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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 8(M)(4)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: December 3, 2013

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Resolution authorizing historic preservation ad valorem tax exemption for the rehabilitation to 4320 Santa Maria Street, Coral Gables, Florida

Resolution No. R-991-13

The accompanying resolution was prepared by the Regulatory and Economic Resources Department and placed on the agenda at the request of Prime Sponsor Commissioner Xavier L. Suarez.

R. A. Cuevas, Jr.
County Attorney

RAC/lmp

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Memorandum

MIAMI-DADE COUNTY

Date: December 3, 2013

To: Honorable Chairman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor

Subject: Historic Preservation Ad Valorem Tax Exemption for
4320 Santa Maria Street, Coral Gables, FL

Recommendation

It is recommended that pursuant to the provisions of Florida Statute Section 196.1997 and 196.1998 and Miami-Dade County Ordinance 16A-18 that the Board of County Commissioners (Board) approve the resolution for the Ad Valorem Tax Exemption for the property located at 4320 Santa Maria Street, Coral Gables, Florida.

Scope

This property is located within Commission District 7 – Commissioner Xavier L. Suarez. However, the impact of the agenda item is countywide and does not have a separate impact upon one or more commission districts.

Fiscal Impact/Funding Source

The portions of taxes that will be exempted if this application is granted are estimated at $1,717. (Calculations are provided by the Property Appraiser; see the attached "Revenue Implications Report").

The approval of this application does not provide a complete exemption of all taxes on the property. The exempted portion is based on how much the property value increased, due to the renovation. For the ten-year abatement period, the County will continue to collect taxes on the property using property values previous to the renovation. Following the ten-year abatement period, the County will collect taxes on the full value of the property, including the renovation.

Track Record/Monitor

Mark Woerner, Assistant Director of Planning in the Department of Regulatory and Economic Resources will be responsible for implementation. County Historic Preservation staff or the Preservation Officer of the municipality in which the property is located will conduct periodic reviews of the property to insure that the improvements are maintained for the duration of the tax abatement.

Background

Enabling Legislation: In 1993, the State legislature approved Tax Exemptions for historic properties and enabled local governments the option to provide this property tax exemption for eligible historic properties.

The purpose of this legislation is to encourage the preservation of historic buildings by offering an economic incentive to those property owners who take on the responsibility of restoring and maintaining a designated historic structure. The exemption is not for the entire assessed value of the property. The tax exemptions are calculated from what the value of the renovations to the historic property were, and only apply to the countywide portion of the property's tax bill. An exemption may also be granted on the municipal portion of the property tax bill if approved by the relevant municipality.

All applicants must meet certain criteria as set forth by the Florida Department of State, Division of Historical Resources in order for a tax exemption to be allowed, including:

- Certification that the property has been designated historic (by the applicable preservation board)
- Certification that the property has received approval for the improvements (by the applicable preservation board)
- A determination that the planned improvements are consistent with the Secretary of the Interior's Standards for Rehabilitation.

Overview of the Application Process: Part I of the application must be submitted prior to construction. When the project is completed, the owner/applicant must submit Part II of the application, and a signed covenant. The local preservation officer must also review and authorize the work. The item can then be placed on the County's Historic Preservation Board agenda. The Property Appraiser prepares the Revenue Implications Report when they consider the project substantially complete, and provides this report to the County Historic Preservation office. The tax exemption is calculated using the millage rate for the year in which the project was completed.

Duration: The tax exemption takes effect on January 1 following substantial completion of the improvement and extends for a ten-year period. Failure by the owners to adhere to these standards would result in revocation of the exemption.

Project Details: This single family home was built in 1926 and is listed as a contributing structure in two local historic districts, the "Florida Pioneer Village Historic District" (1989) and the "Santa Maria Street Historic District" (2007.) Santa Maria Street is known for its many residences that reflect the Greek Revival and the Colonial Revival architectural styles.

The restoration included the removal of a non-historic one-story addition that had been made to the property, the restoration of original second-floor porches that had been removed in the 1960s, the structural enhancement of support beams and columns, and upgrades to all the plumbing, HVAC, and electrical systems.

Additionally, new doors and windows that are historically accurate were installed, as were cedar wooden shutters and copper gutters and downspouts. The original front entry feature was restored to its original appearance and a new roof was installed.

Period appropriate light fixtures, balustrades, wood picket fencing, and wood flooring were either repaired where possible or replaced to match the original materials.

The total amount spent on the renovation was $1,406,999, with $354,865 attributed to being spent on renovating the historic portions of the home. The amount of the exemption has been based only on the $354,865 amount.

Jack Osterholt, Deputy Mayor

MEMORANDUM
(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: December 3, 2013

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 8(M)(4)

Please note any items checked.

