

**BOARD OF COUNTY COMMISSIONERS**

**DATE:** June 23, 2015  
**AGENDA ITEM NO.** 15

**Consent Agenda** ☐

**Regular Agenda** ☒

**Public Hearing** ☐

 **County Administrator's Signature:**

**Subject:**

Adoption of Resolutions to Approve Ad Valorem Property Tax Exemptions for Three Historic Properties Located in the City of St. Petersburg

**Department:**

Planning

**Staff Member Responsible:**

Gordon Beardslee, 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 PROPERTIES.

**Summary Explanation/Background:**

By action on these resolutions, the Board will be granting an ad valorem tax exemption to three historic properties located within the City of St. Petersburg for a period of ten years. The granting of Historic Property Ad Valorem Tax Exemptions is a method designed to assist and incentivize historic property owners in the preservation, rehabilitation or restoration of their properties. Chapter 118 of the County Code gives the Board the authority to grant exemptions from County ad valorem taxes for qualified improvements to designated historic properties located in either unincorporated Pinellas County or within a municipality with a similar tax exemption ordinance.

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 (City) became the first in the County to adopt provisions in response to this amendment, giving property owners financial incentives to preserve the City's historic resources. In January of 1996 the Board adopted similar ad valorem tax exemption provisions into Chapter 118 of the County Code.

So far, the County has approved tax exemptions for fifty-six properties in the City. On April 2, 2015, the City Council adopted three resolutions approving municipal property tax exemptions for three additional properties within the City. The properties are located at: (1) 3601 Foster Hill Drive North (locally known as the Cade Allen Residence), (2) 901-03 22<sup>nd</sup> Street South (locally known as the Washington-Harden Grocery Building), and (3) 909-13 22<sup>nd</sup> Street South (locally known as the Moure Building). The City Council subsequently forwarded the City resolutions, staff report and associated covenants to the Board for review and for consideration for exemption from County ad valorem taxes. The exemption, if approved, would be valid for a period of ten years, beginning January 1, 2015 and ending December 31, 2024.

The tax exemptions for these properties are based on the assessed value of qualified improvements to the exterior and interior of the properties, and the specific improvements to each of the properties that qualify for an exemption are identified within the information provided by the City, and within each County resolution.

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If 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 days of County approval of the exemption. The total estimated cost of all the qualifying improvements to these properties is \$567,933.00. All of the improvements, as outlined in the City's Certificate of Appropriateness (COA) applications and as reiterated in the County resolutions for these properties, have been reviewed and approved by the City.

Attachment 1 of this agenda item includes the City's consent agenda from April 2, 2015, as well as City staff reports (with photos). Attachments 2, 3 and 4 contain the individual County resolutions (and a location map) proposed for adoption, as well as the associated covenants and the respective City resolutions.

#### **Fiscal Impact/Cost/Revenue Summary:**

According to the City staff report, in 2013, the total assessed value for the three (3) properties was \$370,865.00 and the owners of these properties paid a total of \$8,571.00 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 \$19,225.00 in City taxes and \$15,203.00 in County taxes, assuming the Pinellas County Property Appraiser assesses the improvements at fifty (50) percent of their full value. In today's dollars, therefore, the County and the City would be foregoing about \$3,442.00 in taxes annually over the ten (10) year tax exemption period (i.e., \$1,520.00 in County taxes plus \$1,922.00 in City taxes per year). This does not take into account any appreciation in the value of these improvements over this ten (10) year period.

The following table summarizes the assessed value of each property in 2013 (i.e., prior to improvement), the taxes paid collectively to the City and the County on each property in 2013, the estimated cost of the improvements on each property, and the estimated County taxes that would be exempt from payment annually over the next ten (10) years.

Case #	Property	Preconstruction 2013 Assessed Value	City/County Taxes Paid in 2013	Estimated Improvement Costs	Estimated Annual Exemption of County Taxes*
1	Cade Allen Residence 3601 Foster Hill Drive North	\$282,365	\$6,525	\$173,220	\$464
2	Washington-Harden Grocery Building 901-03 22 <sup>nd</sup> Street South	\$52,000	\$1,202	\$211,311	\$566
3	Moure Building 909-13 22 <sup>nd</sup> Street South	\$36,500	\$844	\$183,402	\$491
	<b>Totals</b>	<b>\$370,865</b>	<b>\$8,571</b>	<b>\$567,933</b>	<b>\$1,521</b>

\* County Taxes based on 5.3537 mills

#### **Exhibits/Attachments Attached:**

1. City of St. Petersburg City Council April 2, 2015 Consent Agenda  
City of St. Petersburg, Part II: Review of Completed Work
2. 3601 Foster Hill Drive North, (County Resolution, Tax Exemption Covenant, & City Resolution No. 2015-135)
3. 901-03 22<sup>nd</sup> Street South, (County Resolution, Tax Exemption Covenant, & City Resolution No. 2015-136)
4. 909-13 22<sup>nd</sup> Street South, (County Resolution, Tax Exemption Covenant, & City Resolution No. 2015-137)

# **ATTACHMENT 1**

- City of St. Petersburg City Council April 2, 2015 Consent Agenda
- City of St. Petersburg, Part II: Review of Completed Work
  1. Cade Allen Residence, 3601 Foster Hill Drive North
  2. Washington-Harden Grocery Building, 901-03 22<sup>nd</sup> Street South
  3. Moure Building, 909-13 22<sup>nd</sup> Street South

