



# MIAMI BEACH

OFFICE OF THE CITY MANAGER

NO. LTC # 064-2007

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CITY CLERK'S OFFICE

## LETTER TO COMMISSION

TO: Mayor David Dermer and Members of the City Commission

FROM: Jorge M. Gonzalez, City Manager

DATE: March 13, 2007

SUBJECT: National Register Historic District Nominations in North Beach

The purpose of this LTC is to inform you about upcoming public meetings concerning a proposed nomination to the National Register of Historic Places of two districts in North Beach: one in the North Shore area (north of 73<sup>rd</sup> St.) and one in the multifamily/commercial area on the east side of Normandy Isles.

- Courtesy informational meeting - Thursday, March 29, 2007 at 6:30 PM at the North Shore Youth Center
- HPB Hearing - Tuesday, April 10, 2007 at 12:00 noon in the City Commission Chambers

### **Background**

The North Beach Strategic Plan (2001) recommended "encouraging the rehabilitation of existing properties in order to improve the quality of residential neighborhoods" and "to protect neighborhood scale and character while permitting compatible new development". In subsequent community meetings, the Planning Department presented three options for achieving these objectives: local historic district designation, neighborhood conservation district designation and National Register of Historic Places. The consensus of residents and property owners was that the National Register is the best option because it offers financial incentives for rehabilitation, but it does not impose controls on demolition and alterations.

On October 13, 2004, the Mayor and City Commission accepted a report from the joint meeting of the Land Use and Development Committee and the Neighborhood/Community Affairs Committee containing a motion, approved 4-0, to "direct the Administration to proceed with the analysis and process of designating National Register Districts within the proposed boundaries [in North Beach]." (See attached report and referral memo.)

Subsequently, the City applied for and received a matching grant in the amount of \$18,000 from the Florida Department of State, Division of Historical Resources. The grant funds were used to hire a consultant, Allen T. Shulman Architect, to assist with the research and to write the nomination reports. The Planning department staff provided in-kind services.

### **National Register Nomination Process**

The completed nomination reports have been forwarded to the state for evaluation by professional staff of the Bureau of Historic Preservation. The next steps in the nomination process are:

1. A courtesy informational meeting for property owners will be held on March 29, 2007.
2. The Miami Beach Historic Preservation Board, acting in its role as a Certified Local

- criteria for listing on the National Register following the public hearing on April 10, 2007.
3. The chief elected local official (Mayor Dermer) is required to transmit the HPB recommendation, along with his own recommendation to the State Historic Preservation Officer (SHPO). Although the City Commission as a whole is not required by law to make a recommendation, the Administration will schedule this item on the May 9<sup>th</sup> meeting agenda.
  4. If either or both the Historic Preservation Board and the chief local elected official recommend that the districts are eligible for nomination, the SHPO will schedule a meeting of the Florida National Register Review Board. The SHPO will mail a letter to each affected property owner concerning the proposed nomination, providing an opportunity for written comments and/or to submit a notarized letter of objection.
  5. The proposal, along with all public comments, will be submitted for consideration and recommendation by the Florida National Register Review Board which is charged with reviewing all nomination proposals to the National Register of Historic Places from the State of Florida.
  6. Upon the favorable recommendation of the Review Board, a formal nomination will be prepared for the submission by the State Historic Preservation Officer to the Keeper of the National Register in Washington, D.C.
  7. The Keeper of the National Register and his staff undertake the final review and make the final decision whether or not to list the district. If more than 50% of the property owners in a district object to the nomination, the district will not be listed, but the district may be submitted to the Keeper of the National Register for a formal determination of eligibility for listing.
  8. The owners are then notified in writing as to the final decision.

The nomination reports for the two National Register Historic Districts, North Shore and Normandy Isle, will be presented and questions from the community will be answered at the March 29 meeting. The Planning Department is mailing a letter with attached information to all property owners within the proposed district boundaries, as well as those property owners within a 375 foot radius of the boundaries, explaining what it means to have their properties listed in the National Register of Historic Places and inviting them to the meeting. The letter and attachments include information about financial incentives available to property owners for rehabilitation of their properties once they become part of the National Register. Please see the enclosed boundary maps and the letter to the property owners.

#### Attachments

JMG/JGG/JAM

# CITY OF MIAMI BEACH

CITY HALL 1700 CONVENTION CENTER DRIVE MIAMI BEACH, FLORIDA 33139  
www.miamibeachfl.gov



## COMMISSION MEMORANDUM

**To:** Mayor David Dermer and  
Members of the City Commission **Date:** October 13, 2004

**From:** Jorge M. Gonzalez  
City Manager *Jorge*

**Subject:** **REPORT OF THE JOINT MEETING OF THE LAND USE AND DEVELOPMENT COMMITTEE AND THE NEIGHBORHOOD/COMMUNITY AFFAIRS COMMITTEE OF SEPTEMBER 13, 2004**

A joint meeting of the Land Use and Development Committee and the Neighborhood/Community Affairs Committee was held on Monday, September 13, 2004 at 4:15 p.m. in the City Manager's Large Conference Room. The following were in attendance: Vice-Mayor Richard L. Steinberg, Commissioners Saul Gross, Matti Herrera Bower, Jose Smith, and Luis R. Garcia, Jr.

