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Ad Valorem Tax Exemption for Historic Properties

At the December 5, 2013 City Commission meeting, the City Commission voted to refer questions about the Ad valorem tax exemption process for historic properties to the Community Development Committee. This report provides responses concerning the issues raised by City Commissioners and additional background information on: adopted State law and City Code concerning enabling legislation and eligible properties and data on revenue abatement to date.

Planning and Development Services Department staff is seeking input from the Community Development Committee on the following:

- The type of buildings/structures that should be eligible (primary and/or accessory structures)
- The type of renovations that should be eligible (exterior and/or interior)
- The duration of years that the tax abatement should last
- The percentage of expenses that are eligible for exemption

The below table provides a convenient matrix for providing input:

<u>BUILDINGS</u>	ELIGIBLE? (Y OR N)	1-10 YEARS	PERCENTAGE 0-100%
<u>PRIMARY BUILDING</u>			
Interior			
Exterior			
<u>ACCESSORY BUILDING</u>			
Interior			
Exterior			

Background Information

Ad Valorem Tax Exemption Process

The Tax Exemption for Historic Properties was adopted by the State of Florida in 1994 (*Specific Authority 196.1997, 196.1998 FS. Law Implemented 196.1997, 196.1998 FS. History—New 1-31-94, Amended 9-3-00*) and adopted by the City of Gainesville in 1995 (*Ord. No. 950480, § 1, 8-28-95*). The City of Gainesville's Tax Exemption process mirrors the State of Florida's process. An overview of that process is attached as backup to this report (see Exhibit 1). Exhibit 2 contains the State legislation on exemptions for historic properties. Exhibit 3 contains the Gainesville Code of Ordinances regulations on exemptions for historic properties.

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Currently, 6 projects are active in the process and have received Part 1 Pre-Construction Application approval from the Historic Preservation Board. These projects are listed in the spreadsheet attached as backup (see Exhibit 4).

Improvements Currently Eligible for Historic Property Tax Exemption

The City's Code of Ordinances, Chapter 25, ARTICLE IV, Section 25-61 – 67, defines the eligible improvements to include: *"Eligible improvement shall mean changes to the interior and/or exterior condition of real property brought about by the expenditure of labor or money for the restoration, renovation or rehabilitation of such property. Improvements include additions and accessory structures (i.e., a garage) necessary for efficient contemporary use".*

Revenue Abatement

The City's Ad Valorem Tax Exemption projects (43) approved from 1995 to present includes (see detail in Exhibit 4):

- Twelve affordable housing residences in Pleasant Street Historic District were restored/rehabilitated by the Neighborhood Housing Development Corporation (NHDC - at the time the City's Housing Department) including Pleasant Place, a home for single expecting moms from 1995 to 1998.
- In the Southeast Gainesville Historic District, all three bed & breakfasts, Magnolia Plantation Bed and Breakfast Inn, Laurel Oak Inn and Camellia Rose Inn.
- The last remaining (Locally Registered) residence building in the downtown was converted into the Rush & Glassman Law Office.
- A law office on East University Avenue in the Southeast Gainesville Historic District.
- The Tuscan Café on N. E. 1st Street in the Northeast Residential Historic District.
- A two-story office building on N.W. 2nd Avenue in the Pleasant Street Historic District.
- Two (National Registered) commercial buildings on South Main Street.
- Twenty-one historic contributing residential buildings in the Northeast Residential Historic District, the Southeast Gainesville Historic District and the Pleasant Street Historic District.
- One new garage in the Pleasant Street Historic District.

These properties are all mapped and shown in Exhibit 5.

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Property Owners' Tax Savings

The savings to property owners are determined by the Alachua County Property Appraiser's Office. The formula is the City's millage times the taxable building improvements. The cost of the project or amount of the exemption shown in the attached spreadsheet is not always the multiplier. In the case of the 2012 Hoskinson/Bailey garage conversion to a bedroom and bath, the owners spent \$31,300.00 but only received \$6,500.00 as an improvement exemption. Homestead exemption and market values enter into the Appraiser's calculation.

This is not the lowest exemption on the spreadsheet, but it is current and an example of the small amount of savings. The yearly savings is between \$2.98 to \$2.77 which is the high and low of the millage, which then becomes \$29.76 to \$27.65 for the ten year duration of the exemption. The highest savings for the owners are the Rush & Glassman Law Office and the Massey/Duffy Law Office. The Rush & Glassman building restoration/addition exemption was \$504,400.00. The exemption would not have been that much had the building value not been reduced to \$8,800.00 in 2007 due to a significant fire. The saving is \$2,309.14 to \$2,217.49 a year, again depending on the millage and \$23,091.43 to \$22,174.94. The Massey/Duffy Law Office renovation cost \$517,974.43 which became the exemption of \$250,600.00. In conclusion, the owners spend the money to restore contributing building and add improvements with the understanding that the City will abate the cost or partial cost from being taxed for ten years. This allows the owner to recover a small portion of the cost as illustrated in Exhibit 4.

After the 10-year period of exemption for the property owner, the higher value of the property that resulted from the improvements will all be taxable revenue for the City.

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Exhibits

- Exhibit 1: Historic Properties Ad Valorem Tax Exemption Procedures
- Exhibit 2: State legislation on Tax Exemptions for Historic Properties
- Exhibit 3: City Code of Ordinances: Tax Exemption for Historic Properties
- Exhibit 4: Spreadsheet listing Tax Exemptions for Gainesville Properties
- Exhibit 5: Locator Map of Exempted Properties in City Limits

Historic Properties Ad Valorem Tax Exemption Procedures

I. Code of Ordinances 25-61 through 25-66.

Historic Properties may become eligible for a 10-year exemption on incremental ad valorem taxes associated with eligible restoration, renovation, or rehabilitation property improvements. Improvements include additions and accessory structures (i.e., a garage). The ad valorem tax exemption applies to City taxes only, and to the increase in taxable building value that results solely from the rehabilitation effort. It applies to both exterior and interior work which typically requires a building permit. The Alachua County Property Appraiser shall assess the value of eligible improvements.

