City of New Smyrna Beach

Historic New Smyrna Beach Preservation Commission
Ronald Sayyah
Nancy Ryan
Allene Teague
Virginia Schow
Carol M. Edelberg
Jean Mayo

GOALS:
Public Awareness/Education > Promotion of Historic Resources

THIS IS YOUR OFFICIAL NOTIFICATION of the regular meeting of the Historic New Smyrna Beach Preservation Commission to be held on Wednesday, September 14, 2011 at 5:30 p.m. at 210 Sams Avenue, New Smyrna Beach, Florida, for consideration of the following agenda:

1. Roll Call
2. Election of Officers
3. Approval of Minutes – August 10, 2011
4. Public Participation – In accordance with the City Commission Resolution #11-89, a three-minute limitation is in effect unless otherwise granted by the HPC
5. Presentation – Certificate of Recognition for Dot Moore
6. Discussion – Demolition by Neglect Ordinance
7. Discussion – Grants and Funding Sources for Historic Rehabilitation
8. Discussion – Review of HPC Goals and Work Items
9. Update – Next steps in historic district expansions
10. Comments from Commission Members and City Staff
11. Adjournment

Respectfully Submitted,

Ron Sayyah, Chairperson

Historic New Smyrna Beach Preservation Commission

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INTEROFFICE MEMORANDUM
CITY OF NEW SMYRNA BEACH

To: Historic New Smyrna Beach Preservation Commission

From: Gail Henrikson, AICP, Planning Manager

Subject: Minutes of the August 10, 2011 HPC Meeting

Date: September 14, 2011

The minutes for the August 10, 2011 meeting have not been completed. Therefore, it will be placed on the October 12, 2011 agenda.

INTEROFFICE MEMORANDUM
CITY OF NEW SMYRNA BEACH

To: Historic New Smyrna Beach Preservation Commission

From: Kevin Jameson, Planner

Subject: Grants and Funding Sources for Historic Rehabilitation

Date: September 14, 2010

At the August 10, 2011 meeting of the Historic New Smyrna Beach Preservation Commission a discussion topic was the demolition by neglect of older structures, both contributing and non-contributing, within the historic districts.

One of the issues that arose in the discussion was that the maintenance, repair and rehabilitation of older structures can be a significant cost. The discussion indicated that this cost may be a reason for some instances of the demolition by neglect. There is the belief that some demolition by neglect is by choice, that is, those who have the resources to provide upkeep on their historic structures and choose not to. There is also the belief that there are those who would provide upkeep, but do not have the resources to provide repairs for their historic structure.

To this the HPC requested more information on what funding resources may be available to individuals wishing to preserve their historic structures.

Staff research into the topic found that many of the financial resources for preservation are reserved for nonprofit organizations, museums, and local governments. There are several resources at the Federal and local levels that are available to individuals.

On the Federal level, The Federal Historic Preservation Tax Incentives Program provides for a 20% federal tax credit for qualified rehabilitation expenses. **(EXHIBIT A)** This program has had success, but as can be seen in the exhibit, the process is substantial. The individual works with the State Historic Preservation Officer and then the application goes on to the Department of the Interior for determination.

The National Trust Loan Fund has provided loans for a variety of projects in the past including preservation projects, but is currently under reorganization and is not providing funds at this time. **(EXHIBIT B)**

Locally, Section 50-34 of Code of Ordinances provides for qualifying properties to receive an exemption of 100 percent of the increase in assessed value of ad valorem taxes levied by the City of New Smyrna Beach which result from the restoration, renovation or rehabilitation of such buildings or structure. **(EXHIBIT C - E)** Unfortunately, this applies only to the City taxes. It does not include entities such as the County, FIND, the School District or the Hospital District.

Additionally, perhaps the greatest resource for some of the historic district properties may lie with the New Smyrna Beach Community Redevelopment Agency (CRA). The CRA district includes much, though not all, of the existing historic districts in New Smyrna Beach. Additionally the applicant deals with locals for the application, review and determination. This allows for rapid turn around and often a more positive response.

For those properties that lie within the CRA there are three grant programs available.

1) Small-Scale Grant Program - Provides funds for exterior improvements for both residential and commercial buildings up to $2,500 with no match required. **(EXHIBIT F)**

2) Residential Property Improvement Program - Provide assistance in improving the exterior appearance of residential structures. Eligible properties may receive one-time 50/50 reimbursement of matching funds of up to $5,000. Significant historic residential restoration projects may be eligible for more than one grant, at the Board's discretion. **(EXHIBITS G & H)**

3) Commercial Exterior/Interior Renovation, New Construction and Impact/Permit Fee Assistance – Provides commercial properties a 50/50 matching reimbursement grant of up to $20,000 for exterior improvements, code required interior improvements, and new impact fees. **(EXHIBIT I)**

RECOMMENDATIONS

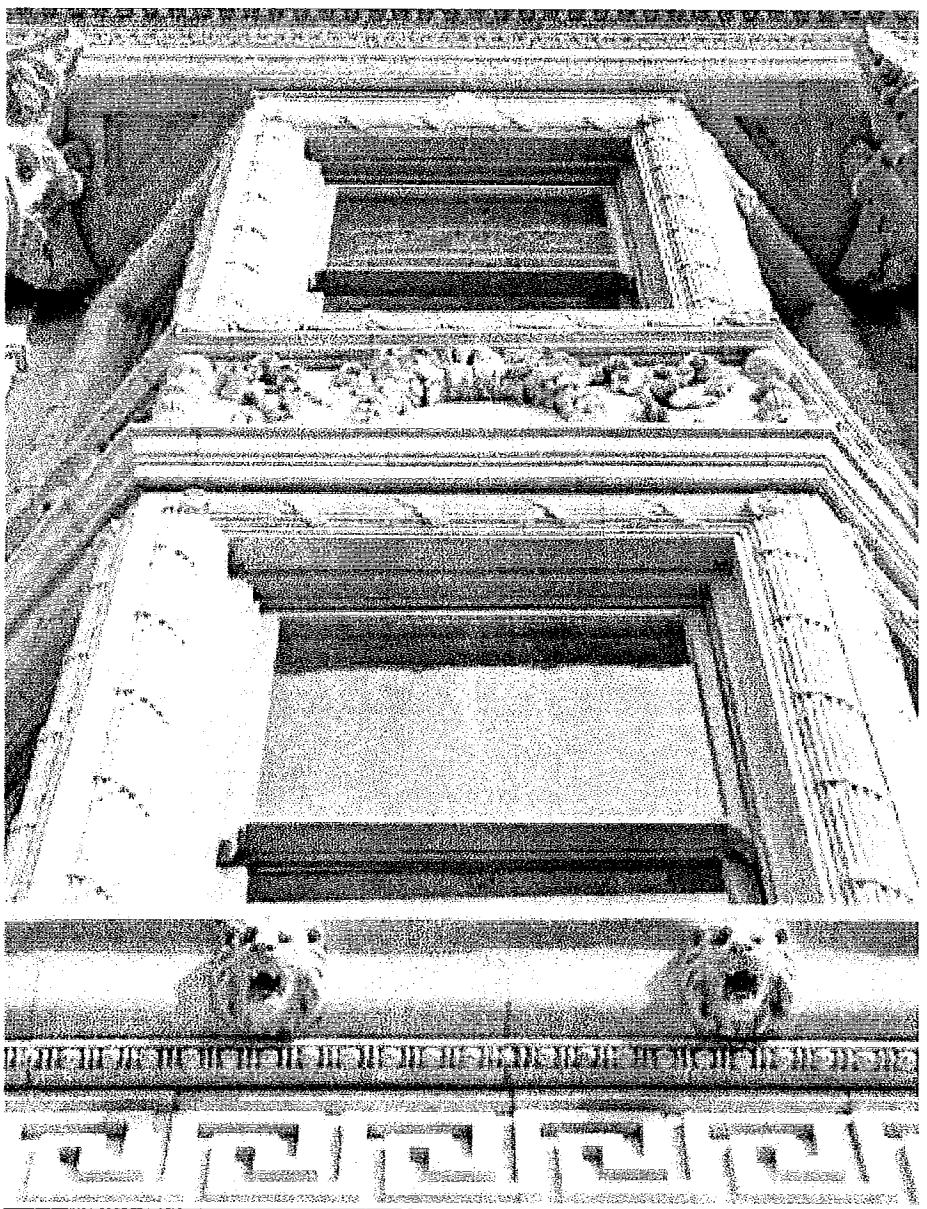
Staff would like to discuss these issues further with the HPC.

How else can we assist individuals in preserving their properties?

Staff has considered including links to the Park Service program and the CRA programs on the Historic Preservation page of the City web site, but how else can the existing programs be better promoted?

EXHIBIT A

Historic Preservation Tax Incentives



National Park Service
U.S. Department of the Interior

Technical Preservation Services

This booklet describes the Federal Historic Preservation Tax Incentives in general terms only. Every effort has been made to present current information as of the date given below. However, the Internal Revenue Code is complex and changes frequently. Furthermore, the provisions of the tax code regarding at-risk rules, passive activity limitation, and alternative minimum tax can affect a taxpayer's ability to use these tax credits. *Readers are strongly advised to consult an accountant, tax attorney, or other professional tax advisor, legal counsel, or the Internal Revenue Service for help in determining whether these incentives apply to their own situations.* For more detailed information, including copies of application forms, regulations, and other program information, contact one of the offices listed on pages 26-29.

Department of the Interior regulations governing the procedures for obtaining historic preservation certifications are more fully explained in Title 36 of the Code of Federal Regulations, Part 67. The Internal Revenue Service regulations governing the tax credits for rehabilitation are contained in Treasury Regulation Section 1.48-12. These sets of regulations take precedence in the event of any inconsistency with this booklet.

Technical Preservation Services
National Park Service
2009

Cover: German Bank, Dubuque, Iowa (1901). After rehabilitation for continued commercial and residential use. Courtesy State Historical Society of Iowa. Photograph: John Zeller.

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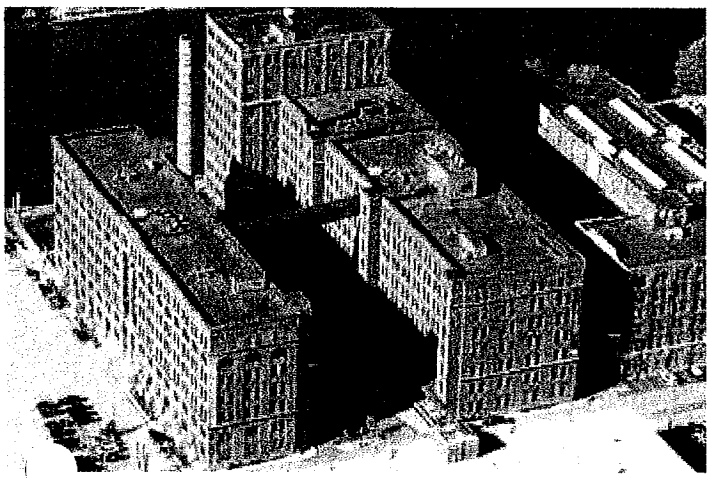
Preservation Tax Incentives

Historic buildings are tangible links with the past. They help give a community a sense of identity, stability and orientation. The Federal government encourages the preservation of historic buildings through various means. One of these is the program of Federal tax incentives to support the rehabilitation of historic and older buildings. The Federal Historic Preservation Tax Incentives program is one of the Federal government's most successful and cost-effective community revitalization programs.

The National Park Service administers the program with the Internal Revenue Service in partnership with State Historic Preservation Offices. The tax incentives promote the rehabilitation of historic structures of every period, size, style and type. They are instrumental in preserving the historic places that give cities, towns and rural areas their special character. The tax incentives for preservation attract private investment to the historic cores of cities and towns. They also generate jobs, enhance property values, and augment revenues for State and local governments through increased property, business and income taxes. The Preservation Tax Incentives also help create moderate and low-income housing in historic buildings. Through this program, abandoned or underused schools, warehouses, factories, churches, retail stores, apartments, hotels, houses, and offices throughout the country have been restored to life in a manner that maintains their historic character.



Armstrong Cork Company Plant, Pittsburgh, Pennsylvania (1901-1913). After rehabilitation for retail and housing. Photograph: Charles Uhl.

Current tax incentives for preservation, established by the Tax Reform Act of 1986 (PL 99-514; Internal Revenue Code Section 47 [formerly Section 48(g)]) include:

» a 20% tax credit for the *certified rehabilitation* of *certified historic structures*.

» a 10% tax credit for the rehabilitation of *non-historic, non-residential buildings* built before 1936.

