



## CITY OF TAMPA HISTORIC PROPERTY AD VALOREM TAX EXEMPTION PROGRAM

### PURPOSE

The Historic Property Ad Valorem Tax Exemption Program is designed to assist historic property owners to preserve, restore and rehabilitate their properties. The tax 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 up to ten (10) years. (Ordinance #93-137, as amended by Ordinance #97-4 and Florida Statute 196.1997)

The Historic Property Ad Valorem Tax Exemption Application is a two part application, Part I - Pre-Rehabilitation Sections 1 - Eligibility and Section 2 - Description of Proposed Improvements; Part II - Section 3 - Request for Review of Post Rehabilitation, required in accordance with Chapter 1A-38, Florida Administrative Code, and submitted to the City of Tampa Historic Preservation & Urban Design Office for reviewed by the ARC/BLC. The ARC/BLC will base their decision upon the rehabilitation of the exterior and interior features of eligible historic properties.

The Historic Property Ad Valorem Tax Exemption process requires that the ARC/BLC review the application during a public hearing for both *pre-rehabilitation* and *post rehabilitation* portions of the process. Hearing dates will be provided to the applicant upon payment of relevant 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 Ad Valorem Tax Exemption Program the applicant must meet the following criteria:**

- Receive a *Pre-Rehabilitation* approval prior to initiating any demolition, construction or alterations to the structure.
- 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

### Step 1: Pre-Rehabilitation Application Part I – Section 1 & 2

#### Before you begin construction:

In order to be eligible for the program, all applicants must submit a **Pre-Rehabilitation Application**, which consists of two (2) sections:

**Part I - Section 1** - Determination of Property Eligibility – This section requires general information that determines the historical significance and current appearance of the structure or site.

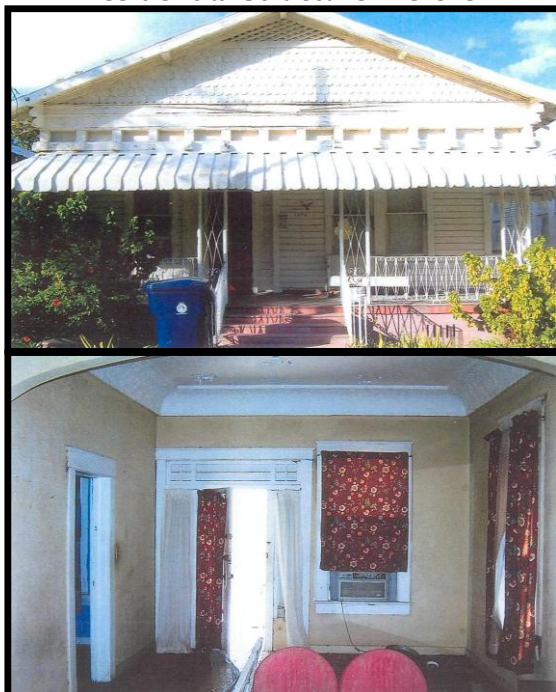
**Part I - Section 2** – Description of all Proposed Improvements – This section requires the description of the existing features/conditions and the proposed rehabilitation and/or improvements to the structure or site. Comprehensive photographic documentation is required to properly identify the existing features/conditions as described in this section of the application. **Attach** color photos with a minimum of 300 dpi resolution, drawings and any cut-sheet samples of materials in a **PDF format**.

Additionally, a fee of \$250.00 is paid at the time of submittal. Please call (813)274-3100 for an appointment.

Upon submittal of **Part I-Section 1** and **Part I - Section 2** of the application, the Hillsborough County Property Appraiser's Office will be notified to conduct a pre-rehabilitation assessment prior to improvements. This assessment will be used as a baseline for the completed improvements (F.S. 196.1997). For additional information pertaining to property values and assessments contact the Hillsborough County Property Appraiser's Office at (813)272-6100.

The ARC or BLC will review **Part I-Section 1 and Part 1-Section 2 Pre-Rehabilitation applications** at a scheduled public hearing. An approval by the board is required prior to initiating any demolitions, construction or alterations to the structure, etc.

Residential Structure "Before"



Commercial Structure "Before"



## How the Program Works

### Step 2: Request for Review of Post Rehabilitation – Part II – Section 3

#### Substantial Completion of Construction/Rehabilitation:

Once a project is substantially completed, the applicant may submit a Request for a Review of Post Rehabilitation **Part II-Section 3** of the tax application.

**Part II - Section 3** requires a comprehensive photographic description of the completed rehabilitation and/or improvements. Photographs should show the **same view** as those submitted in Part I-Section 2, Description of Improvements. **Attach** color photos with a 300 dpi resolution in a **PDF format**.

Upon submittal of Part II of the application, the Hillsborough County Property Appraiser's Office will be notified to conduct a completed improvement assessment (F.S.196.1997).

The ARC or BLC will review the **Part II-Section 3 – Post Rehabilitation** at a scheduled public hearing. If everything is as previously approved, the applicant will enter into a Historic Property Tax Exemption Covenant with City of Tampa and Hillsborough County. This Covenant is a commitment by the homeowner that they will properly maintain the property and the improvements for the full ten (10) year period of the tax exemption.

The completed application, Parts I & II and an executed Covenant, are presented to Tampa City Council for their consideration at a public hearing. City Council reviews the application and if the program criteria are satisfied, City Council may adopt an ordinance granting the historic tax exemption for ten (10) years.

Residential Structure “After”



Commercial Structure “After”