II. Application/Approval Process

1. Part 1 Pre-construction Application & A Determination of Eligibility - A Certificate of Appropriateness with a detailed description of all proposed improvements is submitted to the Historic Preservation Board (HPB). Staff determines eligibility of the proposed project. The Historic Preservation Board will review the improvements for consistency with the Secretary of Interior's *Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and the City of Gainesville's Historic Preservation Rehabilitation and Design Guidelines* and make a finding concerning the improvement eligibility for the tax exemption.

2. Part 2 Post-construction Application - After the applicant completes the work, the Historic Preservation Planner inspects the property & verifies that the work approved in the Part 1 application was performed as submitted. Completed improvements are submitted to the Historic Preservation Board with a detailed accounting of the expenditures.

3. Covenant approved by the City Commission:

- (a) Approval of the Part 2 Application by the City Commission is based upon recommendation by the Historic Preservation Board.
- (b) Preparation of ordinance by City Attorney's Office.
- (c) Authorization of 10-year ad valorem tax exemption covenant by the City Commission.

III. Tracking Process

The 10-year tracking of a Historic Tax Exemption will begin at the time that the related Agenda Items comes before the City Commission for approval/authorization.

- 1.** Owner records the tax exemption and provides the City with a copy for its records.
- 2.** Historic Preservation Planner notifies County Property Appraiser's Office of the Historic Tax Exemption properties for tax roll adjustments.
- 3.** Documentation of the Ad Valorem Tax Exemption is sent to the Alachua County Planning Department for the processing of the Alachua County portion of the tax exemption.

CHAPTER 1A-38 TAX EXEMPTIONS FOR HISTORIC PROPERTIES

1A-38.001	Purpose. (Repealed)
1A-38.002	Definitions.
1A-38.003	Application for Exemption.
1A-38.004	Evaluation of Property.
1A-38.005	Evaluation of Improvements.
1A-38.006	Covenant.
1A-38.007	Certification of Local Historic Preservation Office.

1A-38.002 Definitions.

The following words and phrases, when used in this chapter, shall have the following meanings, except where the context clearly indicates a different meaning:

(1) "Contributing property" means a building, site, structure, or object which adds to the historical architectural qualities, historic associations, or archaeological values for which a district is significant because

(a) It was present during the period of significance of the district, and possesses historic integrity reflecting its character at that time,

(b) Is capable of yielding important information about the period, or

(c) It independently meets the National Register of Historic Places criteria for evaluation set forth in 36 CFR Part 60.4, incorporated by reference.

(2) "Division" means the Division of Historical Resources of the Department of State.

(3) "Historic property" means a building, site, structure, or object which is:

(a) Individually listed in the National Register of Historic Places;

(b) A contributing property in a National Register listed historic district;

(c) Designated as a historic property or landmark under the provisions of a local historic preservation ordinance; or

(d) A contributing property in a historic district designated under the provisions of a local historic preservation ordinance.

(4) "Improvements" means changes in the condition of real property brought about by the expenditure of labor or money for the restoration, renovation or rehabilitation of such property. Improvements shall include additions and accessory structures (i.e., a garage, cabana, guest cottage, storage/utility structure) so long as the new construction is compatible with the historic character of the building and site in terms of size, scale, massing, design and materials, and preserves the historic relationship between a building or buildings, landscape features and open space.

(5) "Local government" means the board of county commissioners or the governing authority of the municipality that has adopted an ordinance providing for property tax exemption for improvements to historic properties pursuant to Section 196.1997 or 196.1998, F.S.

(6) "Local historic preservation office" means a local government agency certified by the Division as qualified to review applications for property tax exemptions pursuant to Sections 196.1997 or 196.1998, F.S.

(7) "National Register of Historic Places" means the list of historic properties significant in American history, architecture, archeology, engineering and culture, maintained by the Secretary of the Interior, as established by the National Historic Preservation Act of 1966 (Public Law 89-665; 80 STAT. 915; 16 U.S.C. 470), as amended.

(8) "Noncontributing property" means a building, site, structure, or object which does not add to the historic architectural qualities, historic associations, or archaeological values for which a district is significant because

(a) It was not present during the period of significance of the district,

(b) Due to alterations, disturbances, additions, or other changes, it no longer possesses historic integrity reflecting its character at that time or is incapable of yielding important information about the period, or

(c) It does not independently meet the National Register of Historic Places criteria for evaluation.

(9) "Renovation" or "rehabilitation". For historic properties or portions thereof which are of historical or architectural significance, "renovation" or "rehabilitation" means the act or process of returning a property to a state of utility through repair or alteration which makes possible an efficient contemporary use while preserving those portions or features of the property which are significant to its historical, architectural, cultural and archaeological values. For historic properties or portions thereof which are of archaeological significance or are severely deteriorated, "renovation" or "rehabilitation" means the act or process of applying measures designed to sustain and protect the existing form and integrity of a property, or reestablish the stability of an unsafe or deteriorated property while maintaining the essential form of the property as it presently exists.

(10) "Restoration" means the act or process of accurately recovering the form and details of a property and its setting as it appeared at a particular period of time by means of the removal of later work or by the replacement of missing earlier work.

(11) "Useable space" means that portion of the space within a building which is available for assignment or rental to an occupant, including every type of space available for use of the occupant.

Specific Authority 196.1997, 196.1998 FS. Law Implemented 196.1997, 196.1998 FS. History—New 1-31-94, Amended 9-3-00.

1A-38.003 Application for Exemption.

(1) Except as provided in Rule 1A-38.003(2), F.A.C., application for the property tax exemption shall be made on the three-part Historic Preservation Property Tax Exemption Application, DOS Form No. HR3E101292, revised 9-3-00 and incorporated by reference. This form may be obtained by writing the Division at: Bureau of Historic Preservation, 500 South Bronough Street, Tallahassee, Florida 32399-0250, or from the local historic preservation office in the jurisdiction of the local government. Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements may be submitted before or during construction, or upon completion of the improvements; however, property owners are strongly encouraged to submit these parts of the application to ensure property eligibility and secure preliminary project approval before construction is initiated. Part 3-Request for Review of Completed Work shall be submitted upon completion of the improvements. For improvements completed before application is made, Part 3-Request for Review of Completed Work must accompany the Part 2 submission.