### JOINT LUDC/N/CAC DISCUSSION ITEM

1. **DISCUSSION REGARDING THE POSSIBLE APPLICATION OF A NATIONAL REGISTER OF HISTORIC PLACES DISTRICT IN NORTH BEACH.** Referred at the September 8, 2004 City Commission Meeting

Motion – (made by Vice-Mayor Steinberg, seconded by Commissioner Gross) Direct the Administration to proceed with the analysis and process of designating National Register Districts within the proposed boundaries. Vote – 4 in favor – 0 against.

### LUDC DISCUSSION ITEM

2. **DISCUSSION REGARDING THE ZONING OF RELIGIOUS INSTITUTIONS IN THE RS-4 DISTRICT.** Referred at the July 28, 2004 City Commission Meeting.

The Committee heard a presentation from Mr. Perry Adair regarding a proposed change to the development regulations. The Committee requested that the Legal Department and the Administration provide further research and present the additional information at a future Land Use and Development Committee meeting.

JMG/CMC/JGG/rar

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Agenda Item C6B  
Date 10-13-04

# CITY OF MIAMI BEACH

CITY HALL 1700 CONVENTION CENTER DRIVE MIAMI BEACH, FLORIDA 33139  
www.miamibeachfl.gov



## COMMISSION MEMORANDUM

To: Mayor David Dermer and  
Members of the City Commission  
Date: September 8, 2004

From: Jorge M. Gonzalez  
City Manager *JMG*

Subject: REFERRAL TO THE NEIGHBORHOODS/COMMUNITY AFFAIRS COMMITTEE A  
DISCUSSION ITEM REGARDING THE POSSIBLE APPLICATION OF A NATIONAL  
REGISTER OF HISTORIC PLACES DISTRICT IN NORTH BEACH

### RECOMMENDATION

The Administration recommends that the City Commission refer this matter to the Neighborhoods/Community Affairs Committee relative to the nomination for National Register Historic District designations of areas of the North Shore and Normandy Isle neighborhoods.

### BACKGROUND

One of the tools that can be used for the preservation of historic structures is to have the property or historic district listed in the National Register of Historic Places. The National Register is the nation's official list of cultural resources worthy of preservation. The National Register is part of a national program to coordinate and support public and private efforts to identify, evaluate, and preserve our historic and archeological resources. National Register status is largely honorary in nature; however, it affords protection from inappropriate alteration of historic properties when federal government financial incentives or financial aid for rehabilitation are sought by owners. The National Park Service, which is part of the U.S. Department of Interior, administers the National Register. Properties are recommended for nomination to the National Register by the State Historic Preservation Office (SHPO). Nomination forms are submitted to a State Review Board. The board makes a recommendation to the SHPO either to approve the nomination, if, in the board's opinion, it meets the National Register criteria, or to disapprove the nomination if it does not. The process takes several months.

### ANALYSIS

One of the recommendations in the North Beach Strategic Plan based on community input is to "encourage the rehabilitation of existing properties in order to improve the quality of residential neighborhoods". This was refined into a strategy in the plan: "to protect neighborhood scale and character by adopting new and or expanding existing architectural or historic districts with design guidelines". These objectives are reiterated as well in the North Beach Master Plan, which is in its final stages of completion: "to champion preservation, rehabilitation and adaptive reuse of Post War Miami Modern (MiMo) architecture"; and "to preserve multifamily neighborhood scale and character while permitting compatible new development".

To this end, the Planning Department conducted a survey of multifamily residential properties in most of the North Shore and Normandy Isle neighborhoods with funds from a Miami-Dade County CDBG grant awarded to the North Beach Development Corporation (NBDC). The survey shows a high concentration of contributing buildings (approximately 82% of the 727 properties surveyed). A

Agenda Item C4C  
Date 9-8-04

substantial number (61%) were built between 1946 and 1959, and they are representative of the Post War Modern or MiMo style of architecture. These areas are potentially eligible for National Register Historic District designation. NBDC's board of directors passed a resolution in June 2004 (attached) supporting the creation of National Register Historic Districts for North Beach.

One of the main benefits to seek a nomination as a National Register Historic District is to provide property owners with public economic incentives for the rehabilitation of their historic properties. A major incentive is the 20% federal income tax credit. To qualify for this credit, rehabilitation work must be done in conformance to the Secretary of Interior's Standards for Rehabilitation. Alterations to contributing properties seeking federal tax incentives or other forms of financial aid utilizing federal funds must be approved by the National Park Service following a recommendation from the SHPO. Unless the subject historic district is also locally designated, there is no local historic preservation review for appropriateness. Preservation easements are another type of federal tax incentive that allow for tax deductions for charitable contributions of partial interests in historic properties. An easement allows the donor to retain private ownership and use of a property while claiming a federal income tax deduction equivalent to the value of the donated rights. Another incentive is Miami-Dade County's ad valorem property tax exemption, which exempts 100% of the assessed value of all qualified improvements to historic properties as applied to county property taxes for 10 years. At the municipal level, alternative methods of meeting requirements of the building code, fire code and coastal construction code may be applicable. Other benefits that may accrue to National Register Historic District designation include property value enhancement, pride of ownership, neighborhood revitalization, preservation of unique neighborhood character and compatible new and infill construction.

