



Agenda Item Cover Sheet

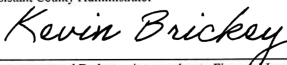
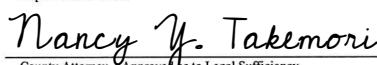
Agenda Item N^o. _____

Meeting Date May 11, 2021

☒ Consent Section

☐ Regular Section

☐ Public Hearing

Subject: Historic Preservation Tax Exemption for 1302 E. 7 th Avenue, Tampa, FL			
Department Name: Development Services			
Contact Person: Joe Moreda		Contact Phone: (813) 276-8379	
Sign-Off Approvals:			
			
Assistant County Administrator		Department Director	
Date		Date	
5/3/2021		5/3/2021	
Management and Budget - Approved as to Financial Impact Accuracy		County Attorney - Approved as to Legal Sufficiency	
Date		Date	

Staff's Recommended Board Motion:
Approve the attached resolution and covenant granting an historic preservation property tax exemption for a 10-year period for improvements made to the commercial building located at 1302 E. 7th Avenue in the Ybor City Historic District (Folio 197336.0000).

Financial Impact Statement:
The estimated FY 21 loss of ad valorem tax revenue will be approximately \$25,156.80.

Background:
The attached tax exemption application has been submitted by the City of Tampa Barrio Latino Commission pursuant to Hillsborough County's Historic Property Tax Exemption Ordinance (#93-7), as amended (Sec. 46-66 et seq., Hillsborough County Code of Ordinances). This Ordinance (attached) provides an exemption from Hillsborough County ad valorem taxes to owners of historic properties that have completed rehabilitation or renovation projects that meet approved guidelines. The exemption is for 100% of the assessed value of the historically significant improvements and is for a 10-year period beginning on January 1st of the year following the substantial completion of the improvements. In the subject case, the project completion date reported by the property owner is November 16, 2020. Therefore, the tax exemption will be for the period beginning January 1, 2021, and ending December 31, 2030. The taxable value of the improvements will be determined by the Property Appraiser.

If the taxable value of the historically significant improvements to the building is the estimated cost (\$4,000,000) reported on Page 1, Section 3, Part II – Post Rehabilitation, City of Tampa Historic Property Ad Valorem Tax Exemption Application, the estimated FY 21 loss of ad valorem tax revenue will be:

Countywide	\$ 22,923.60
Library	\$ 2,233.20
Total	\$ 25,156.80

As the local reviewing entity designated to certify that the project meets the requirements of the tax abatement ordinance, the Barrio Latino Commission reviewed the application and found that it meets the criteria of the ordinance as stated in the attached resolution. According to the tax exemption application, an estimated total of \$7,500,000 was expended in the restoration of the commercial building, constructed circa 1893, of which \$4,000,000 was spent on historically significant improvements.

Attachments: Resolution; Photo; Covenant (2 originals); Transmittal letter from City of Tampa; Application Approval Letter from Barrio Latino Commission; Page 1, Section 3, Part II, City of Tampa Historic Property Ad Valorem Tax Exemption Application; Hillsborough County's Historic Property Tax Exemption Ordinance, Section 46-66 et. seq., Hillsborough County Code of Ordinances.

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA APPROVING AN EXEMPTION FROM HILLSBOROUGH COUNTY AD VALOREM TAXES FOR IMPROVEMENTS MADE TO THE PROPERTY OWNED BY YBOR MARTI, LLC AT 1302 E. 7TH AVENUE IN TAMPA, FLORIDA, FOLIO # 197336.0000

Upon motion of Commissioner _____, seconded by Commissioner _____, the following Resolution was adopted on this 11th day of May, 2021, by a vote of ____ to _____, Commissioner _____ voting no.