**CITY OF ST. PETERSBURG CITY COUNCIL  
CONSENT AGENDA  
MEETING OF APRIL 2, 2015**

**TO:** The Honorable Charlie Gerdes, 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:

- 3601 Foster Hill Drive North, Cade Allen Residence, residential, Local Landmark
- 901-03 22<sup>nd</sup> Street South, Washington-Harden Grocery Building, commercial, Local Landmark
- 909-13 22<sup>nd</sup> Street South, Moure Building, commercial, 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 Attorney 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 **\$8,571**. 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 **\$1,922\* 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 **\$1,520\* per year**. Total County and City taxes deferred by the exemption would not exceed **\$3,443\* per year** for ten years. The tax exemption for single-family residences is capped at \$100,000 in assessed value, while the commercial tax exemptions are 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	Cade Allen Residence, 3601 Foster Hill Drive North	#14-904000 01	\$282,365	\$6,525	\$173,220	\$586
2	Washington-Harden Grocery Building, 901-03 22 <sup>nd</sup> Street South	#13-904000 02A	\$52,000	\$1,202	\$211,311	\$715
3	Moure Building, 909-13 22 <sup>nd</sup> Street South	#13-904000 02B	\$36,500	\$844	\$183,402	\$621
	<b>Totals</b>		<b>\$370,865</b>	<b>\$8,571</b>	<b>\$567,933</b>	<b>\$1,922</b>

\*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  
April 2, 2015

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: \_\_\_\_\_

**CITY OF ST. PETERSBURG**  
**PART II: REVIEW OF COMPLETED WORK**  
**CASE #1: CITY FILE AVT #14-90400001**

<b>Name of Property</b>	Cade Allen Residence, 3601 Foster Hill Drive North
<b>Designation Type/Date</b>	Local Historic Landmark (HPC #14-90300001 – September 2014)
<b>Request</b>	Approve Historic Property Tax Exemption “Part II Request for Review of Completed Work.”
<b>Recommendation</b>	Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Cade Allen Residence at 3601 Foster Hill Drive North limiting the assessed value of a qualifying improvement to \$100,000.

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**General Eligibility Requirements**

The subject property is an individually designated local historic landmark in St Petersburg and is a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met the starting and completion date requirements set forth in City Code Section 16.30.070.4. The applicant first applied for the ad valorem tax exemption in November 2013 and was approved by staff for construction in December 2013, prior to beginning improvements on the subject property. The improvements were completed in June 2014, approximately six months after beginning the project

City Code Section 16.30.070.4 requires a property owner to expend at least ten percent of the assessed property value on improvements. The applicant has met this requirement. In 2013 when improvements to the property began, the assessed property value for the Cade Allen Residence was \$282,365. The property owner has documented \$173,220 in qualified improvement costs for the rehabilitation of the building, which is 61 percent of the assessed value.

**Fiscal Impact of Ad Valorem Tax Exemption**

For the 2013 assessment, the Cade Allen Residence was valued at \$282,365 inclusive of land and improvements. The owner paid taxes of \$6,525. The owner 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 renovation and total no more than \$586 per year for ten years in deferred City taxes assuming the Pinellas County Property Appraiser assesses the qualified improvements at fifty percent of their full construction value, in this case \$173,220. The Pinellas County taxes that would be deferred if approved by the Board of County Commissioners would total \$464 per year. Total County and City taxes deferred by the exemption would not exceed \$1,050 per year for ten years. In any event, with the tax exemption capped at \$100,000 in assessed value, the annual exemption from City taxes cannot exceed \$677.

### **Compliance with Secretary of Interior's Standards for Historic Preservation**

According to City Code Section 16.30.070.4, the work for all projects requesting the ad valorem tax exemption for historic properties must comply with the City's Certificate of Appropriateness requirements and design guidelines and the Secretary of the Interior's Standards for Rehabilitation upon which they are based. The applicant has complied with these requirements and the table below details the manner in which they complied.

<b>Eligible Improvements</b>	<b>"Before" and After" Photos (See Attached)</b>	<b>Meets Design Standards</b>
<b>Exterior Renovations</b>		
Replace roof.	1-2	Yes
Replace non-historic windows and doors. Repair historic windows.	1-6	Yes
Stone and wood repair.	3-6	Yes
Replace garage doors and repair interior of garage.	7-8	Yes

Interior Renovations		
Repair damaged wood, plaster, ceilings, and floors.	9-15	Yes
Repair fireplace.	10, 12	Yes
Update and repair plumbing and electrical.		Yes
Replace HVAC.		Yes

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**Attachments:** Photographs and Resolution.



**Photo 1.** Cade Allen Residence, South Elevation, Prior to Rehabilitation.



**Photo 2.** Cade Allen Residence, South Elevation, After Rehabilitation.





**Photo 3.** Cade Allen Residence, Historic Windows, Prior to Rehabilitation.



**Photo 4.** Cade Allen Residence, Repaired Historic Windows, After Rehabilitation

**Photo 5.** Cade Allen Residence, Damaged stone and non-historic windows, Prior to Rehabilitation.



**Photo 6.** Cade Allen Residence, Repaired stone, wood work, and new windows, After Rehabilitation





**Photo 7.** Cade  
Allen Residence,  
Interior of Garage,  
Prior to  
Rehabilitation.



**Photo 8.** Cade  
Allen Residence,  
West Elevation,  
After  
Rehabilitation.





**Photos 9 and 10.**  
Cade Allen  
Residence,  
Damaged Ceiling  
Due to Water  
Leaks, and  
Damaged  
Stonework on  
Fireplace, Prior to  
Rehabilitation.



**Photo 11.** Cade  
Allen Residence,  
Damaged Flooring,  
Prior to  
Rehabilitation.



**Photo 12.** Cade Allen Residence, Repaired Fireplace, After Rehabilitation.



**Photo 13.** Cade Allen Residence, Repaired Ceiling and Floors, After Rehabilitation.





**Photo 14.** Cade Allen Residence,  
Interior plaster, wood, and window  
damage in Sunroom, Prior to  
Rehabilitation

**Photo 15.** Cade Allen Residence,  
Sunroom, After Rehabilitation.



**CITY OF ST. PETERSBURG**  
**PART II: REVIEW OF COMPLETED WORK**  
**CASE #2: CITY FILE AVT #13-90400002A**

<b>Name of Property</b>	Washington-Harden Grocery Building, 901-03 22 <sup>nd</sup> Street South
<b>Designation Type/Date</b>	Local Historic Landmark (HPC #13-90300003 – October 2013)
<b>Request</b>	Approve Historic Property Tax Exemption “Part II Request for Review of Completed Work.”
<b>Recommendation</b>	Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Washington-Harden Grocery Building at 901-03 22 <sup>nd</sup> Street South limiting the assessed value of a qualifying improvement to \$1,000,000.

