

P R E S E R V A T I O N I N C E N T I V E S

HILLSBOROUGH COUNTY

HISTORIC PRESERVATION AD VALOREM TAX EXEMPTION PROGRAM

In 1992, the Florida State constitution was amended to allow municipalities the option of offering ad valorem tax exemptions on improvements to historic properties. The purpose of providing this exemption was to stimulate revitalization of historic properties and to ease the burden of maintaining these properties.

In May 1993, the Hillsborough County Board of County Commissioners adopted an ordinance creating The Hillsborough County Property Tax Exemption Program. Amended October 1998, the properties which qualify for the exemption are those designated as local landmarks, those listed on the National Register of Historic Places, or as contributing properties in a local or National Register historic district. All applications for exemptions from the County portion of the tax exemption are reviewed by a local reviewing entity. These are the Architectural Review Commission (ARC) for qualifying historic properties located within the City of Tampa limits, the Barrio Latino Commission (BLC) for properties located within the Ybor City Historic District, the Hillsborough County Historic Resources Review Board (HRRB) for historic properties located in unincorporated Hillsborough County, or by the Plant City Historic Review Board (HRB) for historic properties located in the City of Plant City.

In addition the County ordinance provides for the following:

- Locally designated landmarks and contributing structures within locally designated historic districts may be considered for both a county and city exemption. (Properties listed on the National Register of Historic Places but not locally designated qualify for the county exemption only.)
- Exemption is for 100% of the increase in the assessed value of the improvements to the historic structure that results from rehabilitation. The exemption is applicable for a 10-year period and applies only to improvements to real property.
- The property owner must agree to maintain the qualifying improvements and the character of the property for the period of the exemption.
- The exemption is available for both residential and non-residential property.
- Exemption passes to a new owner.
- Improvements must be consistent with the Secretary of the Interior's Standards for Rehabilitation and meet criteria set by the Department of State (Chapter 1A-38, FAC.) A determination that the project is in conformance with the Secretary of the Interior's Standards for Rehabilitation must be made by the local reviewing entity.
- The Board of County Commissioners authorizes the county exemption after receipt of a recommendation from the local reviewing entity.
- All work on the improvements must be completed within 12 months from the date of submittal of a complete pre-construction application. One extension not exceeding six months will be allowed upon written request prior to expiration of the 12-month period.
- Exemption is from the unincorporated County's portion of ad valorem taxes. An owner of a qualified historic property located within the City of Tampa limits or the City of Plant City limits may also simultaneously apply to the local reviewing entity for an exemption from the respective city ad valorem taxes.

APPLICATION PROCESS

The Tax Exemption Application consists of three parts.

- **Part I – Evaluation of Property Eligibility** provides general information to show the property is a certified historic property and qualifies for the exemption.
- **Part II – Description of Improvements** details the proposed work and its affect on the historic property. The HRRB must determine that the project is in compliance with the Secretary of the Interior’s Standards for Rehabilitation. **Parts 1 and 2 of the Application must be completed and submitted for review before the project is begun.**
- **Part III – Request for Review of Completed Work** is to be submitted upon completion of the improvements. Applicants should schedule **a site inspection with the HRRB staff, two weeks prior to the final review.**

Prior to the review process the property owner must complete a protective covenant stating that the character of the property and the qualifying improvements to the property will be maintained during the exemption period. The local reviewing entity then makes its recommendation to the appropriate local governing body(ies), which may approve the exemption by ordinance. The local governing bodies are the Tampa City Council, the Hillsborough County Board of County Commissioners, and the City of Plant City Commission. The exemption shall take effect on the following January 1.

If you have any questions regarding the procedure or application for exemption from ad valorem taxes, please contact the HRRB staff representative at Hillsborough County Center, Planning and Growth Management Department, 601 East Kennedy Boulevard, 20th Floor, Tampa, Florida 33602 (813) 272-5920.