WHEREAS, the Board of County Commissioners of Hillsborough County adopted a Historic Preservation Tax Abatement Ordinance on June 1, 1993, Ordinance Number 93-7 (the Ordinance) and amended said ordinance on October 21, 1998; and again on October 1, 2008; and

WHEREAS, the Ordinance allows the Board of County Commissioners to grant an exemption from Hillsborough County ad valorem taxes for improvements made to historic property; and

WHEREAS, Ybor Marti, LLC is the owner of the property located at 1302 E. 7th Avenue, Tampa, Florida (the Property); and

WHEREAS, the Property meets the requirements of the ordinance in that the property is located in the Ybor City Historic District and the improvements are consistent with the United States Secretary of the Interior's Standards for Rehabilitation and the guidelines of the Department of State.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HILLSBOROUGH COUNTY, FLORIDA:

1. That the Board of County Commissioners of Hillsborough County hereby approves the application for the abatement of Hillsborough County ad valorem taxes on the improvements made by Ybor Marti, LLC to the property located at 1302 E. 7th Avenue as described in the City of Tampa Historic Property Ad Valorem Tax Application approved by the Barrio Latino Commission on January 26, 2021 (BLC T21-01).

2. That the abatement of taxes applies only to Hillsborough County ad valorem taxes to the improvements of the Property and does not apply to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to Section 9 (b) or Section 2, Article VII of the Florida Constitution.

3. That the abatement of Hillsborough County ad valorem taxes shall be for a period of ten years beginning January 1, 2021 and ending December 31, 2030, as long as the improvements are maintained and the covenant between the property owner and the County is not violated.

4. That this Resolution shall take effect on May 26, 2021.

STATE OF FLORIDA)

COUNTY OF HILLSBOROUGH)

I, CINDY STUART, Clerk of the Circuit Court and Ex-Officio Clerk of the Board of County Commissioners of Hillsborough County, Florida, do hereby certify that the above and foregoing is a true and correct copy of a resolution adopted by the Board at its Land Use meeting of _____, as the same appears of record in Minute Book _____ of the Public Records of Hillsborough County, Florida.

WITNESS my hand and official seal this _____ day of _____, 2021.

CINDY STUART, CLERK OF CIRCUIT COURT

By: _____
Deputy Clerk

APPROVED BY COUNTY ATTORNEY

By: _____
Approved as to form and legal sufficiency.



1302 East 7th Avenue
Ybor City Historic District, Tampa, Florida

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made the _____ day of _____, 20____, by

Ybor Marti, LLC

(herein after referred to as the Owner) and in favor of the **City of Tampa** (hereinafter referred to as the Local Government) for the purpose of the restoration, renovation or rehabilitation, of a certain Property located at:

1302 E. 7th Avenue/Ybor City Historic District

which is owned in fee simple by the Owner and is listed in the National Register of Historic Places or locally designated under the terms of a local preservation ordinance or is a contributing property to a National Register listed district or a contributing property to a historic district under the terms of a local preservation ordinance. The areas of significance of this property, as identified in the National Register nomination or local designation report for the property or the district in which it is located are X architecture, ____ history, ____ archaeology.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The Property is more particularly described as follows (include city reference, consisting of repository, book, and page numbers): Folio#197336.0000 - Official Record – Book #22466, Page #0026
(See Attached Warranty Deed).

In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the ten (10) year period of the tax exemption which is from January 1, 2021, to December 31, 2030:

1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property, so as to preserve the architectural, historical, or archaeological integrity, of the same in order to protect and enhance those qualities that made the Property eligible for listing in the National Register of Historic Places or designation under the Provisions of the local preservation ordinance.
2. The Owner agrees that no visual or structural alterations will be made to the Property without prior permission of the () Division of Historical Resources (X) Local Historic Preservation Office.

The address of the certified Local Historic Preservation Office is, if one exists in the jurisdiction:

Name of Office/Agency: Architectural Review & Historic Preservation

Address: 1400 N. Boulevard, 3rd Floor

City: Tampa, Florida Zip: 33607

Telephone: (813) 274-3100, Option #3

The address of the Division of Historical Resources is:

Bureau of Historic Preservation

Division Historical Resources

R.A. Gray Building, 500 South Bronough Street

Tallahassee, Florida 32399-0250

Telephone Number: (904) 487-2333

3. [Only for properties of archaeological significance.] The Owner agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. above.
4. The Owner agrees that the () Division of Historical Resources (X) Local Historic Preservation Office and appropriate representatives of the Local Government, their agents and designees shall have the right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this Covenant are being observed.