_____ **"3-Day Rule" for committees applicable if raised**

_____ **6 weeks required between first reading and public hearing**

_____ **4 weeks notification to municipal officials required prior to public hearing**

_____ **Decreases revenues or increases expenditures without balancing budget**

_____ **Budget required**

_____ **Statement of fiscal impact required**

_____ **Ordinance creating a new board requires detailed County Mayor's report for public hearing**

_____ **No committee review**

_____ **Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous _____) to approve**

_____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 8(M)(4)
12-3-13

RESOLUTION NO. R-991-13

RESOLUTION AUTHORIZING HISTORIC PRESERVATION AD VALOREM TAX EXEMPTION FOR THE REHABILITATION TO 4320 SANTA MARIA STREET, CORAL GABLES, FLORIDA PURSUANT TO SECTION 196.1997, AND 196.1998 FLORIDA STATUTE AND SECTION 16A-18, MIAMI-DADE COUNTY CODE

WHEREAS, the Florida Legislature has authorized counties and local governments to grant tax exemptions to historic properties for the incremental value added by approved restoration work, provided that the owner covenants to maintain the historic nature of the property during the term of the tax exemption; and Miami-Dade County has enacted enabling legislation to provide such exemption, codified at section 16A-18, Miami-Dade County code; and

WHEREAS, the residence located at 4320 Santa Maria Street, Coral Gables, Florida was designated as a contributing property within a local historic district by the City of Coral Gables; and

WHEREAS, the Miami-Dade County Historic Preservation Board recommended that the exemption be allowed and certified to the Board of County Commissioners that 4320 Santa Maria Street, Coral Gables, Florida is a contributing property within a locally designated historic district and that the proposed improvements are consistent with the United States Secretary of the Interior's Standards for Rehabilitation and meet the criteria established in the rules adopted by the Department of State; and

WHEREAS, the property owner(s) have executed the necessary covenant, which is attached and made part of this resolution,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board finds that this property meets the requirements of section 16A-18, Miami-Dade County code and therefore the application for a historic preservation tax exemption, pursuant to those provisions, is hereby granted to Gary and Amanda Brown, as the owners of 4320 Santa Maria Street, Coral Gables, FL. The County shall have recorded the original of the attached covenant with the deed for the property in the official records of Miami-Dade County, and the property owner and Miami-Dade County hereby accepts the covenant. The exemption shall run for ten years beginning on January 1st following substantial completion of the improvements. The County Mayor or his designee is hereby authorized and directed to sign the attached covenant on behalf of Miami-Dade County. If any section, subsection, sentence, clause or provision of this resolution is held invalid, the remainder of this resolution shall not be affected by such invalidity.

The foregoing resolution was offered by Commissioner **Lynda Bell**, who moved its adoption. The motion was seconded by Commissioner **Esteban L. Bovo, Jr.** and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman			**aye**
Lynda Bell, Vice Chair			**aye**
Bruno A. Barreiro	**aye**	Esteban L. Bovo, Jr.	**aye**
Jose "Pepe" Diaz	**absent**	Audrey M. Edmonson	**aye**
Sally A. Heyman	**aye**	Barbara J. Jordan	**absent**
Jean Monestime	**aye**	Dennis C. Moss	**absent**
Sen. Javier D. Souto	**aye**	Xavier L. Suarez	**aye**
Juan C. Zapata	**aye**		

The Chairperson thereupon declared the resolution duly passed and adopted this 3rd day of December, 2013. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: Christopher Agrippa
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

James Eddie Kirtley

HISTORIC PRESERVATION EXEMPTION
PROPERTY TAX ASSESSMENTS / REVENUE IMPLICATIONS

Property Address: 4320 Santa Maria St
Folio # 03-4119-001-3750

			2009 Estimate
1.	Total Value of the Property		$1,772,874
2.	Value of the Improvements to the Property (The change in value due to the renovation as determined by the Property Appraiser):		$354,865
3.	Summary of annual taxes levied on these improvements (Taxes = value change x 2009 millage):		$7,294
	a) Countywide Operating	$1,717	
	b) Unincorporated Municipal Service Area	$0	
	c) Debt Service	$101	
	d) City Operating	$2,092	
	e) All other property taxes	$3,384	
		$7,294	Total taxes

County Revenue Implications

Annual taxes to be foregone if this Historic Preservation Exemption application is granted (estimate).

a)	County	$1,717
b)	UMSA	$0

Date: Oct. 17, 2011

Signed: _____
Property Appraiser

MIAMI-DADE COUNTY

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made on the_____day of_____, 2013, by Gary and Amanda Brown (hereinafter referred to as the Owner) and in favor of MIAMI-DADE COUNTY, (hereinafter referred to as the Local Government) for the purpose of the restoration, renovation or rehabilitation, of a certain Property located at 4320 Santa Maria Street, Coral Gables, FL 33146 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 __XX__architecture, ____history, ____archaeology.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The property is more particularly described as follows: (include folio number and legal description, consisting of repository, book, and page numbers) _____

Folio # 03-4119-001-3750

Legal Description: PB 23-55 Coral Gables Country Club Sec 5 Lots 21 and 22 Less S15FT of Lot 22 Blk 93 Lot Size 135.000x125 or 11841-201 0783 1

In consideration of the exemption granted by the Local Government, the Owner hereby agrees to the following for the ten-year period beginning on January 1st after the improvements are substantially completed:

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 written permission of the Local Historic Preservation Office.