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**General Eligibility Requirements**

The subject property is an individually designated local historic landmark in St Petersburg and is a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met the starting and completion date requirements set forth in City Code Section 16.30.070.4. The applicant first applied for the ad valorem tax exemption in January 2013 and was approved by staff for construction in January 2013, prior to beginning improvements on the subject property. The improvements were completed in October 2014, approximately twenty-one months after beginning the project.

City Code Section 16.30.070.4 requires a property owner to expend at least ten percent of the assessed property value on improvements. The applicant has met this requirement. In 2013 when improvements to the property began, the assessed property value for the Washington-Harden Grocery Building was \$52,000. The property owner has documented \$211,311 in qualified improvement costs for the rehabilitation of the building, which is 406 percent of the assessed value.

**Fiscal Impact of Ad Valorem Tax Exemption**

For the 2013 assessment, the Washington-Harden Grocery Building was valued at \$52,000 inclusive of land and improvements. The owner paid taxes of \$1,202. The owner 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 renovation and total no more than \$715 per year for ten years in deferred City taxes assuming the Pinellas County Property Appraiser assesses the qualified improvements at fifty percent of their full construction value, in this case \$211,311. The Pinellas County taxes that would be deferred if approved by the Board of County Commissioners would total \$566 per year. Total County and City taxes deferred by the exemption would not exceed \$1,281 per year for ten years. In any event, with the tax exemption capped at \$1,000,000 in assessed value, the annual exemption from City taxes cannot exceed \$6,770.

#### **Compliance with Secretary of Interior's Standards for Historic Preservation**

According to City Code Section 16.30.070.4, the work for all projects requesting the ad valorem tax exemption for historic properties must comply with the City's Certificate of Appropriateness requirements and design guidelines and the Secretary of the Interior's Standards for Rehabilitation upon which they are based. The applicant has complied with these requirements and the table below details the manner in which they complied.

<b>Eligible Improvements</b>	<b>"Before" and After" Photos (See Attached)</b>	<b>Meets Design Standards</b>
<b>Exterior Renovations</b>		
Replace roof.	1-2	Yes
Reopen storefront windows and doors. Replace damaged windows and doors. Repair historic windows.	1-4	Yes
Repair damaged stucco.	1-4	Yes
Repair foundation.	7-12	Yes

Interior Renovations		
Repair damaged wood, plaster, pressed metal ceilings, and floors.	5-12	Yes
Repair original bar.	6, 11	Yes
Install bathrooms.	9-10	Yes
Update plumbing and electrical.		Yes
Install HVAC.		Yes

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**Attachments:** Photographs and Resolution.





**Photo 1.**  
Washington-  
Harden Grocery  
Building, North  
and East  
Elevations,  
Prior to  
Rehabilitation.



**Photo 2.**  
Washington-  
Harden Grocery  
Building, North  
and East  
Elevations,  
After  
Rehabilitation.



**Photo 3.** Washington-Harden Grocery Building, Enclosed and Damaged Windows, Prior to Rehabilitation.



**Photo 4.** Washington-Harden Grocery Building, Historic Window, After Rehabilitation.



**Photo 5.** Washington-Harden Grocery Building, Pressed Metal Ceiling, Prior to Rehabilitation.

**Photo 6.** Washington-Harden Grocery Building, Original Bar, Prior to Rehabilitation.



**Photo 7.** Washington-Harden Grocery Building, Damaged Floor, Prior to Rehabilitation.





**Photo 8.**  
Washington-  
Harden Grocery  
Building, Prior to  
Rehabilitation.



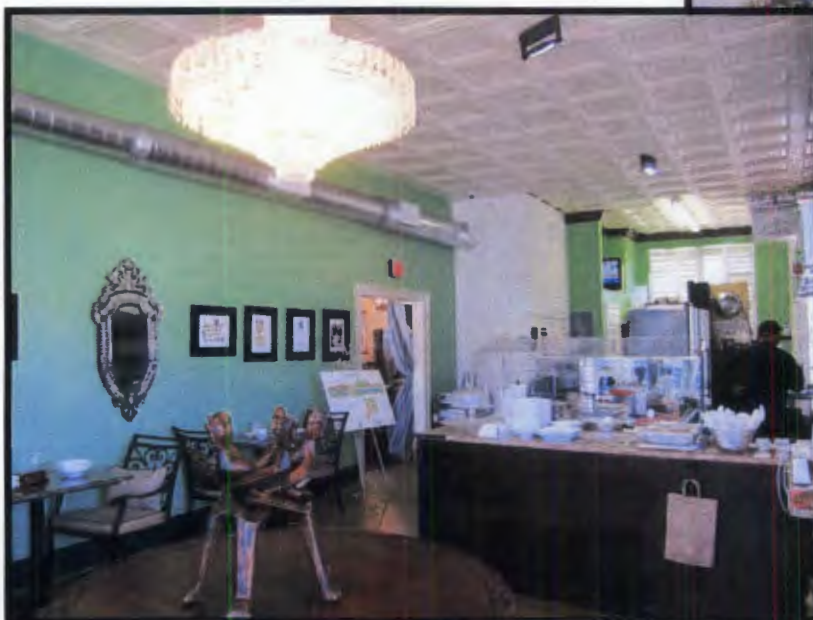
**Photo 9.** Washington-  
Harden Grocery Building,  
Damaged Floor, Prior to  
Rehabilitation.