5. In the event of the non-performance or violation of the maintenance provision of the Covenant by the Owner or any successor-in-interest during the term of the Covenant, the

() Division of Historical Resources (X) Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to 196.1997 (7), Florida Statutes. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant 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 212.12 (3), Florida Statutes.

6. If the Property is damaged by accidental or natural causes during the Covenant period, the Owner will inform, the () Division of Historical Resources (X) Local Historic Preservation Office in writing of the damage to the Property, including (1) an assessment of the nature and extent of the damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion. In order to maintain the tax exemption, the Owner shall complete the restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the () Division of Historical Resources (X) Local Historic Preservation Office.

7. If the Property has been destroyed or severely damaged by accidental or natural causes, that is, if the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or so damaged that restoration is not feasible, the Owner will notify the () Division of Historical Resources (X) Local Historic Preservation Office in writing of the loss. The () Division of Historical Resources (X) Local Historic Preservation Office will evaluate the information provided and notify the Owner in writing of its determination regarding removal of the Property from eligibility for tax exemption. If the () Division of Historical

Resources (**X**) Local Historic Preservation Office determines that the property should be removed from eligibility for tax exemption, it will notify the Property Appraiser of the county in which the Property is located in writing so that the tax exemption can be cancelled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owner.

8. If it appears that the historical integrity, of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross neglect of the Owner, the () Division of Historical Resources (**X**) Local Historic Preservation Office shall notify the Owner in writing. For the purpose of this Covenant "gross negligence" means the omission of care which even inattentive and thoughtless persons never fail to take care of their own property. The Owner shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owner cannot show such circumstances, he shall develop a plan for restoration of the Property and a schedule for completion of the restoration. In order to maintain the tax exemption, the Owner shall complete the restoration work necessary to return the Property to the condition existing at the time of the project completion on a time schedule agreed upon by the Owner and the () Division of Historical Resources (**X**) Local Historic Preservation Office. If the Owner does not complete the restoration work on the agreed upon time schedule, the () Division of Historical Resources (**X**) Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to 196.1997 (7), Florida Statutes. The Owner shall be required to pay 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 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 212.12 (3), Florida Statutes.


9. The terms of this Covenant shall be binding on the current Property owner, transferees, and their heirs, successors, or assigns.

Page Five

This Covenant shall be enforceable in specific performance by a court of competent jurisdiction.

OWNER:

Ybor Marti, LLC

<u>Darryl Shaw</u>	<u></u>	<u>2-18-21</u>
Name	Signature	Date

CITY OF TAMPA:

Date

Jane Castor, Mayor

Approved as to Form:

Attest:

Assistant City Attorney

City Clerk

Prepared by and Return to:
OIG Title & Escrow, LLC
Amy Rodriguez
5201 W Kennedy Blvd., Suite 220
Tampa, Florida 33609
Our File Number: 13-2518

For official use by Clerk's office only

STATE OF Florida)
COUNTY OF Hillsborough)

SPECIAL WARRANTY DEED
(Corporate Seller)

THIS INDENTURE, made this March 5, 2014, between CADRECHA FAMILY LIMITED PARTNERSHIP, a Florida limited partnership, a Florida corporation, whose mailing address is: 2234 E 7th Avenue, Tampa, FL 33605, party of the first part, and Ybor Marti, LLC, whose mailing address is: 4207 Golf Point Court, Tampa, FL 33618, party/parties of the second part,

WITNESSETH:

First party, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other valuable considerations, receipt whereof is hereby acknowledged, does hereby grant, bargain, sell, aliens, remises, releases, conveys and confirms unto second party/parties, his/her/their heirs and assigns, the following described property, to wit:

Lots 2, 4, 6, 8, 10, 12, 14, 16 and 18, LESS the Easterly 5.5 feet of the Northerly 30 feet of Lot 18, LE DUC'S RESUBDIVISION, a subdivision according to the plat thereof recorded at Plat Book 9, Page 61, in the Public Records of Hillsborough County, Florida.

