

PENSACOLA

THE UPSIDE of FLORIDA

OFFICE of the CITY ATTORNEY

TO: Keith Wilkins, Assistant City Administrator
FR: Lysia H. Bowling, City Attorney *LHB*
DATE: April 20, 2016
SUBJECT: Review of File: Historic Preservation Tax Exemption Request - 105 West Jackson Street

You have asked me to perform a review of the above-referenced request for approval of a Historic Preservation Tax Exemption. In that connection, the applicant is required to comply with all requirements of Title III, Chapter 3-4, Article III, Division 1 of the City of Pensacola Code of Ordinances.

I find that the applicant has completed the application requirements indicated in the checklist below. Relevant code provisions are noted.

Checklist of Completed Application Requirements:

Property qualifies for an exemption under 3-4-94(a)(2) and (b)

File contains:

- ✓ Certification of Keeper of National Register dated 5/9/1983 documenting entry of property in National Register.
- ✓ Certification of Local Historic Preservation Office dated 6/5/2015 that property qualifies as a historic structure and one that is a contributing structure to the National Register North Hill Historic District.

Improvements qualify for an exemption under 3-4-95 and 3-4-96

File contains:

- ✓ Certification of Local Historic Preservation Office dated 6/5/2015 documenting proposed improvements are consistent with the United States Secretary of Interior's Standards for Rehabilitation.
- ✓ Letter to Escambia County Property Tax Appraiser dated 2/1/2016 documenting proposed improvements are consistent with the United States Secretary of Interior's Standards for Rehabilitation and exceed five thousand dollars (\$5,000.00) in actual expenditures (\$644,926.00).

- √ Bucco Construction Company, LLC Schedule of Values dated 2/10/2016 documenting proposed improvements exceed five thousand dollars (\$5,000.00) in actual expenditures (\$644,926.00).

Application on prescribed form filed with preservation board before improvements initiated under 3-4-96.

File contains:

- √ DOS Form No. HR3E101292 Historic Preservation Tax Exemption Application dated 5/5/15 (prescribed form)
- √ DR-418 Economic Development Ad Valorem Property Tax Exemption dated 6/15/15 prepared by preservation board and signed by preservation board and property owner evidences: "Date of commencement of construction of improvements 7/1/15."

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I find that the application requirements indicated in the checklist below are not yet completed and remain outstanding for completion.

Checklist of Executory Items Requiring Future Action:

Action by preservation board under 3-4-96

- Evaluation of the eligibility of improvements to the historic property.
- Notification to the applicant and mayor in writing of the results of its review and recommendations for correction of planned work.

Action by applicant upon completion of improvements under 3-4-97

- Request for review of completed improvements by preservation board.

Action by preservation board upon request for review of completed improvements under 3-4-97

- Review and inspection of completed work and supporting materials to determine whether completed improvements are in compliance with the work described in the approved preconstruction application, subsequent approved amendments, and the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings.
- Upon completion of review, recommendation and reasons in support thereof that City Council grant or deny the historic preservation tax exemption.

Action by City Council under 3-4-98

- Majority vote of City Council required to approve the exemption.
- Such exemption shall take effect on the January 1 following substantial completion of the improvement.

Execution and recording of Covenant by City and Applicant under 3-4-99

- Property owner and City must execute of a historic preservation property tax exemption covenant.
- Property owner must record covenant with the deed for the property in the official records of Escambia County on or before the effective date of the exemption.

City required to deliver a copy of the application to Property Appraiser under 3-4-101

- City shall deliver a copy of the application for historic preservation ad valorem tax exemption to the Property Appraiser of Escambia County.

Applicant payment of applicable fees under 3-4-103

- Applicant must pay any fees adopted by City Council to recover the costs of processing applications.