



DATE: May 20, 2014
AGENDA ITEM NO. 15

Consent Agenda ☐

Regular Agenda ☒

Public Hearing ☐

 County Administrator's Signature:

Subject:

Request by the City of St. Petersburg to Approve Ad Valorem Property Tax Exemptions for Three Historic Properties Located in the City of St. Petersburg (City).

Department:

Planning and Development Services

Staff Member Responsible:

Jacob Stowers, Interim Executive Director

Recommended Action:

I RECOMMEND THE BOARD OF COUNTY COMMISSIONERS (BOARD) ADOPT THE PROPOSED RESOLUTIONS GRANTING AD VALOREM TAX EXEMPTIONS FOR THREE HISTORIC PROPERTIES LOCATED IN THE CITY OF ST. PETERSBURG, AND THE CHAIRMAN BE AUTHORIZED TO SIGN AND THE CLERK TO ATTEST THE TAX EXEMPTION COVENANTS FOR THE SUBJECT PROPERTIES.

Summary Explanation/Background:

In 1992, the voters of Florida approved a constitutional amendment allowing ad valorem tax exemptions for up to ten (10) years on improvements to designated historic properties. In 1994, the City became the first 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 (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. So far, the City and the County have approved fifty three tax exemption applications for properties in the City. The following are three additional historic property tax exemption requests from the City for Board approval and associated covenants for the Chairman to sign.

On March 20, 2014, the City Council adopted three resolutions approving property tax exemptions for three properties within the City (attached). These properties are located at: (1) 340 Beach Drive Northeast (locally known as Lantern Inn Apartments and now known as Birchwood Inn), (2) 2741 2nd Avenue North, and (3) 236 17th Avenue, Southeast (locally known as the Robert Lavery house). The location of these three (3) buildings is shown on the maps attached to the County resolutions. The tax exemptions for these properties are based on the assessed value of qualified improvements to the exterior and interior of these properties, with the exception of 340 Beach Drive Northeast. Note that only the improvements to the exterior of the 340 Beach Drive NE (the Birchwood Inn) site are eligible for exemption. The specific improvements to each of these properties that would receive an exemption are listed at the end of their respective proposed County resolution. The exemption would be valid for a period of ten (10) years, beginning on January 1, 2014 through December 31, 2023.

The City Council has forwarded resolutions, a staff report and the associated covenants to the Board for approval in order to qualify these properties for exemption from County ad valorem taxes. When approved, each property owner must have an executed covenant recorded in the official records of the 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 property owner must provide a certified copy of the recorded covenant (attached) to City and County officials within thirty (30) days of County approval of the exemption.

The total estimated cost of all qualifying improvements to these properties is \$1,249,076. All the improvements as outlined in the City Certificate of Appropriateness (COA) applications and as outlined in the County resolutions for these properties have been reviewed and approved by the City.

Not counting the current applications, in total, the City and the County have approved fifty-three (53) applications, eighteen (18) approved applications have expired and thirty-five (35) are still eligible for deferred taxes within their allowed ten (10) year exemption period.

Fiscal Impact/Cost/Revenue Summary:

According to the City staff report, in 2011 (for the Lavery house) and in 2012 (for the other two properties), the total assessed value for the three properties was \$1,119,459 and the owners of these properties paid a total of \$23,737 in City and County taxes. Using information provided by the City, it is estimated that the total value for the ten (10) year exemptions would be no more than \$42,281 in deferred City taxes and \$33,436 in deferred County taxes, assuming the Pinellas County Property Appraiser assesses the improvements at fifty percent (50%) of their full value. In today's dollars, therefore, the County and the City would be foregoing about \$7,572 in taxes annually over the ten (10) years of the tax exemptions. The amount of County taxes anticipated to be deferred is approximately \$3,344 annually. This does not take into account appreciation in the value of these improvements over this ten (10) year period.

The following is a list of the subject properties, the assessed value of each property in 2012 (or 2011 for the Lavery House), the taxes paid to the City and the County on each property in 2012, the estimated cost of improvements on each property, and the estimated County taxes that would be deferred annually over the next ten (10) years.

Case #	Property	Preconstruction 2012 Assessed Value	City/County Taxes Paid in 2012	Estimated Improvement Costs	Estimated Annual County Taxes* Deferred
1	Lantern Lane Apartment 340 Beach Drive NE	\$825,300	\$18,301	\$1,021,266	\$2,734
2	2741 2 nd Avenue N.	\$76,235	\$1,690	\$196,574	\$526
3	Robert Lavery House 236 17 th Avenue, SE	\$217,924**	\$3,746**	\$31,236	\$84
	Totals	\$1,119,459	\$23,737	\$1,249,076	\$3,344

* County Taxes based on 5.3537 mills

** Figures are based on 2011 Assessed Value and Taxes

Exhibits/Attachments Attached:

1. 340 Beach Drive NE, (County Resolution, Tax Exemption Covenant, City Agenda & Resolution No. 2014-105).
2. 2741 2nd Avenue North, (County Resolution, Tax Exemption Covenant, & City Resolution No. 2014-106).
3. 236 17th Avenue, SE, (County Resolution, Tax Exemption Covenant, & City Resolution No. 2014-107).

ATTACHMENT 1

340 Beach Drive NE, (County Resolution, Tax Exemption
Covenant, City Agenda & Resolution No. 2014-105).

RESOLUTION NO. ____

A RESOLUTION BY THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVING A HISTORIC PROPERTY TAX EXEMPTION FOR THE LANTERN LANE APARTMENTS (AKA BIRCHWOOD INN), LOCATED AT 340 BEACH DRIVE NORTHEAST, A LOCAL HISTORIC LANDMARK WITHIN THE CITY OF ST. PETERSBURG; 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 City of St. Petersburg adopted an ad valorem tax exemption ordinance (Section 16.30.070.4 of the City Code) on July 21, 1994, giving its residents financial incentives to preserve the City's historical resources; 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 property located at 340 Beach Drive Northeast (formally known as Lantern Lane Apartments and now known as Birchwood Inn), parcel ID # 19/31/17/77238/000/0020 (Exhibit A, attached), a local historic landmark in the City of

St. Petersburg, and described as below, which according to public records of Pinellas County is presently owned by Birchwood Inn Partners, LLLP:

Lot 2, Plan Showing Method of Subdividing the North Half of Block 13 in the Town of St. Petersburg, Florida, according to the plat thereof recorded in Plat Book 2, Page 62, in the public records of Hillsborough County, Florida, of which Pinellas County was formerly a part, being sometimes described in Instruments for Public Record as Rowland's Subdivision; and

WHEREAS, the City Council on December 1, 2011, approved the designation of the Lantern Lane Apartments as a local historic landmark (HPC #11-90300003); and

WHEREAS, the City Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT# 11-90400007) on February 7, 2012; and

WHEREAS, the City of St. Petersburg City Council approved an ad valorem tax exemption for improvements to the property located at 340 Beach Drive Northeast, (Resolution No. # 2014-105) on March 20, 2014; and

WHEREAS, the City of St. Petersburg City Council has requested approval of the ad valorem tax exemption from the Pinellas County Board of County Commissioners; and

WHEREAS, the staff report from the City of St. Petersburg demonstrates that the property and improvements listed below located at 340 Beach Drive Northeast, meet all criteria for ad valorem tax exemption as described in Section 16.30.070.4 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 20th day of May 2014, hereby:

1. Finds that the property and improvements listed below located at 340 Beach Drive Northeast, 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, 2014 to December 31, 2023 for the following improvements to the property located at 340 Beach Drive Northeast, 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.

