

**TO:** Historic Preservation Board

**Item Number: 2**

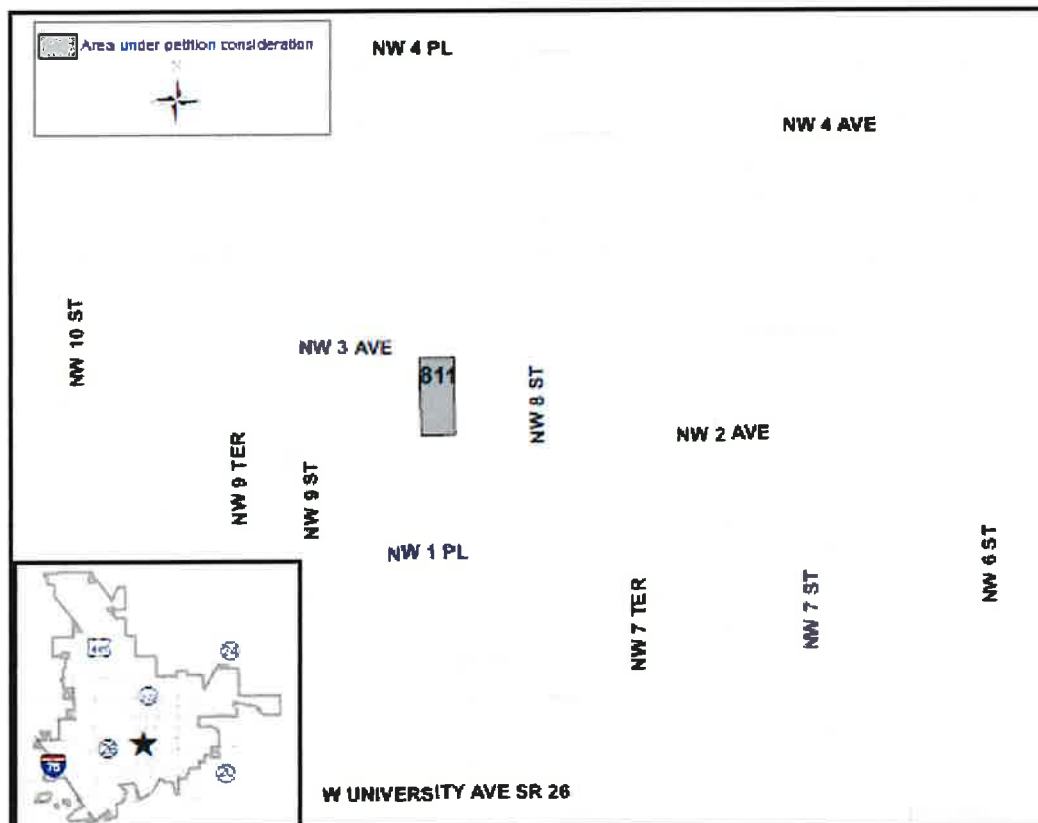
**FROM:** Department of Doing, Planning Staff

**DATE:** May 2, 2017

**SUBJECT:** Petition HP-17-13b. Mark and Jill Matson, owners. Ad valorem tax exemption Part 1 for the rehabilitation of a single-family dwelling and add an addition. Located at 811 NW 3<sup>rd</sup> Avenue. This home is contributing to the University Heights Historic District - North.

### Recommendation

Staff recommends approval of the Part 2 Ad Valorem Tax Exemption application based upon the previous COA approval for Petition HP-15-82 and the approval of the Part 1 application as shown in Petition HP-17-13a.



Petition HP-17-13b  
May 2, 2017

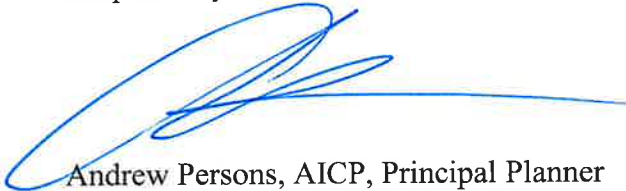
### **Project Description**

Please refer to Petition HP-15-82 (see Exhibit 2 of Petition HP-17-13a).

### **Basis for Staff Recommendation**

- The property is eligible for the Ad Valorem Tax Exemption property because it is a contributing property to the University Heights Historic District - North.
- Section 25-65 *et seq* of the City Code of Ordinances (see Exhibit 4) authorizes ad valorem tax exemptions for historic properties. The Historic Preservation Board must determine whether “the proposed improvement is consistent with the *Secretary of the Interior’s Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings* and is therefore an eligible improvement.”
- At the January 5, 2016 board meeting, the Board determined that the project met with *Secretary of the Interior’s Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings* and approved the Certificate of Appropriateness for the project. (see Exhibit 2 of Petition HP-17-13a)
- The completed improvements are eligible.