## **CONCLUSION**

National Register Historic District designation can provide an impetus to the process of economic revitalization in many areas. Closest to home is the Miami Beach Architectural District, a case in point. Although there were other contributing factors, the National Register designation of this district played a key role in the dramatic architectural renaissance and economic prosperity that South Beach enjoys today. National Register Historic Districts in North Beach can impart an added boost to the economic renewal that the area has begun to experience. Importantly, they can also help to preserve the treasure of MiMo architecture that gives the area an identity and makes it so unique while improving the existing housing stock (a major goal of the City's Housing Division). Recent national and international recognition and coverage of Miami Beach's increasingly fashionable MiMo architecture is a powerful indication that the City should be working toward the protection of this remarkable urban resource in North Beach. Based on all the above mentioned benefits, the Administration recommends that the Commission refer the matter to the Neighborhoods/Community Affairs Committee for its guidance on whether to direct the Planning Department staff to proceed with the nomination for the National Register Historic District designations of areas of the North Shore and Normandy Isle neighborhoods.

  
JMG/CMC/JGG/WHC/JAM/KMH  
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### Attachments:

- Comparison of Historic Preservation methods
- Map of Recommended Districts for National Register of Historic Places
- NBDC Board of Directors Resolution

## COMPARISON OF HISTORIC PRESERVATION & NEIGHBORHOOD CONSERVATION

### National Register of Historic Places

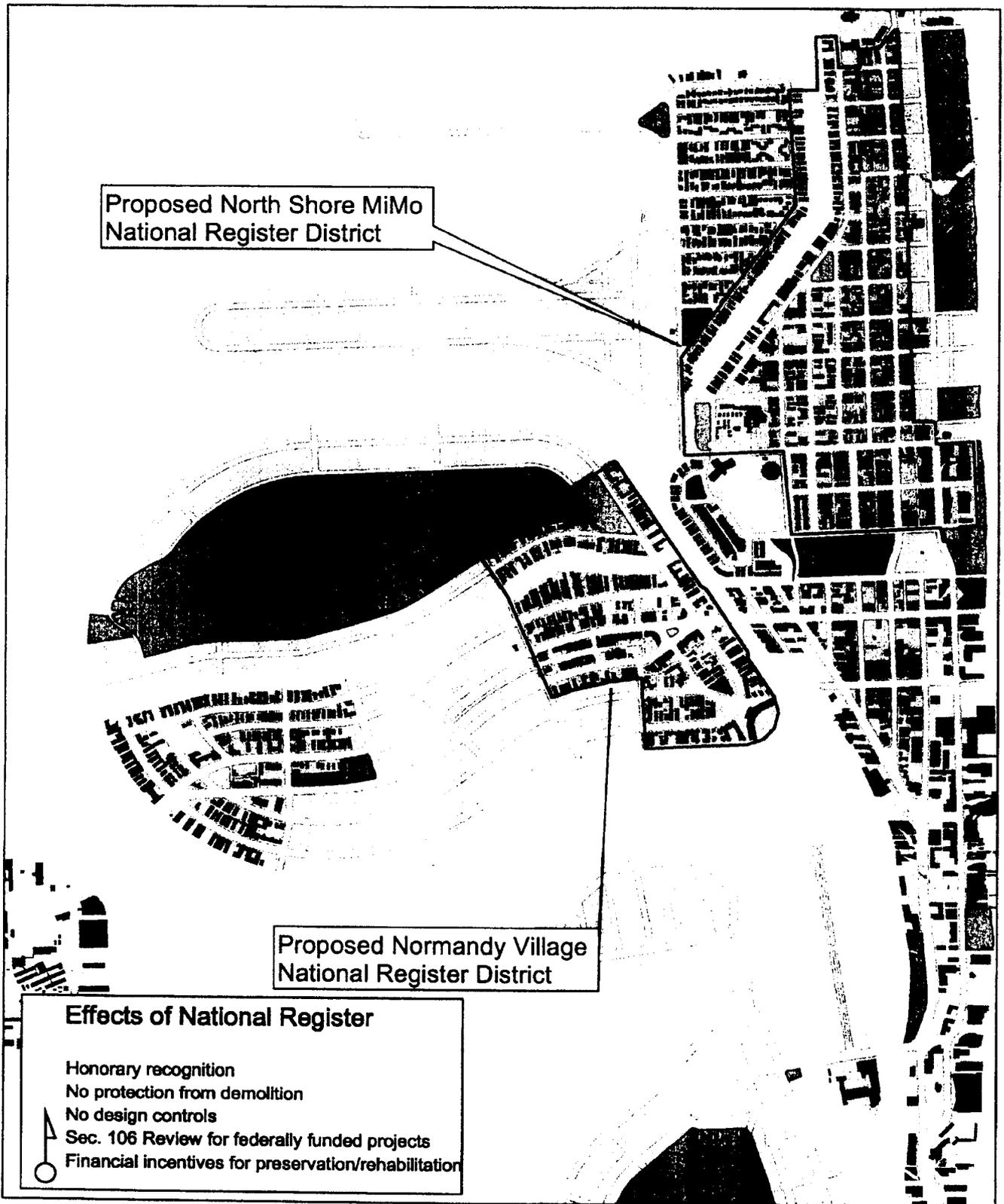
- Honorary recognition
- Protection from inappropriate alterations only when federal government financial incentives are sought.
- No design controls (*unless property owner elects to use tax incentives*)
- Projects utilizing federal funding (*i.e. affordable housing or FDOT highway projects*) must undergo Sec. 106 Review, which is similar to an environmental impact statement
- Financial incentives:
  1. 20% Rehabilitation federal income tax credit
  2. Charitable income tax deduction for Historic Easement of façade or other features
  3. Miami-Dade County property tax abatement (10 years)
  4. Alternative methods of meeting requirements of the building code, fire code and coastal construction code