COMPLETED IMPROVEMENTS:

Exterior Renovations

- New additions shall be compatible, stepped back from the historic building, and identifiable as new construction.
- Foundation and structural repair of the historic building, where necessary. Repair damaged stucco.
- Replace non-historic windows with windows matching the original 4/1 design. Replace non-historic doors with a period appropriate design.
- Decorative pent roofs will be reinstalled on the building.
- Repair wrought iron grilles and balustrades. Where the severity of deterioration requires replacement, the replacement will be in like kind.

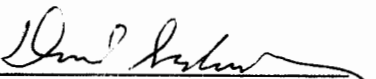
Commissioner _____ offered the foregoing resolution and moved its adoption, which was seconded by Commissioner _____ and upon roll call, the vote was:

AYES:

NAYS:

ABSENT AND NOT VOTING:

APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY

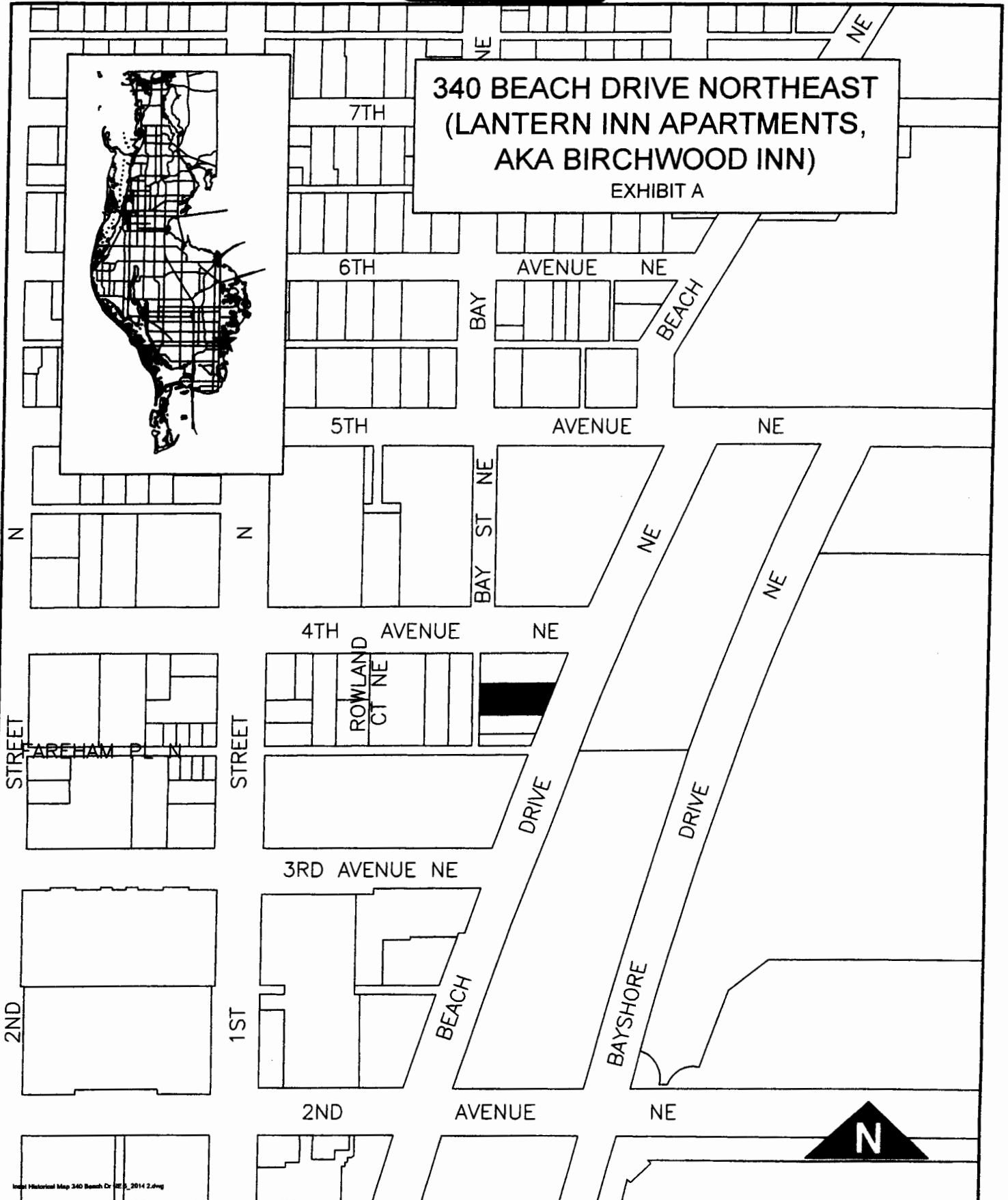
By 
Attorney

EXHIBIT

A

340 BEACH DRIVE NORTHEAST
(LANTERN INN APARTMENTS,
AKA BIRCHWOOD INN)

EXHIBIT A



City of St. Petersburg and Pinellas County
HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made the ____ day of _____, 2014, by **BIRCHWOOD INN PARTNERS, LLLP**, a Florida limited liability limited partnership, whose principal address is 5524 West Cypress, Suite B, Tampa, Florida 33607 (hereinafter referred to as the "Owner"), and in favor of **CITY OF ST. PETERSBURG, FLORIDA** (hereinafter referred to as "City") and **PINELLAS COUNTY, FLORIDA** (hereinafter referred to as "County"), jointly and severally, for the purpose of the restoration, renovation or rehabilitation of a certain Property located at 340 Beach Drive Northeast, St. Petersburg, Florida (the Lantern Lane Apartments, aka the Birchwood Inn), which is owned in fee simple by the Owner. The Property is locally designated as a historic property under the terms of a local preservation ordinance. The areas of significance of this property, as identified in the local designation report for the property are: (☒) architecture, (☒) history, (☐) archaeology.