Subject, however, to all covenants, conditions, restrictions, reservations, limitations, easements and to all applicable zoning ordinances and/or restrictions and prohibitions imposed by governmental authorities, if any.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

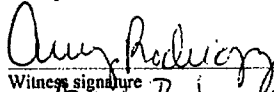
TO HAVE AND TO HOLD the same in fee simple forever.

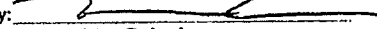
AND the party of the first part hereby covenants with said party of the second part, that it is lawfully seized of said land in fee simple: that it has good right and lawful authority to sell and convey said land; that it hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under the party of the first part.

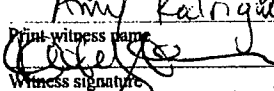
IN WITNESS WHEREOF, first party has signed and sealed these presents the date set forth on March 5, 2014.

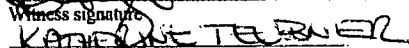
Signed, sealed and delivered
in the presence of:

CADRECHA FAMILY LIMITED PARTNERSHIP, a Florida
limited partnership


Witness signature

By: 
Print Name: Matt Cadrecha
Title: Manager

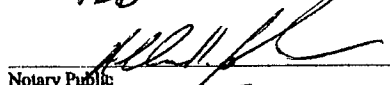

Print witness name


Witness signature
KATHLEEN TURNER
Print witness name

(Corporate Seal)

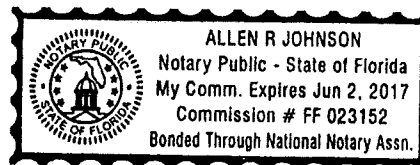
State of Florida
County of Hillsborough

THE FOREGOING INSTRUMENT was acknowledged before me this 5th day of March, 2014 by Matt Cadrecha, Manager of CADRECHA FAMILY LIMITED PARTNERSHIP, a Florida limited partnership who is personally known to me or who has produced FIDL as identification.


Notary Public
Print Notary Name

My Commission Expires: June 2 2017

Notary Seal



HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made the _____ day of _____, 20____, by

Ybor Marti, LLC

(herein after referred to as the Owner) and in favor of **Hillsborough County** (hereinafter referred to as the Local Government) for the purpose of the restoration, renovation or rehabilitation, of a certain Property located at :

1302 E. 7th Avenue/Ybor City Historic District

which is owned in fee simple by the Owner and is listed in the National Register of Historic Places or locally designated under the terms of a local preservation ordinance or is a contributing property to a National Register listed district or a contributing property to a historic district under the terms of a local preservation ordinance. The areas of significance of this property, as identified in the National Register nomination or local designation report for the property or the district in which it is located are X architecture, history, archaeology.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The Property is more particularly described as follows (include city reference, consisting of repository, book, and page numbers): Folio# 197336.0000 – Official Record – Book #22466, Page #0026
(See Attached Deed).

In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the period of the tax exemption which is from January 1, 2021, to December 31, 2030.

1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property, so as to preserve the architectural, historical, or archaeological integrity, of the same in order to protect and enhance those qualities that made the Property eligible for listing in the National Register of Historic Places or designation under the Provisions of the local preservation ordinance.
2. The Owner agrees that no visual or structural alterations will be made to the Property without prior permission of the () Division of Historical Resources (X) Local Historic Preservation Office.

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Address: **1400 N. Boulevard, 3rd Floor**

City: **Tampa, Florida** Zip: **33607**

Telephone: **(813) 274-3100, Option #3**

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Division Historical Resources

R.A. Gray Building, 500 South Bronough Street

Tallahassee, Florida 32399-0250

Telephone Number: (904) 487-2333

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4. The Owner agrees that the () Division of Historical Resources (X) Local Historic Preservation Office and appropriate representatives of the Local Government, their agents and designees shall have the right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this

Covenant are being observed.

5. In the event of the non-performance or violation of the maintenance provision of the Covenant by the Owner or any successor-in-interest during the term of the Covenant, the () Division of Historical Resources (X) Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s.196.1997 (7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant 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 s.212.12 (3), F.S.

6. If the Property is damaged by accidental or natural causes during the Covenant period, the Owner will inform, the () Division of Historical Resources (X) Local Historic Preservation Office in writing of the damage to the Property, including (1) an assessment of the nature and extent of the damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion. In order to maintain the tax exemption, the Owner shall complete the restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the () Division of Historical Resources (X) Local Historic Preservation Office.