**Photo 10.**  
Washington-Harden  
Grocery Building,  
After Rehabilitation.

**Photo 11.** Washington-Harden Grocery Building,  
Original Bar, After Rehabilitation.



**Photo 12.**  
Washington-Harden  
Grocery Building,  
After Rehabilitation.

**CITY OF ST. PETERSBURG  
PART II: REVIEW OF COMPLETED WORK  
CASE #3: CITY FILE AVT #13-90400002B**

<b>Name of Property</b>	Moure Building, 909-13 22 <sup>nd</sup> Street South
<b>Designation Type/Date</b>	Local Historic Landmark (HPC #13-90300003 – October 2013)
<b>Request</b>	Approve Historic Property Tax Exemption “Part II Request for Review of Completed Work”
<b>Recommendation</b>	Administration Recommends APPROVAL of the Ad Valorem Tax Exemption for the Moure Building at 909-13 22 <sup>nd</sup> Street South limiting the assessed value of a qualifying improvement to \$1,000,000.

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**General Eligibility Requirements**

The subject property is an individually designated local historic landmark in St Petersburg and is a “qualifying property” for the ad valorem tax exemption for historic properties. The applicant has met the starting and completion date requirements set forth in City Code Section 16.30.070.4. The applicant first applied for the ad valorem tax exemption in January 2013 and was approved by staff for construction in January 2013, prior to beginning improvements on the subject property. The improvements were completed in October 2014, approximately twenty-one months after beginning the project.

City Code Section 16.30.070.4 requires a property owner to expend at least ten percent of the assessed property value on improvements. The applicant has met this requirement. In 2013 when improvements to the property began, the assessed property value for the Moure Building was \$36,500. The property owner has documented \$183,402 in qualified improvement costs for the rehabilitation of the building, which is 502 percent of the assessed value.

**Fiscal Impact of Ad Valorem Tax Exemption**

For the 2013 assessment, the Moure Building was valued at \$36,500 inclusive of land and improvements. The owner paid taxes of \$844. The owner 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 renovation and total no more than \$621 per year for ten years in deferred City taxes assuming the Pinellas County Property Appraiser assesses the qualified improvements at fifty percent of their full construction value, in this case \$183,402. The Pinellas County taxes that would be deferred if approved by the Board of County Commissioners would total \$491 per year. Total County and City taxes deferred by the exemption would not exceed \$1,112 per year for ten years. In any event, with the tax exemption capped at \$1,000,000 in assessed value, the annual exemption from City taxes cannot exceed \$6,770.

### **Compliance with Secretary of Interior's Standards for Historic Preservation**

According to City Code Section 16.30.070.4, the work for all projects requesting the ad valorem tax exemption for historic properties must comply with the City's Certificate of Appropriateness requirements and design guidelines and the Secretary of the Interior's Standards for Rehabilitation upon which they are based. The applicant has complied with these requirements and the table below details the manner in which they complied.

<b>Eligible Improvements</b>	<b>"Before" and After" Photos (See Attached)</b>	<b>Meets Design Standards</b>
<b>Exterior Renovations</b>		
Replace roof.	1-4	Yes
Reopen storefront windows and doors. Replace damaged windows and doors. Repair historic windows.	1-2	Yes
Repair damaged stucco, brick veneer, and concrete block.	1-2	Yes
Repair foundation.	1-4	Yes

Interior Renovations		
Repair damaged wood, plaster, ceilings, and floors.	3-4	Yes
Update bathrooms.	3-4	Yes
Update plumbing and electrical.		Yes
Install HVAC		Yes

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**Attachments:** Photographs and Resolution.





**Photo 1.** Moure Building, East Elevation, Prior to Rehabilitation.



**Photo 2.** Moure Building, East Elevation, After Rehabilitation.

**Photo 3.** Moure Building,  
Interior, Prior to  
Rehabilitation.



**Photo 4.**  
Moure  
Building,  
Interior, After  
Rehabilitation.

# **ATTACHMENT 2**

**Cade Allen Residence  
3601 Foster Hill Drive North**

**(County Resolution, Tax Exemption Covenant, & City Resolution No. 2015-135)**

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

**A RESOLUTION BY THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVING A HISTORIC PROPERTY TAX EXEMPTION FOR THE CADE ALLEN RESIDENCE, LOCATED AT 3601 FOSTER HILL DRIVE NORTH, 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 3601 Foster Hill Drive North (locally known as the Cade Allen Residence), parcel ID # 07/31/17/00522/008/0010 (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 Mitchell D. Hughes and Sean Hughes



Lot 1, Block B, Allendale Terrace, as per the plat thereof, recorded in Plat Book 4, Page 66, in the public records of Pinellas County, Florida; and

**WHEREAS**, the City Council on September 18, 2014, approved the designation of the Cade Allen Residence as a local historic landmark (HPC #14-90300001); and

**WHEREAS**, the City Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT# 14-90400001) on December 26, 2013; and

**WHEREAS**, the City of St. Petersburg City Council approved an ad valorem tax exemption for improvements to the property located at 3601 Foster Hill Drive North, (Resolution No. # 2015-135) on April 2, 2015; 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 3601 Foster Hill Drive 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 23<sup>rd</sup> day of June 2015, hereby:

1. Finds that the property and improvements listed below located at 3601 Foster Hill Drive 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, 2015 to December 31, 2024 for the following improvements to the property located at 3601 Foster Hill Drive 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**

- Replace roof
- Replace non-historic windows and doors. Repair historic windows
- Stone and wood repair
- Replace garage doors and repair interior of garage

### **Interior Renovations**

- Repair damaged wood, plaster, ceilings, and floors
- Repair fireplace
- Update and repair plumbing and electrical
- Replace HVAC

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

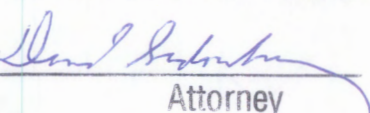
AYES:

NAYS:

ABSENT AND NOT VOTING:

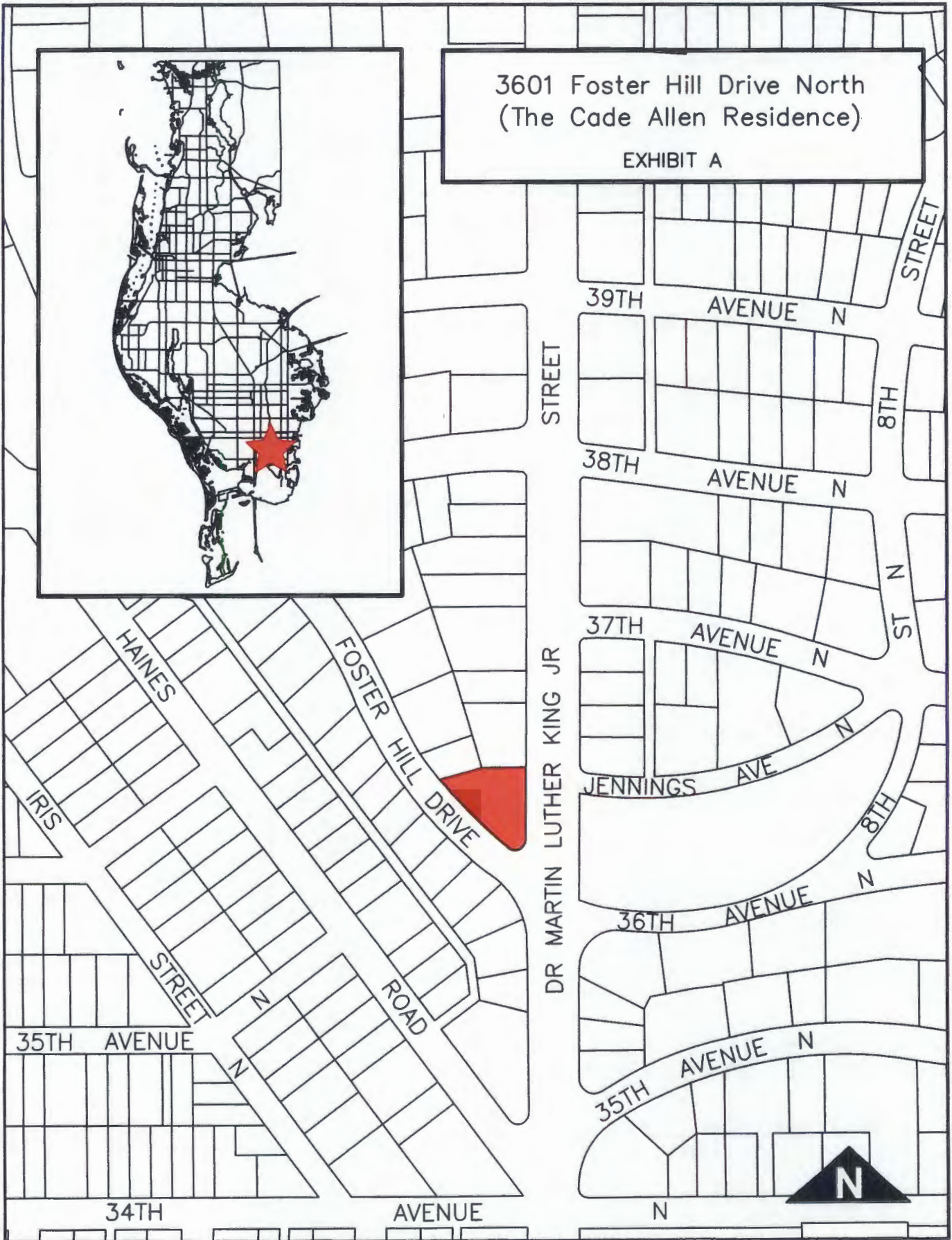
APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY

By

  
Attorney

3601 Foster Hill Drive North  
(The Cade Allen Residence)

EXHIBIT A



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

---

This Covenant is made the \_\_\_\_ day of \_\_\_\_\_, 2015, by **MITCHELL D. HUGHES AND SEAN HUGHES**, (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 3601 Foster Hill Drive North, St. Petersburg, Florida (the Cade Allen Residence), 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”):

Lot 1, Block B, Allendale Terrace, as per the plat thereof,  
recorded in Plat Book 4, Page 66, 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, 2015, to December 31, 2024:

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

Catherine Lee  
Witness Signature

CATHERINE LEE  
Printed or typed name of Witness

4/17/15  
Date

Lauren Gibson  
Witness Signature

Lauren Gibson  
Printed or typed name of witness

4/17/15  
Date

OWNERS

**MITCHELL D. HUGHES**

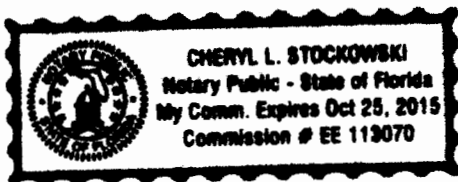
By: Mitchell Hughes  
Owner Signature

MITCHELL HUGHES  
Printed or typed name of Owner

April 17<sup>th</sup>, 2015  
Date

STATE OF FLORIDA  
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 17 day of April, 2015, by **MITCHELL D. HUGHES**, in his capacity as Owner of 3601 Foster Hill Drive North, the Cade Allen Residence, who is personally known to me, or has provided Pennsylvania Dr. Lic as identification.



Cheryl L. Stockowski  
(Notary Signature)  
Commission expires:



[Signature]  
Witness Signature

Wynne Chan  
Printed or typed name of Witness

4/13/2015  
Date

[Signature]  
Witness Signature

Kardyn Mena  
Printed or typed name of witness

4/13/2015  
Date

SEAN HUGHES

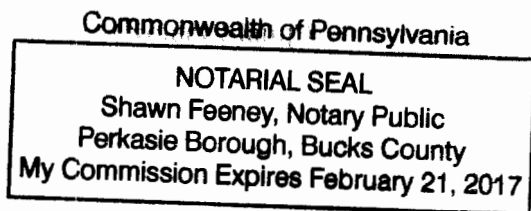
By: [Signature]  
Owner Signature

SEAN A HUGHES  
Printed or typed name of Owner

4/13/15  
Date

STATE OF FLORIDA  
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 13 day of April, 2015, by ~~MITCHELL D. HUGHES AND SEAN HUGHES~~, in their capacity as Owners of 3601 Foster Hill Drive North, the Cade Allen Residence, who are personally known to me, or have provided Pennsylvania Drivers License identification.