(2) In lieu of DOS Form No. HR3E101292, any local government with a local historic preservation office certified pursuant to Rule 1A-38.007, F.A.C., may develop an alternative application form for use by property owners within its jurisdiction; however, such alternative application form shall:

- (a) At a minimum, require the property owner to provide the information indicated in DOS Form No. HR3E101292,
- (b) Be in the two-part format of DOS Form No. HR3E101292, and
- (c) Be approved by the Division.

(3) The completed Part 1-Evaluation of Property Eligibility, Part 2-Description of Improvements and Part 3-Request for Review of Completed Work shall be submitted by the property owner to the local historic preservation office or the Division, whichever is designated by the local ordinance as the representative of the local government for the purpose of reviewing applications for the property tax exemption.

(4) Upon receipt of the completed Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements, and all required supporting materials, the local historic preservation office or the Division shall conduct a review to determine.

(a) Whether the property for which an exemption has been requested satisfies Section 196.1997(11)(a), F.S.,

(b) Whether the proposed, in progress, or completed improvements are consistent with The Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings (Revised 1990), U.S. Department of the Interior, National Park Service, incorporated by reference, and the criteria in Chapter 1A-38, F.A.C., and

(c) For applications submitted under the provisions of Section 196.1998, F.S., whether the improvements meet the criteria in Rule 1A-38.004(3) and (4). Part 2-Description of Improvements will not be reviewed prior to review of Part 1-Evaluation of Property Eligibility and certification that the subject property is a historic property as defined in Rule 1A-38.002(3) and, for applications submitted under the provisions of Section 196.1998, F.S., that the property meets the criteria in Rules 1A-38.004(4) and (5). Copies of the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings may be obtained by writing the Division at the address indicated in Rule 1A-38.003(1), F.A.C. or from the Superintendent of Documents, U.S. Government Printing Office, Washington D.C. 20402.

(5) Upon completion of the review of Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements, the local historic preservation office or Division shall notify the applicant and the local government in writing of the results of the review and shall make recommendations for correction of any planned or completed work deemed to be inconsistent with the standards cited in Rule 1A-38.005, F.A.C.

(6) Each review of Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements conducted by the Division shall be completed within 30 days following receipt of the completed application and all required supporting materials. Each review of Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements conducted by a local historic preservation office shall be completed consistent with the routine schedules and procedures of the local design review body as set forth by the local government.

(7) Upon receipt of Part 3-Request for Review of Completed Work and all required supporting materials, the local historic preservation office or the Division shall conduct a review to determine whether or not the completed improvements are in compliance with the work described in an approved Part 2-Description of Improvements, subsequent approved amendments, if any, and the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. If Part 2-Description of Improvements and Part 3-Request for Review of Completed Work are submitted after completion of the improvements, both shall be reviewed concurrently for compliance with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. The local historic preservation office or the Division, as applicable, reserves the right to inspect the completed work to verify such compliance.

(8) On completion of the review of a Request for Review of Completed Work, the local historic preservation office or the Division shall recommend that the local government grant or deny the exemption. The recommendation, and the reasons therefor, shall be provided in writing to the applicant and to the local government. The recommendation shall advise the applicant of his right to a fair hearing pursuant to Section 120.57, F.S., and procedures set forth by the local government.

(9) Each review of a Request for Review of Completed Work conducted by the Division shall be completed within 30 days following receipt of the completed request and all required supporting materials. Each review of a Request for Review of Completed Work conducted by a local historic preservation office shall be completed consistent with the routine schedules and procedures of the local design review body as set forth by the local government.

Specific Authority 196.1997(6) FS. Law Implemented 196.1997, 196.1998 FS. History--New 1-31-94, Amended 9-3-00.

1A-38.004 Evaluation of Property.

(1) Part 1-Evaluation of Property Eligibility submitted to the Division for properties which have been individually designated as historic properties or landmarks under the provisions of a local historic preservation ordinance shall include documentation substantiating such designation and describing the historic, archaeological or architectural features which provided the basis for designation. Acceptable documentation shall include a copy of the designation report for the property and official correspondence notifying the property owner of designation.

(2) For properties located in a historic district listed in the National Register of Historic Places, the local historic preservation office or the Division shall apply the definitions of contributing and noncontributing properties as set forth in Rules 1A-38.002(1) and 1A-38.002(6), F.A.C., respectively, to determine whether the property is a contributing property.

(3) For properties located in a historic district designated by local ordinance, the local historic preservation office or the Division shall apply the criteria set forth in the local ordinance to determine whether the property is a contributing property. If the local ordinance does not include criteria or a process sufficient to determine whether the property is a contributing property, the local historic preservation office or the Division shall apply the definitions of contributing and noncontributing properties as set forth in Rules 1A-38.004(1) and 1A-38.002(6), F.A.C., respectively, to determine whether the property is a contributing property.

(4) For purposes of the exemption under Section 196.1998, F.S., a property is being used for government or nonprofit purposes if the occupant or user of at least 65 percent of the useable space of a historic building or of the upland component of an archaeological site is an agency of the federal, state or local government, or a nonprofit corporation whose articles of incorporation have been filed by the Department of State in accordance with Section 617.0125, F.S.

(5) For purposes of the exemption under Section 196.1998, F.S., a property is considered regularly and frequently open to the public if public access to the property is provided not less than 52 days a year on an equitably spaced basis, and at other times by appointment. Nothing in this rule shall prohibit the owner from charging a reasonable nondiscriminatory admission fee.

Specific Authority 196.1997(13), 196.1998(3) FS. Law Implemented 196.1997, 196.1998 FS. History--New 1-31-94, Amended 9-3-00.

1A-38.005 Evaluation of Improvements.

The local historic preservation office or the Division shall apply the recommended approaches to rehabilitation as set forth in the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings in evaluating the eligibility of improvements to the historic property. For improvements intended to protect or stabilize severely deteriorated historic properties or archaeological sites, the local historic preservation office or the Division shall apply the following additional standards:

(1) Before applying protective measures which 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.

(2) 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.

(3) If any historic material or architectural features are removed, they shall be properly recorded and, if possible, stored for future study or reuse.

