

TO: Historic Preservation Board

Item Number: 1

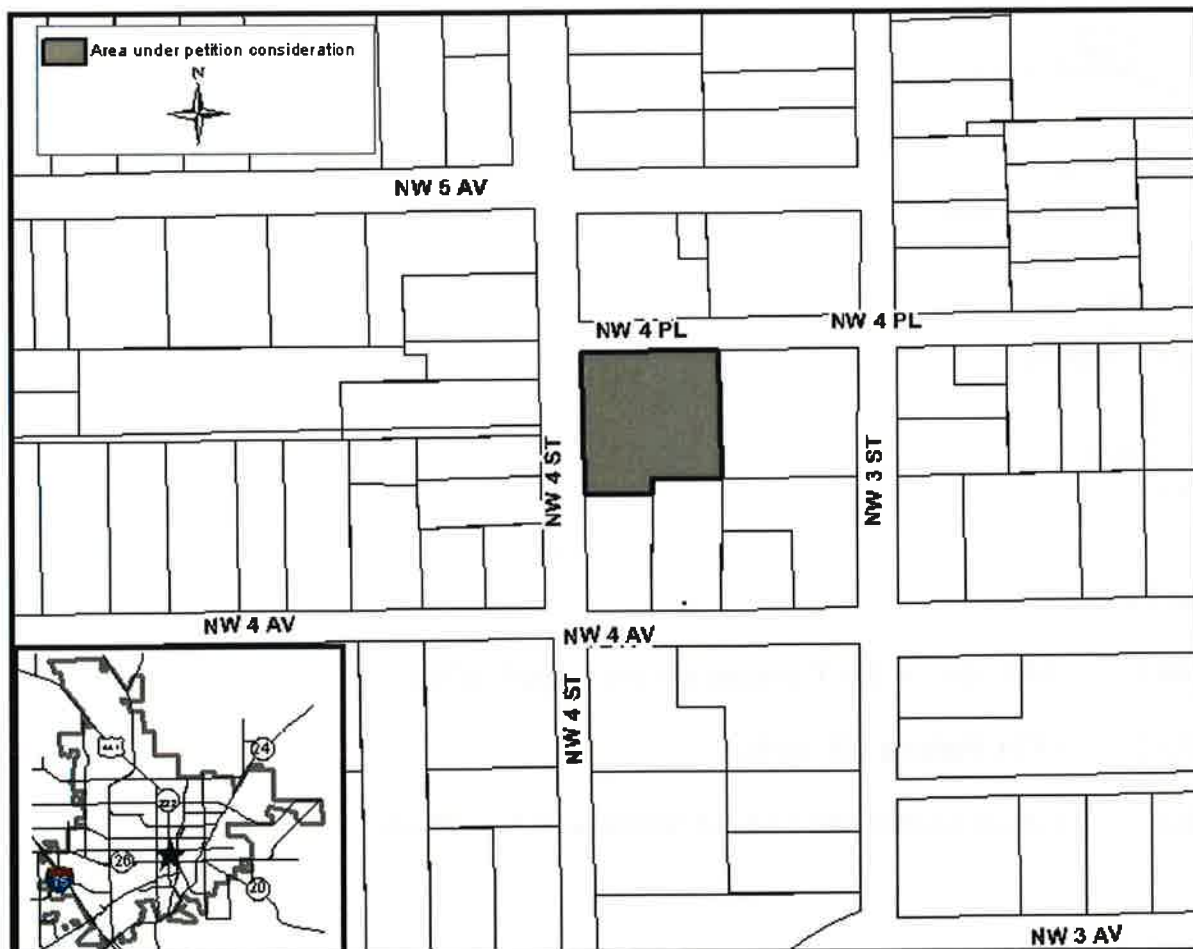
**FROM: Planning & Development Services
Department Staff**

DATE: December 7, 2016

SUBJECT: Petition HP-16-103. John Cowvins, owner. Ad Valorem Tax Exemption (Part 1) for interior and exterior rehabilitation. Located at 411 NW 4th Street. This building is contributing to the Pleasant Street Historic District.