Respectfully submitted,



Andrew Persons, AICP, Principal Planner

Prepared by:



Jason Simmons  
Planner

### **List of Exhibits**

- |                  |  |
|------------------|--|
| <b>Exhibit 1</b> | <b>Ad Valorem Tax Exemption Part 2 Application</b>       |
| <b>Exhibit 2</b> | <b>Photos</b>  |
| <b>Exhibit 3</b> | <b>City of Gainesville Code of Ordinances Sec. 25-65</b> |



HISTORIC PRESERVATION PROPERTY  
TAX EXEMPTION APPLICATION  
PART 2 – FINAL APPLICATION FOR REVIEW  
OF COMPLETED WORK

**Instructions:** Upon completion of the restoration, rehabilitation or renovation, return this form with photographs of the completed work (both exterior and interior views for buildings) to the the City of Gainesville Historic Preservation Office, as applicable. These photographs must provide a comprehensive description of the completed work. They should be the same views as the *before* photographs included in the Preconstruction Application. Type or print clearly in black ink. The final recommendation of the Division of Historical Resources or the Local Historic Preservation Office, as applicable, with respect to the requested historic preservation property tax exemption is made on the basis of the descriptions in this Request for Review of Completed Work.

**1. Property identification and location:**

Property Identification Number 13701-000-000  
Address of property: Street 811 NW 3<sup>RD</sup> Ave  
City Gainesville County Alachua Zip Code 32601

**2. Data on restoration, rehabilitation or renovation project:**

Project starting date: MARCH 2016 Project completion date FEB. 2016  
Estimated cost of entire project: \$ \$160,000  
Estimated costs attributed solely to work on historic buildings or archaeological sites: \$ 150,000

**3. Owner attestation:** I hereby apply for the historic preservation property tax exemption for the restoration, rehabilitation or renovation work described above and in the Preconstruction Application for this project which received approval on \_\_\_\_\_, 20\_\_\_\_\_. I hereby attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed project conforms to the *Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitation Historic Buildings*, and is consistent with the work described in the Preconstruction Application. I also attest that I am the owner of the property described above, if the property is not owned by an individual, that I am the duly authorized representative of the owner. Further, by submission of this application, I agree to allow access to the property by representatives of the Division of Historical Resources or the Local Historic Preservation Office, where such office exists, and appropriate representatives of the local government form which the exemption is being requested, for the purpose of verification of information provided in this application. I understand that, if the requested exemption is granted, I will be required to enter into a Covenant with the local government granting the exemption in which must agree to maintain the character of the property and the qualifying improvements for the term of the exemption. I also understand that falsification of factual representations in this application is subject to criminal sanctions pursuant to the Laws of Florida.

Jill MATSON \_\_\_\_\_ Jill Matson \_\_\_\_\_ 3-29-17  
Name Signature Date

\_\_\_\_\_  
Title Organization Name  
Mailing Address 5102 SW 80<sup>TH</sup> PL  
City Gainesville State FL Zip Code 32608  
Daytime Telephone Number (352) 262-4939

List Additional Owners:

Name MARK A. MATSON  
Street 5102 SW 80<sup>TH</sup> PL  
City BARRIEVILLE State FL Zip Code 32608

Name \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

*If there are additional owners, provide the indicated information for each on a separate sheet of paper.*

**PART 2 – FINAL APPLICATION FOR REVIEW OF COMPLETED WORK**  
For Local Historic Preservation Office or Division Use Only

Property Identification Number \_\_\_\_\_

Property Address \_\_\_\_\_

The ( ) Local Historic Preservation Office ( ) Division has reviewed Part 2 (Request for Review of Completed Work) of the Historic Preservation Property Tax Exemption Application for the above named property and Hereby:

( ) Determines that the completed improvements to the above referenced property are consistent with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitation Historic buildings, and the criteria set forth in Chapter 1A-38, F.A.C., and, therefore, recommends approval of the requested historic preservation tax exemption.

( ) Determines that the completed improvements to the above referenced property are not consistent with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitation Historic buildings, and the criteria set forth in Chapter 1A-38, F.A.C., and, therefore, recommends denial of the requested historic preservation tax exemption.

Review Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additional comments attached? Yes ( ) No ( )

Signature \_\_\_\_\_

Typed or printed name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**Exhibit 2 - Photos**























### Exhibit 3 City of Gainesville Code of Ordinances

#### Sec. 25-65. - Procedure for obtaining tax exemption.

- (a) Application. An applicant (owner of record or authorized agent) seeking an ad valorem tax exemption for historic properties must file with the city manager or designee the two-part Historic Preservation Property Tax Exemption Application with "Part 1: Preconstruction Application" (Part 1) completed. In addition, the applicant shall submit the following:
- (1) A completed application for a Certificate of Appropriateness for the qualifying restoration, renovation, or rehabilitation.
  - (2) An application fee of not more than five hundred dollars (\$500.00) to be determined by the city manager or designee based on the estimated cost of the work to be performed and the administrative costs to be incurred by the city in processing the application and monitoring compliance.
- (b) Review by property appraisers office. Upon receipt of the preconstruction application, the city manager or designee will transmit the application to the Alachua County Property Appraiser's office, which will review and provide an estimate of the probable increase in the appraisal of the property to the applicant and the City. The applicant can withdraw the application within forty-five (45) days of receiving the estimate and be reimbursed for the filing fee.
- (c) Review by historic preservation board.
- (1) The City of Gainesville Historic Preservation Board (HPB) shall review Part 1 applications for exemptions. The HPB shall determine whether the property is an eligible property and whether the Part 1 proposed improvement is consistent with the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and is therefore an eligible improvement.
  - (2) For improvements intended to protect or stabilize severely deteriorated historic properties or archaeological sites, the HPB shall apply the following additional standards:
    - a. Before applying protective measures that are generally of a temporary nature and imply future historic preservation work, an analysis of the actual or anticipated threats to the property shall be made.
    - b. Protective measures shall safeguard the physical condition or environment of a property or archaeological site from further deterioration or damage caused by weather or other natural, animal or human intrusions.
    - c. If any historic material or architectural features are removed, they shall be properly recorded and, is possible, stored for future study or reuse.
    - d. Stabilization shall reestablish the structural stability of a property through the reinforcement of loadbearing members or by arresting material deterioration leading to structural failure. Stabilization shall also reestablish weather resistant conditions for a property.