### Neighborhood Conservation District (NCD)

- More flexible than local historic designation
- Customized to neighborhood needs – may be planning-related or preservation-related
- Design review by Design Review Board or staff (*currently required except single family*)
- Zoning overlay modifies existing regulations (*i.e. setbacks, height, parking, etc.*)
- May include special design guidelines
- May include limited demolition controls
- Financial incentives: none available
- Property owner benefits:
  1. Special design guidelines reduce the need for DRB hearings (more staff approvals)
  2. Customized zoning regulations reduce the need for variances
  3. Potential use of parking credit fees in lieu of on-site parking, where appropriate
  4. Property values rise due to status/recognition and due to protection from negative impacts of incompatible development on neighboring properties
- Intent for North Beach MiMo districts:
  - a. Encourage renovation/retrofit of existing buildings
  - b. Design guidelines meant to protect the most important architectural features and character
  - c. Allow compatible new construction

### Local Historic District

- Intended to preserve the special historic character of an area
- Design review by Historic Preservation Board or staff to evaluate appropriateness of proposed alterations
- Possible protection from full or partial demolition
- Protection from incompatible new construction within the district
- May modify zoning regulations
- May include special design guidelines
- Financial incentives:
  2. 20% Rehabilitation income tax credit (*if local district receives federal certification*)
  3. Charitable income tax deduction for Historic Easement of façade or other features (*if local district receives federal certification*)
  4. Miami-Dade County property tax abatement (10 years)
  5. Alternative methods of meeting requirements of the building code and fire code
- Best tool available for protection from possible over-development (*strong legal backing*)



## Recommended Districts for National Register of Historic Places

Prepared May 2004 by the City of Miami Beach Planning Department

NORTH BEACH DEVELOPMENT CORPORATION  
210 - 71<sup>ST</sup> Street, Suite #310 • Miami Beach, FL • 33141  
305-865-4147 • 305-865-4175 (fax) • *www.gonorthbeach.com*

## **Resolution of the Board of Directors of North Beach Development Corporation June 15th, 2004**

The Board of Directors of North Beach Development Corporation hereby re-affirms to sponsor the creation of a North Beach National Register Historic District only, without the support or creation of a local preservation district or any additional ordinances or controls by any regulating /review board or body of the City of Miami Beach.

**Motioned by Agustin Herran, Ron Coletta seconded. Motion passed unanimously.**



# MIAMIBEACH

City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, [www.miamibeachfl.gov](http://www.miamibeachfl.gov)

March 13, 2007

Dear Property Owner:

We are pleased to advise you that the City of Miami Beach is proposing two districts, **North Shore Architectural District and Normandy Isles Architectural District**, for nomination for listing in the **National Register of Historic Places**. Please see the attached maps showing the boundaries.

The North Beach area of Miami Beach holds a substantial collection of Mediterranean Revival, Art Deco, Moderne, and Post War Modern Architecture (dubbed MiMo for Miami Modern). The majority, MiMo style buildings built mostly between 1945 and 1963, boast a variety of whimsical, sometimes flamboyant design features, as well as special characteristics such as orientation, scale and massing that lend a strong identity and distinctive urban character to North Beach neighborhoods. This style of architecture has begun to acquire recognition and appreciation worldwide. We believe these buildings represent an important part of the historic heritage of North Beach and that official recognition of their uniqueness **at the National level** will strengthen the economic revitalization of the area.

When the Planning Department hosted long range planning workshops in the North Beach community several years ago, we presented several possible methods for encouraging protection of the overall scale and character of the neighborhoods, as well as preservation and rehabilitation of architecturally significant buildings. There was consensus that National Register of Historic Places listing might be the best option because it offers financial benefits to property owners for renovation of historic properties, but it does not impose restrictions on the use of the property.