From time to time, Congress has increased these credits for limited periods for the rehabilitation of buildings located in areas affected by natural disasters. For more information, see the instructions on IRS Form 3468, Investment Credit, or contact your State Historic Preservation Office.

In all cases the rehabilitation must be a *substantial* one and must involve a *depreciable* building. (These terms will be explained later.)

What Is a Tax Credit?

A tax credit differs from an income tax deduction. An income tax deduction lowers the amount of income subject to taxation. A tax credit, however, lowers the amount of tax owed. In general, a dollar of tax credit reduces the amount of income tax owed by one dollar.

» The 20% rehabilitation tax credit equals 20% of the amount spent in a *certified rehabilitation of a certified historic structure*.

» The 10% rehabilitation tax credit equals 10% of the amount spent to rehabilitate a *non-historic building* built before 1936.

20% Rehabilitation Tax Credit

The Federal historic preservation tax incentives program (the 20% credit) is jointly administered by the U.S. Department of the Interior and the Department of the Treasury. The National Park Service (NPS) acts on behalf of the Secretary of the Interior, in partnership with the State Historic Preservation Officer (SHPO) in each State. The Internal Revenue Service (IRS) acts on behalf of the Secretary of the Treasury. Certification requests (requests for approval for a taxpayer to receive these benefits) are made to the NPS through the appropriate SHPO. Comments by the SHPO on certification requests are fully considered by the NPS. However, approval of projects undertaken for the 20% tax credit is conveyed *only in writing* by duly authorized officials of the National Park Service. For a description of the roles of the NPS, the IRS and the SHPO, see "Tax Credits: Who Does What?" on pages 14 -15.

The 20% rehabilitation tax credit applies to any project that the Secretary of the Interior designates a *certified rehabilitation* of a *certified historic structure*. The 20% credit is available for properties rehabilitated for commercial, industrial, agricultural, or rental residential purposes, but it is not available for properties used exclusively as the owner's private residence.

What is a "certified historic structure?"

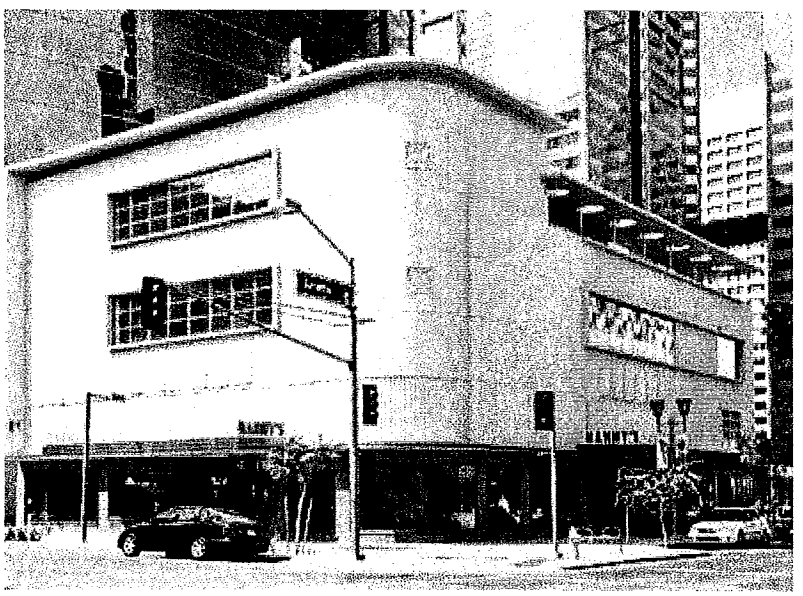
A *certified historic structure* is a building that is listed individually in the National Register of Historic Places —OR— a building that is located in a *registered historic district* and certified by the National Park Service as contributing to the historic significance of that district. The "structure" must be a building—not a bridge, ship, railroad car, or dam. (A *registered historic district* is any district listed in the National Register of Historic Places. A State or local historic district may also qualify as a *registered historic district* if the district and the enabling statute are certified by the Secretary of the Interior.)

Obtaining Certified Historic Structure Status

Owners of buildings within historic districts must complete Part 1 of the Historic Preservation Certification Application—Evaluation of Significance. The owner submits this application to the SHPO. The SHPO reviews the application and forwards it to the NPS with a recommendation for approving or denying the request. The NPS then determines whether the building contributes to the historic district. If so, the building then becomes a *certified historic structure*. The NPS bases its decision on the Secretary of the Interior's "Standards for Evaluating Significance within Registered Historic Districts" (see page 23).

Buildings individually listed in the National Register of Historic Places are already certified historic structures. Owners of these buildings need not complete the Part 1 application (unless the listed property has more than one building).

Property owners unsure if their building is listed in the National Register or if it is located in a National Register or certified State or local historic district should contact their SHPO.



Hanny's Building, Phoenix, Arizona (1947). After rehabilitation of this department store for restaurant and other commercial use. Photograph: Ryden Architects, Inc.

What if my building is not yet listed in the National Register?

Owners of buildings that are not yet listed individually in the National Register of Historic Places or located in districts that are not yet registered historic districts may use the Historic Preservation Certification Application, Part 1, to request a *preliminary determination of significance* from the National Park Service. Such a determination may also be obtained for a building located in a registered historic district but that is outside the period or area of significance of the district. A preliminary determination of significance allows NPS to review Part 2 of the application describing the proposed rehabilitation. Preliminary determinations, however, are not binding. They become final only when the building or the historic district is listed in the National Register or when the district documentation is amended to include additional periods or areas of significance. It is the owner's responsibility to obtain such listing through the State Historic Preservation Office in a timely manner.

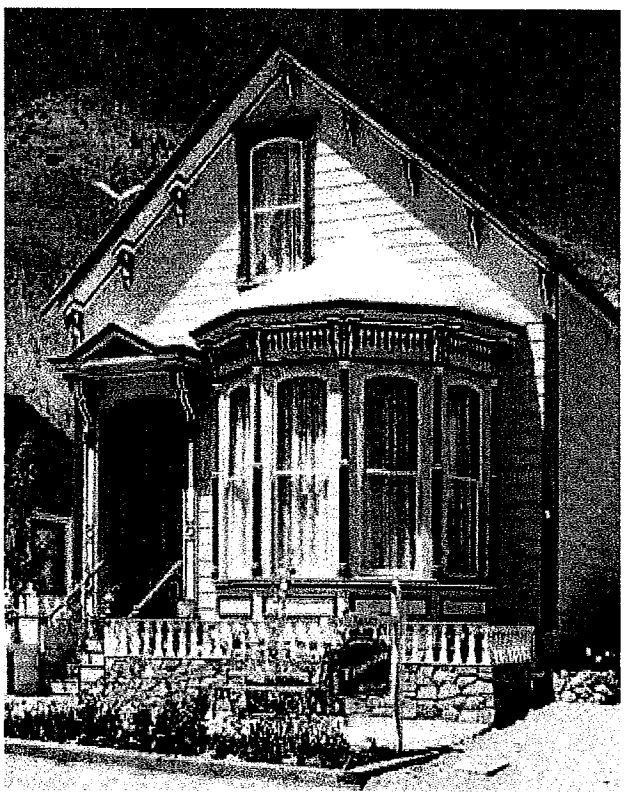
What is a "certified rehabilitation?"

The National Park Service must approve, or "certify," all rehabilitation projects seeking the 20% rehabilitation tax credit. A *certified rehabilitation* is a rehabilitation of a *certified historic structure* that is approved by the NPS as being consistent with the historic character of the property and, where applicable, the district in which it is located. The NPS assumes that some alteration of the historic building will occur to provide for an efficient use. However, the project must not damage, destroy, or cover materials or features, whether interior or exterior, that help define the building's historic character.

Application Process

Owners seeking certification of rehabilitation work must complete Part 2 of the Historic Preservation Certification Application—Description of Rehabilitation. Long-term lessees may also apply if their remaining lease period is at least 27.5 years for residential property or 39 years for nonresidential property. The owner submits the application to the SHPO. The SHPO provides technical assistance and literature on appropriate rehabilitation treatments, advises owners on their applications, makes site visits when possible, and forwards the application to the NPS, with a recommendation.

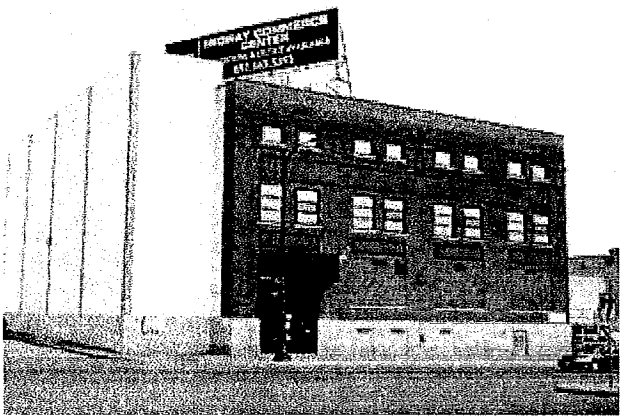
The NPS reviews the rehabilitation project for conformance with the "Secretary of the Interior's Standards for Rehabilitation," and issues a certification decision. The entire project is reviewed, including related demolition and new construction, and is certified, or approved, only if the overall rehabilitation project meets the Standards. These Standards appear on pages 24-25. Both the NPS and the IRS strongly encourage owners to apply *before* they start work.



58 B Street, Virginia City, Nevada (1875). Rehabilitated as a bed and breakfast. Courtesy Chris Eichin.

After the rehabilitation work is completed, the owner submits Part 3 of the Historic Preservation Certification Application—Request for Certification of Completed Work to the SHPO. The SHPO forwards the application to the NPS, with a recommendation as to certification. The NPS then evaluates the completed project against the work proposed in the Part 2—Description of Rehabilitation. Only completed projects that meet the Standards for Rehabilitation are approved as "certified rehabilitations" for purposes of the 20% rehabilitation tax credit.

Before



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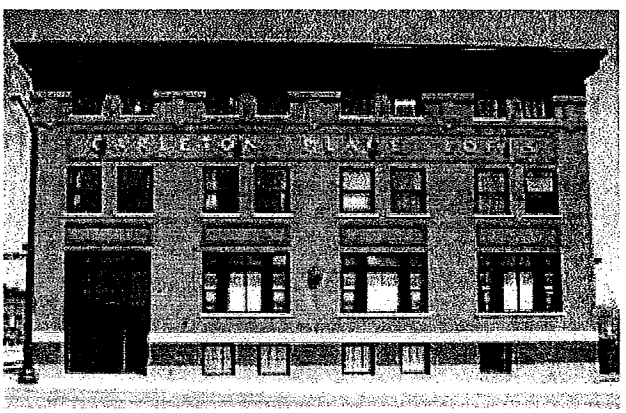


Carleton Place (historic name: Simmons Manufacturing Company), St. Paul, Minnesota (1909). Before and after rehabilitation for residential use. Courtesy Hess, Roise and Company.

Processing Fees

The NPS charges a fee for reviewing applications, except where the total rehabilitation cost is under $20,000. Fees are charged according to a two-tiered system: a preliminary fee and a final fee. The $250 preliminary fee covers NPS review of proposed work. The final fee covers NPS review of completed projects. The final fee depends on the rehabilitation costs, according to the fee schedule below. The preliminary fee is deducted from the final fee. Payment should not be sent until requested by NPS. The NPS will not issue a certification decision until payment has been received. Fees—current as of this printing—may change. See the NPS website on page 26 for any fee changes.

Fee	Cost of Rehabilitation
$500	$20,000 to $99,999
$800	$100,000 to $499,999
$1,500	$500,000 to $999,999
$2,500	$1,000,000 or more

IRS Requirements

To be eligible for the 20% rehabilitation tax credit, a project must also meet basic IRS requirements:

» The building must be *depreciable*. That is, it must be used in a trade or business or held for the production of income. It may be used for offices, for commercial, industrial or agricultural enterprises, or for rental housing. It may not serve exclusively as the owner's private residence.

» The rehabilitation must be *substantial*. That is, during a 24-month period selected by the taxpayer, rehabilitation expenditures must exceed the greater of $5,000 or the adjusted basis of the building and its structural components. The adjusted basis is generally the purchase price, minus the cost of land, plus improvements already made, minus depreciation already taken. Once the substantial rehabilitation test is met, the credit may be claimed for all qualified

expenditures incurred before the measuring period, during the measuring period and after the measuring period through the end of the taxable year that the building is placed in service.