- e. Stabilization shall be accomplished in such a manner that it detracts as little as possible from the property's appearance. When reinforcement is required to reestablish structural stability, such work shall be concealed wherever possible so as to not intrude upon or detract from the aesthetic and historical quality of the property, except where concealment would result in the alteration or destruction of historically significant material or spaces.
- (3) For applications submitted under the provisions of section 25-64, the HPB shall also determine that the property meets the standards set forth in that section.
  - (4) The HPB shall notify the applicant and the city commission in writing of the results of its review and shall make recommendations for correction of any planned work deemed to be inconsistent with the requirements for an eligible improvement.
  - (5) When an applicant is applying jointly for the ad valorem tax exemption and for federal historic preservation tax credits, the applicant will complete the National Park Service's (NPS) federal tax credit application and Part 1 of the historic preservation property tax exemption application and submit both to the city manager or designee. The HPB shall defer action on the applications until the NPS has rendered a determination. In the event the NPS approves the federal tax credit application, the Part 1 application shall be amended to reflect any conditions issued by the NPS. The HPB shall then approve the tax exemption application and forward it to the city commission to be handled as part of the normal approval process set forth below. A denial by the NPS shall cause the HPB to deny the ad valorem tax exemption.
- (d) Request for review of completed work application.
    - (1) Upon completion of work specified in the "Part 1" application, the applicant shall submit a "Part 2: Final Application for Review of Completed Work" (Part 2). The HPB shall conduct an inspection of the subject property to determine whether or not the completed improvements are in compliance with the work described and conditions imposed in the approved Part 1 application. Appropriate documentation may include paid contractor's bills and canceled checks, as well as an inspection request by the applicant within two (2) years following approval of the Part 1 application.
    - (2) On completion of review of the Part 2 application, the HPB shall recommend that the city commission grant or deny the exemption. The recommendation and reasons therefor, shall be provided in writing to the applicant and to the city commission. The applicant shall be given at least ten (10) days notice of the date of the public hearing of the city commission on the requested exemption. If a denial is recommended, and the applicant submits elevations and plans which indicate that the applicant intends to undertake the work necessary to comply with the recommendations of the HPB, the denial of the application may be continued by the city manager or designee for a period of time not to exceed sixty (60) days, while the applicant makes a good faith effort to comply with the recommendations. The applicant may resubmit documents indicating that the reasons for recommendation of denial of the application have been remedied and the city manager or designee will reinspect the work.
- (e) Approval by city commission. A majority vote of the city commission shall be required to approve a Part 2 application and authorize the ad valorem tax exemption. The commission,

in overturning or modifying the recommendation of the historic preservation board shall utilize the same standards as used by the historic preservation board in reaching its decision. If the exemption is granted, the city commission shall adopt an ordinance that includes the following:

- (1) The name of the owner and the address of the historic property for which the exemptions granted.
  - (2) The date on which the ten-year exemption will expire.
  - (3) A finding that the historic property meets the requirements of this article.
  - (4) A copy of the historic preservation exemption covenant, as provided in section 25-66, signed by the applicant and the mayor-commissioner or designated successor.
- (f) Notice to property appraiser. The property owner shall have the historic preservation exemption covenant recorded in the official records of Alachua County, and shall provide a certified copy of the recorded historic preservation exemption covenant to the city manager or designee. Within fifteen (15) days of receipt of the certified copy, the city manager designee shall transmit a copy of the approved "Part 2: Final Application", as well as the historic preservation exemption covenant to the Alachua County Property Appraiser with instructions that the property appraiser provide the ad valorem tax exemption to the applicant. Responsibility for paying the recording costs lie with the applicant.
- (g) Effective date of exemption. The effective date of the ad valorem tax exemption shall be January 1 of the year following the year in which the application is approved by the city commission and a historic preservation exemption covenant has been transmitted to the Alachua County Appraiser.
- (h) An applicant previously granted a historic rehabilitation tax exemption by the historic preservation board may undertake additional improvement projects during the exemption period, or following its expiration, and reapply for an additional historic rehabilitation tax exemption for such work. An additional ten-year exemption shall apply only to the additional improvement.

(Ord. No. 950480, § 1, 8-28-95)