and new construction on the property. The incorporation of materials should be sensitive to the historic context of the structure. Materials and fixtures (lighting, hardware, fixtures, etc.) incorporated into the historic structure must be representative of a design that reflects the period of historic significance. When an addition to the subject property has been approved, the compatibility of the original features should be related to those being introduced into the new areas of the structure. Consultation with Architectural Review & Historic Preservation staff is encouraged throughout the review process. Documentation should include:

- ☐ Site plans (Existing and Proposed)
- ☐ Floor plans
- ☐ Elevations
- ☐ Photographs of existing conditions to be rehabilitated

EXAMPLE OF FEATURES DOCUMENTATION

Drawings or sketches must be sufficiently detailed to show existing (pre-rehabilitation) conditions and anticipated changes. All drawings and sketches submitted with the Description of Improvements should be numbered and keyed to the narrative blocks in the application. Provide color photographs that are a minimum of 300 dpi resolution keyed to each feature. Provide samples of materials being used or incorporated into the structure. **Attach all drawings, photographs, and any cut-sheets or samples to the application in a PDF format. Utilize the following format to describe each feature to be rehabilitated:**

| Feature 1 | | |
|---|---------------------|--|
| Feature | façade brick | Describe work and impact on existing feature: |
| Approx. date of feature | ca.1880 | |
| Describe existing feature and its condition: | | Will selectively hand clean deteriorated joints and repoint with mortar and joint width to match existing (see spec. pp. 33-35); chemically clean graffiti from first floor piers (see spec. pp. 30-31). |
| Hard pressed red brick with butter joints in good condition. Mortar mostly sound but deteriorated and missing around downspout at east end of facade. Some graffiti at first floor. | | |
| Photo no. <u>3, 6</u> Drawing no. <u>N/A</u> | | |

| Feature 2 | | |
|---|-------------------------|--|
| Feature | main staircase | Describe work and impact on existing feature: |
| Approx. date of feature | ca. 1880/unknown | |
| Describe existing feature and its condition: | | Replace missing balusters with matching pieces. Sand painted banisters and balusters and varnish. Replace treads as need. Sand and paint stairs. Retain later stair as needed. |
| Original stair exists between 1 st and 3 rd floors. Some balusters missing and treads worn. Later stair from 3 rd to 8 th floors. | | |
| Photo no. <u>9, 10</u> Drawing no. <u>A-12</u> | | |

SUBMISSION OF THE PART I APPLICATION

When the applicant has the Application and all documents prepared, they shall contact Staff at historicpreservation@tampagov.net to open the appropriate case in Accela. Staff will send the case number to the applicant to upload all materials for review. The Part I Application will be presented to the appropriate commission's monthly public hearing. Please refer to the ARC and BLC public hearing schedules for deadlines and meeting dates. A \$250 review will be applied and must be paid prior to being assigned a hearing date. Staff will provide additional instructions to complete the required Public Noticing for the hearing. Staff will conduct an on-site pre-rehabilitation review and contact the Hillsborough Property Appraiser to determine a pre-rehabilitation valuation.

Rehabilitation work may commence after the Certificate of Appropriateness is issued, the Part I Application has been approved by the appropriate commission, and all required permits have been issued. Once the approved rehabilitation project has been completed, a Part II: Post-Rehabilitation application is required. The applicant has one calendar year to complete the Rehabilitation work. A six-month extension is available and must be requested in writing.

PART II: SECTION 3- POST-REHABILITATION

The Part II: Post-Rehabilitation Process is similar to the Part I: Pre-Rehabilitation Process. The applicant shall complete the Part II application and attach the following supporting documentation:

- ☐ Completed Application
- ☐ Photographic report to match Part I photos and numbering
- ☐ Description of completed features (materials, color, and, styles)
- ☐ Explanations of any alterations to the approved features (ex: unavailable materials)
- ☐ Certificate of Occupancy (Final approval from Permitting)

SUBMISSION OF THE PART II APPLICATION

When the applicant has the Part II Application and all documents prepared, they shall contact Staff at historicpreservation@tampagov.net to open the appropriate case in Accela. Staff will send the case number to the applicant to upload all materials for review. The Part II Application will be presented to the appropriate commission's monthly public hearing. Please refer to the ARC and BLC public hearing schedules for deadlines and meeting dates. Staff will provide additional instructions to complete the required Public Noticing for the hearing. Staff will conduct an on-site post-rehabilitation review and contact the Hillsborough Property Appraiser to determine the post-rehabilitation valuation.

The ARC or BLC will motion a recommendation to City Council to approve or deny the Ad Valorem Tax Exemption. If a recommendation is made to approve the Ad Valorem Tax Exemption, then a Covenant and Resolution will be prepared for City Council to accept. These documents will be reviewed at a City Council meeting as scheduled by the City Clerk.

REFERENCE

SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION

"Rehabilitation" as used herein is defined as "the process of returning a property to a state of utility, through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its historic, architectural and cultural values." These Standards are to be applied to specific rehabilitation projects in a reasonable matter, taking into consideration economic and technical feasibility.

All projects will be reviewed and evaluated for conformance with *The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings*. The *Standards* for are broadly worded to guide the improvement of all types of historic properties. The underlying concern expressed in the *Standards and Guidelines* is the preservation of significant historic materials and features of a building undergoing rehabilitation. The *Standards and Guidelines* apply with equal force to the site improvements, interior work, and exterior work. The Architectural Review Commission (ARC) or the Barrio Latino Commission (BLC), as applicable, will review the entire project (including any attached, adjacent, or related new construction), rather than individual segments of work. Evaluation is based on whether or not the overall project is consistent with the *Standards and Guidelines*. Proposed work that does not appear to be consistent with the *Standards and Guidelines* will be identified, and guidance will be provided to assist property owners in bringing the project into compliance.

The Secretary of the Interior's Standards for Rehabilitation:

Standard 1: A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.

Standard 2: The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.

Standard 3: Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development, such as adding conjectural features or adding architectural elements from other buildings, shall not be undertaken.

Standard 4: Most properties change over time; those changes that have acquired historic significance in their own right shall be preserved.

Standard 5: Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be retained and preserved.

Standard 6: Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

Standard 7: Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.

Standard 8: Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.

Standard 9: New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize a property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.

Standard 10: New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.