» Phased rehabilitations—that is, rehabilitations expected to be completed in two or more distinct stages of development—must also meet the "substantial rehabilitation test." However, for phased rehabilitations, the measuring period is 60 months rather than 24 months. This phase rule is available only if: (1) a set of architectural plans and specifications outlines and describes all rehabilitation phases; (2) the plans are completed before the physical rehabilitation work begins, and (3) it can reasonably be expected that all phases will be completed.

» The property must be placed in service (that is, returned to use). The rehabilitation tax credit is generally allowed in the taxable year the rehabilitated property is placed in service.

» The building must be a *certified historic structure* when placed in service. If the building or the historic district is not listed in the National Register, the owner must have requested that the SHPO nominate the building or the district to the National Register before the building is placed in service. If the building is located in a historic district that is listed in the National Register, the owner must submit Part 1 of the application before the rehabilitated building is placed in service.

» Qualified rehabilitation expenditures include costs of the work on the historic building, as well as architectural and engineering fees, site survey fees, legal expenses, development fees, and other construction-related costs, if such costs are added to the property basis and are reasonable and related to the services performed. They do not include acquisition or furnishing costs, new additions that expand the building, new building construction, or parking lots, sidewalks, landscaping, or other related facilities.

114 NW Main Street, Rocky Mount, North Carolina (1928). Photograph: William Ferguson.

Getting your project approved, or "certified"

Tens of thousands of projects have been approved for the historic preservation tax credit. Observing the following points will make approval of your project easier:

» *Apply as soon as possible—preferably before beginning work.* Consult with the SHPO as soon as you can. Read carefully the program application, regulations, and any other information the SHPO supplies. Submit your application early in the project planning. Wait until the project is approved in writing by the NPS before beginning work. Work undertaken prior to approval by the NPS may jeopardize certification. In the case of properties not yet designated certified historic structures, apply before the work is completed and the building is placed in service.

» *Photograph the building inside and outside—before and after the project.* "Before" photographs are especially important. Without them, it may be impossible for the NPS to approve a project.

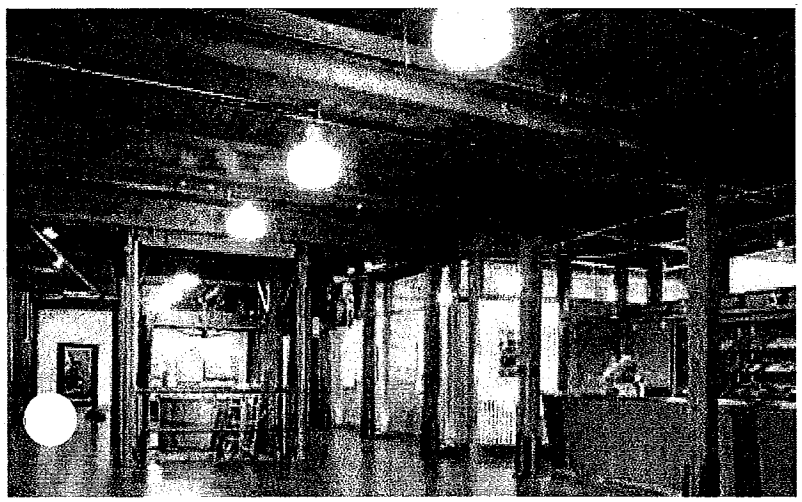
» *Read and follow the "Secretary of the Interior's Standards for Rehabilitation" and the "Guidelines for Rehabilitating Historic Buildings."* If you are unsure how they apply to your building, consult with the SHPO or the NPS.

» *Once you have applied, alert the SHPO and the NPS to any changes in the project.*

Claiming the 20% Rehabilitation Tax Credit

Generally, the tax credit is claimed on IRS form 3468 for the tax year in which the rehabilitated building is placed in service. For phased projects, the tax credit may be claimed before completion of the entire project provided that the substantial rehabilitation test has been met. If a building remains in service throughout the rehabilitation, then the credit may be claimed when the substantial rehabilitation test has been met. In general, unused tax credit can be "carried back" one year and "carried forward" 20 years.

The IRS requires that the NPS certification of completed work (Application Part 3) be filed with the tax return claiming the tax credit. If final certification has not yet

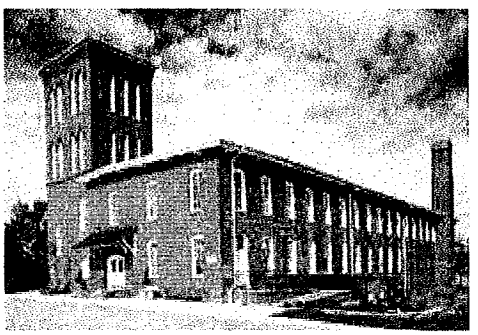


been received when the taxpayer files the tax return claiming the credit, a copy of the first page of the Historic Preservation Certification Application—Part 2 must be filed with the tax return, with proof that the building is a *certified historic structure* or that such status has been requested. The copy of the application filed must show evidence that it has been received by either the SHPO or the NPS (date-stamped receipt or other notice is sufficient). If the taxpayer then fails to receive final certification within 30 months after claiming the credit, the taxpayer must agree to extend the period of assessment. If the NPS denies certification to a rehabilitation project, the credit will be disallowed.

Recapture of the Credit

The owner must hold the building for five full years after completing the rehabilitation, or pay back the credit. If the owner disposes of the building within a year after it is placed in service, 100% of the credit is recaptured. For properties held between one and five years, the tax credit recapture amount is reduced by 20% per year.

The NPS or the SHPO may inspect a rehabilitated property at any time during the five-year period. The NPS may revoke certification if work was not done as described in the Historic Preservation Certification Application, or if unapproved alterations were made for up to five years after certification of the rehabilitation. The NPS will notify the IRS of such revocations.



Prizery/R.J. Reynolds Tobacco Warehouse, South Boston, Virginia (1900). Rehabilitated for commercial use. Photographs: Ian Bradshaw.

Depreciation

Rehabilitated property is depreciated using the straight-line method over 27.5 years for residential property and over 39 years for nonresidential property. The depreciable basis of the rehabilitated building must be reduced by the full amount of the tax credit claimed.

Rehabilitation Tax Credits: Who Does What?

The Federal historic preservation tax incentives program is a partnership among the National Park Service (NPS), the State Historic Preservation Officer (SHPO), and the Internal Revenue Service (IRS). Each plays an important role.

SHPO

» Serves as first point of contact for property owners.

» Provides application forms, regulations, and other program information.

» Maintains complete records of the State's buildings and districts listed in the National Register of Historic Places, as well as State and local districts that may qualify as registered historic districts.

» Assists anyone wishing to list a building or a district in the National Register of Historic Places.

» Provides technical assistance and literature on appropriate rehabilitation treatments.

» Advises owners on their applications and makes site visits on occasion to assist owners.

» Makes certification recommendations to the NPS.

NPS

» Reviews all applications for conformance to the *Secretary of the Interior's Standards for Rehabilitation.*

» Issues all certification decisions (approvals or denials) in writing.

» Transmits copies of all decisions to the IRS.

» Develops and publishes program regulations, the *Secretary of the Interior's Standards for Rehabilitation*, the Historic Preservation Certification Application, and information on rehabilitation treatments.

IRS

» Publishes regulations governing which rehabilitation expenses qualify, the time periods for incurring expenses, the tax consequences of certification decisions by NPS, and all other procedural and legal matters concerning both the 20% and the 10% rehabilitation tax credits.

» Answers public inquiries concerning legal and financial aspects of the Historic Preservation Tax Incentives, and publishes the audit guide, *Market Segment Specialization Program: Rehabilitation Tax Credit*, to assist owners.

» Insures that only parties eligible for the rehabilitation tax credits utilize them.

Odd Fellows Building, Raleigh, North Carolina (c. 1880). Rehabilitated for continued commercial use. Courtesy Empire Properties.

10% Rehabilitation Tax Credit

The 10% rehabilitation tax credit is available for the rehabilitation of *non-historic buildings* placed in service before 1936.

As with the 20% rehabilitation tax credit, the 10% credit applies only to buildings—not to ships, bridges or other structures. The rehabilitation must be substantial, exceeding either $5,000 or the adjusted basis of the property, whichever is greater. And the property must be *depreciable*.

The 10% credit applies only to buildings rehabilitated for *non-residential* uses. Rental housing would thus not qualify. Hotels, however, would qualify. They are considered to be in commercial use, not residential.

A building that was moved after 1935 is ineligible for the 10% rehabilitation credit. (A moved *certified historic structure*, however, can still be eligible for the 20% credit.) Furthermore, projects undertaken for the 10% credit must meet a specific physical test for retention of external walls and internal structural framework:

- at least 50% of the building's external walls existing at the time the rehabilitation began must remain in place as external walls at the work's conclusion, and
- at least 75% of the building's existing external walls must remain in place as either external or internal walls, and
- at least 75% of the building's internal structural framework must remain in place.

Claiming the 10% Rehabilitation Tax Credit

The tax credit must be claimed on IRS form 3468 for the tax year in which the rehabilitated building is placed in service. There is no formal review process for rehabilitations of non-historic buildings.

The 10% or 20% Credit: Which One Applies?

The 10% rehabilitation tax credit applies only to non-historic buildings first placed in service before 1936 and rehabilitated for non-residential uses. The 20% rehabilitation tax credit applies only to *certified historic structures*, and may include buildings built after 1936. The two credits are mutually exclusive.

Buildings listed in the National Register of Historic Places are not eligible for the 10% credit. Buildings located in National Register listed historic districts or certified State or local historic districts are presumed to be historic and are therefore not eligible for the 10% credit. In general, owners of buildings in these historic districts may claim the 10% credit *only* if they file Part 1 of the Historic Preservation Certification Application with the National Park Service before the physical work begins and receive a determination that the building does *not* contribute to the district and is not a certified historic structure.

Other Tax Provisions Affecting Use of Preservation Tax Incentives

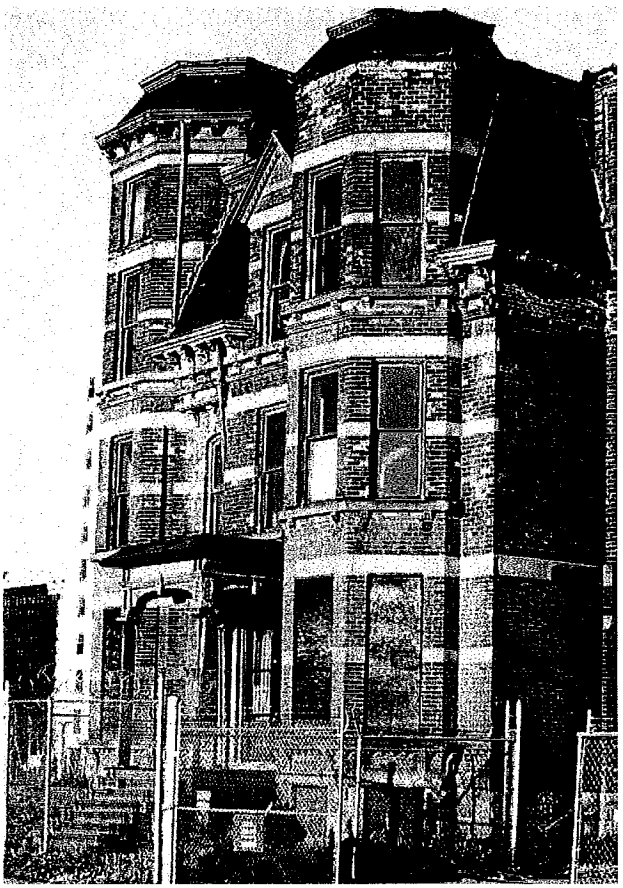
A number of provisions in the Internal Revenue Code affect the way in which real estate investments are treated generally. These provisions include the *"at-risk" rules*, the *passive activity limitation*, and the *alternative minimum tax*. What these provisions mean, in practice, is that many taxpayers may not be able to use tax credits earned in a certified rehabilitation project.

A brief discussion of these matters follows. Applicants should seek professional advice concerning the personal financial implications of these provisions.

