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The 2016 Florida Statutes

[Title XIV](#)
TAXATION AND FINANCE

[Chapter 196](#)
EXEMPTION

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196.1997 Ad valorem tax exemptions for historic properties.—

(1) The board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow ad valorem tax exemptions under s. 3, Art. VII of the State Constitution to historic properties if the owners are engaging in the restoration, rehabilitation, or renovation of such properties in accordance with guidelines established in this section.

(2) The board of county commissioners or the governing authority of the municipality by ordinance may authorize the exemption from ad valorem taxation of up to 100 percent of the assessed value of all improvements to historic properties which result from the restoration, renovation, or rehabilitation of such properties. The exemption applies only to improvements to real property. In order for the property to qualify for the exemption, any such improvements must be made on or after the day the ordinance authorizing ad valorem tax exemption for historic properties is adopted.

(3) The ordinance shall designate the type and location of historic property for which exemptions may be granted, which may include any property meeting the provisions of subsection (11), which property may be further required to be located within a particular geographic area or areas of the county or municipality.

(4) The ordinance must specify that such exemptions shall apply only to taxes levied by the unit of government granting the exemption. The exemptions do not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

(5) The ordinance must specify that any exemption granted remains in effect for up to 10 years with respect to any particular property, regardless of any change in the authority of the county or municipality to grant such exemptions or any change in ownership of the property. In order to retain the exemption, however, the historic character of the property, and improvements which qualified the property for an exemption, must be maintained over the period for which the exemption is granted.

(6) The ordinance shall designate either a local historic preservation office or the Division of Historical Resources of the Department of State to review applications for exemptions. The local historic preservation office or the division, whichever is applicable, must recommend that the board of county commissioners or the governing authority of the municipality grant or deny the exemption. Such reviews must be conducted in accordance with rules adopted by the Department of State. The recommendation, and the reasons therefor, must be provided to the applicant and to the governing entity before consideration of the application at an official meeting of the governing entity. For the purposes of this section, local historic preservation offices must be approved and certified by the Department of State.

(7) To qualify for an exemption, the property owner must enter into a covenant or agreement with the governing body for the term for which the exemption is granted. The form of the covenant or agreement must be established by the Department of State and must require that the character of the property, and

the qualifying improvements to the property, be maintained during the period that the exemption is granted. The covenant or agreement shall be binding on the current property owner, transferees, and their heirs, successors, or assigns. Violation of the covenant or agreement results in the property owner being subject to the payment of the differences between the total amount of taxes which would have been due in March in each of the previous years in which the covenant or agreement 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).

(8) Any person, firm, or corporation that desires an ad valorem tax exemption for the improvement of a historic property must, in the year the exemption is desired to take effect, file with the board of county commissioners or the governing authority of the municipality a written application on a form prescribed by the Department of State. The application must include the following information:

(a) The name of the property owner and the location of the historic property.

(b) A description of the improvements to real property for which an exemption is requested and the date of commencement of construction of such improvements.

(c) Proof, to the satisfaction of the designated local historic preservation office or the Division of Historical Resources, whichever is applicable, that the property that is to be rehabilitated or renovated is a historic property under this section.

(d) Proof, to the satisfaction of the designated local historic preservation office or the Division of Historical Resources, whichever is applicable, that the improvements to the property will be consistent with the United States Secretary of Interior's Standards for Rehabilitation and will be made in accordance with guidelines developed by the Department of State.

(e) Other information deemed necessary by the Department of State.

(9) The board of county commissioners or the governing authority of the municipality shall deliver a copy of each application for a historic preservation ad valorem tax exemption to the property appraiser of the county. Upon certification of the assessment roll, or recertification, if applicable, pursuant to s. 193.122, for each fiscal year during which the ordinance is in effect, the property appraiser shall report the following information to the local governing body:

(a) The total taxable value of all property within the county or municipality for the current fiscal year.

(b) The total exempted value of all property in the county or municipality which has been approved to receive historic preservation ad valorem tax exemption for the current fiscal year.

(10) A majority vote of the board of county commissioners of the county or of the governing authority of the municipality shall be required to approve a written application for exemption. Such exemption shall take effect on the January 1 following substantial completion of the improvement. The board of county commissioners or the governing authority of a municipality shall include the following in the resolution or ordinance approving the written application for exemption:

(a) The name of the owner and the address of the historic property for which the exemption is granted.

(b) The period of time for which the exemption will remain in effect and the expiration date of the exemption.

(c) A finding that the historic property meets the requirements of this section.

(11) Property is qualified for an exemption under this section if:

(a) At the time the exemption is granted, the property:

1. Is individually listed in the National Register of Historic Places pursuant to the National Historic Preservation Act of 1966, as amended; or

2. Is a contributing property to a national-register-listed district; or

3. Is designated as a historic property, or as a contributing property to a historic district, under the terms of a local preservation ordinance; and

(b) The local historic preservation office or the Division of Historical Resources, whichever is applicable, has certified to the local governing authority that the property for which an exemption is requested satisfies paragraph (a).

(12) In order for an improvement to a historic property to qualify the property for an exemption, the improvement must:

(a) Be consistent with the United States Secretary of Interior's Standards for Rehabilitation.

(b) Be determined by the Division of Historical Resources or the local historic preservation office, whichever is applicable, to meet criteria established in rules adopted by the Department of State.

(13) The Department of State shall adopt rules as provided in chapter 120 for the implementation of this section. These rules must specify the criteria for determining whether a property is eligible for exemption; guidelines to determine improvements to historic properties which qualify the property for an exemption; criteria for the review of applications for exemptions; procedures for the cancellation of exemptions for violations to the agreement required by subsection (7); the manner in which local historic preservation offices may be certified as qualified to review applications; and other requirements necessary to implement this section.

History.—s. 1, ch. 92-159.