Recommendation

Staff recommends approval of the Part 1 Ad Valorem Tax Exemption application based upon the previous COA approval for Petition HP-16-91.



Project Description

Refer to Petition HP-16-91 (see Exhibit 2)

Basis for Staff Recommendation

- The property is eligible for the Ad Valorem Tax Exemption property because it is a contributing property to the Northeast Historic District.
- Section 25-65 *et seq* of the City Code of Ordinances (see Exhibit 3) 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 October 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)
- The proposed improvements are eligible.

Respectfully submitted,



Andrew Persons
Interim Principal Planner

Prepared by:



Cleary Larkin
Planner

List of Exhibits

- Exhibit 1 Ad Valorem Tax Exemption Part 1 Application**
- Exhibit 2 COA Petition HP-16-91**
- Exhibit 3 City of Gainesville Code of Ordinances Sec. 25-65**

Exhibit 1: Ad Valorem Tax Exemption Part 1 Application



HISTORIC PRESERVATION PROPERTY TAX EXEMPTION APPLICATION PART 1 -- PRECONSTRUCTION APPLICATION

Instructions: Read the attached instructions carefully before completing this application. Your application cannot be evaluated unless it is complete and all required supporting materials are provided. In the event of any discrepancy between the application for and other supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence. Type or print clearly in black ink. This form needs to accompany a completed Certificate of Appropriateness (COA) form. If additional space is needed, attach additional sheets.

A. GENERAL INFORMATION (To be completed by all applicants)

1. Property identification and location:

Property Identification Number (from tax records) 14291-000-000 (Attach legal description)

Address of property: Street 411 & 415 NW 4th Street

City Gainesville County Alachua Zip Code 32601

- () Individually listed on the National Register of Historic Places () In a National Register Historic District
() Individually listed on the Local Register of Historic Places * ☒ In a Local Register Historic District

* For applications submitted to the Division of Historical Resources, attach a copy of the local designation report for the property and the official correspondence notifying the property owner of designation.

Name of Historic District Pleasant Street Historic District

For locally designated historic properties or landmarks, or properties located in locally designated historic districts, provide the following additional information:

Name of local historic preservation agency/office City of Gainesville, Planning & Development Services

Mailing Address 306 NE 6th Ave.

City Gainesville State FL Zip Code 32601

Telephone Number (352) 334-

2. Type of request:

- ☒ Exemption under 196.1997, F.S. (Standard exemption)
() Exemption under 196.1998, F.S. (Exemption for properties occupied by non-profit organizations or governmental agencies and regularly open to the public.) If applying under 196.1998, F.S., complete Section D. SPECIAL EXEMPTION

3. Owner Information:

Name of individual or organization owning the property John K. Cowvins, Jr.

Cowvins Inc. LLC

Mailing Address 417 NW 7th Avenue

City Gainesville State FL Zip Code 32601

Daytime Telephone Number (352) 682-5999

If the property is in multiple ownership, attach a list of all owners with their mailing addresses.

**Exhibit 1: Ad Valorem Tax Exemption
Part 1 Application**

Property Identification Number 14291-000-000

Property Address 411 & 415 NW 4th Street

4. **Owner Attestation:** I hereby attest that the information I have provided is, to the best of my knowledge correct, and that I own the property described above or that I am the authority in charge of the property. Further, by submission of this application, I agree to allow access to the property by representatives of the appropriate representatives of the local government form which the exemption is being requested, to the purpose of verification of information provided in the application. I also understand that, if the requested expiation is granted, I will be required to enter into a covenant with the local government grant the exemption in which I must agree to maintain the character of the property and the qualifying improvements for the term of the exemption.