At-Risk Rules

Under Internal Revenue Code Section 465, a taxpayer may deduct losses and obtain credits from a real estate

Before



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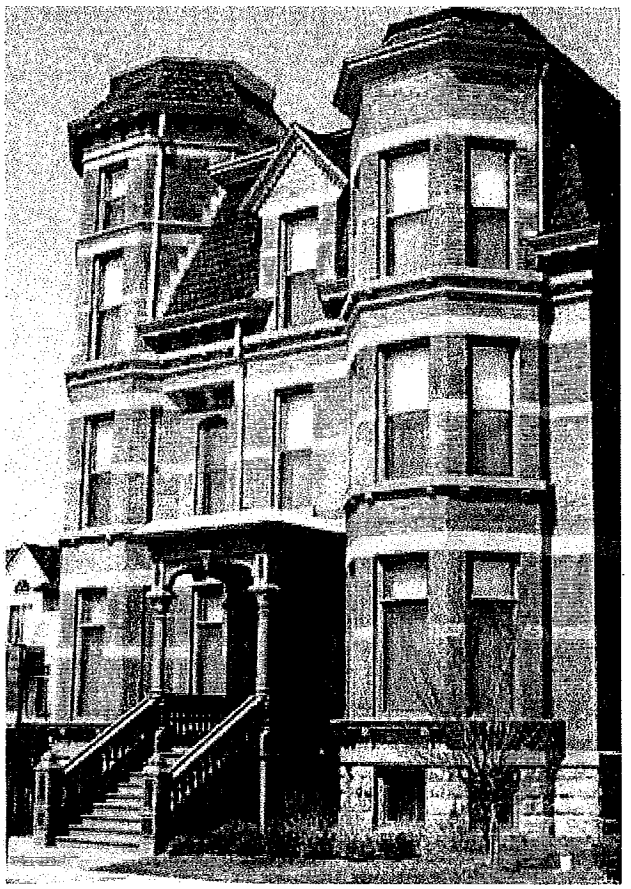


John Harvey House, Detroit, Michigan (1875). (opposite) Before rehabilitation; (above) After rehabilitation as a bed and breakfast. Courtesy: Marilyn Nash-Yazbeck. Photograph: Steven C. Flum, Inc.

investment only to the extent that the taxpayer is "at-risk" for the investment. The amount that a taxpayer is "at-risk" is generally the sum of cash or property contributions to the project plus any borrowed money for which the taxpayer is personally liable, including certain borrowed amounts secured by the property used in the project. In addition, in the case of the activity of holding real property, the amount "at-risk" includes qualified non-recourse financing borrowed from certain financial institutions or government entities.

Passive Activity Limitation

The passive activity limitation provides that losses and credits from "passive" income sources, such as real estate limited partnerships, cannot be used to offset tax liability from "active" sources such as salaries. This passive activity limitation does not apply to:

- Most regular corporations.
- Real estate professionals who materially participate in a real property trade or business and who satisfy eligibility requirements regarding the proportion and amount of time spent in such businesses.

For other taxpayers, two exceptions apply: a general exception and a specific exception for certified rehabilitations.

General Passive Loss Rules

Taxpayers with incomes less than $100,000 (generally, adjusted gross income with certain modifications) may take up to $25,000 in losses annually from rental properties. This $25,000 annual limit on losses is reduced for individuals with incomes between $100,000 and $150,000 and eliminated for individuals with incomes over $150,000.

Passive Credit Exemption

Individuals, including limited partners, with modified adjusted gross incomes of less than $200,000 (and, subject to phase out, up to $250,000) investing in a rehabilitation credit project may use the tax credit to offset the tax owed on up to $25,000 of income. Thus, a taxpayer in the 33% tax bracket could use $8,250 of tax credits per year (33% x $25,000 = $8,250).

This $25,000 amount is first reduced by losses allowed under the general "passive loss" rule above for taxpayers with incomes less than $150,000.

Alternative Minimum Tax

For purposes of the rehabilitation tax credit, the alternative minimum tax does not apply to qualified rehabilitation expenditures "properly taken into account for periods after December 31, 2007."

However, for qualified rehabilitation expenditures taken into account for periods before January 1, 2008, taxpayers who are not required to pay tax under the regular tax system may still be liable for tax under the alternative minimum tax laws. Alternative minimum taxable income is computed from regular taxable income with certain adjustments and the addition of all appropriate tax preference items.

Nonrefundable credits, such as the rehabilitation tax credit, may not be used to reduce the alternative minimum tax. If a taxpayer cannot use the tax credit because of the alternative minimum tax, the credit can be carried back or forward.

Rehabilitations Involving Governments and Other Tax-Exempt Entities

Property used by governmental bodies, nonprofit organizations, or other tax-exempt entities is not eligible for the rehabilitation tax credit if the tax-exempt entity enters into a disqualified lease (as the lessee) for more than 50% of the property. A disqualified lease occurs when:

- Part or all of the property was financed directly or indirectly by an obligation in which the interest is tax-exempt under Internal Revenue Code Section 103(a) and such entity (or related entity) participated in such financing; or,
- Under the lease there is a fixed or determinable price for purchase or an option to buy which involves such entity (or related entity); or,
- The lease term is in excess of 20 years; or,
- The lease occurs after a sale or lease of the property and the lessee used the property before the sale or lease.

Other Tax Incentives for Historic Preservation

Other Federal and State tax incentives exist for historic preservation. They may be combined with the rehabilitation tax credit.

Charitable Contributions for Historic Preservation Purposes

Internal Revenue Code Section 170(h) and Department of the Treasury Regulation Section 1.170A-14 provide for income and estate tax deductions for charitable contributions of partial interests in historic property (principally easements). Generally, the IRS considers that a donation of a qualified real property interest to preserve a *historically important land area* or a

certified historic structure meets the test of a charitable contribution for conservation purposes. For purposes of the charitable contribution provisions only, a *certified historic structure* need not be depreciable to qualify, and may include the land area on which it is located.

A facade easement on a building in a registered historic district must preserve the entire exterior of the building (including its front, sides, rear, and height) and must prohibit any change to the exterior of the building that is inconsistent with its historic character. The easement donor must enter into a written agreement with the organization receiving the easement contribution, and must provide additional substantiation requirements. If the deduction claimed is over $10,000, the taxpayer must pay a $500 filing fee. For additional information, see IRS publication 526.

State Tax Incentives

A number of States offer tax incentives for historic preservation. They include tax credits for rehabilitation, tax deductions for easement donations, and property tax abatements or moratoriums. The SHPO will have information on current State programs. Requirements for State incentives may differ from those outlined here.

Tax Credit for Low-Income Housing

The Tax Reform Act of 1986 (IRC Section 42) also established a tax credit for the acquisition and rehabilitation, or new construction of low-income housing. The credit is approximately 9% per year for 10 years for projects not receiving certain Federal subsidies and approximately 4% for 10 years for projects subsidized by tax-exempt bonds or below market Federal loans. The units must be rent restricted and occupied by individuals with incomes below the area median gross income. The law sets a 15-year compliance period. Credits are allocated by State housing credit agencies. The tax credit for low-income housing can be combined with the tax credit for the rehabilitation of certified historic structures.

The Secretary of the Interior's Standards for Evaluating Significance Within Registered Historic Districts

The following Standards govern whether buildings within a historic district contribute to the significance of the district. Owners of buildings that meet these Standards may apply for the 20% rehabilitation tax credit. Buildings within historic districts that meet these Standards *cannot* qualify for the 10% credit.

1. A building contributing to the historic significance of a district is one which by location, design, setting, materials, workmanship, feeling and association adds to the district's sense of time and place and historical development.

2. A building not contributing to the historic significance of a district is one which does not add to the district's sense of time and place and historical development; or one where the location, design, setting, materials, workmanship, feeling and association have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost.

3. Ordinarily buildings that have been built within the past 50 years shall not be considered to contribute to the significance of a district unless a strong justification concerning their historical or architectural merit is given or the historical attributes of the district are considered to be less than 50 years old.

The Secretary of the Interior's Standards for Rehabilitation

Rehabilitation projects must meet the following Standards, as interpreted by the National Park Service, to qualify as "certified rehabilitations" eligible for the 20% rehabilitation tax credit. The Standards are applied to projects in a reasonable manner, taking into consideration economic and technical feasibility.

The Standards (36 CFR Part 67) apply to historic buildings of all periods, styles, types, materials, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent, or related new construction.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.

2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.

3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.

4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.

5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.

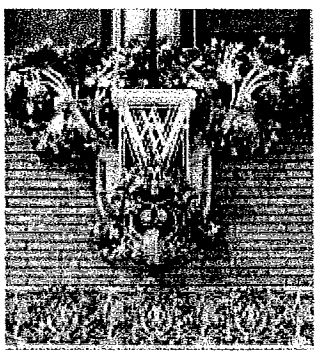
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.

8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.

9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.

10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



Van Allen and Son Department Store, Clinton, Iowa (1913-1915). Courtesy Community Housing Initiatives, Inc.

For More Information

For more information on tax incentives for historic preservation, contact the NPS, the IRS, or one of the SHPOs listed below. Available information includes:

» A *Catalog* of NPS publications on appropriate methods to preserve historic buildings. These include *Guidelines for Rehabilitating Historic Buildings*, *Preservation Briefs*, and many others.

» The Historic Preservation Certification Application (a 3-part form: Part 1—Evaluation of Significance; Part 2—Description of Rehabilitation; Part 3—Request for Certification of Completed Work).

» Department of the Interior, National Park Service, regulations on "Historic Preservation Certifications." [36 CFR Part 67].

» Department of the Treasury, Internal Revenue Service, regulations on "Investment Tax Credit for Qualified Rehabilitation Expenditures." [Treasury Regulation Section 1.48-12].

» *Market Segment Specialization Program: Rehabilitation Tax Credit* (available only from the IRS).

National Park Service

Preservation Tax Incentives
Technical Preservation Services
National Park Service
1849 C St., NW (org code 2255)
Washington, DC 20240

tel: 202-513-7270
email: nps_hps-info@nps.gov
web: www.nps.gov/history/hps/tps/tax/

Internal Revenue Service

web: www.nps.gov/history/hps/tps/tax/IRS.htm

Additional IRS website: www.irs.gov/businesses/small/industries/article/0,,id=97599,00.html

State Historic Preservation Offices

Websites for the State Historic Preservation Offices listed below can be found at: **www.ncshpo.org**

ALABAMA, Alabama Historical Commission, 468 South Perry Street, Montgomery, AL 36130-0900, 334-242-3184. ALASKA, History and Archeology, Department of Natural Resources, Division of Parks and Outdoor Recreation, 550 W. 7th Avenue, Suite 1310, Anchorage, AK 99501-3565, 907-269-8721. ARIZONA, Office of Historic Preservation, Arizona State Parks, 1300 W. Washington, Phoenix, AZ 85007, 602-542-4009. ARKANSAS, Arkansas Historic Preservation Program, 1500 Tower Building, 323 Center Street, Little Rock, AR 72201, 501-324-9880. CALIFORNIA, Office of Historic Preservation, Department of Parks and Recreation, PO Box 942896, Sacramento, CA 94296-0001, 916-653-6624. COLORADO, Colorado Historical Society, Colorado History Museum, 1300 Broadway, Denver, CO 80203-2137, 303-866-3355. CONNECTICUT, Connecticut Commission on Culture and Tourism, History and Museums Division, One Constitution Plaza, 2nd Floor, Hartford, CT 06103, 860-256-2800. DELAWARE, Division of Historical and Cultural Affairs, 21 The Green, Dover, DE 19901, 302-736-7400. DISTRICT OF COLUMBIA, Historic Preservation Office, D.C. Office of Planning, 801 North Capitol Street, NE, 3rd floor, Washington, DC 20002, 202-442-8800. FLORIDA, Division of Historical Resources, Department of State, R.A. Gray Building, 500 S. Bronough Street, Tallahassee, FL 32399-0250, 850-245-6333. GEORGIA, Department of Natural Resources, Historic Preservation Division, 34 Peachtree Street, NW, Suite 1600, Atlanta, GA 30303, 404-656-2840. HAWAII, Hawaii Historic Preservation Office, 1151 Punchbowl Street, Honolulu, HI 96813, 808-587-0401. IDAHO, Idaho State Historic Preservation Office, 210 Main St., Boise, ID 83702-7264, 208-334-3861. ILLINOIS, Illinois Historic Preservation Agency, Preservation Services Division, One Old State Capitol Plaza, Springfield, IL 62701, 217-782-4836. INDIANA, Department of Natural Resources, 402 West Washington Street, Room W 274, Indianapolis, IN 46204, 317-232-4020. IOWA, State Historical Society of Iowa, 600 East Locust Street, Des Moines, IA 50319-0290, 515-281-4137. KANSAS, Kansas State Historical Society, Cultural Resources Division, 6425 SW 6th Avenue, Topeka, KS 66615-1099, 785-272-8681, ext. 240.

