



HISTORIC PRESERVATION PROPERTY TAX EXEMPTION PROCESS

GUIDELINES

- To receive a historic ad valorem tax exemption, Belleair residents shall adhere to the following guidelines and processes
- To qualify for a tax exemption, a property improvement must comply with all of the following:
 - Be established as a historic property and the improvements must be approved for restoration, renovation, or rehabilitation prior to any tax exemption being approved
 - Be consistent with the United States Secretary of Interior's Standards of Rehabilitation
 - Be determined by the Historic Preservation Board to meet criteria established in rules adopted by the Florida Department of State, Chapter 1A-38, F.A.C.
 - Be completed within three years from the date of approval and a complete preconstruction application
 - Contain a minimum of \$2,500.00 worth of improvements to the exterior of the property, unless it has been documented in the Pre-construction Application that no improvements to the exterior of the property are needed
 - Meet Belleair's Certificate of Appropriateness requirements for a qualifying restoration, renovation, or rehabilitation and be granted such a certificate
- Any tax exemption granted pursuant to this section shall remain in effect for the period set forth in the resolution approving the application for exemption not to exceed ten years, so long as:
 - The covenant required of the property owner by this section is maintained
 - The improvements which qualified the property for an exemption are maintained over the period for which the exemption is granted; and
 - The exemption is not otherwise disqualified and duly revoked
- The dollar amount of the tax exemption will be the percentage, (one percent to 100 percent) as established by the Town Commission at the time of approval of the application for exemption, of the assessed value

REFERENCES

- Town of Belleair Code of Ordinances [Section 74-332](#) (m) (authority granted via Florida State Statute [196.1997 \(11\) F.S.](#))
- [Florida Department of State, Chapter 1A-38](#)
- [United States Secretary of Interior's Standards for Rehabilitation](#)

PROCESS

1. The applicant must receive, be granted, and abide by either a Standard Certificate of Appropriateness or a Special Certificate of Appropriateness from the Town of Belleair
2. The applicant receives Florida DOS Form No. HR3E101292 ("Historic Preservation Property Tax Exemption Application") from the Building Department
 - a. From the DOS Form, the applicant submits "Part 1 – Evaluation of Property Eligibility" and "Part 2 – Description of Improvements" to the Building Department
 - b. These two parts are collectively known as the "Pre-construction Application"
3. The Town passes along the Pre-construction Application to the Local Historic Preservation Office (LHPO) (AKA the Historic Preservation Board, provided it is a current Certified Local Government)
 - a. The LHPO considers the application's qualification per compliance with the United States Secretary of Interior's Standards for Rehabilitation
 - b. The LHPO makes its recommendation for the tax exemption (and any corrections of any planned work that it finds does not meet the criteria of this section)
 - c. This recommendation is made to both the applicant and the Historic Preservation Board using the "Part 1 Application Review" section and the "Part 2 Application Review" section of the DOS form
 - i. If denied, work may progress but no tax exemption will be granted
 - ii. If approved, the applicant continues along the process for exemption
4. The Town passes along a copy of DOS form Part 1 to the Pinellas County Property Appraiser's Office so that they can complete an initial inspection (suggested step to maximize appraisal accuracy)
5. Work may be completed
6. After work is completed, the applicant submits "Part 3 – Request for Review of Completed Work" of the DOS form to the LHPO (this is known as the "Post-construction Application")
 - a. The LHPO reviews the completed Post-construction Application and completes the "Review of Completed Work" section of Part 3 of the DOS Form
 - b. The LHPO provides a written recommendation on the exemption to the Historic Preservation Board and the Commission per:
 - i. A complete copy of all sections of the DOS form
 - ii. The LHPO's recommendation to grant or deny the tax exemption
 - iii. A proposed covenant for the exemption
7. The county property appraiser may complete an additional inspection to determine the assessed value of improvements in order to calculate potential exemption impacts

8. The Historic Preservation Board acts as the LHPO and the Board to recommend and make its recommendation to the Commission
9. Per the Historic Preservation Board's recommendation, the Commission, by resolution, approves, modifies, defers, or denies the exemption using a majority vote
 - a. If approved or modified to approval:
 - i. The Commission sets a percentage of the assessed value of improvements for tax exemption (0 – 100%). The resulting dollar value will be fixed for the duration of the exemption
 - ii. A covenant is entered into between the property owner and the Commission, which must be approved by the Florida Department of State
 - iii. The tax exemption shall take effect on January 1 of the year following the resolution, with conditions set per the covenant and state/municipal regulations
 - b. If deferred
 - i. The Commission brings the item back to a later meeting and continues with this step at that time
 - c. If denied:
 - i. No tax exemption will be granted
10. On or before March 1, the Commission delivers (to the county property appraiser) a copy of each application for a historic property tax exemption in the previous calendar year
 - a. After certification of the assessment, the county property appraiser shall make a report to the Commission regarding the state of each exempted property
 - i. At this time, tax exemptions may be revoked if they are found violate the covenant or if the property has been damaged by accidental or natural causes in such a way that the historic integrity is damaged or lost beyond restoration