John K. Cowvins Jr. John K. Cowvins Jr. 11-8-16
Name Signature Date

Complete the following if signing for an organization of multiple owners:

Title Organization Name

B. **EVALUATION OF PROPERTY**
(To be completed only for properties in historic or archaeological districts)

5. **Description of Physical Appearance:**

(2) wood frame vernacular houses w/ front porch,
metal roofing, wood doors & double-hung windows

Date of Construction 1927-1932 Date(s) of Alteration(s) none known

Has building been moved? () Yes (X) No If so, when? _____

6. **Statement of Significance:**

See Attached - Pleasant Street Historic District
Statement of Significance

7. **Photographs and Maps:**

Attach Photographs and Maps to Application See Attached

Exhibit 1: Ad Valorem Tax Exemption Part 1 Application

Property Identification Number 14291-000-000

Property Address 411 & 415 NW 4th Street

C. PROPERTY USE (To be completed by all applicants)

1. Use(s) before improvement: Residential (Empty)
2. Proposed use(s): Residential

D. SPECIAL EXEMPTION (complete only if applying for exemption under s. 196.1998, F.S., property occupied by non-profit organization or government agency and regularly open to the public)

NOTE: Applicants should check with local officials to determine whether or not the exemption program offered by their municipal government and/or county allows the special exemption provided by s. 196.1998, F.S.

1. Identify the governmental agency or non-profit organization that occupies the building or archaeological site.

2. How often does this organization or agency use the building or archaeological site? _____
3. For buildings, indicate the total usable area of the building in square feet. (For archaeological sites, indicated the total area of the upland component in acres) _____ square feet () acres ().
4. How much areas does the organization or agency use? _____ %.
5. What percentage of the usable area does the organization or agency use? _____ %.
6. Is the property open to the public? () Yes () No. If so, when? _____
7. Are there regular hours? () Yes () No. If so, what are they? _____
8. Is the property open by appointment? () Yes () No
9. Is the property open only by appointment? () Yes () No

411 NN 4th ST HP-16-91

CERTIFICATE OF APPROPRIATENESS

(TO BE COMPLETED BY CITY STAFF)

IF STAFF APPROVAL ALLOWS THE ISSUANCE OF THE CERTIFICATE OF APPROPRIATENESS, THE BASIS FOR THE DECISION WAS:

☒ This meets the Secretary of Interior's Standards for Rehabilitation and the City of Gainesville's Historic Preservation Rehabilitation and Design Guidelines.

- In-kind replacement of 5/4" wd drop siding & 1" x 4" wood trim
- In-kind replacement of wd porch flooring
- Metal to metal roof replacement
Ultra rib to be galvalume or light grey finish
Same as prev. appeared HP-16-91
- Rear door replacement

HISTORIC PRESERVATION PLANNER

Clayton White

DATE

9/22/16

THE HISTORIC PRESERVATION BOARD CONSIDERED THE APPLICATION OF HP 16-91 AT THE October 14, 2016 MEETING. THERE WERE 6 MEMBERS PRESENT. THE APPLICATION WAS ☒ APPROVED ☐ DENIED BY A 6-0 VOTE, SUBJECT TO THE FOLLOWING CONDITIONS:

1. Replacement of wood windows
2. Locations of windows & infill
3. Replacement of front door
4. Repair of chimney
5. Replacement of porch 2x4's

See Attached for Details

THE BASIS FOR THIS DECISION WAS:

☒ This meets the Secretary of Interior's Standards for Rehabilitation and the City of Gainesville's Historic Preservation Rehabilitation and Design Guidelines.

CHAIRPERSON

Bruce Johnson

DATE

4 Oct '16

It is understood that the approval of this application by the Historic Preservation Board or staff in no way constitutes approval of a Building Permit for construction from the City of Gainesville's Building Department.

After the application approval, the COA is valid for one year.

Please post the CERTIFICATE OF APPROPRIATENESS at or near the front of the building.

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)