The Property is comprised essentially of the improvements to the following described site (herein, the "Property"):

Lot 2, Plan Showing Method of Subdividing the North Half of Block 13 in the Town of St. Petersburg, Florida, according to the plat thereof recorded in Plat Book 2, Page 62, in the public records of Hillsborough County, Florida, of which Pinellas County was formerly a part, being sometimes described in Instruments for Public Record as Rowland's Subdivision

In consideration of the historic preservation property tax exemptions granted by the City and the County resulting from the restoration, renovation, or rehabilitation of the Property by the Owner, the Owner hereby agrees to the following for the period of the tax exemption, which is from January 1, 2014, to December 31, 2023:

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 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 City of St. Petersburg Urban Planning and Historic Preservation Division (or successor agency thereto) (herein, the "Local Historic Preservation Office"), the address for which is:

**City of St. Petersburg
Urban Planning and Historic Preservation Division
Planning and Economic Development Department
Post Office Box 2842
St. Petersburg, Florida 33731
(727) 892-5451 Phone
(727) 892-5001 Fax**

3. [Only for properties of archaeological significance] The Owner agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. above.

4. The Owner agrees that appropriate representatives of the City and the County, 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 non-performance or violation of the maintenance and repair provisions of this Covenant by the Owner or by any successor-in-interest during the term of this Covenant, the Local Historic Preservation Office will report such violation to the Pinellas County 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 to the Property. Such notification shall include (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 completion of the restoration, renovation, or rehabilitation project for which the Property became eligible for the tax exemption. 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 City. Such restoration and reconstruction work shall also be reported to the County.

7. If the Property is destroyed or severely damaged by accidental or natural causes during the Covenant period, such that 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 inform both the Local Historic Preservation Office and the County in writing of the loss or damage to the Property. Such notification shall include (1) an assessment of the nature and extent of the loss or 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 completion of the restoration, renovation, or rehabilitation project for which the Property became eligible for the tax exemption. The Local Historic Preservation Office will evaluate the information provided, make a determination regarding removal of the Property from eligibility for tax exemption, and notify the Owner in writing of its determination regarding removal of the Property. If the Local Historic Preservation Office determines that the Property should be removed from eligibility for tax exemption,

the Local Historic Preservation Office will notify the Pinellas County Property Appraiser in writing so that the tax exemption may be cancelled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owner.

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 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. For the purpose of this Covenant, "gross negligence" means the omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owner cannot show such 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 County, the Pinellas County Property Appraiser, and the Pinellas County Tax Collector, who shall take action pursuant to s. 196.1997(7), F.S. The Owner shall be required to pay the differences 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.

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

WITNESSES

Tanya Simmons
Witness Signature

Tanya Simmons
Printed or typed name of Witness

4/7/14
Date

Ed. J. Jr.
Witness Signature

Edwin J. Hodgkinson Jr.
Printed or typed name of witness

4.7.14
Date

OWNER

**BIRCHWOOD INN PARTNERS,
LLLP**

By:

Charles M. Prather
Owner Signature

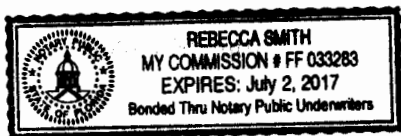
Charles M. Prather
Printed or typed name of Owner

Member/President
Title

4-4-14
Date

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 7 day of April, 2014, by Charles Prather, in his/her capacity as President of **BIRCHWOOD INN PARTNERS, LLLP**, owner of 340 Beach Drive Northeast (Lantern Lane Apartments aka the Birchwood Inn), who is personally known to me, or has provided _____ as identification.



[Signature]
(Notary Signature)
Commission expires: 7/2/17

WITNESSES

Shannese Reed
Witness Signature
Shannese Reed
Printed or Typed Name of Witness

Al Burrell
Witness Signature
Alanda Burrell
Printed or Typed Name of Witness

STATE OF FLORIDA)
COUNTY OF PINELLAS)

The foregoing instrument was acknowledged before me this 18th day of April, A.D. 2014, by Gary Cornwell and Cathy E. Davis, as City Administrator and City Clerk, respectively, of the City of St. Petersburg, 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.



APPROVED AS TO CONTENT:

Michael J. Dema
City Attorney (Designee)
By: Michael J. Dema

ATTEST:
KENNETH BURKE, CLERK

By: _____
Deputy Clerk

APPROVED AS TO FORM:

Don H. [Signature]
Office of the County Attorney

CITY OF ST. PETERSBURG,
FLORIDA

By: [Signature]
Gary Cornwell, City Administrator

ATTEST:
Cathy E. Davis - Deputy
City Clerk



Patricia G. Beneby
(Notary Signature)
Commission Expires:

APPROVED AS TO FORM:

Michael J. Dema
City Attorney (Designee)
By: Michael J. Dema

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

By: _____
Chairman

**CITY OF ST. PETERSBURG CITY COUNCIL
CONSENT AGENDA
MEETING OF MARCH 20, 2014**

TO: The Honorable Bill Dudley, Chair, and Members of City Council

SUBJECT: Review of Ad Valorem Property Tax Exemption Applications (Part II: Review of Completed Work) for the following historic properties:

- 340 Beach Drive Northeast, Lantern Lane Apartments (aka the Birchwood Inn), commercial, Local Landmark
- 2741 2nd Avenue North, residential, contributing to the Kenwood Historic District
- 236 17th Avenue Southeast, Robert Lavery House, residential, Local Landmark

BACKGROUND: 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. The City of St. Petersburg adopted this amendment (Section 16.30.070.4) on July 21, 1994, giving its residents financial incentives to preserve the City's historical resources. The incentive was strengthened in January 1996, when Pinellas County also adopted the ad valorem tax exemption amendment. This program allows for the exemption of up to 100 percent of the assessed value of all historically correct improvements, both interior and exterior, to qualifying historic properties. A "qualifying property" in the City of St. Petersburg is defined as:

- a property designated as a local landmark or part of a thematic grouping;
- a contributing resource to a local historic district;
- a property listed in the National Register of Historic Places as a historic landmark;
- or
- a contributing resource in a historic district listed in the National Register of Historic Places.

The improvements must result from the restoration, renovation, or rehabilitation of the historic properties. The taxes are exempt for a period of ten years. If the property changes ownership during this ten year span, the exemption will continue for the new owner.

The process requires that the owner submit a *Part One – Preconstruction Application* prior to initiating work. This application may be submitted jointly with the Certificate of Appropriateness application, a separate review procedure required for exterior alterations of all locally landmarked buildings. The Preconstruction Application lists all improvements to be undertaken, as well as the estimated cost of the project, a copy of the most recent tax assessment and bill for the property.