(4) 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.

(5) 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 not to 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.

Specific Authority 196.1997(13), 196.1998(3) FS. Law Implemented 196.1997, 196.1998 FS. History--New 1-31-94.

1A-38.006 Covenant.

(1) Except as provided in Rule 1A-38.006(2), FAC., a property owner qualifying for an exemption pursuant to Sections 196.1997 and 196.1998, F.S., and the local government granting the exemption shall execute the Historic Preservation Property Tax Exemption Covenant, DOS Form No. HR3E111292, effective 1-31-94 and incorporated by reference. DOS Form No. HR3E111292 may be obtained by writing the Division at the address in Rule 1A-38.003(1), FAC. or from the local historic preservation office in the jurisdiction of the local government. On or before the effective date of the exemption, as established by the applicable local government, the owner of the property shall have the Covenant recorded with the deed for the property in the official records of the county in which the property is situated.

(2) In lieu of DOS Form No. HR3E111292, any local government may develop an alternative form of covenant for use within its jurisdiction; however, such alternative form of covenant shall:

(a) at a minimum, bind the parties to conditions and requirements equivalent to those set forth in DOS Form No. HR3E111292, and

(b) be approved by the Division.

(3) The following conditions shall provide justification for removal of a property from eligibility for the property tax exemption provided under Section 196.1997, F.S.:

(a) The owner is in violation of the provisions of the Historic Preservation Tax Exemption Covenant; or

(b) The property has been damaged by accidental or natural causes to the extent that the historic integrity of the features, materials, appearance, workmanship and environment, or archaeological integrity which made the property eligible for listing in the National Register or designation under the provisions of the local preservation ordinance have been lost or so damaged that restoration is not feasible.

(4) For the exemption provided under Section 196.1998, F.S., the following conditions, as well as those indicated in Rule 1A-38.006(3), FAC., shall justify removal of a property from eligibility for the exemption:

(a) The property is sold or otherwise transferred from the owner who made application and was granted the exemption; or

(b) The property no longer meets the requirements set forth in Rules 1A-38.004(4) and 1A-38.004(5), FAC.

Specific Authority 196.1997(7) FS. Law Implemented 196.1997, 196.1998 FS. History--New 1-31-94.

1A-38.007 Certification of Local Historic Preservation Office.

(1) Criteria for certification shall be as set forth in sections A and B of the Florida Certified Local Government Guidelines (Revised November 1993) promulgated by the Division and incorporated by reference. These guidelines may be obtained by writing the Division at the address in Rule 1A-38.003(1), FAC.

(2) Existing Certified Local Governments shall automatically be designated local historic preservation offices for the purposes set forth in Sections 168.1997 and 168.1998, F.S.

(3) Other local governments requesting certification of a local historic preservation office shall apply on the Application for Certification, Florida Certified Local Governments Program, which is Appendix C to the Florida Certified Local Government Guidelines.

(4) Within 45 days following receipt of a complete Application for Certification and all required supporting material, the Division shall render a written determination regarding the application, either approving or denying certification for the purposes set forth in Sections 196.1997 and 196.1998, F.S. For denials, the Division shall provide the applicant with an explanation, clearly indicating the reasons for denial.

(5) Certification pursuant to this rule shall remain in effect so long as the local government maintains a program which meets the minimum requirements set forth in sections A and B of the Florida Certified Local Government Guidelines.

Specific Authority 196.1997(6) FS. Law Implemented 196.1997, 196.1998 FS. History--New 1-31-94.

PART II - CODE OF ORDINANCES

Chapter 25 - TAXATION

ARTICLE IV. - TAX EXEMPTION FOR HISTORIC PROPERTIES

ARTICLE IV. - TAX EXEMPTION FOR HISTORIC PROPERTIES

[Sec. 25-61. - Tax exemptions for historic properties.](#)

[Sec. 25-62. - Definitions.](#)

[Sec. 25-63. - Scope and duration of tax exemptions.](#)

[Sec. 25-64. - Exemption for government or nonprofit purpose.](#)

[Sec. 25-65. - Procedure for obtaining tax exemption.](#)

[Sec. 25-66. - Required covenant.](#)

[Secs. 25-67—25-80. - Reserved.](#)

Sec. 25-61. - Tax exemptions for historic properties.

The City of Gainesville hereby authorizes ad valorem tax exemptions for historic properties, pursuant to F.S. §§ 196.1977 and 196.1998.

(Ord. No. 950480, § 1, 8-28-95)

Sec. 25-62. - Definitions.

The following words and phrases, when used in this article, shall have the following meanings:

Contributing property shall mean a building, site, structure, or object which adds to the historical architectural qualities, historic associations, or archaeological values for which a district is significant because

- (a) It was present during the period of significance of the district and possesses historic integrity reflecting its character at that time;
- (b) It is capable of yielding important information about the period; or
- (c) It independently meets the National Register of Historic Places criteria for evaluation set forth in 36 CFR part 60.4 or in [Section 30-112](#) of the Land Development Code for the City of Gainesville Local Register of Historic Places.

Eligible improvement shall mean changes to the interior and/or exterior condition of real property brought about by the expenditure of labor or money for the restoration, renovation or rehabilitation of such property. Improvements include additions and accessory structures (i.e., a garage) necessary for efficient contemporary use.

Eligible property shall mean a site, building, structure or object that, at the time an exemption is granted, is, and is certified to the city commission by the Historic Preservation Division to be

- (a) Individually designated on the National Register of Historic Places;
- (b) A contributing property in a national register listed historic district;
- (c) Designated as a historic property or landmark under the provisions of the City of Gainesville historic preservation ordinance; or

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- (d) A contributing property in a historic district designated under the City of Gainesville historic preservation ordinance.

Government or nonprofit purpose shall mean at least sixty-five (65) percent of the useable space of a historic building is occupied or used by an agency of the federal, state or local government or nonprofit corporation whose articles of incorporation have been filed by the Department of State in accordance with F.S. § 617.0125.

Preservation exemption covenant shall mean the historic preservation property tax exemption covenant paralleling Florida DOS Form No. HR3E111292 which indicates that the owner agrees to maintain and repair the historic property so as to preserve the architectural, historical, or archaeological integrity of the property during the exemption period.

