

Miami-Dade County's

# Historic Preservation Ad- Valorem Tax Exemption Program

## Instructions and Application



*An Art Deco detail from a building in Miami Beach*

The Office of Historic Preservation  
111 NW 1st Street, Box #114  
(12<sup>th</sup> Floor)  
Miami, FL 33128  
(305) 375-4958

## A Brief Overview

The Ad-Valorem Tax Exemption is a financial incentive that is intended to encourage the rehabilitation and maintenance of historic properties.

The Ad-Valorem Tax Exemption *does not give the property owner a total exemption from all of their taxes*. It is an exemption only on the amount that the taxes would have increased, due to the improvements made to a historic property. The exemption will only apply to those taxing authorities that agree to participate in the program (for example, the city portion or the county portion) and would not affect taxing authorities such as school districts or fire.

### WHAT IS THE PROCESS?

- **PART I OF THE APPLICATION:** must be submitted to the County's Office of Historic Preservation (OHP) **previous to construction**.
- A completed Part I Application includes: the application, clearly labeled "Before" photographs (of all areas to be worked on), architectural plans (floor plans and elevations), a copy of the approved COA, proof that the property is historically designated (the resolution that designated the property), and the signed Preconstruction Review from the applicable local historic preservation office.
- A copy of the Part I Application must also be provided to the County's Office of the Property Appraiser by the applicant.
  
- **PART II OF THE APPLICATION:** is submitted to County staff **after construction is completed**.
- A completed Part II Application includes: the application, clearly labeled "After" photos, a signed covenant, an opinion of title (where the property is owned by a corporate entity only), the signed Review of Completed Work by the applicable local historic preservation office, and a payment of the processing fee.
- A copy of Part II must also be provided to the Office of the Property Appraiser, who will reassess the property once they consider the project substantially complete.
- The Property Appraiser's Office prepares a Revenue Implications Report for County HP staff.
- Once the Revenue Implications Report is prepared, County staff will prepare a covenant and provide it to the applicant for signature.
- When all application parts have been received, the application will be scheduled for a public hearing in front of the County's Historic Preservation Board.
- If approved by the Preservation Board, the application will be placed on the appropriate County Committee agenda.

- After Committee, the item can be scheduled for appearance in front of the full Board of County Commission (BCC) for final approval.
- If applicant is a corporate entity, an Opinion of Title will be required at the time of the BCC approval.
- After the Board of County Commissioners approves an application, the resolution and the covenant will be recorded, and copies are sent to the Property Owner.
- The actual tax exemption is calculated and implemented by the Office of the Property Appraiser.

***Please note: If you are filing for a municipal tax exemption as well, a separate application must be filed with that municipality.*** Currently Miami, Miami Beach, Coral Gables and South Miami offer tax exemptions on the municipal portion of the taxes.

# Instructions for Part I

**Sections I and II.** Fill out all portions of the Part I application legibly, in ink or typed. Please make sure that a contact name, phone and email are provided.

**Section III.** As part of the Physical Description, please provide us with any information you may have as to any major alterations or additions that have been made to the property.

**Section IV.** This is the section where you need to document the work to be performed. A “Feature” can include Windows, Doors, Roof, Foundation, Siding, Staircases, etc. Each feature listed should be accompanied by a clearly labeled color photograph. ***An example is given below.*** (Please do not use the terms “left, right, front or back” to label the sides of the property. Use “north, south, east or west.”)

**FEATURE 1:** Glass Block wall

**Elevation:** West and North Elevations

**Photo Number:** Photos #2, #3 and #6

**Plan Number:** Plan No. A4 and A5 (elevations)

**Describe Work:** The Glass Block walls are a prominent characteristic of this Art Deco building. Many of them are damaged and broken. The damaged Glass Blocks will be carefully removed and replaced with a kind similar to the original.

**Section A** is for **general conditions** of the Property.

**Section B** is for descriptions of **exterior features** that will be changed.

**Section C** is for descriptions of **interior features** that will be changed.

**Section D** is for any **landscaping or auxiliary structures** which will be a part of the historic restoration.

Feel free to use additional pages as necessary.

