

Historic Preservation Property Tax Exemption Application Instructions

This application is to be completed in accordance with Chapter 1A-38, Florida Administrative Code, and the instructions provided below. *Read these instructions carefully before filling out the attached application. Type or print clearly in black ink. In cases where complete and adequate documentation is not provided, review and evaluation cannot be completed. An incomplete application or failure to provide the required supporting material shall result in recommendation for denial of the requested tax exemption.*

Copies of Chapter 1A-38, F.A.C., or additional copies of this application form may be obtained from the Division of Historical Resources, Florida Department of State, or the Local Historic preservation Office in those jurisdictions where such an office has been certified by the Division of Historical Resources. The Historic Preservation Property Tax Exemption Application has three parts: Part 1 -- Evaluation of Property Eligibility, Part 2 -- Description of Improvements, and Part 3 -- Request for Review of Completed Work. ***Applicants are strongly encouraged to submit Parts 1 and 2 of the Application and receive preliminary project approval prior to the start of construction.***

The Request of Review of the Completed Work shall be submitted upon completion of the improvements, and must clearly describe the completed work. *For projects that are completed before application is made, Part 3 must accompany the Part 2 submission.*

Under the procedures outlined in Chapter 1A-38, F. A. C., application submissions to the Division will be reviewed within 30 days following receipt of a completed, adequately documented application. Reviews conducted by Local Historic Preservation Offices will be completed consistent with the routine schedules and procedures of the local design review body, as set forth by the local government. Questions concerning the review status of specific applications should be addressed to the Division or the Local Historic Preservation Office, as applicable. *Notification as to approval or denial of the tax exemption will be made by the local government. The Division or the Local Historic Preservation Office will notify the applicant and the local government of its findings following completion of their review of each of the three parts of the application. These findings will be as follows:*

For Part 1 – Evaluation of Property Eligibility

- a) Certification that the property is or is not a historic property pursuant to s. 196.1997, F.S., and the criteria set forth in Chapter 1A-38, F.A.C.
- b) Certification that the property does or does not qualify for the special exemption provided under s.196.1998, F.S., for properties occupied by non-profit organizations or government agencies and regularly open to the public (if this Special Exemption is provided by the local historic preservation property tax exemption ordinance).

For Part 2 – Description of Improvements

- a) Determination that the planned improvements are or are not consistent with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, and the criteria set forth in Chapter 1A-38, F.A.C. Work which is inconsistent with the referred Standards, Guidelines and criteria will be identified, and corrective measures will be recommended.

For Part 3 - Request for Review of Completed Work:

- a) Determination that the completed improvements are or are not consistent with the Standards and Guidelines, and the criteria set forth in Chapter 1A-38, F.A.C., and recommendation to the local government that the requested tax exemption be granted or denied.

Address correspondence to the Division at:

Bureau of Historic Preservation,
500 South Bronough Street, R.A. Gray Building
Tallahassee, Florida 32399-0250
Telephone: (850) 487-2333 FAX: (850) 922-0496

Address correspondence to the Local Historic Preservation Office at:

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In completing this application, use blank sheets of paper as needed to provide information for which additional space is needed. On each sheet include the Property Identification Number and the Property Address. To amend an application that has already been submitted, use the Amendment Sheet provided.

Owners must report to the Division or the Local Historic Preservation Office, as applicable, any substantial damage, alteration or change to a property that occurs after the Division or Local Historic Preservation Office has recommended to the local government that the tax exemption be granted. The Amendment Sheet provided should also be used for this purpose.