Regularly and frequently open to the public shall mean public access to the property is provided not less than fifty-two (52) days a year on an equitably spaced basis, and at other times by appointment. The owner may charge a reasonable nondiscriminatory admission fee.

Renovation or rehabilitation shall mean the act or process of returning a historic property or portion thereof that is of historical or architectural significance to a state of utility through repair or alteration which makes possible an efficient contemporary use while preserving those portions or features of the property which are significant to its historical, architectural, cultural and archeological values. For historic properties or portions thereof that are of archaeological significance or are severely deteriorated, *renovation or rehabilitation* shall mean the act or process of applying measures designed to sustain and protect the existing form and integrity of a property, or reestablish the stability of an unsafe or deteriorated property while maintaining the essential form of the property as it presently exists.

Restoration shall mean the act or process of accurately recovering the form and details of a property and its setting as it appeared at a particular period of time by means of the removal of later work or by the replacement of missing earlier work.

(Ord. No. 950480, § 1, 8-28-95)

Sec. 25-63. - Scope and duration of tax exemptions.

- (a) The city commission may grant an ad valorem tax exemption for eligible improvements to eligible properties made on or after September 1, 1995. The exemption will be for 100 percent of the assessed value of the eligible improvements, and will apply only to those taxes levied by the City of Gainesville that are not levied for the payment of bonds or authorized by a vote of the electors pursuant to section 9(b) or section 12, Article VII of the Florida Constitution.
- (b) The amount of the exemption shall be determined by the Alachua County Property Appraiser based upon its usual process for post-construction inspection and appraisal of property following rehabilitation or renovation.
- (c) Any exemption granted under this article to a particular property shall remain in effect for ten (10) years. The duration of the exemption shall continue regardless of any change in the authority of the City to grant such exemptions or any change in ownership of the property. In order to retain an exemption, however, the historic character of the property, and improvements which qualified the property for an exemption, must be maintained over the period for which the exemption was granted.

(Ord. No. 950480, § 1, 8-28-95)

PART II - CODE OF ORDINANCES

Chapter 25 - TAXATION

ARTICLE IV. - TAX EXEMPTION FOR HISTORIC PROPERTIES

Sec. 25-64. - Exemption for government or nonprofit purpose.

- (a) If an improvement qualifies an eligible property for an exemption and the property is used for a government or nonprofit purpose and is regularly and frequently open to the public, the owner is eligible for an exemption from ad valorem taxation of one hundred (100) percent of the assessed value of the property, provided
 - (1) The assessed value of the improvement is equal to at least fifty (50) percent of the assessed value of the property as improved;
 - (2) The improvements are made by or for the use of the existing owner; and
 - (3) The improvements are made on or after the effective date of this ordinance.
- (b) For an exemption granted under this section, the following conditions, as well as those indicated in [section 25-62](#), shall justify removal of a property from eligibility for the exemption, as described in [section 25-65](#)
 - (1) The property is sold or otherwise transferred from the owner who made application and was granted the exemption; or
 - (2) The property is no longer used for a government or nonprofit purpose, or is no longer regularly and frequently open to the public.

(Ord. No. 950480, § 1, 8-28-95)

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:

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- 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

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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)

Sec. 25-66. - Required covenant.

- (a) *Effect of covenant.* To qualify for an exemption, the property owner must enter into a covenant with the City of Gainesville for the term for which the exemption is granted. The form of the covenant shall be the "Historic Preservation Property Tax Exemption Covenant" (DOS Form No. HR3E111292). The covenant shall be binding on the current property owner, transferees, and their heirs, successors, or assigns.
- (b) *Revocation of exemption.* Violation of the covenant or agreement will result in the property owner being subject to the payment of 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 or agreement 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 F.S. § 212.12(3), as amended. In the event of a violation of the covenant, or damage to the historic property as detailed below, the HPB shall conduct a hearing, as provided in [Section 30-112\(d\)\(7\)e](#) of the Land Development Code, to allow the property owner to show cause why the exemption should not be revoked. Identification of the following conditions shall result in termination of the historic property tax exemption covenant, revocation of the exemption, and removal of a property from eligibility for the property tax exemption:

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- (1) The owner is in violation of the provisions of the historic preservation tax exemption covenant;
or
- (2) The property has been damaged by accidental or natural causes beyond the owner's control to the extent that the historic integrity of the features, materials, appearance, workmanship and environment or archaeological integrity which made the property eligible for listing in the Natural Register or designation under the provisions of the local preservation ordinance have been lost or so damaged that restoration is not feasible. Feasibility determinations will be made utilizing the economic hardship standards in [Section 30-112](#) of the Land Development Code. Under this condition, the applicant is not required to pay back interest plus taxes.
- (c) *Appeal of revocation.* The applicant can appeal a decision to revoke the exemption to the city commission. The procedure for appealing the decision, and the conduct of the hearing will be as specified in [Section 30-112](#)(d)(7)i of the Land Development Code.