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9. The terms of this Covenant shall be binding on the current Property owner, transferees, and their heirs, successors, or assigns.

This Covenant shall be enforceable in specific performance by a court of competent jurisdiction.

OWNER:

Ybor Marti, LLC

Darryl Shaw
Name

[Signature]
Signature

2-18-21
Date

LOCAL GOVERNMENT: Board of County Commissioners of Hillsborough County

Name of Authorized
Local Official

Signature

Date

Title

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

BY Nancy Y. Takemori
Assistant County Attorney

Prepared by and Return to:
OIG Title & Escrow, LLC
Amy Rodriguez
5201 W Kennedy Blvd., Suite 220
Tampa, Florida 33609
Our File Number: 13-2518

For official use by Clerk's office only

STATE OF Florida) SPECIAL WARRANTY DEED
COUNTY OF Hillsborough) (Corporate Seller)
)

THIS INDENTURE, made this March 5, 2014, between CADRECHA FAMILY LIMITED PARTNERSHIP, a Florida limited partnership, a Florida corporation, whose mailing address is: 2234 E 7th Avenue, Tampa, FL 33605, party of the first part, and Ybor Marti, LLC, whose mailing address is: 4207 Golf Point Court, Tampa, FL 33618, party/parties of the second part,

WITNESSETH:

First party, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other valuable considerations, receipt whereof is hereby acknowledged, does hereby grant, bargain, sell, aliens, remises, releases, conveys and confirms unto second party/parties, his/her/their heirs and assigns, the following described property, to wit:

Lots 2, 4, 6, 8, 10, 12, 14, 16 and 18, LESS the Easterly 5.5 feet of the Northerly 30 feet of Lot 18, LE DUC'S RESUBDIVISION, a subdivision according to the plat thereof recorded at Plat Book 9, Page 61, in the Public Records of Hillsborough County, Florida.

Subject, however, to all covenants, conditions, restrictions, reservations, limitations, easements and to all applicable zoning ordinances and/or restrictions and prohibitions imposed by governmental authorities, if any.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

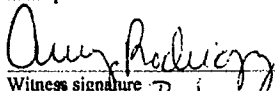
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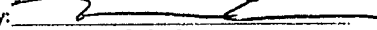
AND the party of the first part hereby covenants with said party of the second part, that it is lawfully seized of said land in fee simple: that it has good right and lawful authority to sell and convey said land; that it hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under the party of the first part.

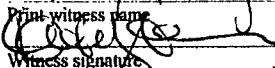
IN WITNESS WHEREOF, first party has signed and sealed these presents the date set forth on March 5, 2014.


Signed, sealed and delivered
in the presence of:

CADRECHA FAMILY LIMITED PARTNERSHIP, a Florida
limited partnership


Witness signature

By: 
Print Name: Matt Cadrecha
Title: Manager

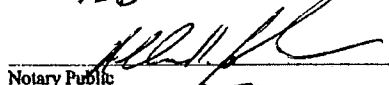

Witness signature


Print witness name

(Corporate Seal)

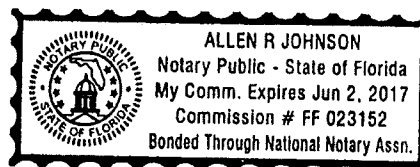
State of Florida
County of Hillsborough

THE FOREGOING INSTRUMENT was acknowledged before me this 5th day of March, 2014 by Matt Cadrecha, Manager of CADRECHA FAMILY LIMITED PARTNERSHIP, a Florida limited partnership who is personally known to me or who has produced FDL as identification.