Part 1 – Historic Preservation Property Tax Exemption Application Evaluation of Property Eligibility

All property owners submitting applications for properties in historic or archaeological districts must complete Part 1 of the application, entitled Evaluation of Property Eligibility. Owners of buildings or sites individually listed in the National Register or individually designed as a historic property or landmark under a local ordinance need not complete this part of the application. However, *applications submitted to the Division for properties individually designated as historic properties or landmarks by local ordinance must be accompanied by copies of the designation report for the property and official correspondence or other documentation verifying such designation.*

Application Review: For buildings or archaeological sites within districts, the documentation in the Evaluation of Property Eligibility (Part 1) must be sufficient to allow the Division or Local Historic Preservation Office to: (1) make a judgment about how the building or site relates to the district as a whole, and (2) determine what particular features of the building or site contribute to its historic character or archaeological significance. In compiling information for completion of this part of the application, it is helpful to consult the National Register nomination or the local designation documentation for the district. It should not be necessary in most cases for the applicant to do extensive research to develop the required description of physical appearance and statement of significance. When requested, this part of the application also provides the information needed to determine eligibility for the Special Exemption provided by Chapter 196.1998, F.S.

Completing the Evaluation of Property Eligibility

1. Description of Physical Appearance

For historic buildings in districts: Provide information about the major *exterior and interior* features of the building. Describe the building in its *existing condition* (before improvement) -- not as it was when first built (unless unchanged) or as it will be after improvement. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe any changes that have been made to the building since its original construction (i.e., additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior). Other buildings on the property such as carriage houses, barns and sheds should also be described. Finally, discuss the way in which the building relates to others in the district in terms of siting, scale, material, construction, and date of construction.

Example – Historic Building

Building within a registered historic district: This three-story, flat-roofed, unpainted brick building, rectangular in shape, was constructed in 1850. It features regularly spaced arched windows on the second and third floors (6 openings on the east elevation have been filled in over the years, exact date unknown), 2-over-2 double-hung sash, and a prominent bracket cornice. The first floor of the facade has been altered; the existing storefront dates from ca. 1950. On the interior, the first floor is divided into two principal spaces, a large commercial space in front and a smaller office behind. The front room was modernized in the 1950s and contains no surviving historic fabric except for a simple wooden staircase running along the party wall. A pressed metal ceiling is the most prominent feature in the rear office; historic baseboards, paneled doors, and window and door surrounds also survive in this room. The upper floors have two rooms each, identical in configuration to the first floor; these rooms retain their original appearance, although they contain no architectural detailing of any kind (see photographs).

For archaeological sites in districts: Provide information regarding the age of the site and its period(s) of significance. Indicate the type of site (i.e., village, cemetery, midden, etc.), as well as the current use of the site. Indicate other known prehistoric and historic uses of the site, and describe changes to the site relating to those uses. Describe the major physical features of the site that relate to its archaeological significance. Indicate how the site relates to the development of the district and its other components.

Example – Archaeological Site

Prehistoric archaeological site within an archaeological district: The Turtle Mound site is a shell midden 320x25 feet in size and at least 11 feet thick. The top of the midden is approximately 12 - 13 feet above the normal water level in the adjacent marsh and river. Citrus trees surround the edges of the mound, but the central portion is clear of large vegetation and the surface has a thick cover of grass and weeds. There are two non-historic abandoned structures on the site, a picnic shelter on a concrete slab and a small residence on brick piers. Periods of occupation include Late Archaic (Mt. Taylor, Orange and Transitional: 400 BC - 500BC), Woodland (Malabar I: 500 BC - 800AD), and Mississippian (Malabar IIa and IIb: 800 AD - 1513 AD). During prehistoric occupation, with growth through the accumulation of refuse and architectural debris from a village type of settlement, the site attained its mound-like appearance and became a prominent landform and the highest point for miles around.

Additional information required: In the blanks provided, enter the date of construction if available, or indicate the approximate date. Enter the approximate dates of alterations, and indicate whether or not the building has been moved.

2. Statement of Significance

For buildings in historic districts: Summarize how the building contributes to the significance of the district. This summary should relate to the significance of the district (including the district's period of significance) as identified in the National Register nomination or district designation documentation. Is it similar to other buildings in the district in scale, building materials, style, and period of construction? Note important persons from the past associated with the building, former uses of the property, and the name of the architect or builder, if known.