[Signature]  
(Notary Signature)  
Commission expires: 02/21/2017

WITNESSES

CITY OF ST. PETERSBURG,  
FLORIDA

Sharon Cernard  
Witness Signature  
Sharon Cernard  
Printed or Typed Name of Witness

By: [Signature]  
Gary Cornwell, City Administrator

Vannetti Carter  
Witness Signature  
Vannetti Carter  
Printed or Typed Name of Witness

ATTEST:  
[Signature]  
Chandrasa Srinivasa, City Clerk



STATE OF FLORIDA )  
COUNTY OF PINELLAS )

The foregoing instrument was acknowledged before me this 23rd day of April, A.D. 2015, by Gary Cornwell and Chandrasa Srinivasa, 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.



Cathy E. Davis  
(Notary Signature)  
Commission Expires:

APPROVED AS TO CONTENT:

[Signature]  
City Attorney (Designee)  
By: Michael Dema

APPROVED AS TO FORM:

[Signature]  
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:

[Signature]  
Office of the County Attorney

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE CADE ALLEN RESIDENCE, LOCATED AT 3601 FOSTER HILL DRIVE NORTH, 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 Cade Allen Residence, a locally designated historic landmark, and described as below (herein, the "Property"), which according to public record is presently owned by Mitchell D. Hughes and Sean Hughes:

Lot 1, Block B, Allendale Terrace, as per the plat thereof, recorded in Plat Book 4, Page 66, of the Public Records of Pinellas County, Florida; and

WHEREAS, the City Council on September 18, 2014, approved the designation of the Cade Allen Residence as a local historic landmark (HPC #14-90300001); and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 14-90400001) on December 26, 2013; 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

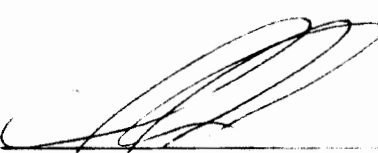
WHEREAS, the Property does not meet the conditions set forth in City Code Section 16.30.070.4(C) and is not exempt from requirements limiting eligible qualifying improvements on residential properties to \$100,000 or less; and

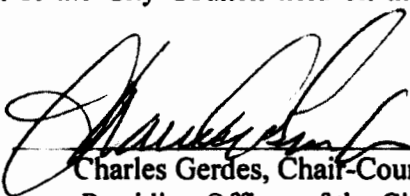
WHEREAS, the tax exemption shall be for a period of ten years which is from January 1, 2015, to December 31, 2024.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Cade Allen Residence, 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 2nd day of April,  
2015.

ATTEST:   
Chan Srinivasa, City Clerk

  
Charles Gerdes, Chair-Councilmember  
Presiding Officer of the City Council



# **ATTACHMENT 3**

Washington – Harden Grocery Building

901-03 22<sup>nd</sup> Street South

(County Resolution, Tax Exemption Covenant, & City Resolution No. 2015-136)

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

**A RESOLUTION BY THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVING A HISTORIC PROPERTY TAX EXEMPTION FOR THE WASHINGTON-HARDEN GROCERY BUILDING, LOCATED AT 901-03 22<sup>ND</sup> STREET SOUTH, 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 901-03 22nd Street South (locally known as the Washington-Harden Grocery Building), parcel ID # 26/31/16/72864/000/0250 (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 Equity Trust Company, as custodian for the benefit of Carolyn A. Brayboy IRA:



North 10 ft of the East 110 ft of Lot 24 and the East 110 ft of Lot 25 of Geo. C. Prather Royal Subdivision, according to the map or plat thereof recorded at Plat Book 3, Page 18, in the public records of Pinellas County, Florida; and

**WHEREAS**, the City Council on October 3, 2013, approved the designation of the Washington-Harden Grocery Building as a local historic landmark (HPC #13-90300003); and

**WHEREAS**, the City Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT# 13-90400002A) on January 10, 2013; and

**WHEREAS**, the City of St. Petersburg City Council approved an ad valorem tax exemption for improvements to the property located at 901-03 22nd Street South, (Resolution No. # 2015-136) on April 2, 2015; 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 901-03 22nd Street South, 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 23<sup>rd</sup> day of June 2015, hereby:

1. Finds that the property and improvements listed below located at 901-03 22nd Street South, 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, 2015 to December 31, 2024 for the following improvements to the property located at 901-03 22nd Street South, 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**

- Replace roof
- Reopen storefront windows and doors. Replace damaged windows and doors. Repair historic windows.
- Repair damaged stucco
- Repair foundation

**Interior Renovations**

- Repair damaged wood, plaster, pressed metal ceilings, and floors
- Repair original bar
- Install bathrooms
- Update plumbing and electrical
- Install HVAC

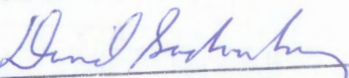
Commissioner \_\_\_\_\_ offered the foregoing resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_ and upon roll call, the vote was:

AYES:

NAYS:

ABSENT AND NOT VOTING:

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY

By   
Attorney



901-03 22nd Street South  
(The Washington-Harden Grocery  
Building)

EXHIBIT A

I-275

I-275

9TH

AVENUE

MAGNOLIA  
CT S

UNION ST S

ROBINSON CT S

21ST STREET S

24TH ST S

JORDAN PARK ST S

22ND STREET

11TH

AVE

10TH AVE S

UNION STREET S



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

---

This Covenant is made the \_\_\_\_ day of \_\_\_\_\_, 2015, by **EQUITY TRUST COMPANY, AS CUSTODIAN FOR THE BENEFIT OF CAROLYN A. BRAYBOY IRA**, a Florida trust, whose principal address is 144 23<sup>rd</sup> Avenue South, St. Petersburg, Florida, 33705 (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 901-03 22<sup>nd</sup> Street South, St. Petersburg, Florida (the Washington-Harden Grocery Building), 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: ( **x** ) architecture, ( **x** ) history, (   ) archaeology.

