



DATE: May 21, 2013  
AGENDA ITEM NO. 176.

Consent Agenda ☐

Regular Agenda ☒

Public Hearing ☐

County Administrator's Signature

**Subject:**

Request by the City of St. Pete Beach to Approve Ad Valorem Property Tax Exemption for a Historic Property Located in the City of St. Pete Beach.

**Department:**

Strategic Planning & Initiatives

**Staff Member Responsible:**

Larry Arrington, Director

**Recommended Action:**

I RECOMMEND THAT THE BOARD OF COUNTY COMMISSIONERS (BOARD) ADOPT THE ATTACHED PROPOSED RESOLUTION GRANTING AD VALOREM TAX EXEMPTION FOR A HISTORIC PROPERTY LOCATED IN THE CITY OF ST. PETE BEACH, AND THAT THE BOARD CHAIRMAN BE AUTHORIZED TO SIGN THE ATTACHED TAX EXEMPTION COVENANT FOR THE SUBJECT PROPERTY.

**Summary Explanation/Background:**

This is the first application from the City of St. Pete Beach requesting a historic property tax exemption. In 1992, the voters of Florida approved a constitutional amendment allowing ad valorem tax exemptions for up to ten years on improvements to designated historic properties. In 1994, the City of St. Petersburg became the first city in Pinellas County to adopt provisions in response to this amendment, giving property owners financial incentives to preserve the City's historic resources. This incentive was strengthened in January 1996 when the Board adopted similar ad valorem tax exemption provisions (Pinellas County Code, Article IV, Section 118). Section 118 of the County Code allows the Board to grant exemptions from County ad valorem taxes for qualified improvements to designated historic properties located in unincorporated Pinellas County and in municipalities that have adopted similar ordinances. The City of St. Pete Beach adopted a historic property tax exemption ordinance in 2004. The following is the first historic property tax exemption request from the City of St. Pete Beach for the Board's approval and associated covenant for the Chairman to sign.

On April 23, 2013, the St. Pete Beach City Council adopted a resolution approving property tax exemption for a property within the City (attached). The property is within the Pass-a-Grille National Register Historic District and is located at 104 7<sup>th</sup> Avenue. The location of the property is shown on the map attached to the County resolution. Per City submitted documents, the requested tax exemption for this property is based on the assessed value of qualified improvements to the exterior and interior of the property. The specific improvements to the property that would receive an exemption are listed at the end of the proposed County resolution. The exemption would be valid for a period of ten years, beginning on January 1, 2013 through December 31, 2022.

The City Council has forwarded the City resolution, City staff report and the associated executed covenant to the Board for approval in order to qualify for exemption from County ad valorem taxes. If the request is approved, the property owner must have an executed covenant recorded in the official records of Pinellas County. The covenant requires that the property owner maintain and repair the property so as to preserve and maintain the historic architectural qualities or historical integrity of the qualifying property for which the exemption is granted. The recorded covenant shall be binding on the property owner, transferees, and their heirs, successors or assigns. The applicant must provide a certified copy of the recorded covenant (attached) to the designated City and County officials within thirty days of the County approval of the exemption.

**RESOLUTION NO. \_\_\_\_**

**A RESOLUTION BY THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVING A HISTORIC PROPERTY TAX EXEMPTION FOR A PROPERTY WITHIN THE CITY OF ST. PETE BEACH LOCATED AT 104 7<sup>TH</sup> AVENUE, A CONTRIBUTING STRUCTURE WITHIN THE PASS-A-GRILLE NATIONAL REGISTER HISTORIC DISTRICT; APPROVING EXECUTION OF A HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Pinellas County, Florida is the governing body of Pinellas County; and

**WHEREAS**, the Board of County Commissioners of Pinellas County values the historic resources located in the County; and

**WHEREAS**, the protection of such historic resources is in the public interest and is essential to the health, safety, and welfare of the residents of Pinellas County; and

**WHEREAS**, the adopted Pinellas County Comprehensive Plan contains goals, objectives, and policies supporting the protection of historic resources in Pinellas County; and

**WHEREAS**, the Pinellas County Board of County Commissioners adopted the Historic Preservation Ordinance (Pinellas County Code, Chapter 146) in 1992 and substantially amended the Ordinance in 2012; and

**WHEREAS**, the citizens of Florida have amended Article VII, Section 3(d) of the Florida Constitution to authorize counties and municipalities to allow ad valorem tax exemptions for up to 10 years on improvements to designated historic properties; and