The National Register of Historic Places is the Federal Government's official listing of historically significant properties throughout the country. It is maintained by the National Park Service, Department of the Interior. It includes sites and properties that have been identified and documented as having played a significant role in the historical development of our nation, states, and/or local communities. There are four basic purposes for listing a property in the National Register:

1. To provide **official recognition of its architectural significance** and encourage consideration of its historic value in future development planning
2. To make the property eligible for **financial incentives for renovation**, which may include **the 20% federal income tax credit; the ad valorem local property tax exemption; and federal income tax deduction for historic preservation easements** (see enclosures)
3. Listing may make a property exempt from certain FEMA requirements and eligible for some American Disabilities Act and building safety code adjustments, when necessary to enable a historic building to be rehabilitated.
4. To provide the property limited protection from any federally funded, licensed, or assisted projects that might adversely affect the historic property

Following is the step by step nomination process for the proposed districts:

1. The nomination proposals will be presented to the **City's Historic Preservation Board** for review and recommendations at their meeting on **Tuesday, April 10, 2007 at 12:00 Noon in the City**

**Commission Chambers, 3<sup>rd</sup> Floor of City Hall, 1700 Convention Center Drive, Miami Beach.**

2. In advance of the Historic Preservation Board meeting, we will be holding a **community informational meeting on Thursday, March 29, 2007 at 6:30 PM in the North Shore Youth Center, 501 72<sup>nd</sup> Street, Miami Beach**, to which you are invited, where we will be presenting the nomination proposal and will be answering your questions.
3. The nomination proposals will be presented to the **City Commission** for review and recommendations at their meeting in May or June.
4. Subsequently, the nomination proposals will be presented to the Florida National Register Review Board in a public meeting in Tallahassee for review and approval.
5. If the Review Board finds that the proposed districts meet the criteria for listing established by the National Register, a formal nomination will be submitted to the Keeper of the National Register in Washington, D.C., who will make the final decision.

National Register listing **will not restrict property owners' rights to use and dispose of their properties as they see fit**. National Register listing will not require alterations to the property to be reviewed by the City's Historic Preservation Board. However, property owners who choose to take advantage of the financial incentives available for improvements to their properties will have to adhere to certain standards for historic rehabilitation and follow established procedures.

In summary, the purpose of the Proposed National Register nominations is to bring recognition to the unique architectural assets of North Beach and to allow owners of historic properties in the proposed districts to take advantage of potential tax and other financial benefits. We are enclosing fact sheets explaining what the National Register is, and what it will and will not do. Also enclosed, is basic information on financial incentives available to property owners once the listing takes place, as well as sources for further information.

We would certainly like your support for the nomination of the proposed districts as we feel they reflect an important part of the heritage of the North Beach community. You can view or download the North Shore and Normandy Isles historic district nominations on the City's website at <http://www.miamibeachfl.gov/newcity/depts/planning/planning.asp>. We also encourage you to read the overview of North Beach history and associated property types in the "Multiple Properties Cover" at the same website.

If you have any questions or comments, please contact Joyce Meyers at (305) 673-7000 extension 6167, or email her at [joycemeyers@miamibeachfl.gov](mailto:joycemeyers@miamibeachfl.gov). **We urge you to attend the Historic Preservation Board and community informational meetings and hope to see you there!**

Sincerely,

  
Jorge G. Gomez  
Planning Director  
Enclosures

**CITY OF MIAMI BEACH HISTORIC PRESERVATION BOARD**  
**NOTICE TO THE PUBLIC**

The Miami Beach Historic Preservation Board will hold public hearings at their regularly scheduled meeting on Tuesday April 10, 2007, at 12:00 noon, in the City Commission Chambers, City Hall, 1700 Convention Center Drive, Third Floor, Miami Beach, Florida 33139. At this meeting, the Board will review the following:

HPB File No. 4579, **North Shore Architectural District**. The applicant, The City of Miami Beach, a Certified Local Government in the State of Florida, is requesting that the Historic Preservation Board review the proposed nomination of the North Shore Architectural District in North Beach for recommendation to the Florida National Register Review Board on whether it satisfies the criteria for listing in the National Register of Historic Places. The proposed North Shore Architectural District is generally bounded by 73<sup>rd</sup> Street to the south, 87<sup>th</sup> Street to the north, the Atlantic Ocean, to the east, excluding Collins Avenue north of 76<sup>th</sup> Street, and Crespi Boulevard to the west. (Please see map on reverse).

All persons are invited to appear at this meeting or be represented by an agent, or to express their views in writing addressed to the City of Miami Beach Historic Preservation Board c/o the Planning Department ("Department"), 1700 Convention Center Drive, Second Floor, City Hall, Miami Beach, Florida 33139. The application for the above project is available for public inspection during normal business hours at the Planning Department, 1700 Convention Center Drive, 2nd Floor, Miami Beach, Florida 33139. Inquiries may be directed to the Department at 305-673-7550.

