



HISTORIC PRESERVATION PROPERTY TAX EXEMPTION ORDINANCE

**Ordinance 97-49*

The information provided is a summary of the Ordinance 97-49. For complete requirements and details, please refer to Ordinance 97-49 & 2017-12.

The owners of qualifying properties who have met all requirements outlined within Ordinance 97-49 shall receive an exemption of one hundred percent (100%) of the increase in assessed value of ad valorem taxes levied by the City of DeLand which result from the restoration, renovation or rehabilitation of such buildings or structures for the duration of the exemption period.

The amount of exemption shall be determined by the Property Appraiser for the County of Volusia based on the typical post-construction inspection and appraisal.

Exemption Period shall be ten (10) years beginning Jan. 1 once all criteria is met.

Ad Valorem Tax Exempt Properties



BEFORE



AFTER



BEFORE



AFTER

ELGIBLE PROPERTY

1. Any individual property listed on the Local Register of Historic Places as defined by Article 4, Overlay and Floating Zones, Part 33-34, Land Development Regulations of the City of DeLand; **OR**
2. Any property identifies as a contributing property located within the boundaries of a historic district so listed on the Local Register of Historic Places as defined by Article 4, Overlay and Floating Zones, Part 33-34 Land Development Regulations of City of DeLand

QUALIFYING IMPROVEMENT

Any change in the condition of an eligible property brought about by the expenditure of labor and purchase of materials that results in restoration, renovation or rehabilitation of said property in keeping with the design criteria established for the purposes of this exemption. This shall include, specifically, interior or exterior work, and the construction of additions or accessory buildings or structures.