**WHEREAS**, the Florida Legislature has enacted Sections 196.1997 and 196.1998, F.S., to govern the allowance of such exemptions; and

**WHEREAS**, the Pinellas County Board of County Commissioners adopted the Historic Property Tax Exemption Ordinance (County Code, Article IV of Chapter 118), in January 1996, which provides for ad valorem tax exemption in unincorporated areas and in municipalities that have similar tax exemption ordinances; and

**WHEREAS**, the City of St. Pete Beach adopted an ad valorem tax exemption ordinance (Section 78 of City Code) on November 4, 2004, giving its residents financial incentives to preserve the City's historical resources; and

**WHEREAS**, the property located at 104 7<sup>th</sup> Avenue, parcel ID # 19-32-16-58932-007-0070 (Exhibit A, attached), a National Register of Historic Places designated property and a local historic landmark in the City of St. Pete Beach, and described as below,

which according to public records of Pinellas County is presently owned by Margaret Perez:

Lot 7, Block 7, Morey Beach subdivision, according to the map or plat thereof as recorded in Plat Book 1, Page 102, in the public records of Hillsborough County, Florida of which Pinellas County was formerly a part; and

**WHEREAS**, the Pass-A-Grille Historic District was listed in and designated as a National Register of Historic Places in 1989; and

**WHEREAS**, the City of St. Pete Beach was designated by the State of Florida as a Certified Local Government (CLG) in 2005; and

**WHEREAS**, the owner of the property received a Certificate Of Appropriateness granted by the City's Historic Preservation Board on February 4, 2010 for exterior modifications; and

**WHEREAS**, the City Community Development staff approved the Part I and Part II of the ad valorem tax exemption application on September 11, 2012; and

**WHEREAS**, the City of St. Pete Beach City Council approved an ad valorem tax exemption for improvements to the property located at 104 7<sup>th</sup> Avenue, (Resolution No. #2013-05) on April 23, 2013; and

**WHEREAS**, the City of St. Pete Beach City Council has requested approval of a historic ad valorem tax exemption from the Pinellas County Board of County Commissioners; and

**WHEREAS**, according to the staff report from the City of St. Pete Beach, it is demonstrated that the property and improvements to the property listed below which is located at 104 7<sup>th</sup> Avenue, meet all criteria for ad valorem tax exemption as described in Section 78 of the City Code, Section 118 of the Pinellas County Code, and Section 196.1997 of the Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA**, in regular session duly assembled this 21<sup>st</sup> day of May 2013, hereby:

1. Finds that the property and improvements listed below located at 104 7<sup>th</sup> Avenue, meet all criteria for ad valorem tax exemption as described in Article IV of Chapter 118 of the Pinellas County Code, and
2. Approves a historic property tax exemption for a period of ten years from January 1, 2013 to December 31, 2022 for the following improvements to the property located at 104 7<sup>th</sup> Avenue, consistent with local and state law subject to receipt of a certified copy of a recorded covenant within thirty (30) days of the Board of County Commissioners approval, and

3. Approves and authorizes the Chairman to sign and execute the historic preservation tax exemption covenant.

**IMPROVEMENTS:**

**Exterior Renovations**

- Replace deteriorated windows.
- Replace deteriorated shingle and lap siding.
- Replace roof.
- Remove porch enclosure and replace with railing.
- Move structure five feet to the east of the side property line.
- Add small addition to rear second story.

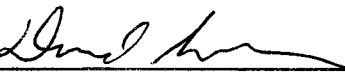
Commissioner \_\_\_\_\_ offered the foregoing resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_ and upon roll call, the vote was:

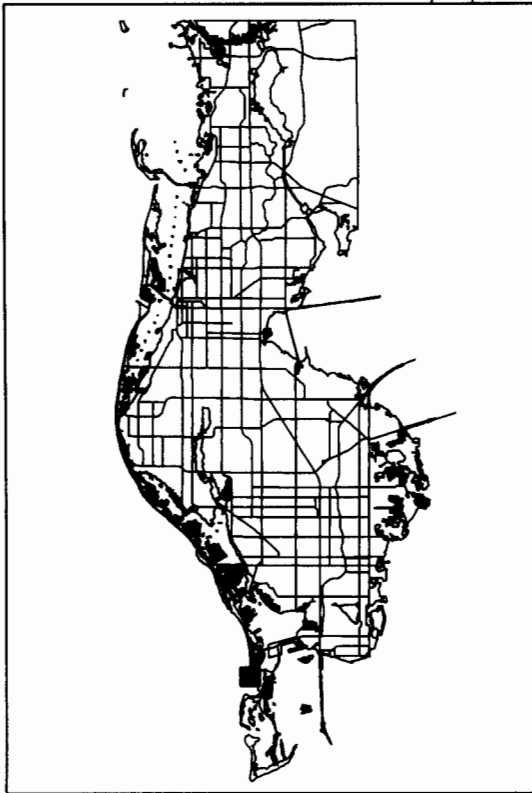
AYES:

NAYS:

ABSENT AND NOT VOTING:

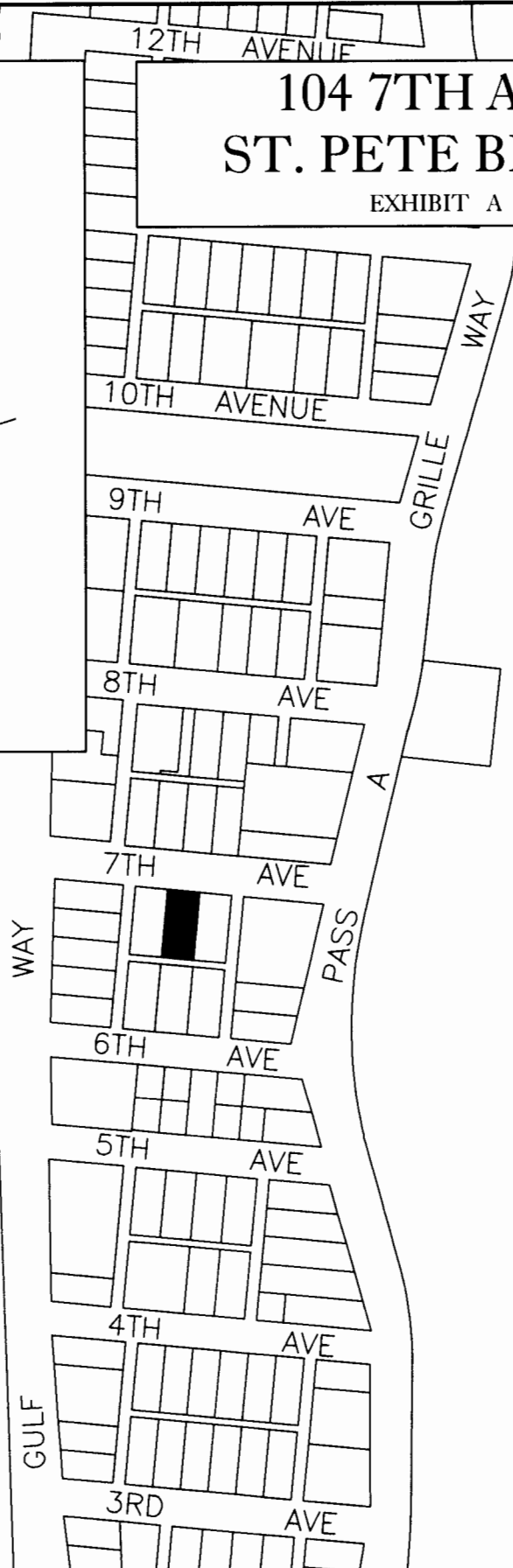
APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY

By   
Attorney



# 104 7TH AVE ST. PETE BEACH

EXHIBIT A



**City of St. Pete Beach**  
**HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT**

This Covenant is made on the 23 day of April, 2013, by Margaret Perez (hereinafter referred to as the "Owner") and in favor of St. Pete Beach, Florida and Pinellas County, Florida (hereinafter referred to as "County"), jointly and severally, (hereinafter referred to collectively as the "Local Government"), for the purpose of the rehabilitation of a certain Property located at 104 7<sup>th</sup> Avenue, St. Pete Beach, Florida 33706 which is owned in fee simple by the Owner and is locally designated under the terms of the local preservation ordinance and is a contributing property to the Pass-a-Grille National Register district.

The areas of significance of this property, as identified in the local designation report for the property or the district in which it is located are noted as materials and scale.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The property is more particularly described as follows:

Lot 7 Block 7 Morey Beach Subdivision, according to the map or plat thereof as recorded in plat Book 1, Page 102, Public Records of Hillsborough County, Florida of which Pinellas County was formerly a part. PIN: 193216589320070070.