The address of the certified Local Historic Preservation Office with review jurisdiction is:

Name of Office/Agency: City of Coral Gables Historic Preservation Department

Address: 2327 Salzedo Street, 2nd Floor

City: Coral Gables, FL Zip: 33134 Phone: 305-460-5090

Contact Person: Dona Spain Title: Historic Preservation Officer

Email: dspain@coralgables.com

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 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 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 Local Historic Preservation Office in writing of the damage of 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 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 Local Historic Preservation Office in writing of the loss. The 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 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 negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. The Owner shall have 30 days to respond indicating any extenuating circumstances which show that the damage was not deliberate or due to gross negligence.

If the Owner cannot show such extenuating 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 project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office. If the owner does not complete the restoration work on the agreed upon time schedule, the 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.

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(S):

Amanda Brown		4/29/13
Name	Signature	Date
Name	Signature	Date

CERTIFIED LOCAL GOVERNMENT REPRESENTATIVE:

Dona M. Spain	Dona M. Spain	5-10-13
Name	Signature	Date
Historic Preservation Officer		
Title		

COUNTY REPRESENTATIVE:

Carlos A. Gimenez, Mayor	Signature	Date

MIAMI-DADE COUNTY
HISTORIC PRESERVATION BOARD
STEPHEN P. CLARK CENTER
111 N. W. FIRST STREET
BOX 695
MIAMI, FLORIDA 33128
305-375-4958

MIAMI-DADE COUNTY

HISTORIC PRESERVATION BOARD

Resolution # 2012-01

4320 SANTA MARIA STREET
CORAL GABLES, FL
A CONTRIBUTING PROPERTY IN A
LOCALLY DESIGNATED HISTORIC DISTRICT

WHEREAS, the Miami-Dade Historic Preservation Board has determined that the property located at 4320 Santa Maria Street, Coral Gables FL is of architectural and historic significance and is a contributing property within a locally designated historic district; and

WHEREAS, the improvements to the property have met the Secretary of the Interior's Standards for Rehabilitation to the satisfaction of this Board; and

WHEREAS, the property is located at 4320 Santa Maria Street, Coral Gables, FL, with a legal description as such:

LEGAL DESCRIPTION: PB 23-55 CORAL GABLES COUNTRY CLUB SEC 5 LOTS 21 & 22 LESS S15FT OF LOT 22 BLK 93 LOT SIZE 135.000 X 125 OR 11841-201 0783 1

FOLIO NUMBER: 03-4119-001-3750

NOW, THEREFORE LET IT BE RESOLVED, that the Historic Preservation Board on January 18, 2012 voted to approve the Ad Valorem Tax Exemption for 4320 Santa Maria Street, Coral Gables, FL and, therefore, recommends to the Board of County Commissioners of Miami-Dade County, Florida, that the property receive the tax exemption for historic properties for the County's portion of the millage pursuant to 16A-18 Miami-Dade County Code. This recommendation has been conditioned upon the following which were presented to the Board:

MIAMI-DADE COUNTY
HISTORIC PRESERVATION BOARD
STEPHEN P. CLARK CENTER
111 N. W. FIRST STREET
BOX 695
MIAMI, FLORIDA 33128
305-375-4958

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1. The completed rehabilitation project was reviewed and approved by the municipal Historic Preservation Officer and is in accordance with the documents and plans presented to and approved by this Board.

2. The filing of an appropriate covenant approved by the County Attorney.

3. The rehabilitation project is reviewed and evaluated by the county Property Appraiser with the completion of a "Historic Preservation Revenue Implications Report."

Mitch Novick, Chair
Miami-Dade County Historic Preservation Board

1/15/12
Date

Prepared by:

Kathleen Kauffman, Chief
Office of Historic Preservation

Board Members	Vote
Ruth Campbell	YES
Adriana Cantillo	ABSENT
Roger Carlton	YES
Rick Cohen	YES
Paul George	ABSENT
Robert McKinney	YES
Mitch S. Novick, Chair	YES
Edmundo Perez	YES
JoEllen Phillips	YES
Enid C. Pinkney	ABSENT
Ronda Vangates	YES

MIAMI-DADE

MIAMI-DADE COUNTY
HISTORIC PRESERVATION BOARD
STEPHEN P. CLARK CENTER
111 N. W. FIRST STREET
BOX 695
MIAMI, FLORIDA 33128
305-375-4958

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STATE OF FLORIDA
COUNTY OF MIAMI-DADE

The foregoing instrument was acknowledged before me this January 18, 2012 by Mitch Novick, Chairperson, Miami-Dade County Historic Preservation Board.

Claudia Ruiz
Printed Name of Notary Public

CLAUDIA RUIZ
NOTARY PUBLIC
STATE OF FLORIDA
Comm# EE061078
Expires 2/2/2015

[seal]

Claudia Ruiz
Signature

Personally known [or] produced identification

Type of identification produced:

_____