When the work is completed, the owner submits a *Part Two – Request for Review of Completed Work*, which includes documentation of the cost of the qualifying improvements. The project must meet the following criteria in order to be deemed in compliance as a qualifying improvement to the property:

- The property must be a “qualifying historic property” as defined above;
- Improvements to the property must exceed 10 percent of its assessed value;
- The improvements must comply with the *Secretary of the Interior’s Standards for Rehabilitation*;
- All improvements must be started *after* plans are submitted for review and completed within two years of the date of approval; and
- The ad valorem tax exemption is limited to that portion of the assessed value of a qualifying improvement up to \$100,000 for single-family residential properties and \$1 million for other properties unless City Council finds:
 - (1) that the qualifying property is of great significance based on the criteria met for historic designation and the historic significance, value, character and contribution of the property and the qualifying improvement to the City and that the assessed value of the qualifying improvement is equal to or exceeds twenty-five percent (25%) of the total assessed value of the property as improved; or
 - (2) that the additional exemption is necessary to save the property from destruction and to ensure the rehabilitation, renovation, or restoration of the property; or
 - (3) that the additional exemption is necessary to meet City, state, and federal building code requirements to ensure the rehabilitation, renovation, or restoration of the property.

A covenant in the form which has been approved by the City must be executed by the property owner before an exemption can be approved by the City Council. The covenant provides that the property owner shall maintain and repair the property so as to preserve and maintain the historic architectural qualities or historical or archaeological integrity of the qualifying property for which an exemption is granted.

If the exemption is granted, the property owner shall have the covenant recorded in the official records of Pinellas County prior to the effective date of the exemption. The covenant shall be binding on the property owner, transferees, and their heirs, successors or assigns. The applicant shall provide a certified copy of the recorded covenant to the POD within 120 days of the City Council approval of the exemption or said approval by City Council shall be void. If the property changes ownership during the exemption period the requirements of the covenant are transferred to the new owner.

With City Council approval, a resolution will be passed and the exemption will be valid for a period of up to ten years. The City Council approval will be forwarded to the Pinellas County Board of County Commissioners for its approval in order to qualify for an exemption to the County ad valorem tax as well.

EXPLANATION: The attached renovation projects satisfactorily meet all of the requirements for receipt of the ad valorem tax exemption as outlined in Section 16.30.070.4 of the City Code. The resolution and staff overview of each project is attached.

RECOMMENDATION: Staff recommends **APPROVAL** of the attached resolutions and ad valorem tax exemption covenants. The form of the joint City of St. Petersburg and Pinellas County covenant showing the rights, obligations, and responsibilities of the property owner, city and county has been provided in lieu of individual covenants for each property.

COST/FUNDING/ASSESSMENT INFORMATION: All of the properties seeking ad valorem tax exemptions currently pay taxes collectively totaling **\$23,737**. The owners will continue to pay this amount – and any inflationary increases – during the life of the exemption. The tax exemption will only apply to the increase in ad valorem taxes resulting from the subject renovations, and will be limited to \$100,000 for residential and \$1,000,000 for commercial properties. The tax exemption will total no more than **\$4,228* per year** for ten years in deferred City taxes assuming the Pinellas County Property Appraiser assesses the improvements at fifty percent of their full construction value. The Pinellas County taxes that would be deferred if approved by the Board of County Commissioners would total **\$3,344* per year**. Total County and City taxes deferred by the exemption would not exceed **\$7,572* per year** for ten years. Both of the tax exemptions for single-family residences are capped at \$100,000 in assessed value, while the commercial tax exemption is capped at \$1,000,000 in assessed value.

Case #	Property	AVT File #	Preconstruction Assessed Value	Preconstruction Tax Basis	Allowable Construction Costs	Estimated Annual City Taxes Deferred
1	Lantern Lane Apartments, 340 Beach Drive NE	#11-90400007	\$825,300	\$18,301	\$1,021,266	\$3,457
2	2741 2 nd Avenue N	#12-90400001	\$76,235	\$1,690	\$196,574	\$665
3	Robert Lavery House, 236 17 th Avenue SE	#10-90400002	\$217,924	\$3,746	\$31,236	\$106
	Totals		\$1,119,459	\$23,737	\$1,249,076	\$4,228

*With the tax exemption capped at \$100,000 in assessed value for residential properties, the annual exemption from City taxes cannot exceed \$677 and from County taxes cannot exceed \$535 per property. With the tax exemption capped at \$1,000,000 in assessed value for commercial properties, the annual

City Council Cover Memo
Ad Valorem Tax Exemption
March 20, 2014

exemption from City taxes cannot exceed \$6,770 and from County taxes cannot exceed \$5,354 per property.

ATTACHMENTS: Staff Reports, Covenants, and Resolutions for three historic properties.

APPROVALS: Administrative: _____

Budget: _____

Legal: _____

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE LANTERN LANE APARTMENTS (AKA BIRCHWOOD INN), LOCATED AT 340 BEACH DRIVE NORTHEAST, A LOCAL HISTORIC LANDMARK; RECOMMENDING THAT THE PINELLAS COUNTY BOARD OF COMMISSIONERS APPROVE AN EXEMPTION TO THE COUNTY AD VALOREM TAX; APPROVING EXECUTION OF A HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, 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 and the City of St. Petersburg adopted this amendment (Section 16.30.070.4 of the City Code) on July 21, 1994, giving its residents financial incentives to preserve the City's historical resources. This incentive was strengthened in January 1996, when Pinellas County adopted this ad valorem tax exemption amendment; and

WHEREAS, the Lantern Lane Apartments, a locally designated historic landmark, and described as below (herein, the "Property"), which according to public record is presently owned by Birchwood Inn Partners, LLLP:

Lot 2, Plan Showing Method of Subdividing the North Half of Block 13 in the Town of St. Petersburg, Florida, according to the plat thereof recorded in Plat Book 2, Page 62, in the public records of Hillsborough County, Florida, of which Pinellas County was formerly a part, being sometimes described in Instruments for Public Record as Rowland's Subdivision; and

WHEREAS, the City Council on December 1, 2011, approved the designation of the Lantern Lane Apartments as a local historic landmark (HPC #11-90300003); and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 11-90400007) on February 7, 2012; and

WHEREAS, the attached staff report and historic preservation covenant demonstrate that the renovation work on the Property meets all the criteria for issuing the exemption as described both in Section 16.30.070.4 of the City Code and Section 196.1997 of the Florida Statutes; and

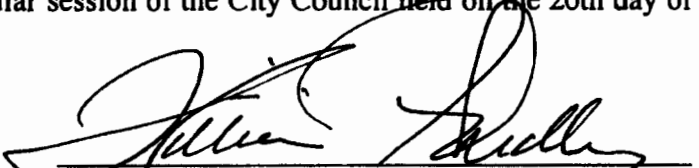
WHEREAS, the Property does not meet the conditions set forth in City Code Section 16.30.070.4(C) and is not exempt from requirements limiting eligible qualifying improvements on commercial properties to \$1,000,000 or less; and


WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2014, to December 31, 2023.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Lantern Lane Apartments, a locally designated historic landmark, as consistent with local and state law subject to receipt of a certified copy of the recorded covenant within 120 days of City Council approval or said approval shall be void; approves execution of the historic preservation tax exemption covenant on behalf of the City; and recommends that the Pinellas County Board of County Commissioners approve the exemption to the County ad valorem taxes as well.