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

North 10 ft of the East 110 ft of Lot 24 and the East 110 ft  
of Lot 25 of Geo. C. Prather Royal Subdivision, according  
to the map or plat thereof recorded in Plat Book 3, Page 18  
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 Owner, the Owner hereby agrees to the following for the period of the tax exemption, which is from January 1, 2015, to December 31, 2024:

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

Catherine Lee  
Witness Signature  
CATHERINE LEE  
Printed or typed name of Witness  
3/24/15  
Date

Kimberly D. Hinder  
Witness Signature  
KIMBERLY HINDER  
Printed or typed name of witness  
3/24/15  
Date

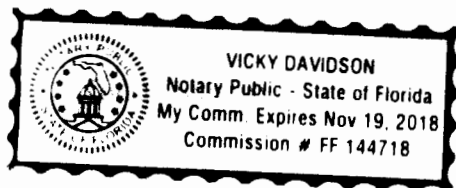
OWNER

**EQUITY TRUST COMPANY**

By: [Signature]  
Owner Signature  
Carolyn Brayboy  
Printed or typed name of Owner  
Owner  
Title  
3/24/2015  
Date

STATE OF FLORIDA  
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 24<sup>th</sup> day of MARCH, 2015, by CAROLYN BRAYBOY, in his/her capacity as OWNER of EQUITY TRUST COMPANY, owner of 901-03 22<sup>nd</sup> Street South (Washington-Harden Grocery Building), who is personally known to me, or has provided \_\_\_\_\_ as identification.



Vicky Davidson  
(Notary Signature)  
Commission expires: 11/19/18

WITNESSES

Sharon Cimarik  
Witness Signature  
Sharon Cimarik  
Printed or Typed Name of Witness

Vanneth Carter  
Witness Signature  
Vanneth Carter  
Printed or Typed Name of Witness

STATE OF FLORIDA )  
COUNTY OF PINELLAS )



CITY OF ST. PETERSBURG,  
FLORIDA

By: [Signature]  
Gary Cornwell, City Administrator

ATTEST:  
[Signature]  
Chandrasekhar Srinivasa, City Clerk

The foregoing instrument was acknowledged before me this 3rd day of April, A.D. 2015, by Gary Cornwell and Chandrasekhar Srinivasa, 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.



Cathy E. Davis  
(Notary Signature)  
Commission Expires:

APPROVED AS TO CONTENT:

[Signature]  
City Attorney (Designee)  
By: Michael Dema

APPROVED AS TO FORM:

[Signature]  
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:

[Signature]  
Office of the County Attorney

NO. 2015-136

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE WASHINGTON-HARDEN GROCERY BUILDING, LOCATED AT 901-03 22<sup>ND</sup> STREET SOUTH, 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 Washington-Harden Grocery Building, a locally designated historic landmark, and described as below (herein, the "Property"), which according to public record is presently owned by Equity Trust Company, as custodian for the benefit of Carolyn A. Brayboy IRA:

North 10 ft of the East 110 ft of Lot 24 and the East 110 ft of Lot 25 of Geo. C. Prather Royal Subdivision, according to the map or plat thereof recorded in Plat Book 3, Page 18 of the Public Records of Pinellas County, Florida; and

WHEREAS, the City Council on October 3, 2013, approved the designation of the Washington-Harden Grocery Building as a local historic landmark (HPC #13-90300003); and

WHEREAS, Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT 13-90400002A) on January 10, 2013; 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, 2015, to December 31, 2024.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Washington-Harden Grocery Building, 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 2nd day of April, 2015.

ATTEST

Chan Srinivasa, City Clerk

Charles Gerdes, Chair-Councilmember  
Presiding Officer of the City Council





# **ATTACHMENT 4**

**Moure Building  
909-13 22<sup>nd</sup> Street South**

**(County Resolution, Tax Exemption Covenant, & City Resolution No. 2015-137)**

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

**A RESOLUTION BY THE PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS APPROVING A HISTORIC PROPERTY TAX EXEMPTION FOR THE MOURE BUILDING, LOCATED AT 909-13 22<sup>ND</sup> STREET SOUTH, 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 909-13 22<sup>nd</sup> Street South (locally known as the Moure Building), parcel ID # 26/31/16/72864/000/0240 (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 Equity Trust Company, as custodian for the benefit of Carolyn A. Brayboy IRA:

Parcel 1 Description: North 10 ft of the East 110 ft of Lot 24 and the East 110 ft of Lot 25 of Geo. C. Prather Royal Subdivision, according to the map or plat thereof recorded at Plat Book 3, Page 18, in the public records of Pinellas County, Florida;

Parcel 2 Description: South 40 ft of the East 110 ft of Lot 24 and the South 11 ft of the West 40 ft of Lot 24 of Geo. C. Prather Royal Subdivision, according to the map or plat thereof recorded at Plat Book 3, Page 18, in the public records of Pinellas County, Florida;

**WHEREAS**, the City Council on October 3, 2013, approved the designation of the Moure Building as a local historic landmark (HPC #13-90300003); and

**WHEREAS**, the City Planning and Economic Development staff approved the Part I ad valorem tax exemption application (AVT# 13-90400002A) on January 10, 2013; and

**WHEREAS**, the City of St. Petersburg City Council approved an ad valorem tax exemption for improvements to the property located at 909-13 22nd Street South, (Resolution No. # 2015-137) on April 2, 2015; 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 909-13 22nd Street South, 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 23<sup>rd</sup> day of June 2015, hereby:

1. Finds that the property and improvements listed below located at 909-13 22nd Street South, 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, 2015 to December 31, 2024 for the following improvements to the property located at 909-13 22nd Street South, 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**

- Replace roof
- Reopen storefront windows and doors. Replace damaged windows and doors. Repair historic windows.
- Repair damaged stucco, brick veneer, and concrete block.
- Repair foundation