KENTUCKY, Kentucky Heritage Council, 300 Washington Street, Frankfort, KY 40601, 502-564-7005. LOUISIANA, Office of Cultural Development, PO Box 44247, Baton Rouge, LA 70804, 225-342-8160. MAINE, Maine Historic Preservation Commission, 55 Capitol Street, Station 65, Augusta, ME 04333-0065, 207-287-2132. MARYLAND, Maryland Historical Trust, 100 Community Place, Crownsville, MD 21032-2023, 410-514-7600. MASSACHUSETTS, Massachusetts Historical Commission, Massachusetts Archives Facility, 220 Morrissey Boulevard, Boston, MA 02125, 617-727-8470. MICHIGAN, State Historic Preservation Office, Michigan Historical Center, Department of History, Arts and Libraries, PO Box 30740, 702 W. Kalamazoo Street, Lansing, MI 48909-8240, 517-373-1630. MINNESOTA, Minnesota Historical Society, State Historic Preservation Office, 345 Kellogg Boulevard West, St. Paul, MN 55102, 651-259-3450. MISSISSIPPI, Department of Archives and History, PO Box 571, Jackson, MS 39205, 601-576-6850. MISSOURI, Department of Natural Resources, PO Box 176, Jefferson City, MO 65102, 573-751-7858. MONTANA, Montana Historical Society, 1410 8th Avenue, PO Box 201202, Helena, MT 59620-1202, 406-444-7715. NEBRASKA, Nebraska State Historical Society, 1500 R Street, PO Box 82554, Lincoln, NE 68501-2554, 402-471-4746. NEVADA, State Historic Preservation Office, Department of Cultural Affairs, 100 No. Stewart Street, Capitol Complex, Carson City, NV 89701, 775-684-3448. NEW HAMPSHIRE, Division of Historical Resources, 19 Pillsbury Street, 2nd Floor, Concord, NH 03301, 603-271-6435. NEW JERSEY, Department of Environmental Protection, Historic Preservation Office, PO Box 404, Trenton, NJ 08625-0404, 609-292-2023. NEW MEXICO, State Historic Preservation Division, Office of Cultural Affairs, Villa Rivera Building, 3rd floor, 228 E. Palace Avenue, Santa Fe, NM 87503, 505-827-6320. NEW YORK, Office of Parks, Recreation and Historic Preservation, Bureau of Historic Preservation, Peebles Island, PO Box 189, Waterford, NY 12188-0189, 518-237-8643. NORTH CAROLINA, Office of Archives and History, 4617 Mail Service Center, Raleigh, NC 27699-4617, 919-807-6585. NORTH DAKOTA, State Historical Society of North Dakota, ND Heritage Center, 612 East Boulevard Ave., Bismarck, ND 58505, 701-328-2666.

OHIO, Historic Preservation Office, Ohio Historical Society, 1982 Velma Avenue, Columbus, OH 43211-2497, 614-298-2000. OKLAHOMA, State Historic Preservation Office, Oklahoma History Center, 2401 North Laird Avenue, Oklahoma City, OK 73105-7914, 405-521-6249. OREGON, Oregon Historic Preservation Office, 725 Summer St. NE, Suite C, Salem OR 97301, 503-986-0688. PENNSYLVANIA, Pennsylvania Historical and Museum Commission, Bureau for Historic Preservation, Commonwealth Keystone Building, 400 North Street, 2nd floor, Harrisburg, PA 17120-0093, 717-787-0772. COMMONWEALTH OF PUERTO RICO, State Historic Preservation Office, La Fortaleza, PO Box 82, San Juan, PR 00901, 787-721-3737. RHODE ISLAND, Rhode Island Historical Preservation and Heritage Commission, Old State House, 150 Benefit Street, Providence, RI 02903, 401-277-2678. SOUTH CAROLINA, Department of Archives and History, 8301 Parklane Road, Columbia, SC 29223-4905, 803-896-6196. SOUTH DAKOTA, South Dakota State Historical Society, 900 Governors Drive, Pierre, SD 57501-2217, 605-773-3458. TENNESSEE, Tennessee Historical Commission, 2941 Lebanon Road, Nashville, TN 37243-0442, 615-532-1550. TEXAS, Texas Historical Commission, PO Box 12276, Austin, TX 78711-2276, 512-463-6094. UTAH, Utah State Historical Society, 300 S. Rio Grande, Salt Lake City, UT 84101-1106, 801-533-3500. VERMONT, Vermont Division for Historic Preservation, National Life Building, Drawer 20, Montpelier, VT 05620-0501, 802-828-3056. VIRGIN ISLANDS, Virgin Islands State Historic Preservation Office, Kongens Gade 17, Charlott Amalie, St. Thomas, VI 00802, 340-776-8605. VIRGINIA, Department of Historic Resources, 2801 Kensington Avenue, Richmond, VA 23221, 804-367-2323. WASHINGTON, Department of Archaeology and Historic Preservation, PO Box 48343, Olympia, Washington 98504-8343, 360-586-3065. WEST VIRGINIA, Division of Culture and History, 1900 Kanawha Boulevard East, Capitol Complex, Charleston, WV 25305-0300, 304-558-0240. WISCONSIN, Division of Historic Preservation - Public History, Wisconsin Historical Society, 816 State Street, Madison, WI 53706, 608-264-6490. WYOMING, State Historic Preservation Office, Division of Cultural Resources, Wyoming State Parks and Cultural Resources, 3rd Floor Barrett, 2301 Central Avenue, Cheyenne, WY 82002, 307-777-7697.

EXHIBIT B

Bartell Place, Junction City, KS

National Trust Loan Fund

To learn more about the Loan Fund, visit
www.PreservationNation.org/loan-fund

National Trust Loan Fund
National Trust for Historic Preservation
1785 Massachusetts Avenue, NW
Washington, DC 20036

Phone: 202.588.6360
Fax: 202.588.6475
Email: NationalTrust_LoanFund@nthp.org

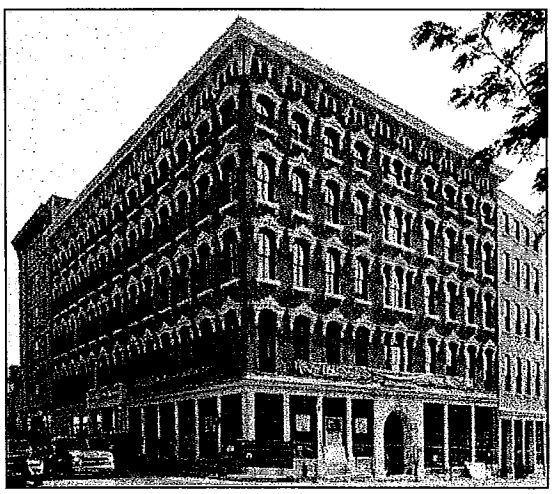
National Trust Loan Fund

NATIONAL TRUST FOR
HISTORIC PRESERVATION®

NATIONAL TRUST FOR
HISTORIC PRESERVATION®

National Trust Loan Fund

Main Street's Lending Partner



Wauregan Hotel, Norwich, CT

NTLF is managed by NT CDFI, Inc.,

A subsidiary of the National Trust for Historic Preservation

WHAT MAKES US SPECIAL

Our Mission

NT CDFI, Inc. furthers the larger mission of the National Trust for Historic Preservation by providing financial and technical assistance to qualified organizations to support historic preservation that stimulates revitalization in underserved and distressed communities.

NT CDFI is a certified Community Development Financial Institution with an historic preservation ethic and a commitment to Main Street.

WHAT WE OFFER

Loans

- Predevelopment loans*
- Rehabilitation loans*
- Acquisition loans
- Lines of credit
- Bridge loans

** small loan amounts available*

Technical Assistance

- How to assess financial options
- Real estate development training: one-on-one and workshops
- Tax credit and debt financing: how to access and determine readiness

HOW IT WORKS

Eligible Uses of Financing

- Mixed-use/Upper Floor Housing
- Commercial Development
- Residential Rehabilitation
- Affordable Housing
- Façade Improvements
- Traditional Preservation

Terms and Conditions*

Eligibility	National Trust-designated Main Street™ Community
Maximum Loan Amount	Up to $350,000
Maximum Term	Up to 5 Years
Interest Rate	Fixed Rate Financing**
Maximum Amortization	Up to 30 Years
Collateral	Required
Debt Coverage Ratio	1.10
Origination Fee	2% of loan amount

Our Partners

- City officials
- Local development corporations
- Developer/owner partnerships
- Concerned neighbors and citizens
- Historical societies
- General contractors
- Statewide, citywide, local preservation organizations
- Developers
- Local financial institutions

* may be adjusted to fit particular circumstance
** ask about initiatives in your area that could lead to a reduced interest rate

New Smyrna Beach Code of Ordinances EXHIBIT C

Sec. 50-34. - Historic preservation property tax exemption.

The owners of qualifying properties who have met all requirements outlined in this chapter shall receive an exemption of 100 percent of the increase in assessed value of ad valorem taxes levied by the City of New Smyrna Beach which result from the restoration, renovation or rehabilitation of such buildings or structure for the duration of the exemption period. The amount of exemption shall be determined by the property appraiser for the County of Volusia based on the typical post-construction inspection and appraisal. The historic preservation property tax exemption for a specific property shall be granted, upon review and consideration, by resolution of the city commission.

The tax exemptions allowed herein apply only to the ad valorem taxes assessed by the City of New Smyrna Beach. The exemption does not apply to taxes levied for the payment of bonds, to taxes authorized by a vote of the electors pursuant to Fla. Const., art. VII, § 9(b) or § 12, or to improvements made prior to November 27, 2001.

(Ord. No. 62-01, § 1 , 1-8-2002)

EXHIBIT D

Introduction

On January 8, 2002, the City Commission voted to enact the Historic Preservation Property Tax Exemption. The ordinance permits an exemption of 100% of the increase in assessed value of ad valorem taxes levied by the City for up to ten years, which result from the restoration, renovation, or rehabilitation of a historic property. To be eligible, your property must contribute to one of the City's two historic districts, or your property must be designated as a local historical landmark. The exemption only applies to improvements that go through the permitting process after January 8, 2002, and the improvements must conform to the Secretary of the Interior's Standards for Rehabilitation. Copies of those standards are available at the Development Services Department.

The most common path towards eligibility will be to establish that your property contributes to a historic district. The two districts roughly center on Canal Street and Flagler Avenue. The second way to become eligible is to have your property designated as a local historic landmark. The property owner first applies for local landmark status, the Historic Preservation Commission then makes a recommendation to the City Commission, and then the City Commission elects whether to grant the status. **Please note you need to apply for the exemption before construction occurs.**

Please Remember!

- Applicants need to apply for the exemption before doing any work.
- The Tax Exemption only applies to the increased value of the property
- All work must conform to the Secretary of Interior's Standards for Rehabilitation

For additional information, or a copy of the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Homes, contact:

Development Services Department
(386) 424-2265

Development Services Department

Historic Preservation Ad Valorem Tax Exemption

(Ordinance 62-01)

City of New Smyrna Beach

Development Services Department

How Can I Benefit?

This is an example of how the tax exemption works. The exemption only applies to Ad Valorem taxes levied by the City of New Smyrna Beach on the increased taxable value of your home resulting from improvements that comply with Secretary of the Interior Standards.

Property Taxes Without Exemption*

Taxable Value	$100,000
Property Tax (per year)	$ 2,500
Improvement Value	$ 20,000
New Taxable Value	$120,000
New Property Tax (per year)	$ 3,000
Ten-Year Total	$ 30,000

Property Taxes With Exemption*

Taxable Value	$100,000
Property Tax (per year)	$ 2,500
Improvement Value	$ 20,000
New Taxable Value	$120,000
New Property Tax (per year)	$ 2,900
Ten-Year Total	$ 29,000

Over ten years, you save $1000.00!

* For this example, property taxes were calculated using an overall millage rate of 25 and a City millage rate of 5. No other exemptions or credits (such as the Homestead Exemption) were included in the calculations.