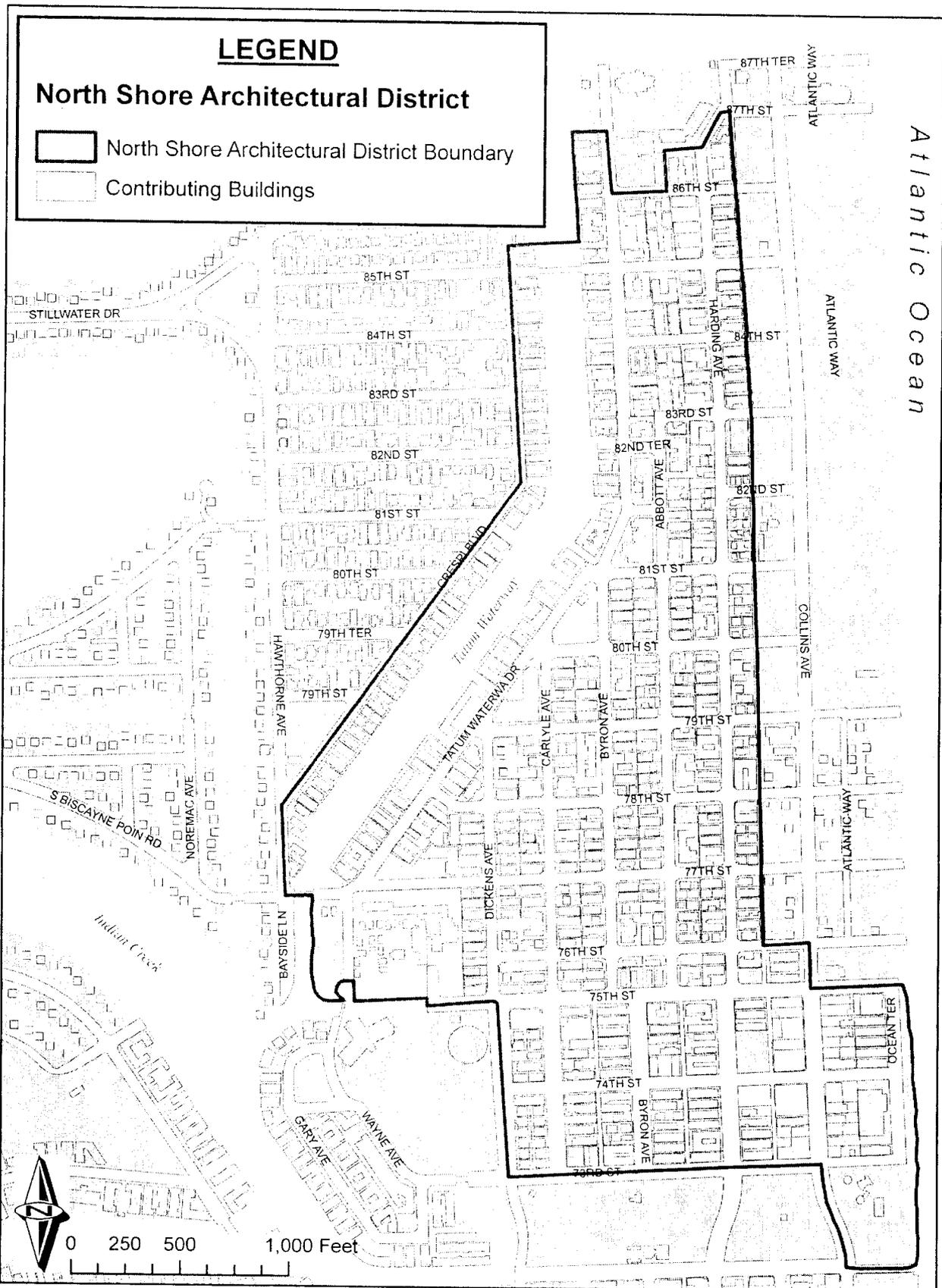
The above item may be continued and, under such circumstances, additional legal notice would not be provided. Any person may contact the Department at 305-673-7550 for information as to the status of this item as a result of the Historic Preservation Board meeting.

Pursuant to Section 286.0105, Fla. Stat., the City hereby advises the public that: if a person decides to appeal any decision made by this Board with respect to any matter considered at their meeting or hearing, such person must ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals not otherwise allowed by law.

In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodation to participate in these proceedings should contact the Board's Administrator at (305) 673-7550 for assistance, no later than four (4) days prior to the proceeding. If hearing impaired, telephone the Florida Relay Service Numbers, (800) 955-8771 (TDD) or (800) 955-8770 (Voice), for assistance.

Persons requiring sign language interpreters should contact the Board's Administrator five (5) days in advance, when possible. For information on access for persons with disabilities, or to request material in accessible format, please call 305-673-7550 (Voice); hearing impaired persons, please call 305 673-7219 (TDD).