Example – Historic Building

Building within a National Register historic district: The district is an intact grouping of architecturally significant commercial and industrial buildings constructed between 1850 and 1915 that display a variety of styles and types of architectural ornamentation popular during this era. The district is also significant as an early manufacturing and distribution center which led to the city's growth as one of the largest cities in the state. Industrial growth in the late 19th and early 20th centuries required the construction of larger buildings and several still exist within the boundaries of the district (see photographs). This modest three-story building is typical in appearance and history to the majority of the buildings in the district. It was originally built for manufacturing buttons, but was converted to a store with offices above during the 1880s when wholesaling grew as an important new activity in the district. The building is similar to its neighbors in size, scale, materials, and style.

For archaeological sites in districts: Explain why the property is archaeologically significant and the level of its significance (local, state, national). Discuss its integrity and rarity, and its potential for significant contribution to the body of knowledge about our history or prehistory.

Example – Archaeological Site

Turtle Mound is a large, multi-component accretionary village midden occupied from at least the Late Archaic Mt. Taylor Period (4,000 - 2,000 BC) through the Mississippian Period which ended shortly after European contact, approximately 1565 AD. The site is virtually undisturbed and contains a wealth of artifacts, features and ecofacts from four to six millennia of occupation, and can contribute detailed information about evolution and how people adapted to wetlands during the global climatic changes of the Holocene (the last 10,000 years). Turtle Mound is significant at the local and state level because of its demonstrated potential as a source of information pertinent to questions of cultural history, subsistence, settlement patterns and cultural ecology.

3. Photographs and Maps

Provide *good, clear photographs* describing the building or site and its surroundings *before improvement*. *Polaroid photos are not acceptable*. Good photographic coverage is a very important part of the application. Photographs supplement, and to some extent may substitute for, some of the descriptive material in the Description of Physical Appearance. Applications for historic buildings should show all elevations of the building, views of the building in its setting on the street, and representative interior spaces and features. Applications for archaeological sites should show the principal physical features of the site and its surroundings, and examples, if available, of artifacts recovered by past archaeological investigations. Photographs should be numbered, dated and labeled with the property name, the view (e.g., east side), and a brief description of what is shown. Photographs should be keyed to the application narrative and a sketch map, where appropriate.

Provide a map of the historic or archaeological district, clearly identifying the lot on which the building or site is located. This is necessary to verify the property's eligibility for the property tax exemption. If the exemption is being sought for one of a group of buildings or sites that are listed together in the National Register or locally designated together, a site plan or map of the group is necessary to specifically identify the building or site under consideration.

Special Considerations

Applicants should carefully read the following information about certain special considerations that may apply to their particular case. If a building is in one or more of the categories described below, additional information will be necessary. If this information is provided at the outset, the review process should not be delayed.

Moved buildings: An applicant must provide additional information to support an application for a building that has been moved since listing or local designation, or is a candidate for moving. Such documentation must discuss: (1) the effect of the move on the building's appearance (any demolition, changes in foundation, etc., undertaken and proposed); (2) the new setting and general environment of the proposed or new site; (3) the effect of the move on the distinctive historic and visual character of the district; and (4) the method (to be) used for moving the building. Such documentation must also include photographs showing the previous and proposed or new environments, including site, adjacent buildings, and streetscapes.

Multiple buildings or sites: Properties containing more than one building, where the buildings are functionally related historically to serve an overall purpose (i.e., a residence and carriage house or a series of structures which make up an industrial plant), will be treated as a single historic property. Generally, a single application form may be used to request the property tax exemption for these buildings. Documentation, however, must be submitted for every building to be considered for the exemption. For instance, if a house and carriage house are both to be improved, a single application may be used but a physical description, a statement of significance, and full photographic coverage for each building must be provided. The owner should state explicitly the buildings for which evaluation is requested. A sketch map or site plan should be provided to show the current relationship of the buildings. *Note: If buildings are under separate ownership, a separate application must be filled out by each owner.*

Owners of properties containing more than one archaeological site must submit a single application that describes all the sites within the listed or designated property.