This resolution shall become effective immediately upon its adoption.

Adopted at a regular session of the City Council held on the 20th day of March, 2014.


William H. Dudley, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: 
Eva Andujar, City Clerk



ATTACHMENT 2

2741 2nd Avenue North, (County Resolution, Tax Exemption Covenant, & City Resolution No. 2014-106).

RESOLUTION NO. ____

**A RESOLUTION BY THE PINELLAS COUNTY BOARD OF
COUNTY COMMISSIONERS APPROVING A HISTORIC
PROPERTY TAX EXEMPTION FOR 2741 2nd AVENUE NORTH, A
CONTRIBUTING PROPERTY WITHIN THE KENWOOD
NATIONAL REGISTER HISTORIC DISTRICT, WITHIN THE CITY
OF ST. PETERSBURG; 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 City of St. Petersburg adopted an ad valorem tax exemption ordinance (Section 16.30.070.4 of the City Code) on July 21, 1994, giving its residents financial incentives to preserve the City's historical resources; 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 property located at 2741 2nd Avenue North, parcel ID # 23/31/16/35082/015/0120 (Exhibit A, attached), has been identified as a contributing property within the Kenwood Historic District in the City of St. Petersburg, and described as below, which according to public records of Pinellas County is presently owned by Brett B. Pettigrew and Meaghan M. Keeler-Pettigrew:

Lot 12, and the East 45 feet of Villa site "H", Block 15, HALL'S CENTRAL AVENUE SUBDIVISION 1, a subdivision according to the plat thereof, as recorded in Plat Book 3, Page 39, of the public records of Pinellas County, Florida.; and

WHEREAS, the United States Secretary of the Interior listed the Kenwood Historic District in the National Register of Historic Places on August 4, 2003 and the subject property has been determined to be a contributing property therein; and

WHEREAS, contributing properties within historic districts listed in the National Register of Historic Places are defined as qualifying properties by City Code Section 16.30.070.4, Pinellas County Code Section 118-164(a)2 and deemed eligible to receive the ad valorem tax exemption for historic properties; and

WHEREAS, the City Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT# 12-90400001) on June 26, 2012; and

WHEREAS, the City of St. Petersburg City Council approved an ad valorem tax exemption for improvements to the property located at 2741 2nd Avenue North, (Resolution No. # 2014-106) on March 20, 2014; and

WHEREAS, the City of St. Petersburg City Council has requested approval of the ad valorem tax exemption from the Pinellas County Board of County Commissioners; and

WHEREAS, the staff report from the City of St. Petersburg demonstrates that the property and improvements listed below located at 2741 2nd Avenue North, meet all criteria for ad valorem tax exemption as described in Section 16.30.070.4 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 20th day of May 2014, hereby:

1. Finds that the property and improvements listed below located at 2741 2nd Avenue North, 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, 2014 to December 31, 2023 for the following improvements to the property located at 2741 2nd Avenue North, 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.

COMPLETED IMPROVEMENTS:

Exterior Renovations

- Repair and retain exterior siding and trim. Repair and retain exterior decorative details including ornamental canoe brackets, flared ridge boards, flared walls, the pergola, and exposed rafters.
- Retain and repair decorative patterned floor tile in porch. Replace damaged tiles in like kind.
- Repair and retain historic windows and doors, where possible. If missing or too damaged, replace in like kind.
- Foundation repair.
- Rear Addition shall be compatible, stepped back from historic construction, and clearly identifiable as new construction.
- Repair and replace roofs.
- Rehabilitate the garage

Interior Renovations

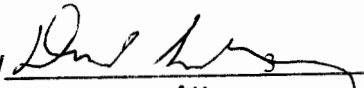
- Interior walls were stripped to studs during previous owner's construction efforts. Reinstall period appropriate wall, ceiling, and floor finishes and fixtures.
- Repair and retain historic interior trim, doors, and decorative details including built-in cabinets and piers, the brick fireplace, and the coffered beamed ceiling.
- Repair and retain original wood floors, where possible. Replace with new hardwood flooring where not salvageable
- Installation of new electrical, mechanical, HVAC, and plumbing systems.

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

EXHIBIT

tabbles

A

DARTMOUTH

AVENUE

2741 2ND AVENUE NORTH

EXHIBIT A



STREET

STREET

STREET

STREET

3RD

AVENUE

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BURLINGTON

AVENUE

N

2ND

AVENUE

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1ST

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CENTRAL

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AVENUE



City of St. Petersburg and Pinellas County
HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made the ____ day of _____, 2014, by **BRETT B. PETTIGREW AND MEAGHAN M. KEELER-PETTIGREW**, (hereinafter referred to as the "Owners"), and in favor of **CITY OF ST. PETERSBURG, FLORIDA** (hereinafter referred to as "City") and **PINELLAS COUNTY, FLORIDA** (hereinafter referred to as "County"), jointly and severally, for the purpose of the restoration, renovation or rehabilitation of a certain Property located at 2741 2nd Avenue North, St. Petersburg, Florida, which is owned in fee simple by the Owners. The Property is a contributing property to a National Register listed district. The area(s) of significance of this property, as identified in the National Register nomination or local designation report for the property or the district in which it is located is/are: (**x**) architecture, (**x**) history, () archaeology.

The Property is comprised essentially of the improvements to the following described site (herein, the "Property"):

Lot 12, and the East 45 feet of Villa site "H", Block 15,
HALL'S CENTRAL AVENUE SUBDIVISION 1, a
subdivision according to the plat thereof, as recorded in
Plat Book 3, Page 39, of the public records of Pinellas
County, Florida

In consideration of the historic preservation property tax exemptions granted by the City and the County resulting from the restoration, renovation, or rehabilitation of the Property by the Owners, the Owners hereby agree to the following for the period of the tax exemption, which is from January 1, 2014, to December 31, 2023:

1. The Owners agree 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 designation under the provisions of the local preservation ordinance.