# NORTH SHORE ARCHITECTURAL DISTRICT MIAMI BEACH, FL



**CITY OF MIAMI BEACH HISTORIC PRESERVATION BOARD**  
**NOTICE TO THE PUBLIC**

The Miami Beach Historic Preservation Board will hold public hearings at their regularly scheduled meeting on Tuesday April 10, 2007, at 12:00 noon, in the City Commission Chambers, City Hall, 1700 Convention Center Drive, Third Floor, Miami Beach, Florida 33139. At this meeting, the Board will review the following:

HPB File No. 4580, **Normandy Isles Architectural District**. The applicant, The City of Miami Beach, a Certified Local Government in the State of Florida, is requesting that the Historic Preservation Board review the proposed nomination of the Normandy Isle Architectural District in North Beach for recommendation to the Florida National Register Review Board on whether it satisfies the criteria for listing in the National Register of Historic Places. The proposed Normandy Isles Architectural District is generally bounded by Biscayne Bay and a portion of 71<sup>st</sup> Street to the south, the Normandy Shores Golf Course to the north, Indian Creek Waterway to the east, and Rue Notre Dame, north of Biarritz Drive, to the west. (Please see map on reverse).

All persons are invited to appear at this meeting or be represented by an agent, or to express their views in writing addressed to the City of Miami Beach Historic Preservation Board c/o the Planning Department ("Department"), 1700 Convention Center Drive, Second Floor, City Hall, Miami Beach, Florida 33139. The application for the above project is available for public inspection during normal business hours at the Planning Department, 1700 Convention Center Drive, 2nd Floor, Miami Beach, Florida 33139. Inquiries may be directed to the Department at 305-673-7550.

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## NATIONAL REGISTER OF HISTORIC PLACES RESULTS OF LISTING IN FLORIDA

FLORIDA DEPARTMENT OF STATE – KURT S. BROWNING --

SECRETARY OF STATE

The National Register of Historic Places is an official listing of properties throughout the country that reflect the prehistoric occupation and historic development of our nation, states, and local communities. The Register is maintained by the National Park Service under the Secretary of the Interior. It is used primarily as a planning tool in making decisions concerning the development of our communities to ensure, as much as possible, the preservation of buildings, sites, structures, and objects that are significant aspects of our cultural and historic heritage. Sometimes there are misunderstandings as to what listing in the National Register will mean for a property owner. The following is an outline of what it will do and what it will not do.

### WILL DO

- The National Register **provides recognition** that the property is deemed by the federal and state governments to be significant in our history at the national, state, and/or local levels. Most properties are significant because of their local significance.
- The National Register **identifies** the properties that local, state, and federal planners should carefully consider when developing projects. Projects involving federal funding, permitting, licensing, or assistance and that may result in damage or loss of the historic values of a property that is listed in the National Register or is eligible for listing are reviewed by the State Historic Preservation Office and the federal Advisory Council on Historic Preservation. A similar review takes place under state law for state or state-assisted undertakings. A typical example of projects that are given such review is road construction or improvement. For more information, call the Compliance and Review Section of the Florida Bureau of Historic Preservation at (850) 245-6333.
- Listing may make a property eligible for a **Federal Income Tax Credit**. If a registered property that is income producing undergoes a substantial rehabilitation carried out according to the Secretary of the Interior's Standards for Rehabilitation, the owner may apply for a 20% income tax credit. The credit amounts to 20% of the cost of the rehabilitation. For more information, contact the Architectural Preservation Services Section of the Florida Bureau of Historic Preservation at (850) 245-6333.
- In 1992, the Florida Legislature passed legislation that allows counties or cities to grant **ad valorem tax relief** for owners of properties that are listed or eligible for listing in the National Register or in a local district. When a property is improved its value is increased and the assessment is raised accordingly. The ad valorem tax legislation provides that the increase in assessed value of the improved property will be exempted for up to 10 years from taxation for those portions of the tax bill affected by local option county or municipal exemption ordinances. This provision is available for both income and non-income

producing properties. Contact your local property appraiser to see if this provision is available.

- Listing may make a property exempt from certain **Federal Emergency Management Act (FEMA)** requirements and eligible for some **American Disabilities Act (ADA)** and **building safety code** adjustments. For more information, call the Architectural Preservation Services Section of the Bureau of Historic Preservation at (850) 245-6333.
- Listing or being determined eligible for listing is not required for receiving **state preservation grants**. The competition for the grants is intense, however, and this official recognition adds weight to the argument that a property is significant and should be awarded a grant. For more information, call the Grants and Education Section of the Bureau of Historic Preservation at (850) 245-6333.

#### **WILL NOT DO**

- Listing in the National Register or being determined eligible for listing does not automatically preserve a building, and does not keep a property from being modified or even destroyed.
- Unless an undertaking is state or federally funded, or regulated by local ordinance, private property owners may deal with their property in any way they see fit. Architects in the Bureau of Historic Preservation are available to provide advice concerning the best ways to approach rehabilitation needs while maintaining the historic character of a property. For more information, call the Architectural Preservation Services Section at (850) 245-6333.
- Private owners are not required to open their listed property to the public for visitation.
- The federal and state governments will not attach restrictive covenants to a property or seek to acquire it because of its listing in the National Register.