Notary Public
Print Notary Name

My Commission Expires: Jan 2 2017

Notary Seal





City of Tampa

Jane Castor, Mayor

Development and Growth Management Architectural Review & Historic Preservation

1400 N Boulevard
Tampa, FL 33607

(813) 274-3100 Option 3

MEMORANDUM

To: Thomas Hiznay, Executive Planner, Hillsborough County Development Services

From: Aminta Owen, Historic Preservation Technician

Date: March 2, 2021

Re: Historic Property Ad Valorem Tax Exemption Application – Part I and Part II (BLCTax-21-0000001)
1302 E. 7th Avenue, Folio # 197336.0000
Ybor City Historic District

The Barrio Latino Commission approved Part II of the referenced application and recommended the tax exemption to City of Tampa City Council and the Hillsborough County Board of County Commissioners at its January 26, 2021, Public Hearing.

Attachments:

Combined Part I and Part II of the Historic Property Ad Valorem Tax Exemption application
Two (2) sets of covenants signed by the owner Sight BF Flats, LLC in favor of Hillsborough County
ARC Decision Letter
Certificate of Occupancy, dated January 8, 2021



City of Tampa

Jane Castor, Mayor

Development and Growth Management Architectural Review & Historic Preservation

1400 N Boulevard
Tampa, FL 33607

(813) 274-3100, Option 3

January 27, 2021

Stephanie Ferrell
633 N. Franklin Street, Ste#711
Tampa, FL 33602

RE: BLC T21-01, 1300-1320 E. 7th Avenue, ad Valorem Tax Application, Part II-Post Rehabilitation

Dear Ms. Ferrell:

The Barrio Latino Commission (BLC) reviewed the referenced ad Valorem Tax Exemption Application at its meeting of January 26, 2021. Through exhibits and testimony, the applicant demonstrated that the original features of the structure were preserved and that modifications to the property are compatible with its historic character. The BLC voted to **approve** this application based on the fact the proposed project is consistent with the "Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings" and to recommend the tax exemption to the City of Tampa City Council and the Hillsborough County Board of County Commissioners.

Your complete application has been sent to the City of Tampa City Attorney's Office, the Hillsborough County Development Services Department, and the Hillsborough County Property Appraiser's Office.

The BLC action is limited to recommendation for ad Valorem Tax Exemptions, issuance of a Certificate of Appropriateness, and, if applicable, granting specific variances. The owner and/or agent are independently responsible to obtain any other appropriate permits and/or approval required. Please contact the proper entity for specific requirements.

Please let me know if you have any questions or need assistance.

Sincerely,

Dennis W. Fernandez
Architectural Review & Historic Preservation Manager

xc: Ybor Marti, LLC, without attachment
City Attorney's Office, with attachment
Tracy Torres, Hillsborough County Property Appraiser's Office, with attachment
Thomas Hiznay, with attachment

Attachments - Part I and II



014

**CITY OF TAMPA
PLANNING & DEVELOPMENT
HISTORIC PROPERTY AD VALOREM TAX EXEMPTION APPLICATION
PART II – POST REHABILITATION**

SECTION 3

Instructions

Upon completion of the restoration, rehabilitation or renovation project, complete this part of the application with attached photographs of the completed work (views of site improvements, exterior and interior work for buildings) and submit to the City of Tampa Architectural Review & Historic Preservation Office. Please call (813)274-3100 for an appointment for your submittal. The **COLOR** photographs must be at least 3" x 5" and preferably formatted in a landscape orientation. Photographs should be the same angles and views as the *before* photographs included in Part I-Pre-Rehabilitation/Section 2, of the application. Also included should be a comprehensive description of the photographs. Type or print clearly. The final recommendation of the ARC/BLC Board, with respect to the requested Historic Preservation Property Tax Exemption, is made on the basis of the photographs and descriptions in Part II.

1. Property identification and location:

Property Identification Number (PIN) or Folio Number: 197336-0000
Address of property: Street 1302 E. 7th Avenue
City Tampa County Hillsborough Zip Code 33605-3608

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

Project starting date Jan. 1, 2017 Project completion date: Oct. 31, 2020
Estimated cost of entire project: \$ 7.5 million
Estimated costs attributed solely to work on historic buildings or archaeological site: \$ 4 million

