

ESCAMBIA COUNTY ECONOMIC DEVELOPMENT HISTORICAL PRESERVATION REBATE

Historic buildings are tangible links with the past. They help give a community a sense of identity, stability and orientation. County government encourages the preservation of historic buildings through various means. One of these is the program of county tax incentives to support the rehabilitation of historic and older buildings. This incentive was created for individuals and entities to improve historic properties.

1A-38.003 Application for Exemption.

(1) Except as provided in Rule 1A-38.003(2), F.A.C., application for the property tax exemption shall be made on the three-part Historic Preservation Property Tax Exemption Application, DOS Form No. HR3E101292, revised 9-3-00 and incorporated by reference. This form may be obtained by writing the Division at: Bureau of Historic Preservation, 500 South Bronough Street, Tallahassee, Florida 32399-0250, or from the local historic preservation office in the jurisdiction of the local government. Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements may be submitted before or during construction or upon completion of the improvements; however, property owners are strongly encouraged to submit these parts of the application to ensure property eligibility and secure preliminary project approval before construction is initiated. Part 3-Request for Review of Completed Work shall be submitted upon completion of the improvements. For improvements completed before application is made, Part 3-Request for Review of Completed Work must accompany the Part 2 submission.

(2) In lieu of DOS Form No. HR3E101292, any local government with a local historic preservation office certified pursuant to Rule 1A-38.007, FAC., may develop an alternative application form for use by property owners within its jurisdiction; however, such alternative application form shall:

- (a) At a minimum, require the property owner to provide the information indicated in DOS Form No. HR3E101292,
- (b) Be in the two-part format of DOS Form No. HR3E101292, and
- (c) Be approved by the Division.

(3) The completed Part 1-Evaluation of Property Eligibility, Part 2-Description of Improvements and Part 3-Request for Review of Completed Work shall be submitted by the property owner to the local historic preservation office or the Division, whichever is designated by the local

ordinance as the representative of the local government for the purpose of reviewing applications for the property tax exemption.

(4) Upon receipt of the completed Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements, and all required supporting materials, the local historic preservation office or the Division shall conduct a review to determine.

(a) Whether the property for which an exemption has been requested satisfies Section 196.1997(11)(a), F.S.,

(b) Whether the proposed, in progress, or completed improvements are consistent with The Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings (Revised 1990), U.S. Department of the Interior, National Park Service, incorporated by reference, and the criteria in Chapter 1A-38, F.A.C., and

(c) For applications submitted under the provisions of Section 196.1998, F.S., whether the improvements meet the criteria in Rule 1A-38.004(3) and (4). Part 2-Description of Improvements will not be reviewed prior to review of Part 1-Evaluation of Property Eligibility and certification that the subject property is a historic property as defined in Rule 1A-38.002(3) and for applications submitted under the provisions of Section 196.1998, F.S., that the property meets the criteria in Rules 1A-38.004(4) and (5). Copies of the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings may be obtained by writing the Division at the address indicated in Rule 1A-38.003(1), F.A.C. or from the Superintendent of Documents, U.S. Government Printing Office, Washington D.C. 20402.

(5) Upon completion of the review of Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements, the local historic preservation office or Division shall notify the applicant and the local government in writing of the results of the review and shall make recommendations for correction of any planned or completed work deemed to be inconsistent with the standards cited in Rule 1A-38.005, F.A.C.

(6) Each review of Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements conducted by the Division shall be completed within 30 days following receipt of the completed application and all required supporting materials. Each review of Part 1-Evaluation of Property Eligibility and Part 2-Description of Improvements conducted by a local historic preservation office shall be completed consistent with the routine schedules and procedures of the local design review body as set forth by the local government.

(7) Upon receipt of Part 3-Request for Review of Completed Work and all required supporting materials, the local historic preservation office or the Division shall conduct a review to determine whether or not the completed improvements are in compliance with the work described in an approved Part 2-Description of Improvements, subsequent approved amendments, if any, and the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. If Part 2-Description of Improvements and Part

3-Request for Review of Completed Work are submitted after completion of the improvements, both shall be reviewed concurrently for compliance with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. The local historic preservation office or the Division, as applicable, reserves the right to inspect the completed work to verify such compliance.

(8) On completion of the review of a Request for Review of Completed Work, the local historic preservation office or the Division shall recommend that the local government grant or deny the exemption. The recommendation, and the reasons therefor, shall be provided in writing to the applicant and to the local government. The recommendation shall advise the applicant of his right to a fair hearing pursuant to Section 120.57, F.S., and procedures set forth by the local government.

(9) Each review of a Request for Review of Completed Work conducted by the Division shall be completed within 30 days following receipt of the completed request and all required supporting materials. Each review of a Request for Review of Completed Work conducted by a local historic preservation office shall be completed consistent with the routine schedules and procedures of the local design review body as set forth by the local government.

*Specific Authority 196.1997(6) FS. Law
Implemented 196.1997, 196.1998 FS. History–
New 1-31-4, Amended 9-3-00.*

***For more information and for an
application, contact: Pat Paterson
at West Florida Historic
Preservation, Inc., 595-5985 x
109.***