



# City of St. Augustine



St. Augustine, Florida

Planning and Building Dept.

## AD VALOREM TAX EXEMPTIONS FOR HISTORIC PROPERTIES

Florida Statutes 196.1997 and 196.1998 provide the authority for local governments to adopt an ordinance to allow ad valorem tax exemptions to historic properties if the owners are restoring, rehabilitating or renovating such properties according to specific guidelines.

The City Commission for the City of St. Augustine has adopted ordinances allowing partial ad valorem tax exemptions for historic properties if the owners are restoring, rehabilitating or renovating such properties according to specific guidelines. The exemption applies only to improvements to real property.

The exemption for qualifying properties is from ad valorem taxes levied by the City of St. Augustine on 100% of the assessed value of the improvements for 10 years.

Maps of the City's National Register Districts and the locally established historic preservation districts which contain properties that may qualify for the exemption are available at the Planning and Building Department. Telephone number: (904) 825-1065, or email: [COXA@AUG.com](mailto:COXA@AUG.com)

The Planning and Building Department is the local Historic Preservation Office. The Historic Architectural Review Board (HARB) is the review board which is responsible for determining the historical significance of the property and the appropriateness of the proposed work as submitted by the applicant related to the tax exemption ordinance.

### HOW TO QUALIFY FOR THIS PROGRAM

In order to qualify for this tax exemption, the property must:

- 1) be individually listed in the National Register of Historic Places; or
- 2) be a contributing property to a National Register District; or

- 3) be designated a historic property or be a contributing property in a locally established historic preservation district.

Further, to qualify for this tax exemption, the improvements to a property meeting one of the above criteria must also:

- 1) be consistent with the United States Secretary of Interior's Standards for Rehabilitation; and
- 2) be determined by the Historic Architectural Review Board to meet criteria established by the Department of State.

The minimum valuation of the improvement must be \$20,000 or 50% of the assessed value of the structure before the improvement, whichever is less.

Twenty-five percent (25%) of the proposed improvement must be to the exterior or foundation of the structure.

### **How to apply**

Applications for the tax exemption must be made prior to any renovation on forms provided by the Planning and Building Department from the Department of State (DOS Form No. RH3E101292).

The Historic Architectural Review Board must approve the plans, and the Planning and Building Department must issue a permit for the proposed improvement before the start of any construction.

The review and approval process for the tax exemption is in addition to the building permit review process.

The Planning and Building Department is required to inspect the completed work to ensure compliance with the plans submitted with the application for the tax exemption, and to ensure continued maintenance of the improvements during the period of time that the exemption is in force.

### **How to activate the tax exemption**

The review and approval authority of the Historic Architectural Review Board (HARB) and the Planning and Building Department is administrative only. Final approval for the ad valorem tax exemption will rest with the City Commission.

A Historic Preservation Property Tax Exemption Covenant requiring the owner to maintain the improvements during the period of the exemption must be signed by the property owner and approved by resolution of the City Commission. This

approved covenant must be recorded with the deed to the property to allow the Property Appraiser to activate the tax exemption.

## **Questions**

If you have any questions concerning this program, or need application forms, please contact the Planning and Building Department. Telephone number: (904) 825-1065, or email: [COA@AUG.com](mailto:COA@AUG.com)