3. Owner Attestation: I hereby apply for the historic property tax exemption for the restoration, rehabilitation or renovation work described above and in Section 3, Part II of the Historic Property Ad Valorem Tax Exemption Application submitted for this project. I attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed project conforms to The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, and is consistent with the work described in Section 3, Part II of the Application. I also attest that I am the owner of the property described above or, if the property is not owned by an individual, that I am the duly authorized representative of the owner. Further, by submission of this application, I agree to allow access to the property by representatives of the Architectural Review & Historic Preservation Office and appropriate representatives of the local government from which the exemption is being requested, for the purpose of verification of information provided in the Application and this Request. I understand that, if the requested exemption is granted, I will be required to enter into a Covenant with the City of Tampa and Hillsborough County granting the exemption in which I must agree to maintain the character of the property and the qualifying improvements for the term of the exemption. I also understand that falsification of factual representations in this Application or Request is subject to criminal sanctions pursuant to the Laws of Florida.

Darryl Shaw

Print Name

Signature

Date

Complete the following if signing for an organization or multiple owners (See next page for additional owners):

Managing Member

Ybor Marti, LLC

Title

Organization name

Mailing Address 13014 N. Dale Mabry Hwy #620

City: Tampa State: FL Zip Code: 33618 Phone #: 813-549-5740

DIVISION 4. - HISTORIC PROPERTY TAX EXEMPTION

Sec. 46-66. - Intent and purpose.

It is the intent of the Board of County Commissioners of Hillsborough County to promote ad valorem tax exemptions for historic properties which meet the criteria of this division and, in so doing, foster the preservation and renovation of historic properties in the County to enhance the quality of life for all citizens of the County.

(Ord. No. 98-50, § I, 10-28-1998)

Sec. 46-67. - Title.

This division shall be known as the "Historic Property Tax Exemption Ordinance."

(Ord. No. 98-50, § II, 10-28-1998)

Sec. 46-68. - Property eligible for tax exemption.

- (a) The following properties in Hillsborough County are qualified to be considered for ad valorem tax exemption:
- (1) Property individually listed in the National Register of Historic Places pursuant to the National Historic Preservation Act of 1966;
 - (2) A contributing property to a National Register listed district; or
 - (3) Property designated as a historic property, or as a contributing property to a historic district, by the historic preservation regulations found in the County's historic preservation regulations, or in the historic preservation regulations of any municipality in the County.
- (b) The local historic preservation office in the jurisdiction of the local government shall certify to the Board of County Commissioners that the property for which an exemption is requested satisfies Subsection (a) of this section.

(Ord. No. 98-50, § III, 10-28-1998)

Sec. 46-69. - Procedure of granting tax exemption.

- (a) Any person, firm or corporation that desires an ad valorem tax exemption must file an application with the Board of County Commissioners and include the following information:
- (1) The name of the property owner and the location of the historic property.
 - (2) If the exemption requested is for an improvement to property, a description of the improvements to real property for which an exemption is requested, and the dates of commencement and completion of construction of such improvements.
 - (3) Proof, to the satisfaction of the local historic preservation office that the property that is to be rehabilitated or renovated is a historic property.
 - (4) Proof, to the satisfaction of the local historic preservation office that the improvements to the property will be consistent with the United States Secretary of Interior's Standards for

Rehabilitation and will be made in accordance with guidelines developed by the Department of State.

(5) Other information deemed necessary by the Department of State.

(b) The Board of County Commissioners shall deliver a copy of each application for a historic preservation ad valorem tax exemption to the Property Appraiser of the County. Upon certification of the assessment roll or recertification, if applicable, pursuant to F.S. § 193.122, for each fiscal year during which this division is in effect, the property appraiser shall report the following information to the local governing body:

- (1) The total taxable value of all property within the County or municipality for the current fiscal year.
- (2) The total exempted value of all property in the County or municipality which has been approved to receive historic preservation ad valorem tax exemption for the current fiscal year.

(c) The local historic preservation office shall review the application for tax exemption and provide to the Board of County Commissioners a written recommendation of either approval or denial of the application. The review by the local historic preservation office must be conducted in accordance with rules adopted by the Department of State. The recommendation and reasons for the recommendation must be provided to the applicant and the Board of County Commissioners prior to the decision of the Board of County Commissioners.