In consideration of the historic preservation property tax exemption granted by the Local Government, the Owner hereby agrees to the following for the ten year period of the tax exemption beginning on January 1, 2013 to December 31, 2022:

1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property so as to preserve the architectural, historical, or archaeological integrity of the same in order to protect and enhance those qualities that made the Property eligible for listing

in the National Register of Historic Places or designation under the provisions of the local preservation ordinance.

2. The Owner agrees that no visual or structural alterations will be made to the Property without prior written permission of the Local Historic Preservation Office.

3. The address of the certified Local Historic Preservation Office with review jurisdiction is:

<b>Name of Office/Agency</b>	City of St. Pete Beach Community Development Department
<b>Address:</b>	155 Corey Avenue
<b>City</b>	St. Pete Beach
<b>State</b>	Florida
<b>Zip</b>	33706
<b>Phone No.:</b>	727-363-9266
<b>Contact Person:</b>	Chelsey Welden
<b>Title:</b>	Urban Planner (CLG Coordinator for the City)
<b>Email:</b>	cwelden@stpetebeach.org

4. The Owner agrees that the Local Historic Preservation Office and appropriate representatives of the Local Government, their agents and designees shall have the right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this Covenant are being observed.

5. In the event of the non-performance or violation of the maintenance provision of the Covenant by the Owner or any successor-in-interest during the term of the Covenant, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s.196.1997(7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in

each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s.212.12(3),F.S.

6. If the Property is damaged by accidental or natural causes during the Covenant period, the Owner will inform both the Local Historic Preservation Office and the County in writing of the damage of the Property, including (1) an assessment of the nature and extent of the damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion. In order to maintain the tax exemption, the Owner shall complete the restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office.

Such restoration and reconstruction work shall also be reported to the County.

7. If the Property has been destroyed or severely damaged by accidental or natural causes, that is, if the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the property eligible for designation under the terms of the local preservation ordinance have been lost or so damaged that restoration is not feasible, the Owner will notify the Local Historic Preservation Office in writing of the loss. The Local Historic Preservation Office will evaluate the information provided and notify the Owner in writing of its determination regarding removal of the Property from eligibility for tax exemption.

If the Local Historic Preservation Office determines that the property should be removed from eligibility for tax exemption, it will notify the Pinellas County Property Appraiser in writing so that the tax exemption can be cancelled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owner.

STATE OF FLORIDA  
CITY OF ST. PETE BEACH  
Historic Preservation Property Tax Exemption Covenant

8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. The Owner shall have 30 days to respond indicating any extenuating circumstances which show that the damage was not deliberate or due to gross negligence.

9. If the Owner cannot show such extenuating circumstances, the Owner shall develop a plan for restoration of the Property and a schedule for completion of the restoration. In order to maintain the tax exemption, the Owner shall complete the restoration work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office. If the owner does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Pinellas County Property Appraiser and Pinellas County Tax Collector who shall take action pursuant to s.196.1997 (7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s.212.12(3), F.S.

10. The terms of this Covenant shall be binding on the current Property owner, transferees, and her heirs, successors, or assigns. This Covenant shall be enforceable in specific performance by a court of competent jurisdiction.

OWNER:

Margaret Perez  
Name

Margaret P  
Signature

04/25/13  
Date

STATE OF FLORIDA  
CITY OF ST. PETE BEACH  
Historic Preservation Property Tax Exemption Covenant

STATE OF FLORIDA  
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 23 day of April, 2013, by Margaret Perez, in her capacity as Owner of 104 7<sup>th</sup> AVENUE, ST. PETE BEACH, FLORIDA, also known as the Local Landmark, who is personally known to me, or has provided FL drivers License as identification.

(Notary Stamp)



Rebecca Haynes  
(Notary Signature)  
Commission expires:

CITY OF ST. PETE BEACH,  
FLORIDA

By: Steve McFarlin  
Steve McFarlin, Mayor

ATTEST:

By: Rebecca Haynes  
Rebecca Haynes, City Clerk

The foregoing instrument was acknowledged before me this 23 day of April, A.D. 2013, by Steve McFarlin and Rebecca Haynes as Mayor and City Clerk, respectively, of the City of St. Pete Beach, Florida, a Municipal Corporation, existing under the laws of the State of Florida, on behalf of the corporation. They are personally known to me and appeared before me at the time of notarization.