#### **Interior Renovations**

- Repair damaged wood, plaster, ceilings, and floors
- Update bathrooms
- Update plumbing and electrical
- Install HVAC

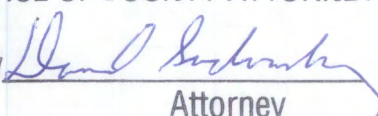
Commissioner \_\_\_\_\_ offered the foregoing resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_ and upon roll call, the vote was:

AYES:

NAYS:

ABSENT AND NOT VOTING:

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY

By   
Attorney





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

---

This Covenant is made the \_\_\_\_ day of \_\_\_\_\_, 2015, by **EQUITY TRUST COMPANY, AS CUSTODIAN FOR THE BENEFIT OF CAROLYN A. BRAYBOY IRA**, a Florida trust, whose principal address is 144 23<sup>rd</sup> Avenue South, St. Petersburg, Florida, 33705 (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 909-13 22<sup>nd</sup> Street South, St. Petersburg, Florida (the Moure Building), 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"):

Parcel 1 Description: North 10 ft of the East 110 ft of Lot 24 and the East 110 ft of Lot 25 of Geo. C. Prather Royal Subdivision, according to the map or plat thereof recorded in Plat Book 3, Page 18 of the Public Records of Pinellas County, Florida.

Parcel 2 Description: South 40 ft of the East 110 ft of Lot 24, and the South 11 ft of the West 40 ft of Lot 24 of Geo. C. Prather Royal Subdivision, according to the map or plat thereof as recorded in Plat Book 3, Page 18. 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 Owner, the Owner hereby agrees to the following for the period of the tax exemption, which is from January 1, 2015, to December 31, 2024:

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

Catherine Lee  
Witness Signature  
CATHERINE LEE  
Printed or typed name of Witness  
3/24/15  
Date

Kimberly D. Hinder  
Witness Signature  
KIMBERLY HINDER  
Printed or typed name of witness  
3/24/15  
Date

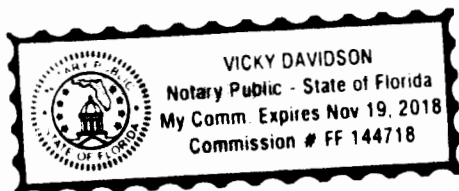
OWNER

**EQUITY TRUST COMPANY**

By: Carolyn Brayboy  
Owner Signature  
Carolyn Brayboy  
Printed or typed name of Owner  
Owner  
Title  
3/24/2015  
Date

STATE OF FLORIDA  
COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this 24<sup>TH</sup> day of MARCH, 2015, by CAROLYN BRAYBOY, in his/her capacity as OWNER of EQUITY TRUST COMPANY, owner of 909-13 22<sup>nd</sup> Street South (Moure Building), who is personally known to me, or has provided \_\_\_\_\_ as identification.



Vicky Davidson  
(Notary Signature)  
Commission expires: 11/19/18



WITNESSES

Sharon Cimarik  
Witness Signature  
Sharon Cimarik  
Printed or Typed Name of Witness

Vanneth Carter  
Witness Signature  
Vanneth Carter  
Printed or Typed Name of Witness

STATE OF FLORIDA       )  
COUNTY OF PINELLAS    )



CITY OF ST. PETERSBURG,  
FLORIDA

By: [Signature]  
Gary Cornwell, City Administrator

ATTEST:  
[Signature]  
Chandahasa Srinivasa, City Clerk

The foregoing instrument was acknowledged before me this 3rd day of April, A.D. 2015, by Gary Cornwell and Chandahasa Srinivasa, 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.



Cathy E. Davis  
(Notary Signature)  
Commission Expires:

APPROVED AS TO CONTENT:

[Signature]  
City Attorney (Designee)  
By: Michael Dema

APPROVED AS TO FORM:

[Signature]  
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:

[Signature]  
Office of the County Attorney

NO. 2015-137

A RESOLUTION OF THE ST. PETERSBURG CITY COUNCIL APPROVING THE AD VALOREM TAX EXEMPTION FOR THE MOURE BUILDING, LOCATED AT 909-13 22<sup>ND</sup> STREET SOUTH, 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 Moure Building, a locally designated historic landmark, and described as below (herein, the "Property"), which according to public record is presently owned by Equity Trust Company, as custodian for the benefit of Carolyn A. Brayboy IRA:

Parcel 1 Description: North 10 ft of the East 110 ft of Lot 24 and the East 110 ft of Lot 25 of Geo. C. Prather Royal Subdivision, according to the map or plat thereof recorded in Plat Book 3, Page 18 of the Public Records of Pinellas County, Florida;

Parcel 2 Description: South 40 ft of the East 110 ft of Lot 24, and the South 11 ft of the West 40 ft of Lot 24 of Geo. C. Prather Royal Subdivision, according to the map or plat thereof as recorded in Plat Book 3, Page 18, of the Public Records of Pinellas County, Florida; and

WHEREAS, the City Council on October 3, 2013, approved the designation of the Moure Building as a local historic landmark (HPC #13-90300003); and

WHEREAS, Planning and Economic Development staff approved the Part 1 ad valorem tax exemption application (AVT 13-90400002A) on January 10, 2013; 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, 2015, to December 31, 2024.

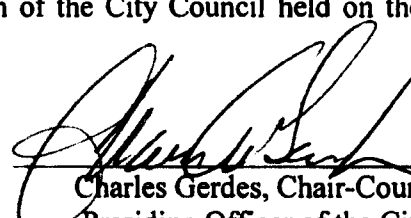
NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of St. Petersburg, Florida approves the ad valorem tax exemption for the Moure Building, a locally designated historic landmark, as consistent with local and state law subject to receipt of a certified copy of the recorded covenant within 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 2nd day of April, 2015.

ATTEST

  
Chan Srinivasa, City Clerk

  
Charles Gerdes, Chair-Councilmember  
Presiding Officer of the City Council