**PLEASE USE THIS CHECKLIST TO MAKE SURE YOU ARE SUBMITTING ALL REQUIRED DOCUMENTATION FOR THE PART I APPLICATION:**

- Part I application signed and dated by the owner
- Proof of Designation
- Approved COA for the proposed work
- Architectural plans (floor plans, elevations, site plan)
- Clearly labeled photographs that correspond to the described Features (submitted as individual jpgs, preferably)
- Preconstruction Review Form** signed by the Local Preservation Officer

➤ Provide application and required support documents to:  
*(Note: all materials can be submitted digitally via email)*

➤ Sarah Cody, Historic Preservation Chief

[sarah.cody@miamidade.gov](mailto:sarah.cody@miamidade.gov)

Office of Historic Preservation

111 NW 1<sup>st</sup> Street, 12<sup>th</sup> Floor

Miami, FL 33128

➤ Office of the Property Appraiser Division

[historicproperties@miamidadepa.gov](mailto:historicproperties@miamidadepa.gov)

111 NW 1st Street, Suite 710

Miami, FL 33128

**MIAMI-DADE COUNTY  
HISTORIC PRESERVATION AD-VALOREM TAX EXEMPTION**

**PART 1 – PRECONSTRUCTION APPLICATION**

**INSTRUCTIONS:**

Type or print clearly in black ink. You may attach additional sheets if more space is needed.

**I. PROPERTY IDENTIFICATION AND LOCATION**

Historic Site Name: \_\_\_\_\_

Property Address: \_\_\_\_\_

Folio Number: \_\_\_\_\_

Legal Description: \_\_\_\_\_

**Please check all that apply:**

- Designated as a local historic landmark or site
- Designated as a contributing structure within a local district
- Individually listed in the National Register of Historic Places
- Is a contributing structure in a National Register District

Name of District \_\_\_\_\_

*Please attach the designation report and resolution as proof the property is designated.*

**II. OWNER INFORMATION:**

Name(s) of Owner(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone: \_\_\_\_\_ 2<sup>nd</sup> Phone: \_\_\_\_\_

Email: \_\_\_\_\_

*If the property has multiple owners, please attach a list of all owners and their mailing addresses.*

**III. CURRENT PHYSICAL DESCRIPTION OF PROPERTY:**

**A. General Information**

Date of Construction: \_\_\_\_\_ Architect (if known): \_\_\_\_\_  
\_\_\_\_\_

**Alterations:** Please provide the date and description of any physical alterations to the property. [Example: *Original casement windows were replaced with jalousie windows around 1974.*]

**Additions:** Please provide date and description of any additions which may have been made. [Example: *A rear bedroom and bath were added to the house in 1981.*]

**B. Exterior Description**

Roof Type: \_\_\_\_\_ Roof Material: \_\_\_\_\_  
*Example: hip, gable, flat, etc. Example: barrel tile, asphalt shingle, etc.*

Number of Stories: \_\_\_\_\_ Detached Garage? (Y/N) \_\_\_\_\_

Basic Floor Plan: \_\_\_\_\_  
*Example: square, "L" shaped, "U" shaped, rectangular, irregular, etc*

Main Window Type(s): \_\_\_\_\_  
*Example: casement, fixed, single hung sash, jalousie, awning, etc*

Siding Material(s): \_\_\_\_\_  
*Example: stucco, wood frame, brick*

Briefly describe any distinguishing **Exterior Architectural Features:**  
[Example: *the placement of the windows, chimneys, porches, columns, etc*]

**C. Interior**

Please list any distinguishing **Interior Architectural Features** found in the home that are original to the house, by room: *[Example: The dining room retains the original decorative crown molding and tile floor. The living room retains the original limestone fireplace.]*

**D. Auxiliary Structures**

Please describe the present appearance of any auxiliary structures on the property, such as garages, cabanas, outbuildings, perimeter walls, etc.