Further information is available at the following Web sites:

<http://www.cr.nps.gov/nr/publications/bulletins/brochure/>

<http://www.cr.nps.gov/nr/publicatons/bulletins/spanishbrochure/>

"My Property is Important to America's Heritage: What Does that Mean?"

<http://www.cr.nps.gov/nr/publications/bulletins/myproperty/>

**BUREAU OF HISTORIC PRESERVATION - R.A. GRAY BUILDING  
500 SOUTH BRONOUGH STREET - TALLAHASSEE, FLORIDA 32399-0250  
TELEPHONE (850) 245-6333 OR 1-800-847-7278  
FAX (850) 245-6437**

## **FEDERAL GOVERNMENT FINANCIAL INCENTIVES FOR HISTORIC BUILDINGS**

### **20% Rehabilitation Federal Income Tax Credit**

This tax credit is available for rehabilitation of income producing structures for commercial, industrial, agricultural or rental residential purposes, including rental single family homes and apartment buildings. Tax credits provide a dollar-for-dollar reduction of income tax owed. The 20% rehabilitation tax credit equals 20% of the amount spent in the rehabilitation of a certified historic building. The goal of the rehabilitation credit is to put the building back to use so that it is functional and meets current housing, retail, commercial, or industrial needs.

All elements of a rehabilitation project must meet the Secretary of the Interior's Standards for Rehabilitation. They must also meet basic tax requirements of the Internal Revenue Code. The tax credit must be claimed on the appropriate IRS form for the tax year in which the rehabilitated building is placed in service.

### **Historic Preservation Easements**

Preservation easements allow for federal income tax deductions for charitable contributions of partial interests in historic properties. A preservation easement is a voluntary legal agreement between a property owner (the grantor) and a government agency or preservation organization (grantee). The easement protects a significant historic, archeological, or cultural resource in perpetuity for the benefit of future generations.

The easement can be unique to each property and may incorporate many elements. Protected features may include the façade, the interior, the grounds, view sheds, or air rights, etc. The façade easement is the most practical and common type of donation. The terms of agreement are reached by mutual consent between the property owner and the easement-holding organization.

An easement allows the donor to retain private ownership and use of a property and, if certain criteria are met, claim a Federal income tax deduction equivalent to the value of the donated rights. Permanent preservation conditions must be agreed upon and abided by for an owner to claim the tax deduction. In addition, the public must have some visual access to the donated property. The easement is binding on the owner who grants it as well as on all subsequent owners. The owner can sell or will the property to whomever he or she wishes.

Details about the 20% tax credit or preservation easements can be obtained from the National Park Service and the Internal Revenue Service, [hps\\_info@nps.gov](mailto:hps_info@nps.gov), (202) 354-2055; or the State Historic Preservation Officer [fgaske@dos.state.fl](mailto:fgaske@dos.state.fl), (850) 245-6300.

## **LOCAL GOVERNMENT FINANCIAL INCENTIVES FOR HISTORIC BUILDINGS**

### **Ad Valorem Property Tax Exemption**

Miami Dade County offers the ad valorem property tax exemption, which exempts 100% of the assessed value of all qualified improvements to historic properties for a period of 10 years. This exemption applies to county property taxes only, not city property taxes. Miami Dade County's legislation works by "freezing" ad valorem taxes at the rate they were assessed before improvements are made. In other words, the incremental value added by the authorized improvements is not added to the assessment.

To claim this benefit a property owner must file an application to the Miami Beach Historic Preservation Board, which transmits the application with its recommendation to the Miami-Dade County's Office of Historic Preservation for further processing. Once approved the property owner enters into a covenant with the County Commission relative to the maintenance and protection of the property for a ten-year period beginning on January 1 after improvements are completed. Many historic properties in South Beach have been approved for this benefit including the Winterhaven, the Tiffany and the McAlpin hotels. For further information contact Miami-Dade County Office of Historic Preservation, [rxl@miamidadegov.com](mailto:rxl@miamidadegov.com), (305) 375-3471.

### **Alternative Method of Property Assessment**

Owners of historic buildings may be eligible for an alternative method of assessment by the Miami-Dade County Property Appraiser. This alternative method allows the property to be assessed based on the actual use rather than highest and best use, which may have an effect in lowering property taxes. To be eligible the property must be officially designated as historic either by local ordinance or listing on the National Register of Historic Places. It also must be commercial in nature (apartment buildings are not included) and be open to the public at least 40 hours per week for 45 weeks per year or the equivalent of 1,800 hours per year. The benefit applies only to the Miami-Dade County portion of the tax bill.

To claim this benefit, property owners of qualifying properties must file an application with the Miami-Dade County Department of Property Appraisal by March 1 of each year. To find out if your property qualifies, contact David Rooney at (305) 375-3829 at the Property Appraisers Office.