City of Coral Gables

Historic Preservation
Ad-Valorem Tax Exemption Program

Instructions and Application



Coral Gables City Hall

Historical Resources Department
2327 Salzedo Street
Coral Gables, Florida 33134
(305) 460-5093

AD VALOREM APPLICATION PACKAGE

ALL ITEMS TO BE SUBMITTED ELECTRONICALLY VIA USB OR FILESHARING

PLEASE REVIEW THE ENTIRE PACKAGE **BEFORE** SUBMITTING YOUR APPLICATION.

INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED.

Part I

To be submitted **PRIOR** to the onset of construction.

1) One copy of proposed architectural plans - 11 x 17, signed and sealed.
2) "Before" color photographs of the affected areas – clearly labeled and mounted on an 8½ x 11 sheet.
3) Application Part I – Preconstruction Application
4) Current tax roll information.
5) $500 Application fee (Checks should be made payable to the "City of Coral Gables")

Part II

To be submitted at substantial completion

1) Copy of as-built plans –signed/sealed.
2) "After" photographs to be similar as the "before" photographs – color, labeled and mounted on an 8½ x 11 sheet (maximum 2 photographs per page)
3) Copies of all photos in JPEG format.
4) Application Part II – Request for Review of Completed Work.

A Brief Overview

The Ad-Valorem Tax Exemption is an incentive that is provided by state law (Section 196.1997 and 196.1998 Florida Statutes) and county ordinance (Section 16A-18, Miami Dade County Code) 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 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?

- A complete Part I Application must be submitted to the City of Coral Gables Historical Resources Department **prior to the onset of construction**. A completed Part I Application includes: the application, clearly labeled "Before" color photographs (of all areas to be worked on), architectural plans (floor plans and elevations), an approved COA for the proposed work, proof that the property is historically designated, and a check for the processing fee.
- The City of Coral Gables will transmit a copy of the Part I Application to the Miami-Dade County Office of Historic and Archaeological Resources (OHAR) and the County's Office of the Property Appraiser.
- After construction, a Part II Application is submitted to City of Coral Gables Historical Resources Department staff. A completed Part II Application includes: the application, clearly labeled "After" photos, and as-built drawings of the project.
- When both Parts I and II of the Application have been received by the City, the application will be scheduled for a public hearing in front of the City's Historic Preservation Board.
- If approved by the Historic Preservation Board, the application will be scheduled for a meeting of the Coral Gables City Commission for their review and approval.
- Once City Commission approval is obtained, a signed Covenant between the City and the Property Owner must be submitted to the City Attorney.
- The City of Coral Gables will transmit a copy of the Part II Application to the Miami-Dade County Office of Historic and Archaeological Resources (OHAR) and the County's Office of the Property Appraiser, who will reassess the property once they consider the project substantially complete. They will then prepare a Revenue Implications Report for the County's preservation office.

- When all application parts, including the Revenue Implications Report, 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 Miami-Dade County Historic Preservation Board, the application will be placed on the appropriate County Committee agenda (in this case, Ad-Valorem applications appear before the Recreation and Cultural Affairs (RCA) Committee.)
- After Committee, the item can be scheduled for appearance in front of the full Board of County Commission for final 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.

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 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, **Section B** is for exterior features, **Section C** is for interior features, and **Section D** is for any landscape features or auxiliary structures which will be a part of the historic restoration. Feel free to use additional pages as necessary.

Submit the Part I Application with the following attachments:

- A signed and Dated Owner Attestation Section
- 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
- A **Preconstruction Review Form** signed by the Local Preservation Officer (if applicable)
- A check for $500.00 made out to the "City of Coral Gables."
- Please note that a separate check must be submitted to Miami-Dade County. Please contact the County Historic Preservation Chief, at (305) 375-4958 to obtain fee code and amount.

- Provide originals to: Historic Preservation Officer
  City of Coral Gables Historical Resources Department
  2327 Salzedo Street
  Second Floor
  Coral Gables, FL 33134

Instructions for Part II

Please fill out all portions of the Part I application legibly, 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 note: New free-standing structures or outbuildings, landscaping, pools, driveways and fences should **not be included** in the cost attributed to work done on historic portions of the property, and may only be included if it is to return a feature to as it was originally. Please contact City staff at (305) 460-5093 or County staff at (305) 375-4958 if you have any questions as to the eligibility of certain portions of your project.

Submit the Part II to the City of Coral Gables Historical Resources Department with the following attachments:

- A signed and Dated Owner Attestation Section
- Clearly labeled photographs, preferably similar shots to those taken before construction
- A signed and dated Covenant
- A **Review of Completed Work Form** signed by the Historic Preservation Officer.

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 historic 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: _____ 2nd 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

[Please attach the photographic documentation on subsequent pages.
Submit a copy of all photographs on a CD as well, if possible.]

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's Standards 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's Standards 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: _____

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 City of Coral Gables Historical Resources Department.

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 Historic 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: _____

Owner attestation: I hereby apply for the historic preservation property tax exemption for the restoration, rehabilitation or renovation work described above and in the Preconstruction Application for this project which received approval on _____.

I hereby attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed project conforms to the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and is consistent with the work described in the Preconstruction Application. I also attest that I am the owner of the property described above or, if the property is not owned by an individual, that I am the duly authorized representative of the owner. Further, by submission of this application, I agree to allow access to the property by representatives of the City of Coral Gables Historical Resources Department, the County Historic Preservation Office, and the Office of the Property Appraiser, for the purpose of verification of information provided in this application. I understand that, if the requested exemption is granted, I will be required to enter into a Covenant with the City of Coral Gables and Miami-Dade County granting the exemption in which I must agree to maintain the character of the property and the qualifying improvements for the term of the exemption. I also understand that falsification of factual representations in this application is subject to criminal sanctions pursuant to the Laws of Florida.

_____	_____	_____
Print Name	Signature	Date

Complete the following, if signing for an organization.

_____	_____	_____
Print Name	Title	Signature

Name of Organization _____

Taxpayer Identification Number _____

Mailing Address _____

City _____ State_____ Zip Code_____

Daytime Telephone Number _____

Multiple owners must provide the same information as above. Use additional sheets if necessary.

[Please attach the photographic documentation here, use additional pages if necessary. Provide a copy of all photographs on CD, if possible.]

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: _____