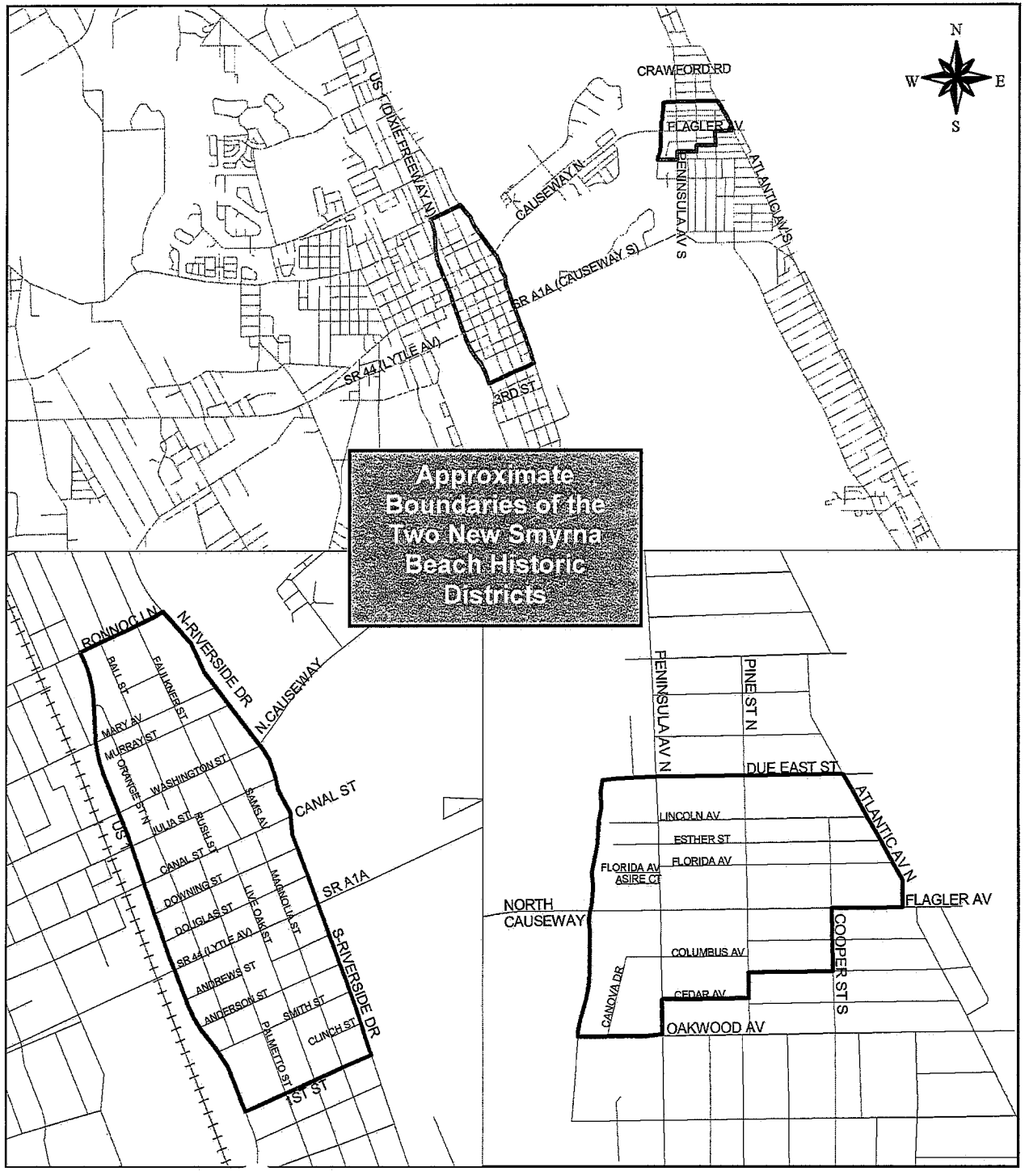


EXHIBIT E

DOS Form No. HR3E101292
Revised 09/03/00

Historic Preservation Property Tax Exemption Application Instructions

This application is to be completed in accordance with Chapter 1A-38, Florida Administrative Code, and the instructions provided below. *Read these instructions carefully before filling out the attached application. Type or print clearly in black ink. In cases where complete and adequate documentation is not provided, review and evaluation cannot be completed. An incomplete application or failure to provide the required supporting material shall result in recommendation for denial of the requested tax exemption.*

Copies of Chapter 1A-38, F.A.C., or additional copies of this application form may be obtained from the Division of Historical Resources, Florida Department of State, or the Local Historic preservation Office in those jurisdictions where such an office has been certified by the Division of Historical Resources. The Historic Preservation Property Tax Exemption Application has three parts: Part 1 -- Evaluation of Property Eligibility, Part 2 – Description of Improvements, and Part 3 – Request for Review of Completed Work. ***Applicants are strongly encouraged to submit Parts 1 and 2 of the Application and receive preliminary project approval prior to the start of construction.***

The Request of Review of the Completed Work shall be submitted upon completion of the improvements, and must clearly describe the completed work. *For projects that are completed before application is made, Part 3 must accompany the Part 2 submission.*

Under the procedures outlined in Chapter 1A-38, F. A. C., application submissions to the Division will be reviewed within 30 days following receipt of a completed, adequately documented application. Reviews conducted by Local Historic Preservation Offices will be completed consistent with the routine schedules and procedures of the local design review body, as set forth by the local government. Questions concerning the review status of specific applications should be addressed to the Division or the Local Historic Preservation Office, as applicable. *Notification as to approval or denial of the tax exemption will be made by the local government. The Division or the Local Historic Preservation Office will notify the applicant and the local government of its findings following completion of their review of each of the three parts of the application. These findings will be as follows:*

For Part 1 – Evaluation of Property Eligibility

a) Certification that the property is or is not a historic property pursuant to s. 196.1997, F.S., and the criteria set forth in Chapter 1A-38, F.A.C.
b) Certification that the property does or does not qualify for the special exemption provided under s.196.1998, F.S., for properties occupied by non-profit organizations or government agencies and regularly open to the pubic (if this Special Exemption is provided by the local historic preservation property tax exemption ordinance).

For Part 2 – Description of Improvements

a) Determination that the planned improvements are or are not consistent with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, and the criteria set forth in Chapter 1A-38, F.A.C. Work which is inconsistent with the referred Standards, Guidelines and criteria will be identified, and corrective measures will be recommended.

For Part 3 - Request for Review of Completed Work:

a) Determination that the completed improvements are or are not consistent with the Standards and Guidelines, and the criteria set forth in Chapter 1A-38, F.A.C., and recommendation to the local government that the requested tax exemption be granted or denied.

Address correspondence to the Local Historic Preservation Office at:

City of New Smyrna Beach Department of Development Services
210 Sams Avenue
New Smyrna Beach, Florida 32168

In completing this application, use blank sheets of paper as needed to provide information for which additional space is needed. On each sheet include the Property Identification Number and the Property Address. To amend an application that has already been submitted, use the Amendment Sheet provided.

Owners must report to the Division or the Local Historic Preservation Office, as applicable, any substantial damage, alteration or change to a property that occurs after the Division or Local Historic Preservation Office has recommended to the local government that the tax exemption be granted. The Amendment Sheet provided should also be used for this purpose.

Part 1 – Historic Preservation Property Tax Exemption Application
Evaluation of Property Eligibility

All property owners submitting applications for properties in historic or archaeological districts must complete Part 1 of the application, entitled Evaluation of Property Eligibility. Owners of buildings or sites individually listed in the National Register or individually designed as a historic property or landmark under a local ordinance need not complete this part of the application. However, *applications submitted to the Division for properties individually designated as historic properties or landmarks by local ordinance must be accompanied by copies of the designation report for the property and official correspondence or other documentation verifying such designation.*

Application Review: For buildings or archaeological sites within districts, the documentation in the Evaluation of Property Eligibility (Part 1) must be sufficient to allow the Division or Local Historic Preservation Office to: (1) make a judgment about how the building or site relates to the district as a whole, and (2) determine what particular features of the building or site contribute to its historic character or archaeological significance. In compiling information for completion of this part of the application, it is helpful to consult the National Register nomination or the local designation documentation for the district. It should not be necessary in most cases for the applicant to do extensive research to develop the required description of physical appearance and statement of significance. When requested, this part of the application also provides the information needed to determine eligibility for the Special Exemption provided by Chapter 196.1998, F.S.

Completing the Evaluation of Property Eligibility

1. Description of Physical Appearance

For historic buildings in districts: Provide information about the major *exterior and interior* features of the building. Describe the building in its *existing condition* (before improvement) -- not as it was when first built (unless unchanged) or as it will be after improvement. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe any changes that have been made to the building since its original construction (i.e., additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior). Other buildings on the property such as carriage houses, barns and sheds should also be described. Finally, discuss the way in which the building relates to others in the district in terms of siting, scale, material, construction, and date of construction.

Example – Historic Building

Building within a registered historic district: This three-story, flat-roofed, unpainted brick building, rectangular in shape, was constructed in1850. It features regularly spaced arched windows on the second and third floors (6 openings on the east elevation have been filled in over the years, exact date unknown), 2-over-2 double-hung sash, and a prominent bracket cornice. The first floor of the facade has been altered; the existing storefront dates from ca. 1950. On the interior, the first floor is divided into two principal spaces, a large commercial space in front and a smaller office behind. The front room was modernized in the 1950s and contains no surviving historic fabric except for a simple wooden staircase running along the party wall. A pressed metal ceiling is the most prominent feature in the rear office; historic baseboards, paneled doors, and window and door surrounds also survive in this room. The upper floors have two rooms each, identical in configuration to the first floor; these rooms retain their original appearance, although they contain no architectural detailing of any kind (see photographs).

For archaeological sites in districts: Provide information regarding the age of the site and its period(s) of significance. Indicate the type of site (i.e., village, cemetery, midden, etc.), as well as the current use of the site. Indicate other known prehistoric and historic uses of the site, and describe changes to the site relating to those uses. Describe the major physical features of the site that relate to its archaeological significance. Indicate how the site relates to the development of the district and its other components.

Example – Archaeological Site

Prehistoric archaeological site within an archaeological district: The Turtle Mound site is a shell midden 320x25 feet in size and at least 11 feet thick. The top of the midden is approximately 12 - 13 feet above the normal water level in the adjacent marsh and river. Citrus trees surround the edges of the mound, but the central portion is clear of large vegetation and the surface has a thick cover of grass and weeds. There are two non-historic abandoned structures on the site, a picnic shelter on a concrete slab and a small residence on brick piers. Periods of occupation include Late Archaic (Mt. Taylor, Orange and Transitional: 400 BC - 500BC), Woodland (Malabar I: 500 BC - 800AD), and Mississippian (Malabar IIa and IIb: 800 AD – 1513 AD). During prehistoric occupation, with growth through the accumulation of refuse and architectural debris from a village type of settlement, the site attained its mound-like appearance and became a prominent landform and the highest point for miles around.

Additional information required: In the blanks provided, enter the date of construction if available, or indicate the approximate date. Enter the approximate dates of alterations, and indicate whether or not the building has been moved.

2. Statement of Significance

For buildings in historic districts: Summarize how the building contributes to the significance of the district. This summary should relate to the significance of the district (including the district's period of significance) as identified in the National Register nomination or district designation documentation. Is it similar to other buildings in the district in scale, building materials, style, and period of construction? Note important persons from the past associated with the building, former uses of the property, and the name of the architect or builder, if known.

Example – Historic Building

Building within a National Register historic district: The district is an intact grouping of architecturally significant commercial and industrial buildings constructed between 1850 and 1915 that display a variety of styles and types of architectural ornamentation popular during this era. The district is also significant as an early manufacturing and distribution center which led to the city's growth as one of the largest cities in the state. Industrial growth in the late 19th and early 20th centuries required the construction of larger buildings and several still exist within the boundaries of the district (see photographs). This modest three-story building is typical in appearance and history to the majority of the buildings in the district. It was originally built for manufacturing buttons, but was converted to a store with offices above during the 1880s when wholesaling grew as an important new activity in the district. The building is similar to its neighbors in size, scale, materials, and style.

For archaeological sites in districts: Explain why the property is archaeologically significant and the level of its significance (local, state, national). Discuss its integrity and rarity, and its potential for significant contribution to the body of knowledge about our history or prehistory.

Example – Archaeological Site

Turtle Mound is a large, multi-component accretionary village midden occupied from at least the Late Archaic Mt. Taylor Period (4,000 - 2,000 B C) through the Mississippian Period which ended shortly after European contact, approximately 1565 AD. The site is virtually undisturbed and contains a wealth of artifacts, features and ecofacts from four to six millennia of occupation, and can contribute detailed information about evolution and how people adapted to wetlands during the global climatic changes of the Holocene (the last 10,000 years). Turtle Mound is significant at the local and state level because of its demonstrated potential as a source of information pertinent to questions of cultural history, subsistence, settlement patterns and cultural ecology.