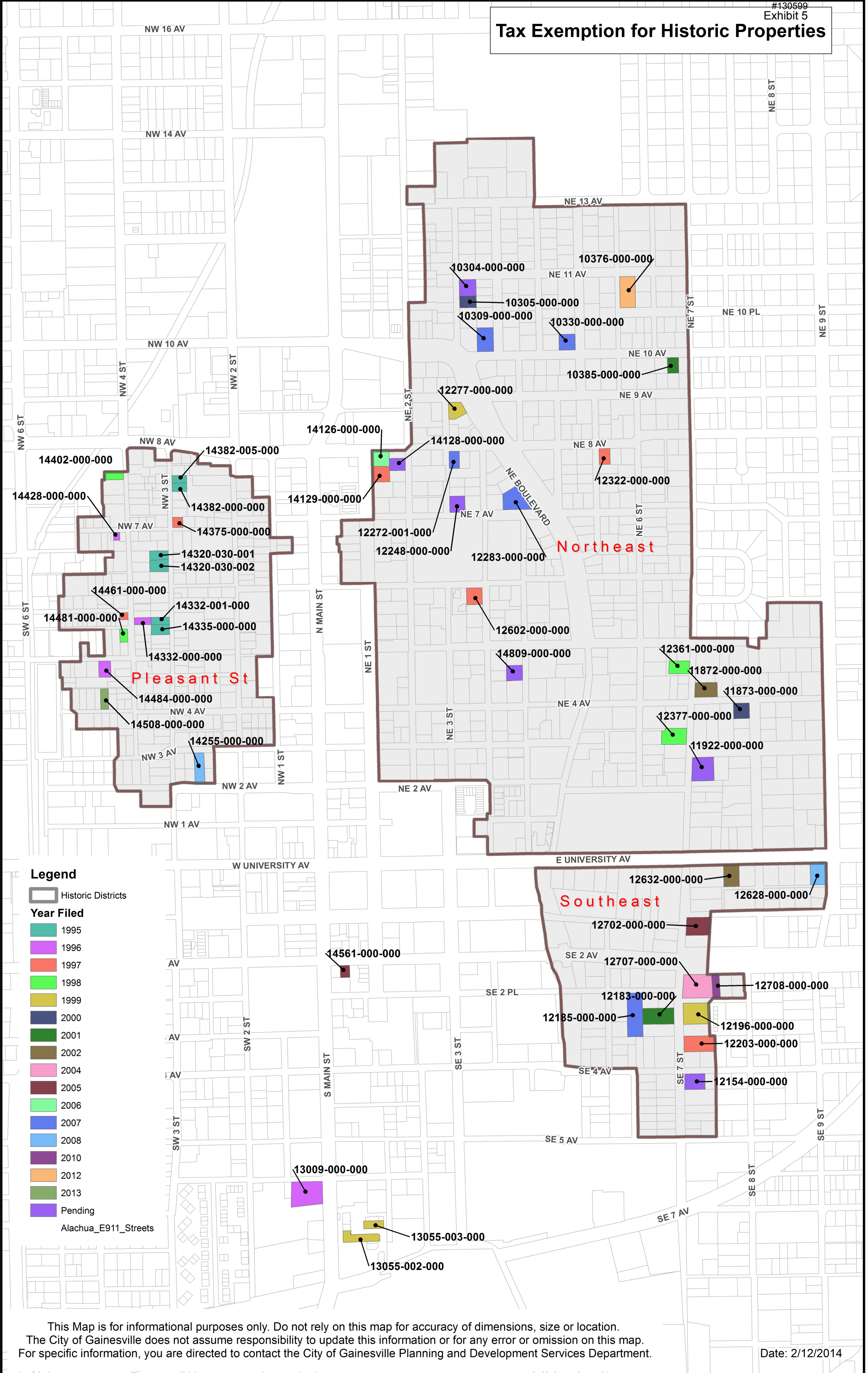
(Ord. No. 950480, § 1, 8-28-95)

Secs. 25-67—25-80. - Reserved.

