



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

PURPOSE

The Historic Property Ad Valorem Tax Exemption Program is designed to assist historic property owners with rehabilitating their properties. The program establishes a procedure for an owner of residential or commercial historic properties to apply for a tax exemption on a portion of ad valorem taxes levied by the City of Tampa and Hillsborough County for a period of up to ten (10) years. (City of Tampa Ordinance No. 93-137, as amended by Ordinance No. 97-4, and s.196.1997, Florida Statutes)

The Historic Property Ad Valorem Tax Exemption Program has a two-part application, **Part I – Pre-Rehabilitation** (Section 1 – Evaluation of Property Eligibility and Section 2 – Description of Improvements), and **Part II – Post-Rehabilitation** (Section 3 – Request for Review of Completed Work), as required in accordance with Chapter 1A-38, Florida Administrative Code. The application is submitted to the City of Tampa Architectural Review & Historic Preservation office for review by the Architectural Review Commission (ARC) or the Barrio Latino Commission (BLC). The ARC/BLC will base its decision upon the rehabilitation of the exterior and interior features of eligible historic properties.

The Historic Property Ad Valorem Tax Exemption program requires that the ARC/BLC review the project during a Public Hearing for both the **Pre-Rehabilitation** and **Post-Rehabilitation** parts of the application. Hearing dates will be provided to the applicant upon payment of applicable fees. Site visits may be required depending on the complexity of the rehabilitation and are determined on a case-by-case basis.

All projects are reviewed and evaluated for conformance with *The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings*.

ELIGIBILITY

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

- Receive **Part I – Pre-Rehabilitation** approval prior to initiating any demolition, construction, or alterations to the property.
- Expend a minimum of \$10,000.00.
- The structure is a designated Local Landmark and listed in the National Register of Historic Places.
- The structure is identified as “contributing” in a designated Local Historic District.
- The structure is identified as “contributing” within a National Register Historic District.

HOW THE PROGRAM WORKS

Part I – Pre-Rehabilitation

To be submitted before construction.

To be determined eligible for the program, all applicants must submit the **Part I – Pre-Rehabilitation** application, which consists of two (2) sections.

Part I. Section 1 – Evaluation of Property Eligibility: This section requires general information that determines the historical significance and current appearance of the property.

Part I. Section 2 – Description of Improvements: This section requires the description of the existing features and conditions of the property and the proposed rehabilitation and improvements to the property. Comprehensive photographic documentation, drawings (site plans, floor plans, elevations, sections, and details), and material examples are required to properly identify the existing features and conditions and the proposed improvements.

One hard copy (signed and notarized) and one digital (PDF) copy of the complete application and payment of the \$250.00 application fee are required at the time of submittal. Upon submittal of the **Part I – Pre-Rehabilitation** application, the Hillsborough County Property Appraiser's Office will be notified to conduct a pre-rehabilitation assessment, which will be used as a baseline for the completed improvements. For information about property values and assessments, contact the Hillsborough County Property Appraiser's Office at (813) 272-6100.

The ARC/BLC will review the **Part I – Pre-Rehabilitation** application at a Public Hearing. Approval of **Part I** is required prior to initiating any demolition, construction, or alterations to the property.



Residential Structure, Pre-Rehabilitation



Commercial Structure, Pre-Rehabilitation



HOW THE PROGRAM WORKS

Part II – Post-Rehabilitation

To be submitted after substantial completion of improvements.

To be approved for the program, all applicants must submit the **Part II – Post-Rehabilitation** application, which consists of one (1) section.

Part II. Section 3 – Request for Review of Completed Work: This section requires a comprehensive photographic illustration of the completed rehabilitation and improvements. Photographs should show the same view as those submitted in **Part I. Section 2 – Description of Improvements**.

One hard copy (signed and notarized) and one digital (PDF) copy of the complete application is required at the time of submittal. Upon submittal of the **Part II – Post-Rehabilitation** application, the Hillsborough County Property Appraiser's Office will be notified to conduct a completed improvement assessment.

The applicant must agree to enter into a Historic Property Tax Exemption Covenant with the City of Tampa and Hillsborough County. This Covenant is a commitment by the property owner that the rehabilitation and improvements will be maintained for the full period of the tax exemption.

The ARC/BLC will review the **Part II – Post-Rehabilitation** application at a Public Hearing. Upon approval of Part II, the completed project is presented to the City of Tampa City Council and the Hillsborough County Board of County Commissioners for consideration of granting the historic property ad valorem tax exemption for up to ten (10) years.



Residential Structure, Post-Rehabilitation



Commercial Structure, Post-Rehabilitation