3. Photographs and Maps

Provide *good, clear photographs* describing the building or site and its surroundings *before improvement. Polaroid photos are not acceptable.* Good photographic coverage is a very important part of the application. Photographs supplement, and to some extent may substitute for, some of the descriptive material in the Description of Physical Appearance. Applications for historic buildings should show all elevations of the building, views of the building in its setting on the street, and representative interior spaces and features. Applications for archaeological sites should show the principal physical features of the site and its surroundings, and examples, if available, of artifacts recovered by past archaeological investigations. Photographs should be numbered, dated and labeled with the property name, the view (e.g., east side), and a brief description of what is shown. Photographs should be keyed to the application narrative and a sketch map, where appropriate.

Provide a map of the historic or archaeological district, clearly identifying the lot on which the building or site is located. This is necessary to verify the property's eligibility for the property tax exemption. If the exemption is being sought for one of a group of buildings or sites that are listed together in the National Register or locally designated together, a site plan or map of the group is necessary to specifically identify the building or site under consideration.

Special Considerations

Applicants should carefully read the following information about certain special considerations that may apply to their particular case. If a building is in one or more of the categories described below, additional information will be necessary. If this information is provided at the outset, the review process should not be delayed.

Moved buildings: An applicant must provide additional information to support an application for a building that has been moved since listing or local designation, or is a candidate for moving. Such documentation must discuss: (1) the effect of the move on the building's appearance (any demolition, changes in foundation, etc., undertaken and proposed); (2) the new setting and general environment of the proposed or new site; (3) the effect of the move on the distinctive historic and visual character of the district; and (4) the method (to be) used for moving the building. Such documentation must also include photographs showing the previous and proposed or new environments, including site, adjacent buildings, and streetscapes.

Multiple buildings or sites: Properties containing more than one building, where the buildings are functionally related historically to serve an overall purpose (i.e., a residence and carriage house or a series of structures which make up an industrial plant), will be treated as a single historic property. Generally, a single application form may be used to request the property tax exemption for these buildings. Documentation, however, must be submitted for every building to be considered for the exemption. For instance, if a house and carriage house are both to be improved, a single application may be used but a physical description, a statement of significance, and full photographic coverage for each building must be provided. The owner should state explicitly the buildings for which evaluation is requested. A sketch map or site plan should be provided to show the current relationship of the buildings. *Note: If buildings are under separate ownership, a separate application must be filled out by each owner.*

Owners of properties containing more than one archaeological site must submit a single application that describes all the sites within the listed or designated property.

Part 2 – Historic Preservation Property Tax Exemption Application Description of Improvements

Part 2 of the Historic Preservation Property Tax Exemption Application, Description of Improvements, must be completed by all owners of historic properties seeking to have improvements preliminarily approved as being consistent with the historic or archaeological character of the property and, where applicable, the district in which the structure or site is located. The Description of Improvements will be used to describe existing conditions, proposed or completed improvements, and the impact of these improvements on existing materials and features and the overall historic character of the property.

Application Review: All projects will be reviewed and evaluated for conformance with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. This U.S. Department of Interior, National Park Service, publication is available from the Division at the address indicated on the first page of these instructions. The ten Standards for Rehabilitation (see below) are broadly worded to guide the improvement of all types of historic properties. The underlying concern expressed in the referenced Standards and Guidelines is the preservation of significant historic materials and features of a building or archaeological site in the process of restoration, rehabilitation or renovation. For buildings, the Standards and Guidelines apply with equal force to the site improvements, interior and exterior work, and the Division or Local Historic Preservation Office, as applicable, will review the *entire* improvement project (including any attached, adjacent or related new construction) rather than a single segment of work. Evaluation is based on whether or not the overall project is consistent with the Standards and Guidelines. Proposed work that does not appear to be consistent with the Standards and Guidelines will be identified, and advice will be given to assist property owners, architects, or builders in bringing the project into conformance.

Completing the Description of Improvements

1. Data on building or archaeological site and improvement project: Indicate the type of construction of the existing building (e.g., masonry bearing wall, wood frame, steel frame, concrete). Give the use(s) of the building before improvement (e.g., school/vacant). For archaeological sites, indicate the age of the site and its original function. For both types of sites, indicate the proposed use after improvement (current use if the improvements for which the exemption is being sought have been completed).

2. Detailed description of improvement work: In the numbered blocks, provide a description of project work. *Describe the entire project.* For buildings, begin by describing site work, followed by work on the exterior, including new construction, and finally work on the interior, as applicable. A separate block should be used to describe each major work item and its effect on architectural or archaeological features (see examples below).

In the left block, identify the feature requiring work and indicate whether it is original to the building or site, was added at a later date, or is new construction. Give the approximate date of the feature. In the appropriate space describe the physical condition of the feature. Indicate the photograph or drawing that shows the feature.

In the right block, explain in detail the restoration, renovation or rehabilitation work to be undertaken. Describe the effect (visual, structural, or other) on existing features. List drawings, marked-up photographs, or specification page numbers that describe the improvement work and its impact on the existing building or archaeological site.

3. Photographs

For historic buildings: For Part 2 of the Application, Description of Improvements, the applicant must submit a sufficient number of *good, clear photographs* with the application to document both interior and exterior conditions of the historic building, its site and environment, prior to any work, and to show the areas of proposed work (or for projects completed before application, areas and features affected by completed improvements). *Polaroid photographs are not acceptable*. Such documentation is necessary for evaluation of the effect of the improvements on the historic structure. *Where such documentation is not provided, review and evaluation cannot be completed. This shall result in a recommendation for denial of the request for exemption.*

For archaeological sites: Photographs should show all principal features of the site prior to any work, with detailed photographs showing the features to be affected (or for projects completed before application, features already affected) by improvements.

All photographs should be numbered, dated and labeled with the property name, the view (e.g., east side) and a brief description of what is shown; photographs should be keyed to the narrative in the Description of Improvements. In many cases, it may be helpful to mark directly on the photographs to show the areas of proposed (or areas affected by completed) work Photographs may be black and white or color, but must show features *clearly*. Photographs are not returnable.

4. Drawings or sketches

Drawings or sketches are required for proposed (or completed) project work to show alterations and new construction on the property. Drawings or sketches must be sufficiently detailed to show existing (pre-project) conditions and anticipated (or completed) changes. Documentation should include site plans, floor plans and, where necessary, sections and elevations. All drawings and sketches submitted with the Description of Improvements should be numbered and keyed to the narrative blocks in the application.

Examples (Buildings)

Feature 1

Feature **facade brick** Approx. date of feature **ca.1880** Describe existing feature and its condition: **Hard pressed red brick with butter joints in good condition. Mortar mostly sound but deteriorated and missing around downspout at east end of facade. Some graffiti at first floor.** Photo no. **3,6** Drawing no. **N/A**	Describe work and impact on existing feature: **Will selectively hand clean deteriorated joints and repoint with mortar and joint width to match existing (see spec. pp. 33-35); chemically clean graffiti from first floor piers (see spec. pp. 30-31).**

Feature 2

Feature **main staircase** Approx. date of feature **ca. 1880/unknown** Describe existing feature and its condition: **Original stair exists between 1st and 3rd floors. Some balusters missing and treads worn. Later stair from 3rd to 8th floors.** Photo no. **9,10** Drawing no. **A-12**	Describe work and impact on existing feature: **Replace missing balusters with matching pieces. Sand painted banisters and balusters and varnish. Replace treads as need. Sand and paint stairs. Retain later stair as needed.**

Example (Archaeological Site)

Feature 1

Feature **shell midden** Approx. date of feature **4000 BC - 1513 AD** Describe existing feature and its condition: **West side of midden is being eroded by river at rate of 2-4 feet per year.** Photo no. **7,8** Drawing no. **S-1, S-2**	Describe work and impact on existing feature: **Install interlocking sheet piles with concrete cap and drilled-in pier anchors. Height of sheet piles to match contour of midden. Backfill sheet piles and sod to match adjacent portion of midden.**

Part 3 - Request for Review of Completed Work

The Request for Review of Completed Work must provide a comprehensive photographic description of the completed improvements. Photographs of the completed work should show the *same views as the "before" photographs* included in Part 2, Description of Improvements.

All photographs should be numbered, dated and labeled with the property name, the view (e.g., east side) and a brief description of what is shown, and should be keyed to the narrative in Part 2 of the application. Photographs may be black and white or color, but must show features *clearly. Polaroid photographs are not acceptable.* Photographs are not returnable.

Project Amendments

If changes to a project are planned at any time after submission of the application, an Amendment Sheet must be submitted for review. Provide the address of the property. Indicate planned changes in project work, giving the originally proposed treatment and the amended work item description. Give the owner's name. Sign and date the Amendment Sheet. Give the owner's address and daytime telephone number. Return it to the Division or the Local Historic Preservation Office as specified under the local ordinance. Approval of amendments to applications is conveyed only in writing by the Division or the Local Historic Preservation Office.

Special Rehabilitation Concerns

Several areas of special concern have been identified in reviewing and evaluating preservation projects. The "Guidelines for Rehabilitating Historic Buildings" accompanying the Secretary of the Interior's "Standards for Rehabilitation" provide further guidance on these and other areas of concern. Owners should take care to address these concerns when undertaking work in any of the areas described below.

Storefront alterations : Justify changes to storefronts and provide photographs of the areas to be altered. Information should be provided on when the existing storefront was constructed; on what the existing physical conditions are; and if a historical treatment is planned, on what evidence the proposed new storefront designs are based. *Owners are strongly discouraged from introducing a storefront or new design element on the ground floor that alters the character of the structure and its relationship with the street, or that causes destruction of significant historic material.*

New heating, ventilating, and air-conditioning (HVAC) systems: Indicate what effect the new equipment and ductwork will have on historic building materials and features. If the HVAC system requires removal of windows or portions of walls, describe alternative systems considered in the design process and why the proposed system was chosen. *Installation of systems that cause damage to historic building material or features, or cause visual loss of character shall result in a recommendation for denial of the exemption.*

New windows: Indicate the condition of existing windows (sash, glazing, muntins, etc.) and the reasons for replacement. Photographs and a window survey must be provided as evidence of severe deterioration. Provide data on the cost of repairing existing windows versus installing replacements. *Owners are strongly encouraged to retain and repair historic windows. Installation of tinted glass that causes a change in historic character shall result in a recommendation for denial of the exemption.* Where replacement of existing windows appears justified by supporting documentation and where the windows are an integral part of the buildings design and character, replacement sash should match the original material, size, pane configuration, color, trim details, and planar and reflective qualities. Scaled drawings comparing the existing windows with the replacement windows should be provided.

Interior partitions and removing interior plaster: Indicate the existing condition of the interior and document with photographs. Show which walls are to be removed or altered. Note whether trim elements and plaster will be affected. *Owners are strongly discouraged from changing floor plans unnecessarily and from exposing masonry surfaces unless this condition is supported by historical evidence.*

Exterior masonry cleaning: *Owners are strongly encouraged to clean masonry only when necessary to halt deterioration or remove graffiti and stains*. Indicate the condition of each material to be cleaned. Specify what the cleaning is intended to accomplish (soot removal, paint removal, etc.) and the process to be used on each masonry element. Provide supporting material to show that the method selected is the gentlest means possible for this project. Summarize results of test patches, and include close-up color photographs of masonry surface before and after cleaning as evidence. *Chemical or physical treatments, such as sandblasting, that damage historic materials shall not be used.*

Exterior masonry repair: Indicate deteriorated areas that require repair and provide evidence that repointing mortar will match the original in composition (i.e., ratio of lime, cement, sand and any additives), color, texture, and tooling. *Owners are encouraged to repoint only those portions of the masonry that require repair.*

New additions and new construction: New exterior additions that substantially alter the appearance and form of historic structures shall cause recommendation for denial of the exemption. Similarly new construction, including site work, that alters the relationship of a structure to its site, changes the historic landscape or otherwise damages the historic character of the property shall cause recommendation for denial of the exemption.

The Secretary of the Interior's Standards for Rehabilitation

"Rehabilitation" as used herein is defined as *"the process of returning a property to a state of utility, through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its historic, architectural and cultural values."* These Standards are to be applied to specific rehabilitation projects in a reasonable matter, taking into consideration economic and technical feasibility.

Standard 1: A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.

Standard 2: The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.

Standard 3 Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development, such as adding conjectural features or adding architectural elements from other buildings, shall not be undertaken.

Standard 4: Most properties change over time; those changes that have acquired historic significance in their own right shall be preserved.

Standard 5: Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be retained and preserved.

Standard 6: Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

Standard 7: Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.

Standard 8: Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.

Standard 9: New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize a property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.