**IV. DESCRIPTION OF PROPOSED IMPROVEMENTS**

*All improvements to historic properties will be evaluated for their consistency with the Secretary of Interior Standards for Rehabilitation. The application must include labeled photographs of both the interior and exterior of the property which clearly show the property and its characteristics.*

What was the original use of the building? \_\_\_\_\_

What will the building be used for after improvements? \_\_\_\_\_

What is the estimated start date of construction? \_\_\_\_\_

What is the estimated completion date? \_\_\_\_\_

What is the estimated cost of restoration/rehabilitation? \_\_\_\_\_

Briefly describe your project, including any proposed additions, upgrades and restorations.

**A. EXTERIOR ARCHITECTURAL FEATURES**

*The following represents an itemization of work to be accomplished. List each principal architectural feature affected and describe the impact that restoration/rehabilitation will have on it. Label which elevation(s) contains that feature, and include a corresponding photograph for each. Please attach additional sheets if necessary.*

**FEATURE 1:**

**Elevation:**

**Photo Number:**

**Plan Number:**

**Describe Work and Impact on Existing Feature:**

**FEATURE 2:**

**Elevation:**

**Photo Number:**

**Plan Number:**

**Describe Work and Impact on Existing Feature:**

**FEATURE 3:**

**Elevation:**

**Photo Number:**

**Plan Number:**

**Describe Work and Impact on Existing Feature:**

**FEATURE 4:**

**Elevation:**

**Photo Number:**

**Plan Number:**

**Describe Work and Impact on Existing Feature:**

**B. INTERIOR ARCHITECTURAL FEATURES**

**FEATURE 1:**

**Room:**

**Photo Number:**

**Plan Number:**

**Describe Work and Impact on Existing Feature:**

**FEATURE 2:**

**Room:**

**Photo Number:**

**Plan Number:**

**Describe Work and Impact on Existing Feature:**

**FEATURE 3:**

**Room:**

**Photo Number:**

**Plan Number:**

**Describe Work and Impact on Existing Feature:**

**FEATURE 4:**

**Room:**

**Photo Number:**

**Plan Number:**

**Describe Work and Impact on Existing Feature:**

**C. LANDSCAPE FEATURES**

Please list any restorative work to be done to **original landscape features**, including pathways, walls, fountains, etc. Include a site plan or sketch if necessary.

**FEATURE 1:**

**Photo Number:**

**Describe Work and Impact on Existing Feature:**

**FEATURE 2:**

**Photo Number:**

**Describe Work and Impact on Existing Feature:**

**FEATURE 3:**

**Photo Number:**

**Describe Work and Impact on Existing Feature:**

**OWNER ATTESTATION:** I hereby attest that the information provided in this application is, to the best of my knowledge, correct, and that I own the property described above or that I am legally the authority in charge of the property. Further, by submission of this Application, I agree to allow access to the property by representatives of the appropriate official in which the property is located, for the purpose of verification of information provided in this Application. I also understand that, if the requested exemption is granted, I will be required to enter into a Covenant with the municipality and Miami-Dade County in which I must agree to maintain the character of the property and the qualifying improvements for the term of the exemption.

\_\_\_\_\_

Print Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

**PRE-CONSTRUCTION APPLICATION REVIEW**  
**TO BE FILLED OUT BY THE**  
**LOCAL HISTORIC PRESERVATION OFFICER**

Street Address of property \_\_\_\_\_

Folio number \_\_\_\_\_

The local Historic Preservation Officer has reviewed Part 1 (Preconstruction Application) of the Historic Preservation Property Tax Exemption Application for the above-named property and hereby:

Certifies that the above referenced property qualifies as a historic property consistent with the provisions of s. 196.1997 (11), F.S.

Certifies that the above referenced property does not qualify as a historic property consistent with the provisions of s. 196.1997 (11), F.S.

Determines that improvements to the above referenced property are consistent with the Secretary of Interior Standard's for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and the criteria set forth in Chapter 1A-38, F.A.C.

Determines that improvements to the above referenced property are not consistent with the Secretary of Interior Standard's for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and the criteria set forth in Chapter 1A-38, F.A.C.

**Please list any Review Comments here:**

Additional Review Comments attached? Yes  No

Signature: \_\_\_\_\_

Typed or printed name: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Review: \_\_\_\_\_

## Instructions for Part II

Please fill out the Part II Application form in ink or typed. Provide the total cost of the project, and provide what portion of that cost is attributed solely to work on historic buildings.

