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NO. LTC # 035-2007

LETTER TO COMMISSION

TO: Mayor David Dermer and Members of the City Commission

FROM: Jorge M. Gonzalez, City Manager

DATE: February 7, 2007

SUBJECT: **Historic Property Classified Use - Taxable Value**

The purpose of this LTC is to provide the Mayor and City Commission with information regarding the assessment of historic properties. This item was brought up at the January 17, 2007 City Commission meeting, during the discussion of the State Legislative Priorities.

In November 1998, the Florida Constitution was amended to authorize counties to provide beneficial ad valorem tax classification to certain historic properties. This local option was adopted by the Miami-Dade County Board of County Commissioners as Ordinance No. 99-90 on July 27, 1999.

This ordinance allows for a qualifying property to be assessed based upon actual use.

In order to be eligible, properties must:

- Be individually designated as a historic property; or
- Be designated as a contributing structure within a local historic district; or
- Be listed in the National Register of Historic Places or listed as a contributing building within a National Register district.

Additionally, properties must generally be commercial in nature (some non-profits will also qualify), and the owner must certify that the property is open to the public at least 40 hours per week for 45 weeks per year, or the equivalent of 1,800 hours per year.

Qualifying properties must file a return (attached) with the Miami-Dade County Department of Property Appraisal on or before March 1st of each year in order for a property to be considered for classification under this process.

Staff has discussed this program with the Property Appraiser's office, who informed staff that there are currently no properties listed as having applied to this program. The Administration is sending notification of this program to the owners of the individually designated and contributing properties within the City.

If you have any questions or comments, please do not hesitate to contact me.

JMG/HF/kc

Attachment

C: Executive Staff
Jorge Gomez, Planning Director
Kevin Crowder, Economic Development Division Director

HISTORIC PROPERTY CLASSIFIED USE RETURN

This return must be filed with the Miami-Dade County Department of Property Appraisal on or before March 1st of each year in order for a property to be considered for classification under the provisions of Chapter 193.503, Florida Statutes.

The following information must be submitted:

- 1. Name of individual or organization owning the property:

Mailing address: _____

Contact Person: _____ (CITY) (STATE) (ZIP)
 Phone # () _____

- 2. Property address: _____ (CITY) (STATE) (ZIP)
- Legal Description: _____

Property Tax Folio: _____

The Property is:

- A. Designated as an individual structure () yes () no
 Designation Ordinance or Resolution Number: _____
- B. Designated as a contributing structure within a local district () Yes () no
 Designation or Ordinance Number: _____
 District Name (if applicable): _____
- C. Listed in The National Register of Historic Places - Individually: () yes () no
 As a contributing structure: () yes () no

DOCUMENTATION MUST BE SUBMITTED PROVING DESIGNATION AS AN HISTORIC PROPERTY. For property used for commercial purposes the following must be submitted:

The latest federal income tax return and certified financial statements for the fiscal or calendar year ending on or about January 1 of the current year. Supporting documents should include operating statements reflecting specific income expenses, accountant's notes and schedules, rent rolls, lease details, budget projections, current listing or sales contract, a copy of closing statements if there has been a sale in the previous three years.

Appraisals made on the property for obtaining mortgage financing or the sale thereof, and any other items or records that give a complete understanding of the operating history of the property, as well as value representation made by the owners thereof.

For requested classification on property used by a not-for-profit organization the following document must be provided with this return: Internal Return Service certification letter confirming 501(c)(3) status.

The applicant whose signature appears below certifies the property listed in this return is open to the public for a minimum of 40 hours per week for 45 weeks per year or an equivalent of 1,800 hours per year and certifies based on a personal knowledge that the facts stated above are true.

Date: _____ Signature: _____

Type or print name: _____