2. The Owners agree that no visual or structural alterations will be made to the Property without prior written permission of the City of St. Petersburg Urban Planning and Historic Preservation Division (or successor agency thereto) (herein, the "Local Historic Preservation Office"), the address for which is:

**City of St. Petersburg
Urban Planning and Historic Preservation Division
Planning and Economic Development Department
Post Office Box 2842
St. Petersburg, Florida 33731
(727) 892-5451 Phone
(727) 892-5001 Fax**

3. [Only for properties of archaeological significance] The Owners agree to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. above.

4. The Owners agree that appropriate representatives of the City and the County, 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 non-performance or violation of the maintenance and repair provisions of this Covenant by the Owners or by any successor-in-interest during the term of this Covenant, the Local Historic Preservation Office will report such violation to the Pinellas County Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owners 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 Owners will inform both the Local Historic Preservation Office and the County in writing of the damage to the Property. Such notification shall include (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 completion of the restoration, renovation, or rehabilitation project for which the Property became eligible for the tax exemption. In order to maintain the tax exemption, the Owners 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 Owners and the City. Such restoration and reconstruction work shall also be reported to the County.

7. If the Property is destroyed or severely damaged by accidental or natural causes during the Covenant period, such that 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 Owners will inform both the Local Historic Preservation Office and the County in writing of the loss or damage to the Property. Such notification shall include (1) an assessment of the nature and extent of the loss or 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 completion of the restoration, renovation, or rehabilitation project for which the Property became eligible for the tax exemption. The Local Historic Preservation Office will evaluate the information provided, make a determination regarding removal of the Property from eligibility for tax exemption, and notify the Owners in writing of its determination regarding removal of the Property. If the Local Historic Preservation Office determines that the Property should be removed from eligibility for tax exemption, the Local Historic Preservation Office will notify the Pinellas County Property Appraiser in writing so that the tax exemption may be cancelled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owners.

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 designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owners, the Local Historic Preservation Office shall notify the Owners in writing. For the purpose of this Covenant, "gross negligence" means the omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owners shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owners cannot show such circumstances, the Owners 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 Owners 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 Owners and the Local Historic Preservation Office. If the Owners do not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the County, the Pinellas County Property Appraiser, and the Pinellas County Tax Collector, who shall take action pursuant to s. 196.1997(7), F.S. The Owners shall be required to pay the differences 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.

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

WITNESSES

Kimberly D. Hinder
Witness Signature

KIMBERLY D. HINDER
Printed or typed name of Witness

4/4/14
Date

Derek S. Kilborn
Witness Signature

DEREK S. KILBORN
Printed or typed name of witness

04.04.2014
Date

OWNERS

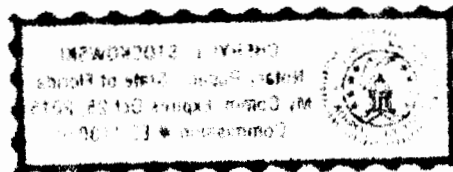
BRETT B. PETTIGREW

By:

[Signature]
Owner Signature

BRETT B. PETTIGREW
Printed or typed name of Owner

4/4/14
Date



Kimberly D. Hinder
Witness Signature

KIMBERLY D. HINDER
Printed or typed name of Witness

4/4/14
Date

Derek S. Kilborn
Witness Signature

Derek S. Kilborn
Printed or typed name of witness

04.04.2014
Date

MEAGHAN M. KEELER-
PETTIGREW

By Meaghan Keeler-Pettigrew
Owner Signature

Meaghan Keeler-Pettigrew
Printed or typed name of Owner

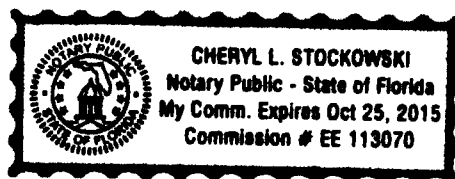
4/4/14
Date

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 4 day of April, 2014, by **BRETT B. PETTIGREW AND MEAGHAN M. KEELER-PETTIGREW**, in their capacity as Owners of 2741 2nd Avenue North, who are personally known to me, or have provided FL DL as identification.

(Notary Stamp)

Cheryl L. Stockowski
(Notary Signature)
Commission expires:



WITNESSES

Shawnee Reed

Witness Signature

Shawnee Reed

Printed or Typed Name of Witness

A Burrell

Witness Signature

Handa Burrell

Printed or Typed Name of Witness

STATE OF FLORIDA)

COUNTY OF PINELLAS)

The foregoing instrument was acknowledged before me this 18th day of April, A.D. 2014, by Gary Cornwell and Cathy E. Davis as City Administrator and City Clerk, respectively, of the City of St. Petersburg, 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.



Patricia G. BENEBY

(Notary Signature)

Commission Expires:

APPROVED AS TO CONTENT:

Michael Dema

City Attorney (Designee)

By: Michael Dema

APPROVED AS TO FORM:

Michael Dema

City Attorney (Designee)

By: Michael Dema

ATTEST:

KENNETH BURKE, CLERK

PINELLAS COUNTY, FLORIDA,

by and through its Board of County Commissioners.

By: _____

Deputy Clerk

By: _____

Chairman

APPROVED AS TO FORM:

Don J. Keeler

Office of the County Attorney

NO. 2014-106

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR 2741 2ND AVENUE (HEREIN, THE "PROPERTY"), A CONTRIBUTING PROPERTY WITHIN THE KENWOOD NATIONAL REGISTER HISTORIC DISTRICT; RECOMMENDING THAT THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVE AN EXEMPTION FROM THE COUNTY AD VALOREM TAX; APPROVING EXECUTION OF A HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, 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 and the City of St. Petersburg adopted this amendment (Section 16.30.070.4 of the City Code) on July 21, 1994, giving its residents financial incentives to preserve the City's historical resources. This incentive was strengthened in January 1996, when Pinellas County adopted this ad valorem tax exemption amendment; and

WHEREAS, 2741 2nd Avenue North, has been identified as a contributing property within the Kenwood Historic District in the City of St. Petersburg, and described as below (herein, the "Property"), which according to public record is presently owned by Brett B. Pettigrew and Meaghan M. Keeler-Pettigrew:

Lot 12, and the East 45 feet of Villa site "H", Block 15, HALL'S CENTRAL AVENUE SUBDIVISION 1, a subdivision according to the plat thereof, as recorded in Plat Book 3, Page 39, of the public records of Pinellas County, Florida.; and

WHEREAS, the United States Secretary of the Interior listed the Kenwood Historic District in the National Register of Historic Places on August 4, 2003 and the subject property has been determined to be a contributing property therein; and