TAX EXEMPTIONS

FILE NUMBER	ASSOCIATED COA FILE #	PARCEL NUMBER	ADDRESS	HISTORIC DISTRICT	HPB APPROVAL DATE	CC APPROVAL DATE	EXEMPTION BEGINS	EXEMPTION EXPIRES	AMOUNT OF EXEMPTION	MILLAGE HIGH & LOW	HIGH & LOW FOR YEARLY EXEMPTION	HIGH & LOW FOR 10 YEAR EXEMPTION	OWNERS
1995													
1AVT-95HPB	37COA-95HPB	14335	516 NW 3RD ST.	PSHD	11/7/1995	12/1/1997	1998	2007	20,100	4.9416 - 4.2544	\$99.33-\$85.51	\$993.26 - \$855.13	NEIGHBORHOOD HOUSING DEVELOPMENT CORP.(NHDC) (LOIS MOBLEY)
2AVT-95HPB	38COA-95HPB	14320-30-1	618 NW 3RD ST.	PSHD	11/7/1995	12/1/1997	1998	2007	19,300	4.9416 - 4.2544	\$95.37-\$82.11	\$953.72 - \$821.09	NEIGHBORHOOD HOUSING DEVELOPEMENT CORP. (JOYCE POWELL)
3AVT-95HPB	39COA-95HPB	14320-30-2	612 NW 3RD ST.	PSHD	11/7/1995	11/23/1998	1999	2008	12,700	4.9416 - 4.2544	\$62.76 - \$54.03	\$627.58 - \$540.31	NEIGHBORHOOD HOUSING DEVELOPMENT (KIM GABEL,KIRCKMAN,EDMOND J. DUNNE)
4AVT-95HPB	40COA-95HPB	14332-1	522 NW 3RD ST.	PSHD	11/7/1995	12/1/1997	1998	2007	15,800	4.9416 - 4.2544	\$78.08 - \$67.21	\$780.77 - \$672.19	NEIGHBORHOOD HOUSING DEVELOPMENT (BEVERLY BELLAMY)
5AVT-95HPB	47COA-95HPB	14382-005	731 NW 3RD ST.	PSHD	12/5/1995	11/7/1996	1997	2006	27,600	4.9416 - 4.8509	\$136.39 - \$133.88	\$1,363.88 - \$1,338.84	NEIGHBORHOOD HOUSING DEVELOPMENT (KENYATTA)
6AVT-95HPB	50COA-95HPB	14382-000	725 NW 3RD ST.	PSHD	12/5/1995	1/22/1996	1997	2006	21,200	4.9416 - 4.8509	\$104.76 - \$102.84	\$1,047.62 - \$1,028.39	NEIGHBORHOOD HOUSING DEVELOPMENT (TANA SILVA)
1996													
1AVT-96HPB	4COA-96HPB	14484	415 N.W. 5TH AVE.	PSHD	2/6/1996	11/23/1998	1999	2008	19,100	4.9416 - 4.2544	\$94.39 - \$81.26	\$943.85 - \$812.59	NEIGHBORHOOD HOUSING DEVELOPMENT (ANDERSON & WEIGL)
4AVT-96HPB	42COA-96HPB	13009	602 S. MAIN ST.	NR LISTED	10/8/1996	12/1/1997	1998	2007	51,100	4.9416 - 4.2544	\$252.52 - \$217.30	\$2,525.16 - \$2,173.00	STEVE & PATRICE BOYES
5AVT-96HPB	50COA-96HPB	14428	409 N.W. 7TH AVE.	PSHD	11/5/1996	12/1/1997	1998	2007	15,200	4.9416 - 4.2544	\$75.12 - \$64.67	\$751.123 - \$646.67	NEIGHBORHOOD HOUSING DEVELOPMENT (HERBERT WILLIAMS)
6AVT-96HPB	52COA-96HPB	14332	521 N.W. 4TH ST.	PSHD	12/5/1996	12/1/1997	1998	2007	29,600	4.9416 - 4.2544	\$146.27 - \$125.93	\$1,462.71 - \$1,259.30	NEIGHBORHOOD HOUSING DEVELOPMENT (ERMA J. PALMS)
1997													
1AVT-97HPB	11COA-97HPB	14375	234 N.W. 7TH AVE.	PSHD	3/4/1997	12/14/1998	1999	2007	29,400	4.9416 - 4.2544	\$145.28 - \$125.08	\$1,452.83 - \$1,250.79	SHARON DANIELS
2AVT-97HPB	14COA-97HPB	12602	319 N.E. 6TH AVE.	NEHD	3/4/1997	12/14/1998	1999	2008	166,300	4.9416 - 4.2544	\$821.79 - \$707.50	\$8,217.89 - \$7,075.07	ANN METZ & BETSY MILLER
3AVT-97HPB	23COA-97HPB	14129	719 N.E. 1ST ST.	NEHD	5/6/1997	12/14/1998	1999	2008	11,500	4.9416 - 4.2544	\$56.82 - \$48.92	\$568.28 - \$489.26	GIL SCHAFFNIT & GLORIA FLETCHER
6AVT-97HPB	32COA-97HPB	14461	524 N.W. 4TH ST.	PSHD	7/1/1997	11/23/1998	1999	2008	22,800	4.9416 - 4.2544	\$112.67 - \$97.00	\$1,126.68 - \$970.00	MASIDONSKI,DAVISON,DRAYTON,NHDC,VERNON INVESTMENT GROUP,WESTMORLAND
7AVT-97HPB	47COA-97HPB	12203	309 S.E. 7TH ST.	SEHD	9/2/1997	12/1/1997	1998	2007	15,500	4.9416 - 4.2544	\$76.60 - \$65.94	\$765.95 - \$659.43	13636
8AVT-97HPB	57COA-97HPB	12322	527 N.E. 8TH AVE.	NEHD	10/8/1997	12/1/1997	1998	2007	11,900	4.9416 - 4.2544	\$58.81 - \$50.63	\$588.05 - \$506.27	JOHN & PATRICIA LUTZ
1998													
1AVT-98HPB	14COA-98HPB	12361	416 N.E. 7TH ST.	NEHD	10/7/2003	12/8/2003	2004	2013	69,600	4.9355 - 4.5780	\$343.52 - \$318.62	\$3,435.19 - \$3,186.29	CORNELIA HOLBROOK/CHARLES HEYWARD MEYER
2AVT-98HPB	17COA-98HPB	14481	510 N.W. 4TH ST.	PSHD	2/3/1998	11/23/1998	1999	2008	20,800	4.9416 - 4.2544	\$102.78 - \$88.49	\$1,027.85 - \$884.92	NEIGHBORHOOD HOUSING DEVELOPMENT (GUNNELS, DAVIS/MINSON)
9AVT-98HPB	74COA-98HPB	14402	732 N.W. 4TH ST.	PSHD	11/3/1998	11/23/1998	1999	2008	159,100	4.9416 - 4.2544	\$786.21 - \$676.88	\$7,862.09 - \$6,768.75	PLEASANT PLACE, INC.
10AVT-98HPB	75COA-98HPB	12377	306 N.E. 7TH ST.	NEHD	11/3/1998	9/25/2000	2001	2010	97,500	4.9416 - 4.2544	\$481.81 - \$414.80	\$4,818.06 - \$4,148.04	TERENCE P. FLEMING
1999													
1AVT-99HPB	1COA-99HPB	13055-2 & 3	619 S MAIN ST.	NR LISTED	1/5/1999	12/13/1999	2000	2009	101,400	4.9416 - 4.3963	\$501.08 - \$445.79	\$5,010.78 - \$4,457.85	AKIRA WOOD
3AVT-99HPB	56COA-99HPB	12277	824 NE BLVD.	NEHD	10/5/1999	11/27/2000	2001	2010	13,300	4.9416 - 4.2544	\$65.72 - \$56.58	\$657.23 - \$565.84	VIVIAN ELLIOTT (MICHAEL P. & CYNTHIA Z. STRANGE, MISHKIN/MISHKIN, AMY MILLION)