(Notary Stamp)




Mary Jo Murphy  
(Notary Signature)  
Commission Expires:

STATE OF FLORIDA  
CITY OF ST. PETE BEACH  
Historic Preservation Property Tax Exemption Covenant

APPROVED AS TO CONTENT:

By:   
City Attorney (Designee)

APPROVED AS TO FORM:

By:   
City Attorney (Designee)

ATTEST:


KEN BURKE, CLERK OF THE CIRCUIT COURT

**PINELLAS COUNTY**, by and through  
its Board of County Commissioners,

By: \_\_\_\_\_  
Deputy Clerk

By: \_\_\_\_\_  
Chairman

APPROVED AS TO FORM:

By:   
Office of the County Attorney

RECEIVED FROM  
CITY BY EMAIL  
ON 4/26/13

**RESOLUTION NO. 2013-05**

**A RESOLUTION OF THE CITY OF ST. PETE BEACH, PINELLAS COUNTY, FLORIDA, APPROVING AN AD VALOREM TAX EXEMPTION FOR 104 7<sup>TH</sup> AVENUE, A CONTRIBUTING STRUCTURE WITHIN THE PASS-A-GRILLE NATIONAL REGISTER HISTORIC DISTRICT AND A LOCALLY DESIGNATED HISTORIC RESOURCE; RECOMMENDING THAT THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVE AN EXEMPTION FROM THE COUNTY AD VALOREM TAX; APPROVING THE EXECUTION OF A HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** The City Commission of the City of St. Pete Beach is the governing body of the City of St. Pete Beach; and

**WHEREAS,** The City Commission values the historic resources located in the City; and

**WHEREAS,** the protection of such historic resources is in the public interest of the City and its citizens; and

**WHEREAS,** the adopted Comprehensive Plan of the City of St. Pete Beach encourages the preservation of historic resources; and

**WHEREAS,** The City was designated by the State of Florida as a Certified Local Government in 2005; and

**WHEREAS,** The City Commission adopted the Historic Preservation Ordinance (Division 28 of the Land Development Code) in 2006; and

**WHEREAS,** The City adopted a Historic Preservation Tax Exemption Ordinance in 2004 (Article V of Chapter 78 of the Code of Ordinances); and

**WHEREAS,** the owner of the property received a Certificate of Appropriateness from the City of St. Pete Beach Historic Preservation Board on February 4th, 2010 for the exterior modifications to the structure; and

**WHEREAS,** the owner has completed the work as approved by the Historic Preservation Board; and

**WHEREAS,** the exterior improvement work consisted of:

- Replacement of deteriorated windows;
- Replacement of deteriorated shingle and lap siding;
- Replacement of roof;

- Removal of porch enclosure and replace with porch railing;
- Moving the structure 5 feet to the east off the side property line;
- Adding a small addition to rear 2<sup>nd</sup> story.

**WHEREAS**, such work meets the criteria established in the rules adopted by the Department of State; and

**WHEREAS**, such work is consistent with the Secretary of Interior's Standards for Rehabilitation; and

**NOW, THEREFORE, THE CITY COMMISSION OF THE CITY OF ST. PETE BEACH, FLORIDA, DOES HEREBY RESOLVE:**

**Section One.** The improvements to the property at 104 7<sup>th</sup> Avenue meet the criteria for ad valorem tax exemption as described in Article V of Chapter 78 of the City of St. Pete Beach Code of Ordinances.

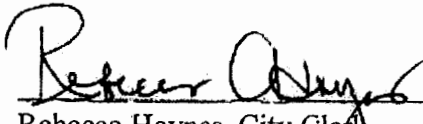
**Section Two.** The City Commission of the City of St. Pete Beach, Florida approves a Historic Property Tax Exemption for a period of 10 years from January 1, 2013, to December 31, 2022 for the improvements to the property at 104 7<sup>th</sup> Avenue subject to receipt of a recorded covenant within 30 days of City Commission Approval, and


**Section Three.** The City Commission of the City of St. Pete Beach, Florida recommends that the Pinellas County Board of County Commissioners Approve an exemption from the County ad valorem tax as well, and

**Section Four.** The Mayor is authorized to sign and execute the Historic Preservation Tax Exemption covenant on behalf of the City.

Adopted this 23rd day of April, 2013

ATTEST:

  
Rebecca Haynes, City Clerk

  
Steve McFarlin, Mayor