Part 2 – Historic Preservation Property Tax Exemption Application

Description of Improvements

Part 2 of the Historic Preservation Property Tax Exemption Application, Description of Improvements, must be completed by all owners of historic properties seeking to have improvements preliminarily approved as being consistent with the historic or archaeological character of the property and, where applicable, the district in which the structure or site is located. The Description of Improvements will be used to describe existing conditions, proposed or completed improvements, and the impact of these improvements on existing materials and features and the overall historic character of the property.

Application Review: All projects will be reviewed and evaluated for conformance with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. This U.S. Department of Interior, National Park Service, publication is available from the Division at the address indicated on the first page of these instructions. The ten Standards for Rehabilitation (see below) are broadly worded to guide the improvement of all types of historic properties. The underlying concern expressed in the referenced Standards and Guidelines is the preservation of significant historic materials and features of a building or archaeological site in the process of restoration, rehabilitation or renovation. For buildings, the Standards and Guidelines apply with equal force to the site improvements, interior and exterior work, and the Division or Local Historic Preservation Office, as applicable, will review the *entire* improvement project (including any attached, adjacent or related new construction) rather than a single segment of work. Evaluation is based on whether or not the overall project is consistent with the Standards and Guidelines. Proposed work that does not appear to be consistent with the Standards and Guidelines will be identified, and advice will be given to assist property owners, architects, or builders in bringing the project into conformance.

Completing the Description of Improvements

1. Data on building or archaeological site and improvement project: Indicate the type of construction of the existing building (e.g., masonry bearing wall, wood frame, steel frame, concrete). Give the use(s) of the building before improvement (e.g., school/vacant). For archaeological sites, indicate the age of the site and its original function. For both types of sites, indicate the proposed use after improvement (current use if the improvements for which the exemption is being sought have been completed).

2. Detailed description of improvement work: In the numbered blocks, provide a description of project work. *Describe the entire project.* For buildings, begin by describing site work, followed by work on the exterior, including new construction, and finally work on the interior, as applicable. A separate block should be used to describe each major work item and its effect on architectural or archaeological features (see examples below).

In the left block, identify the feature requiring work and indicate whether it is original to the building or site, was added at a later date, or is new construction. Give the approximate date of the feature. In the appropriate space describe the physical condition of the feature. Indicate the photograph or drawing that shows the feature.

In the right block, explain in detail the restoration, renovation or rehabilitation work to be undertaken. Describe the effect (visual, structural, or other) on existing features. List drawings, marked-up photographs, or specification page numbers that describe the improvement work and its impact on the existing building or archaeological site.

3. Photographs

For historic buildings: For Part 2 of the Application, Description of Improvements, the applicant must submit a sufficient number of *good, clear photographs* with the application to document both interior and exterior conditions of the historic building, its site and environment, prior to any work, and to show the areas of proposed work (or for projects completed before application, areas and features affected by completed improvements). *Polaroid photographs are not acceptable.* Such documentation is necessary for evaluation of the effect of the improvements on the historic structure. *Where such documentation is not provided, review and evaluation cannot be completed. This shall result in a recommendation for denial of the request for exemption.*

For archaeological sites: Photographs should show all principal features of the site prior to any work, with detailed photographs showing the features to be affected (or for projects completed before application, features already affected) by improvements.

All photographs should be numbered, dated and labeled with the property name, the view (e.g., east side) and a brief description of what is shown; photographs should be keyed to the narrative in the Description of Improvements. In many cases, it may be helpful to mark directly on the photographs to show the areas of proposed (or areas affected by completed) work. Photographs may be black and white or color, but must show features *clearly*. Photographs are not returnable.