(d) In order for an improvement to a historic property to qualify the property for an exemption, the improvement must:

- (1) Be consistent with the United States Secretary of Interior's Standards for Rehabilitation.
- (2) Be determined by the local historic preservation office to meet criteria established by the Department of State.

(e) The Board of County Commissioners may approve an application for tax exemption by resolution. Such exemption shall take effect on the January 1 following substantial completion of the improvement. The resolution approving the tax exemption shall contain:

- (1) The name of the owner and the address of the historic property for which the exemption is granted.
- (2) The period of time for which the exemption will remain in effect and the expiration date of the exemption.
- (3) A finding that the historic property meets the requirements of this section.

(4) A resolution approving or denying the tax exemption shall not be effective until 15 days after the Board of County Commissioners' action. Within ten days of the Board of County Commissioners' approval or denial of the tax exemption, the applicant may make a written request to the County Administrator for the scheduling of a public hearing to address the tax exemption. Notice of the public hearing shall be published in a newspaper of general circulation in Hillsborough County at least seven days prior to the hearing.

(f) To qualify for an exemption, the property owner must enter into a covenant or agreement with the governing body for the term for which the exemption is granted. The form of the covenant or agreement must be established by the Department of State and must require that the character of the property, and the qualifying improvements to the property, be maintained during the period that the exemption is granted. The covenant or agreement shall be binding on the current property owner, transferees, and their heirs, successors, or assigns. Violation of the covenant or agreement results in the property owner being subject to the payment of the difference 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).

(Ord. No. 98-50, § IV, 10-28-1998; Ord. No. 08-23, § III, 10-1-2008)

Sec. 46-70. - Ad valorem tax exemptions for improvements to historic property.

The Board of County Commissioners may authorize the exemption from ad valorem taxation of up to 100 percent of the assessed value of all improvements to historic properties which result from the restoration, renovation or rehabilitation of such properties. The exemption applies only to improvements to real property. In order for the property to qualify for the exemption, any such improvements must be made on or after the day this division is adopted (October 28, 1998).

(Ord. No. 98-50, § V, 10-28-1998)

Sec. 46-71. - Ad valorem tax exemptions for historic properties open to the public.

If an improvement qualifies a historic property for an exemption under Section 46-68 and the property is used for nonprofit or governmental purposes and is regularly and frequently open for the public's visitation, use and benefit, the Board of County Commissioners or the governing authority of the municipality by ordinance may authorize the exemption from ad valorem taxation of up to 100 percent of the assessed value of the property, as improved, if all other provisions of that section are complied with; provided, however, that the assessed value of the improvement must be equal to at least 50 percent of the total assessed value of the property as improved. The exemption applies only to real property to which improvements are made by or for the use of the existing owner. In order for the property to qualify for the exemption provided in this section, any such improvements must be made on or after the day the ordinance granting the exemption is adopted.

(Ord. No. 98-50, § VI, 10-28-1998)

Sec. 46-72. - Applicable taxes.

The tax exemptions allowed herein are only ad valorem taxes assessed by Hillsborough County. The exemptions do not apply to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to Section 9(b) or Section 2, Article VII of the Florida Constitution.

(Ord. No. 98-50, § VII, 10-28-1998)

Sec. 46-73. - Duration of tax exemption.

Any tax exemption granted by this division shall remain in effect for up to ten years regardless of any change in the authority of the County to grant such exemptions or any change in the ownership of the property. Improvements which qualified the property for an exemption must be maintained over the period for which the exemption is granted.

(Ord. No. 98-50, § VIII, 10-28-1998)

Sec. 46-74. - Severability.

It is the legislative intent of the Board of County Commissioners in adopting this division that all provisions hereof shall be liberally construed to protect and preserve the peace, health, safety, and general welfare of the inhabitants of the portion of Hillsborough County. It is the further intent of the Board of County Commissioners that this division shall stand, notwithstanding the invalidity of any section, phrase, sentence, or other part hereof, and that should any part of this division be held to be unconstitutional or invalid by a court of competent jurisdiction, such part shall be deemed a separate, distinct, and independent part, and such holding shall not be construed as affecting the validity of any of the remaining parts.

(Ord. No. 98-50, § IX, 10-28-1998)

Secs. 46-75—46-91, -Reserved.