WHEREAS, contributing properties within historic districts listed in the National Register of Historic Places are defined as qualifying properties by City Code Section 16.30.070.4 and deemed eligible to receive the ad valorem tax exemption for historic properties; and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 12-90400001) on June 26, 2012; and

WHEREAS, the attached staff report and historic preservation covenant demonstrate that the renovation work on the Property meets all the criteria for issuing the exemption as described both in Section 16.30.070.4 of the City Code and Section 196.1997 of the Florida Statutes; and

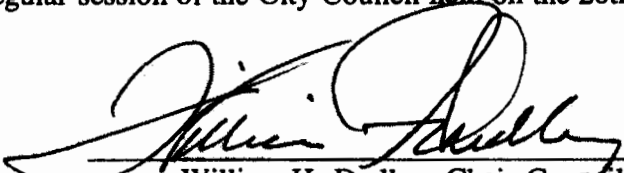
WHEREAS, the Property does not meet the conditions set forth in City Code Section 16.30.070.4(C) and is not exempt from requirements limiting eligible qualifying improvements on single-family residential properties to \$100,000 or less; and


WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2014, to December 31, 2023.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for 2741 2nd Avenue North as consistent with local and state law subject to receipt of a certified copy of the recorded covenant within 120 days of City Council approval or said approval shall be void; approves execution of the historic preservation tax exemption covenant on behalf of the City; and recommends that the Pinellas County Board of County Commissioners approve the exemption to the County ad valorem taxes as well.

This resolution shall become effective immediately upon its adoption.

Adopted at a regular session of the City Council held on the 20th day of March, 2014.


William H. Dudley, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: 
Eva Andujar, City Clerk



ATTACHMENT 3

236 17th Avenue, SE, (County Resolution, Tax Exemption Covenant, & City Resolution No. 2014-107).

RESOLUTION NO. ____

A RESOLUTION BY THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVING A HISTORIC PROPERTY TAX EXEMPTION FOR THE ROBERT LAVERY HOUSE, LOCATED AT 236 17TH AVENUE SOUTHEAST, A LOCAL HISTORIC LANDMARK WITHIN THE CITY OF ST. PETERSBURG; 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 City of St. Petersburg adopted an ad valorem tax exemption ordinance (Section 16.30.070.4 of the City Code) on July 21, 1994, giving its residents financial incentives to preserve the City's historical resources; 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 property located at 236 17th Avenue Southeast (locally known as the Robert Lavery House), parcel ID # 30/31/17/03294/041/0120 (Exhibit A, attached), a local historic landmark in the City of St. Petersburg, and described as below, which according to public records of Pinellas County is presently owned by Paul Wilborn and Eugenie Bondurant:

The East 10 feet of Lot A and all of Lot B, Block 41, of W.J. OVERMAN'S REARRANGEMENT OF J.P. TITCOMBS PLAN OF BAYBORO, according to the plat thereof recorded at Plat Book 1, Page 19, in the public records of Pinellas County, Florida; and

WHEREAS, the City Council on June 5, 1997, approved the designation of the Robert Lavery House as a local historic landmark (HPC #97-01); and

WHEREAS, the City Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT# 10-90400002) on February 17, 2011; and

WHEREAS, the City of St. Petersburg City Council approved an ad valorem tax exemption for improvements to the property located at 236 17th Avenue Southeast, (Resolution No. # 2014-107) on March 20, 2014; and

WHEREAS, the City of St. Petersburg City Council has requested approval of the ad valorem tax exemption from the Pinellas County Board of County Commissioners; and

WHEREAS, the staff report from the City of St. Petersburg demonstrates that the property and improvements listed below located at 236 17th Avenue Southeast, meet all criteria for ad valorem tax exemption as described in Section 16.30.070.4 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 20th day of May 2014, hereby:

1. Finds that the property and improvements listed below located at 236 17th Avenue Southeast, 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, 2014 to December 31, 2023 for the following improvements to the property located at 236 17th Avenue Southeast, 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.

Abstract

A



EXHIBIT A

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City of St. Petersburg and Pinellas County
HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made the ____ day of _____, 2014, by **PAUL WILBORN AND EUGENIE BONDURANT**, (hereinafter referred to as the "Owners"), and in favor of **CITY OF ST. PETERSBURG, FLORIDA** (hereinafter referred to as "City") and **PINELLAS COUNTY, FLORIDA** (hereinafter referred to as "County"), jointly and severally, for the purpose of the restoration, renovation or rehabilitation of a certain Property located at 236 17th Avenue Southeast, St. Petersburg, Florida (the Robert Lavery House), which is owned in fee simple by the Owners. The Property is locally designated as a historic property under the terms of a local preservation ordinance. The areas of significance of this property, as identified in the local designation report for the property are: (☒) architecture, (☐) history, (☐) archaeology.

The Property is comprised essentially of the improvements to the following described site (herein, the "Property"):

The East 10 feet of Lot A and all of Lot B, Block 41, of
W.J. OVERMAN'S REARRANGEMENT OF J.P.
TITCOMBS PLAN OF BAYBORO, according to the plat
thereof recorded at Plat Book 1, Page 19, in the public
records of Pinellas County, Florida

In consideration of the historic preservation property tax exemptions granted by the City and the County resulting from the restoration, renovation, or rehabilitation of the Property by the Owners, the Owners hereby agree to the following for the period of the tax exemption, which is from January 1, 2014, to December 31, 2023:

1. The Owners agree 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 designation under the provisions of the local preservation ordinance.

2. The Owners agree that no visual or structural alterations will be made to the Property without prior written permission of the City of St. Petersburg Urban Planning and Historic Preservation Division (or successor agency thereto) (herein, the "Local Historic Preservation Office"), the address for which is:

**City of St. Petersburg
Urban Planning and Historic Preservation Division
Planning and Economic Development Department
Post Office Box 2842
St. Petersburg, Florida 33731
(727) 892-5451 Phone
(727) 892-5001 Fax**

3. [Only for properties of archaeological significance] The Owners agree to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. above.

4. The Owners agree that appropriate representatives of the City and the County, 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 non-performance or violation of the maintenance and repair provisions of this Covenant by the Owners or by any successor-in-interest during the term of this Covenant, the Local Historic Preservation Office will report such violation to the Pinellas County Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owners 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 Owners will inform both the Local Historic Preservation Office and the County in writing of the damage to the Property. Such notification shall include (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 completion of the restoration, renovation, or rehabilitation project for which the Property became eligible for the tax exemption. In order to maintain the tax exemption, the Owners 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 Owners and the City. Such restoration and reconstruction work shall also be reported to the County.

