



**CITY OF TAMPA
PLANNING & DEVELOPMENT
HISTORIC PROPERTY AD VALOREM TAX EXEMPTION
INSTRUCTIONS: PART I – PRE-REHABILITATION**

Application Review:

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 ten Standards for Rehabilitation (see below) are broadly worded to guide the improvement of all types of historic properties. The underlying concern expressed in the referenced Standards and Guidelines is the preservation of significant historic materials and features of a building or archaeological site in the process of restoration, rehabilitation or renovation. For buildings, the Standards and Guidelines apply with equal force to the site improvements, interior and exterior work, and the Architectural Review & Historic Preservation Office, as applicable, will review the *entire* improvement project (including any attached, adjacent or related new construction) rather than a single segment 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, architects, or builders in bringing the project into conformance.

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.

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.

HISTORIC PROPERTY AD VALOREM TAX EXEMPTION

INSTRUCTIONS: PART I – PRE-REHABILITATION

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 should be representative of a design which reflects the period of historic significance. In the event that 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.

Types of improvements may include:

- Additions or permanent accessory structures compatible with the historic character of the building and site.
- Upgrades that respect the property's original character/design and increase the assessed value of the property, including mechanical and electrical upgrades.
- Restoration of original features.

SECTION 1

Eligibility:

1. *Pre-Rehabilitation approval prior* to initiating any demolition, construction or alterations to the structure.
2. Expend a minimum of \$10,000.00
3. Residential and commercial properties eligible for Historic Ad Valorem Tax Exemption:
 - Local landmark listed in the National Register of Historic Places.
 - Structures identified as "Contributing" within a Local Historic District.
 - Structures identified as "Contributing" within a National Register Historic District.

SECTION 2

Description of Improvements:

Provide 8 ½ x 11 copies of drawings or sketches are required for proposed project work to show alterations and new construction on the property. Drawings or sketches must be sufficiently detailed to show existing (pre-rehabilitation) conditions and anticipated changes. Documentation should include site plans, floor plans and, where necessary, sections and elevations. 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-sheet samples to the application in a PDF format.**

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 which reflects the period of historic significance. In the event that 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.