4. Drawings or sketches

Drawings or sketches are required for proposed (or completed) project work to show alterations and new construction on the property. Drawings or sketches must be sufficiently detailed to show existing (pre-project) conditions and anticipated (or completed) changes. Documentation should include site plans, floor plans and, where necessary, sections and elevations. All drawings and sketches submitted with the Description of Improvements should be numbered and keyed to the narrative blocks in the application.

Examples (Buildings)

Feature 1	
<p>Feature _____ facade brick Approx. date of feature _____ ca.1880</p> <p>Describe existing feature and its condition:</p> <p>Hard pressed red brick with butter joints in good condition. Mortar mostly sound but deteriorated and missing around downspout at east end of facade. Some graffiti at first floor.</p> <p>Photo no. <u>3,6</u> Drawing no. <u>N/A</u></p>	<p>Describe work and impact on existing feature:</p> <p>Will selectively hand clean deteriorated joints and repoint with mortar and joint width to match existing (see spec. pp. 33-35); chemically clean graffiti from first floor piers (see spec. pp. 30-31).</p>
Feature 2	
<p>Feature _____ main staircase Approx. date of feature _____ ca. 1880/unknown</p> <p>Describe existing feature and its condition:</p> <p>Original stair exists between 1st and 3rd floors. Some balusters missing and treads worn. Later stair from 3rd to 8th floors.</p> <p>Photo no. <u>9,10</u> Drawing no. <u>A-12</u></p>	<p>Describe work and impact on existing feature:</p> <p>Replace missing balusters with matching pieces. Sand painted banisters and balusters and varnish. Replace treads as need. Sand and paint stairs. Retain later stair as needed.</p>

Example (Archaeological Site)

Feature 1

<p>Feature <u>shell midden</u> Approx. date of feature <u>4000 BC - 1513 AD</u></p> <p>Describe existing feature and its condition:</p> <p>West side of midden is being eroded by river at rate of 2-4 feet per year.</p> <p>Photo no. <u>7,8</u> Drawing no. <u>S-1, S-2</u></p>	<p>Describe work and impact on existing feature:</p> <p>Install interlocking sheet piles with concrete cap and drilled-in pier anchors. Height of sheet piles to match contour of midden. Backfill sheet piles and sod to match adjacent portion of midden.</p>
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Part 3 - Request for Review of Completed Work

The Request for Review of Completed Work must provide a comprehensive photographic description of the completed improvements. Photographs of the completed work should show the *same views as the "before" photographs* included in Part 2, Description of Improvements.

All photographs should be numbered, dated and labeled with the property name, the view (e.g., east side) and a brief description of what is shown, and should be keyed to the narrative in Part 2 of the application. Photographs may be black and white or color, but must show features *clearly*. *Polaroid photographs are not acceptable*. Photographs are not returnable.

Project Amendments

If changes to a project are planned at any time after submission of the application, an Amendment Sheet must be submitted for review. Provide the address of the property. Indicate planned changes in project work, giving the originally proposed treatment and the amended work item description. Give the owner's name. Sign and date the Amendment Sheet. Give the owner's address and daytime telephone number. Return it to the Division or the Local Historic Preservation Office as specified under the local ordinance. Approval of amendments to applications is conveyed only in writing by the Division or the Local Historic Preservation Office.

Special Rehabilitation Concerns

Several areas of special concern have been identified in reviewing and evaluating preservation projects. The "Guidelines for Rehabilitating Historic Buildings" accompanying the Secretary of the Interior's "Standards for Rehabilitation" provide further guidance on these and other areas of concern. Owners should take care to address these concerns when undertaking work in any of the areas described below.