7. If the Property is destroyed or severely damaged by accidental or natural causes during the Covenant period, such that 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 Owners will inform both the Local Historic Preservation Office and the County in writing of the loss or damage to the Property. Such notification shall include (1) an assessment of the nature and extent of the loss or 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 completion of the restoration, renovation, or rehabilitation project for which the Property became eligible for the tax exemption. The Local Historic Preservation Office will evaluate the information provided, make a determination regarding removal of the Property from eligibility for tax exemption, and notify the Owners in writing of its determination regarding removal of the Property. If the Local Historic Preservation Office determines that the Property should be removed from eligibility for tax exemption, the Local Historic Preservation Office will notify the Pinellas County Property Appraiser in writing so that the tax exemption may be cancelled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owners.

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 designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owners, the Local Historic Preservation Office shall notify the Owners in writing. For the purpose of this Covenant, “gross negligence” means the omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owners shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owners cannot show such circumstances, the Owners 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 Owners 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 Owners and the Local Historic Preservation Office. If the Owners do not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the County, the Pinellas County Property Appraiser, and the Pinellas County Tax Collector, who shall take action pursuant to s. 196.1997(7), F.S. The Owners shall be required to pay the differences 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.

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

WITNESSES

Kimberly D. Hinder
Witness Signature

KIMBERLY D. HINDER
Printed or typed name of Witness

3/10/14
Date

Derek S. Kilborn
Witness Signature

Derek S. Kilborn
Printed or typed name of witness

03.10.2014
Date

OWNERS

PAUL WILBORN

By: Paul Wilborn
Owner Signature

PAUL WILBORN
Printed or typed name of Owner

3-10-14
Date

Kimberly D. Hinder
Witness Signature

KIMBERLY D. HINDER
Printed or typed name of Witness

3/10/14
Date

Derek S. Kilborn
Witness Signature

Derek S. Kilborn
Printed or typed name of witness

03.10.2014
Date

EUGENIE BONDURANT

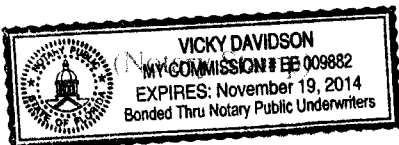
By: Eugenie Bondurant
Owner Signature

EUGENIE BONDURANT
Printed or typed name of Owner

3/10/14
Date

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 10TH day of MARCH, 2014, by **PAUL WILBORN AND EUGENIE BONDURANT**, in their capacity as Owners of 236 17th Avenue Southeast, the Robert Lavery House, who are personally known to me, or have provided FLDL #0416-692-52-10 as identification.



Vicky Davidson
(Notary Signature)
Commission expires:

WITNESSES

Shawnese Reed

Witness Signature

Shawnese Reed

Printed or Typed Name of Witness

A. Burrell

Witness Signature

Alanda Burrell

Printed or Typed Name of Witness

STATE OF FLORIDA)

COUNTY OF PINELLAS)

The foregoing instrument was acknowledged this 18th day of April, A.D. 2014, by Gary Cornwell and Cathy E. Davis as City Administrator and City Clerk, respectively, of the City of St. Petersburg, 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.



APPROVED AS TO CONTENT:

Michael Dema

City Attorney (Designee)

By: Michael Dema

ATTEST:

KENNETH BURKE, CLERK

By: _____

Deputy Clerk

APPROVED AS TO FORM:

Demetrius Bondurant

Office of the County Attorney

CITY OF ST. PETERSBURG,

FLORIDA

By: Gary Cornwell

Gary Cornwell, City Administrator

ATTEST:

By: Cathy E. Davis

Cathy E. Davis, City Clerk



Patricia G. Boney

(Notary Signature)

Commission Expires:

APPROVED AS TO FORM:

Michael Dema

City Attorney (Designee)

By: Michael Dema

PINELLAS COUNTY, FLORIDA,

by and through its Board of County Commissioners,

By: _____

Chairman

NO. 2014-107

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE ROBERT LAVERY HOUSE, LOCATED AT 236 17TH AVENUE SOUTHEAST, A LOCAL HISTORIC LANDMARK; RECOMMENDING THAT THE PINELLAS COUNTY BOARD OF COMMISSIONERS APPROVE AN EXEMPTION TO THE COUNTY AD VALOREM TAX; APPROVING EXECUTION OF A HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, 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 and the City of St. Petersburg adopted this amendment (Section 16.30.070.4 of the City Code) on July 21, 1994, giving its residents financial incentives to preserve the City's historical resources. This incentive was strengthened in January 1996, when Pinellas County adopted this ad valorem tax exemption amendment; and

WHEREAS, the Robert Lavery House, a locally designated historic landmark, and described as below (herein, the "Property"), which according to public record is presently owned by Paul Wilborn and Eugenie Bondurant:

The East 10 feet of Lot A and all of Lot B, Block 41, of W.J. OVERMAN'S REARRANGEMENT OF J.P. TITCOMBS PLAN OF BAYBORO, according to the plat thereof recorded at Plat Book 1, Page 19, in the public records of Pinellas County, Florida; and

WHEREAS, the City Council on June 5, 1997, approved the designation of the Robert Lavery House as a local historic landmark (HPC #97-01); and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 10-90400002) on February 17, 2011; and

WHEREAS, the attached staff report and historic preservation covenant demonstrate that the renovation work on the Property meets all the criteria for issuing the exemption as described both in Section 16.30.070.4 of the City Code and Section 196.1997 of the Florida Statutes; and

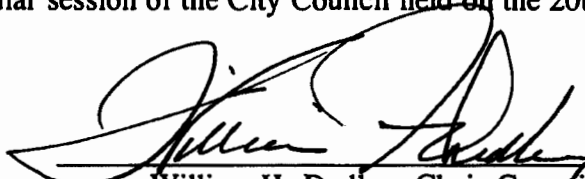
WHEREAS, the Property does not meet the conditions set forth in City Code Section 16.30.070.4(C) and is not exempt from requirements limiting eligible qualifying improvements on single-family residential properties to \$100,000 or less; and


WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2014, to December 31, 2023.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Robert Lavery House, a locally designated historic landmark, as consistent with local and state law subject to receipt of a certified copy of the recorded covenant within 120 days of City Council approval or said approval shall be void; approves execution of the historic preservation tax exemption covenant on behalf of the City; and recommends that the Pinellas County Board of County Commissioners approve the exemption to the County ad valorem taxes as well.

This resolution shall become effective immediately upon its adoption.

Adopted at a regular session of the City Council held on the 20th day of March, 2014.


William H. Dudley, Chair-Councilmember
Presiding Officer of the City Council

ATTEST: 
Eva Andujar, City Clerk