4AVT-99HPB	73COA-99HPB	12196	221 S.E. 7TH ST.	SEHD	10/1/2002	11/13/2002	2003	2012	135,700	4.9416 - 4.4946	\$670.58 - \$609.96	\$6,705.75 - \$6,099.58	MONTA C. & PEGGY M. BURKE
2000													
1AVT-00HPB	59COA-99HPB	10305	1021 N.E. 3RD ST.	NEHD	10/3/2000	11/13/2000	2001	2010	12,100	4.9416 - 4.2544	\$59.79 - \$51.48	\$597.93 - \$514.78	JOEL G. & ANN P. DAUNIC
2AVT-00HPB	24COA-99HPB	11873	731 N.E. 4TH AVE.	NEHD	10/3/2000	11/13/2000	2001	2010	8,700	4.9416 - 4.2544	\$42.99 - \$37.01	\$429.92 - \$370.13	GAIL JANE
2001													
1AVT-01HPB	46COA-00HPB	10385	633 N.E. 10TH AVE	NEHD	10/2/2001	12/11/2001	2002	2011	4,100	4.9416 - 4.2544	\$20.26 - \$17.44	\$202.61 - \$174.43	KIMBERLY HODGES
2AVT-01HPB	31COA-00HPB	12183	220 S.E. 7TH ST.	SEHD	10/2/2001	12/11/2001	2002	2011	31,400	4.9416 - 4.2544	\$155.17 - \$133.59	\$1,551.66 - \$1,335.88	RICHARD DEAN & JEAN MARIE CHANCE
2002													
2AVT-02HPB	51COA-02HPB	12632	727 EAST UNIVERSITY	SEHD	9/7/2004		2005	2014	36,400	4.9399 - 4.5780	\$179.81 - \$166.63	\$1,798.12 - \$1,666.39	JOYCE F. VESUVIO
2004													
1AVT-04HPB	113COA-04HPB	12707	105 S.E. 7TH ST.	SEHD	10/16/2007		2008	2017	238,100	4.5780 - 4.2544	\$1,090.02 - \$1,012.98	\$10,900.22 - \$10,129.73	ROBERT SCOTT & SPRING WIMBERLY GILL
2005													
1AVT-05HPB	87COA-05HPB	14561	11 S.E.2ND AVE.	LOCAL LISTED	9/4/2008	12/18/2008	2009	2018	504,400	4.5780 - 4.3963	\$2,309.14 - \$2,217.49	\$23,091.43 - \$22,174.94	(ROB RUSH) R.A. RUSH ENTERPRISES, INC.
1AVT-05HPB	114COA-05HPB & 75COA-07HPB	12702	205 S.E. 7TH ST.	SEHD	10/16/2007		2008	2017	163,500	4.5780 - 4.2544	\$748.50 - \$695.59	\$7,485.03 - \$6,955.94	THOMAS J. AND PATRICIA S. MCCANTS
2006													
1AVT-06HPB	15COA-06HPB	14126	725 N.E. 1 ST ST.	NEHD	10/16/2007		2008	2017	47,700	4.5780 - 4.2544	\$218.37 - \$202.94	\$2,183.71 - \$2,029.35	JAMES D.(JAY) & MICHELLE M.REEVES
2007													
1AVT-07HPB	16COA-07HPB	12272-001	303 N.E. 8TH AVE.	NEHD	10/16/2007		2008	2017	56,800	4.5780 - 4.2544	\$260.03 - \$241.65	\$2,600.30 - \$2,416.50	SUSAN PARRISH
2AVT-07HPB	26COA-07HPB	10309	318 N.E. 10TH AVE.	NEHD	10/7/2007	12/18/2008	2009	2018	76,500	4.5780 - 4.2544	\$350.22 - \$325.46	\$3,502.17 - \$3,254.62	GEORGE F. & RENEE B. WILSON
3AVT-07HPB	26COA-07HPB	10330	512 N.E. 10TH AVE.	NEHD	11/4/2008	12/18/2008	2009	2018	126,900	4.5780 - 4.2544	\$580.95 - \$539.88	\$5,809.49 - \$5,398.83	LAWRENCE LOKKEN
4AVT-07HPB	35COA-07HPB	12283	708 NE BLVD.	NEHD	10/7/2008	12/18/2008	2009	2018	376,500	4.5780 - 4.2544	\$1,723.62 - \$1,601.78	\$17,236.17 - \$16,0178.16	MATTHEW B. & LARINA K. HINTZE
5AVT-07HPB	39COA-07HPB	12185	615 S.E. 2ND PLACE	SEHD	10/7/2008	12/18/2008	2009	2018	81,700	4.5780 - 4.2544	\$374.02 - \$347.58	\$3,740.23 - \$3,475.84	RICHARD A. MELZER
2008													
2AVT-08HPB	111COA-07HPB	12628	855 E. UNIVERSITY AVE.	SEHD	4/6/2010	12/2/2010	2011	2020	250,600	4.5780 - 4.2544	\$1,147.25 - \$1,066.15	\$11,472.47 - \$10,661.53	MICHAEL O. MASSEY & PATRICIA DUFFY
3AVT-08HPB	47COA-08HPB	14255	224 N.W. 2ND AVE.	PSHD	11/4/2008	12/18/2008	2009	2019	41,800	4.5780 - 4.3963	\$191.36 - \$183.77	\$1,913.60 - \$1,837.65	BRUCE CHARLES & MICHELLE ALYNE HAZEN
2010													
HPB-1000044	38COA-08HPB	12708	719 S.E. 2ND AVE.	SEHD	9/7/2010	12/18/2008	2011	2020	35,300	4.5780 - 4.2544	\$161.60 - \$150.18	\$1,616.03 - \$1,501.80	JAMES F. & ROXANNE MOSLEY
2012													
HPB-11-00039	HP-11-00038	10376	1041N.E. 6TH ST.	NEHD	9/4/2012	12/7/2013	2011	2020	6,500	4.5780 - 4.2544	\$2.98 - \$2.77	\$29.76 - \$27.65	TIMOTHY F. HOSKINSON & ARRON W. BAILEY
2013													
HP-11-00055	HP-11-00056	14508	418 N.W. 4TH AVE	PSHD	10/1/2013	12/19/2013	2014	2023	52,000	4.5780-	\$23.81 -	\$2380.56 -	KATHLEEN DAVIS
PENDING AD VALOREM TAX EXEMPTION PART 1 COMPLETED													
HP 11-00026	HP 11-000 27	14809	420 N.E. 5TH ST.	NEHD									JOHN & SUSAN BRENNAN
HP 12-00016	HP 12-00018	12248	306 N.E. 7TH AVE.	NEHD									JASON & RACHEL HAESELER
HP 12-00022	HP12-00023	10304	1039 N.E. 3 RD ST.	NEHD									DALRYMPLE /DARNELL
HP 11-00066	HP-11-00065	12154	405 S.E. 7 TH ST.	SEHD									RICK & JANE NESBIT
HP 11-00088	HP 11-00057	14128	734 N.E. 2 ND ST.	NEHD									MALCOLM MADDEN
1AVT-09HPB	4COA-09HPB	11922	207 N.E. 7TH ST.	NEHD									GIOVANNA HOLBROOK

Tax Exemption for Historic Properties



This Map is for informational purposes only. Do not rely on this map for accuracy of dimensions, size or location.
The City of Gainesville does not assume responsibility to update this information or for any error or omission on this map.
For specific information, you are directed to contact the City of Gainesville Planning and Development Services Department.