Storefront alterations: Justify changes to storefronts and provide photographs of the areas to be altered. Information should be provided on when the existing storefront was constructed; on what the existing physical conditions are; and if a historical treatment is planned, on what evidence the proposed new storefront designs are based. *Owners are strongly discouraged from introducing a storefront or new design element on the ground floor that alters the character of the structure and its relationship with the street, or that causes destruction of significant historic material.*

New heating, ventilating, and air-conditioning (HVAC) systems: Indicate what effect the new equipment and ductwork will have on historic building materials and features. If the HVAC system requires removal of windows or portions of walls, describe alternative systems considered in the design process and why the proposed system was chosen. *Installation of systems that cause damage to historic building material or features, or cause visual loss of character shall result in a recommendation for denial of the exemption.*

New windows: Indicate the condition of existing windows (sash, glazing, muntins, etc.) and the reasons for replacement. Photographs and a window survey must be provided as evidence of severe deterioration. Provide data on the cost of repairing existing windows versus installing replacements. *Owners are strongly encouraged to retain and repair historic windows. Installation of tinted glass that causes a change in historic character shall result in a recommendation for denial of the exemption.* Where replacement of existing windows appears justified by supporting documentation and where the windows are an integral part of the buildings design and character, replacement sash should match the original material, size, pane configuration, color, trim details, and planar and reflective qualities. Scaled drawings comparing the existing windows with the replacement windows should be provided.

Interior partitions and removing interior plaster: Indicate the existing condition of the interior and document with photographs. Show which walls are to be removed or altered. Note whether trim elements and plaster will be affected. *Owners are strongly discouraged from changing floor plans unnecessarily and from exposing masonry surfaces unless this condition is supported by historical evidence.*

Exterior masonry cleaning: *Owners are strongly encouraged to clean masonry only when necessary to halt deterioration or remove graffiti and stains.* Indicate the condition of each material to be cleaned. Specify what the cleaning is intended to accomplish (soot removal, paint removal, etc.) and the process to be used on each masonry element. Provide supporting material to show that the method selected is the gentlest means possible for this project. Summarize results of test patches, and include close-up color photographs of masonry surface before and after cleaning as evidence. *Chemical or physical treatments, such as sandblasting, that damage historic materials shall not be used.*

Exterior masonry repair: Indicate deteriorated areas that require repair and provide evidence that repointing mortar will match the original in composition (i.e., ratio of lime, cement, sand and any additives), color, texture, and tooling. *Owners are encouraged to repoint only those portions of the masonry that require repair.*

New additions and new construction: New exterior additions that substantially alter the appearance and form of historic structures shall cause recommendation for denial of the exemption. Similarly new construction, including site work, that alters the relationship of a structure to its site, changes the historic landscape or otherwise damages the historic character of the property shall cause recommendation for denial of the exemption.

The Secretary of the Interior's Standards for Rehabilitation

“Rehabilitation” as used herein is defined as “*the 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 and features of the property which are significant to its historic, architectural and cultural values.*” These Standards are to be applied to specific rehabilitation projects in a reasonable matter, taking into consideration economic and technical feasibility.

Standard 1: A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.

Standard 2: The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.

Standard 3 Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development, such as adding conjectural features or adding architectural elements from other buildings, shall not be undertaken.

Standard 4: Most properties change over time; those changes that have acquired historic significance in their own right shall be preserved.

Standard 5: Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be retained and preserved.

Standard 6: Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

Standard 7: Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.

Standard 8: Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.

Standard 9: New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize a property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.

Standard 10: New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

As stated in the above definition, the treatment “rehabilitation” assumes that at least some repair or alteration of the historic building will be needed in order to provide for an efficient contemporary use; however, these repairs and alterations must not damage or destroy materials, features or finishes that are important in defining the building’s historic character. For example, certain treatments – if improperly applied -- may cause or accelerate physical deterioration of a historic building. These can include improper repointing or exterior masonry cleaning techniques or introducing insulation that damages historic fabric. Generally, use of such materials and treatments will result in a project that does not meet the Standards. Similarly, exterior additions that duplicate the form, material, and detailing of the structure to the extent that they compromise the historic character of the structure will fail to meet the Standards.