### **PLEASE USE THIS CHECKLIST TO MAKE SURE YOU ARE SUBMITTING ALL REQUIRED DOCUMENTATION FOR THE PART II APPLICATION:**

- Part II application signed and dated by the owner
- Clearly labeled photographs, preferably similar shots to those taken before construction (submitted as individual jpgs, preferably)
- Review of Completed Work Form** signed by the Local Preservation Officer
- Payment by either check or credit card for the appropriate fee amount.

*For the appropriate fee amount and instructions on how to remit payment, inquire with Sarah Cody, Office of Historic Preservation, (305) 375-4438 or [sarah.cody@miamidade.gov](mailto:sarah.cody@miamidade.gov).*

- Provide Part 2 application and required support documents to:  
(*Note: all materials can be submitted digitally via email*)

- Sarah Cody, Historic Preservation Chief

[sarah.cody@miamidade.gov](mailto:sarah.cody@miamidade.gov)

Office of Historic Preservation

111 NW 1<sup>st</sup> Street, 12<sup>th</sup> Floor

Miami, FL 33128

- Carmel Narcisse, Director, Residential Division

[mcn@mdcpa.net](mailto:mcn@mdcpa.net)

Office of the Property Appraiser

111 NW 1st Street, Suite 710

Miami, FL 33128

### **ADDITIONAL MATERIALS TO BE PROVIDED BY STAFF FOR APPLICANT SIGNATURE/PREPARATION ONCE AVAILABLE:**

- Signed and Dated Covenant (blank covenant to be provided upon receipt of other Part II materials and upon availability of Revenue Implications Report)
- Opinion of title (where the property is owned by a corporate entity only)

**MIAMI-DADE COUNTY  
HISTORIC PRESERVATION AD-VALOREM TAX EXEMPTION**

**PART 2 – REQUEST FOR REVIEW OF COMPLETED WORK**

**INSTRUCTIONS:**

Upon completion of the restoration, rehabilitation, or renovation, return this form ***with photographs of the completed work (both exterior and interior views of the building)*** to the County's Office of Historic Preservation (OHP).

Each photograph must be clearly labeled, and they should be the same views as the before photographs that were included in the Preconstruction Application.

If there are conditions included as part of the Final Recommendation from the local Historic Preservation Officer, the application will not be considered complete until all conditions have been met and acknowledged by the local Preservation Officer.

**I. Property identification and location:**

Property Name: \_\_\_\_\_

Folio Number: \_\_\_\_\_

Street Address: \_\_\_\_\_

**II. Data on restoration, rehabilitation or renovation project:**

Project start date: \_\_\_\_\_

Project completion date: \_\_\_\_\_

Cost of entire project: \_\_\_\_\_

Estimated costs attributed  
to work on historic buildings: \_\_\_\_\_

Name of architect: \_\_\_\_\_ Phone: \_\_\_\_\_

Name of Contractor: \_\_\_\_\_ Phone: \_\_\_\_\_



**REVIEW OF COMPLETED WORK**  
**TO BE FILLED OUT BY THE**  
**LOCAL HISTORIC PRESERVATION OFFICER**

Street Address of property \_\_\_\_\_

Folio number \_\_\_\_\_

The local Historic Preservation Officer has reviewed Part 2 (Request for Review of Completed Work) of the Historic Preservation Property Tax Exemption Application for the above named property and hereby:

[  ] Determines that improvements to the above referenced property are consistent with the Secretary of Interior Standard's for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and the criteria set forth in Chapter 1A-38, F.A.C., and therefore recommends approval of the requested historic preservation tax exemption.

[  ] Determines that improvements to the above referenced property are not consistent with the Secretary of Interior Standard's for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and the criteria set forth in Chapter 1A-38, F.A.C., and therefore recommends denial of the requested historic preservation tax exemption for the reasons stated in the Review Comments below.

**Please list any Review Comments here:**

Additional Review Comments attached? Yes [  ]      No [  ]

Signature: \_\_\_\_\_

Typed or printed name: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Review: \_\_\_\_\_