Standard 10: New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

As stated in the above definition, the treatment "rehabilitation" assumes that at least some repair or alteration of the historic building will be needed in order to provide for an efficient contemporary use; however, these repairs and alterations must not damage or destroy materials, features or finishes that are important in defining the building's historic character. For example, certain treatments – if improperly applied -- may cause or accelerate physical deterioration of a historic building. These can include improper repointing or exterior masonry cleaning techniques or introducing insulation that damages historic fabric. Generally, use of such materials and treatments will result in a project that does not meet the Standards. Similarly, exterior additions that duplicate the form, material, and detailing of the structure to the extent that they compromise the historic character of the structure will fail to meet the Standards.

DOS Form No. HR3E101292
Revised 09/03/00

Historic Preservation Property Tax Exemption Application
Part 1 – Evaluation of Property Eligibility

Read the attached instructions carefully before completing this application. Your application cannot be evaluated unless it is complete and all required supporting materials are provided. In the event of any discrepancy between the application form and other supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form shall take precedence. Type or print clearly in black ink. If additional space is needed, attach additional sheets.

GENERAL INFORMATION (To be completed by all applicants)

1. Property identification and location:

Property Identification Number (from tax records):_____ *Attach legal description of property*

Address of property: Street _____

City_____ County_____ Zip Code _____

( ) Individually National Register listed
( ) In a National Register district
( ) Locally designated historic property or landmark*
( ) In a locally designated district

** For applications submitted to the Division of Historical Resources, attach a copy of the local designation report for the property and the official correspondence notifying the property owner of designation.*

Name of historic district _____

For locally designated historic properties or landmarks, or properties located in locally designated historic districts, provide the following additional information:

Name of local historic preservation agency/office: City of New Smyrna Beach - Development Services

Mailing Address : 210 Sams Avenue

City: New Smyrna Beach State: Florida Zip Code: 32168

Telephone Number 386 424 2165

2. Type of request:

( ) Exemption under 196.1997, F.S. (standard exemption)
( ) Exemption under 196.1998, F.S. (exemption for properties occupied by non-profit organizations or government agencies and regularly open to the pubic) *If applying under s. 196.1998, F.S., complete* Question 9 *on page five.*

3. Owner information:

Name of individual or organization owning the property _____

_____

Mailing address _____

City_____ State_____ Zip code_____

Daytime Telephone Number (_____) _____

If the property is in multiple ownership, attach a list of all owners with their mailing addresses.

Page Two – Historic Preservation Property Tax Exemption Application

Property Identification Number _____

Property Address _____

4. Owner Attestation: I hereby attest that the information I have provided 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 Division of Historical Resources or the Local Historic Preservation Office, where such office exists, and appropriate representatives of the local government from which the exemption is being requested, 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 local government 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.

Name	Signature	Date

Complete the following if signing for an organization or multiple owners:

Title	Organization name

EVALUATION OF PROPERTY ELIGIBILITY

(To be completed only for properties in historic or archaeological districts):

5. Description of Physical Appearance:

Date of Construction_____ Date(s) of Alteration(s) _____

Has building been moved? ( )Yes ( )No If so, when?_____

6. Statement of Significance:

Page Three – Historic Preservation Property Tax Exemption Application

Property Identification Number _____

Property Address _____

7. **Photographs and maps:**
   Attach photographs and maps to application.

Historic Preservation Property Tax Exemption Application
Part 2 – Description of Improvements

(To be completed by all applicants):
Complete the blocks below. Include site work, new construction, alterations, etc.

Property Identification Number _____

Property Address _____

Feature 1

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Feature 2

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Feature 3

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Page Five – Historic Preservation Property Tax Exemption Application

Property Identification Number _____

Property Address _____

Feature 4

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Feature 5

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Feature 6

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Page Six – Historic Preservation Property Tax Exemption Application

Property Identification Number _____

Property Address _____

Feature 7

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Feature 8

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Feature 9

Feature_____ Approx. date of feature_____ Describe existing feature and its condition: Photo no._____ Drawing no._____	Describe work and impact on existing feature:

Page Seven – Historic Preservation Property Tax Exemption Application

Property Identification Number _____

Property Address _____

Property Use (To be completed by all applicants):

1. Use(s) before improvement: _____

2. Proposed use(s) after improvement: _____

Special Exemption (Complete only if applying for exemption under s. 196.1998, F.S. (property occupied by non-profit organization or government agency and regularly open to the public):

NOTE: Applicants should check with local officials to determine whether or not the exemption program offered by their municipal government and/or county allows the special exemption provided by s. 196.1998, F.S.

1. Identify the governmental agency or non-profit organization that occupies the building or archaeological site:

_____

2. How often does this organization or agency use the building or archaeological site? _____

3. For buildings, indicate the total useable area of the building in square feet. (For archaeological sites, indicate the total area of the upland component in acres)_____square feet( ) acres( )

4. How much area does the organization or agency use?_____square feet( ) acres( )

5. What percentage of the usable area does the organization or agency use?_____%

6. Is the property open to the public ( )Yes ( )No If so, when?_____

7. Are there regular hours? ( )Yes ( )No If so, what are they? _____

_____

8. Is the property also open by appointment? ( )Yes ( )No

9. Is the property open only by appointment? ( )Yes ( )No

PART 1 APPLICATION REVIEW
For Local Historic Preservation Office or Division Use Only

Property Identification Number _____

Property Address _____

The (X) Local Preservation Office ( )Division has reviewed 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.

( ) Certifies that the above referenced property **qualifies for the special exemption** provided under s. 196.1998, F.S., for properties occupied by non-profit organizations or government agencies and regularly open to the public.

( ) Certifies that the above referenced property **does not qualify for the special exemption** provided under s. 196.1998, F.S.

Review Comments: _____

_____

_____

_____

_____

_____

_____

Additional Review Comments attached? Yes( ) No( )

Signature _____

Typed or printed name: _____

Title: _____

Date _____

PART 2 APPLICATION REVIEW
For Local Historic Preservation Office or Division Use Only

Property Identification Number _____

Property Address _____

The (X) Local Preservation Office ( )Division has reviewed 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'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. All work not consistent with the referenced Standards, Guidelines and criteria are identified in the Review Comments. *Recommendations to assist the applicant in bringing the proposed work into compliance with the referenced Standards, Guidelines and criteria are provided in the Review Comments.*

Review Comments: _____

_____

_____

_____

_____

_____

_____

Additional Review Comments attached? Yes( ) No( )

Signature _____

Typed or printed name: _____

Title: _____

Date _____

Historic Preservation Property Tax Exemption Application
Part 3 – Request for Review of Completed work

Upon completion of the restoration, rehabilitation or renovation, return this form with photographs of the completed work (views of site improvements, exterior and interior work for buildings) to the Division of Historical Resources or the Local Historic Preservation Office, as applicable. These photographs must provide a comprehensive description of the completed work. They should be the same views as the *before* photographs included in Part 2 of the application. Type or print clearly in black ink. The final recommendation of the Division of Historical Resources or the Local Historic Preservation Office, as applicable, with respect to the requested historic preservation property tax exemption is made on the basis of the descriptions in this Request for Review of Completed Work.

1. Property identification and location:

Property Identification Number:_____

Address of property: Street_____

City_____ County_____ Zip Code _____

2. Data on restoration, rehabilitation, or renovation project:

Project starting date_____ Project completion date: _____

Estimated cost of entire project: $_____

Estimated costs attributed solely to work on historic buildings or archaeological site: $ _____

3. Owner Attestation: I hereby apply for the historic preservation property tax exemption for the restoration, rehabilitation or renovation work described above and in Part 2 of the Historic Preservation Property Tax Exemption Application (Application) submitted for this project. I 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 the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, and is consistent with the work described in Part 2 of the 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 and Request for Review of Completed Work (Request), I agree to allow access to the property by representatives of the Division of Historical Resources or the Local Historic Preservation Office, where such office exists, and appropriate representatives of the local government from which the exemption is being requested, for the purpose of verification of information provided in the Application and this Request. I understand that, if the requested exemption is granted, I will be required to enter into a Covenant with the local government 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 or Request is subject to criminal sanctions pursuant to the Laws of Florida.

_____ _____ _____
Name Signature Date

Complete the following if signing for an organization or multiple owners (See next page for additional owners):

_____ _____
Title Organization name

Mailing Address _____

City_____ State_____ Zip Code _____

Daytime Telephone Number (____) _____

Page Eleven – Request for Review of Completed Work

List Additional Owners:

Name _____

Street _____

City _____ State _____ Zip Code _____

Name _____

Street _____

City _____ State _____ Zip Code _____

Name _____

Street _____

City _____ State _____ Zip Code _____

If there are additional owners, provide the indicated information for each on a separate sheet of paper.

REVIEW OF COMPLETED WORK
For Local Historic Preservation Office or Division Use Only

Property Identification Number _____

Property Address _____

The (X) Local Historic Preservation Office ( )Division has reviewed Part 3 (Request for Review of Completed Work) of the Historic Preservation Property Tax Exemption Application for the above named property and hereby:

( ) Determines that the completed improvements to the property **are consistent with the Secretary of the Interior's Standards for Rehabilitation** and Guidelines for Rehabilitating Historic Buildings, and other criteria set forth in Chapter 1A-38, F.A.C., and, therefore, **recommends approval** of the requested historic preservation tax exemption.

( ) Determines that the completed improvements to the above referenced property **are not consistent with the Secretary of the Interior's Standards for Rehabilitation** and Guidelines for Rehabilitating Historic Buildings, and other 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.

Review Comments: _____

Page Twelve – Request for Review of Completed Work

_____

_____

_____

Additional Review Comments attached? Yes( ) No( )

Signature _____

Typed or printed name: _____

Title: _____

Date_____

DOS Form No. HR3E101292
Revised 09/03/00

Historic Preservation Property Tax Exemption Application
Amendment Sheet

Property Identification Number_____

Address of property: Street_____

City_____ County_____ Zip Code _____

1. Amendment Description: Indicate all changes in the project work, giving the originally proposed treatment and the amended work item description (use additional blank sheets if necessary):

2. Attach photographs and drawings as necessary to illustrate the proposed changes.

_____ _____ _____
Name Signature Date

Complete the following if signing for an organization or multiple owners (See next page for additional owners):

_____ _____
Title Organization name

Mailing Address _____

City_____ State_____ Zip Code _____

Daytime Telephone Number (____) _____

Local Historic Preservation Office or Division Use Only

The ( )Local Historic Preservation Office or ( )Division has reviewed the Amendment Sheet for the above named property and hereby:

( ) Determines that the work described in this Amendment to the Historic Preservation Property Tax Exemption Application for the property **is consistent with the Secretary of the 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 the work described in this Amendment to the Historic Preservation property Tax Exemption Application for the property **is not consistent with the Secretary of the Interior's Standards for Rehabilitation** and Guidelines for Rehabilitating Historic Buildings, and the criteria set forth in Chapter 1A-38, F.A.C. All work not consistent with the referenced Standards, Guidelines and criteria is identified in the Review Comments. *Recommendations to assist the applicant in bringing the proposed work into compliance with the Standards, Guidelines and criteria are provided in the Review Comments.*

DOS Form No. HR3E101292
Revised 09/03/00

Page Two – Amendment Sheet --Historic Preservation Property Tax Exemption Application

Review Comments:_____

_____

_____

_____

_____

_____

Additional Review Comments attached? Yes( ) No( )

Signature _____

Typed or printed name: _____

Title: _____

Date_____

EXHIBIT F

CITY OF NEW SMYRNA BEACH COMMUNITY REDEVELOPMENT AGENCY

GRANT PROGRAM FOR SMALL - SCALE IMPROVEMENTS (EXTERIOR ONLY)

GUIDELINES AND APPLICATION

Further information and assistance may be obtained by contacting:

THE CRA OFFICE PHONE: 386-424-2266

Introduction The New Smyrna Beach Community Redevelopment Agency (CRA) has a number of grant programs and incentives available for the purpose of eliminating blight, encouraging growth of the tax base, and maintaining a quality image and consistent unique character of the area.

The purpose of the Small-Scale Grant Program is to provide funds for exterior improvements for both residential and commercial buildings up to $2,500 with no match required, according to grant requirements. The CRA will review and consider each application as measured by the goals, priorities and objectives of the CRA Master Plan Update. Florida Statutes Chapter 163 and the adopted Design Guidelines. Design Guidelines for each business area within the CRA District are available at the CRA office or at www.cityofnsb.com. **Applications must be approved by the CRA prior to any work beginning.**

Qualifying applications for this Grant Program are being considered for approval during the monthly CRA meetings, typically held the first Wednesday of each month. **Applications must be submitted to CRA staff at least two (2) weeks prior to the meeting date at which the application will be considered.**

Program Area

The Grant Program is available to applicants with properties located in the CRA District.

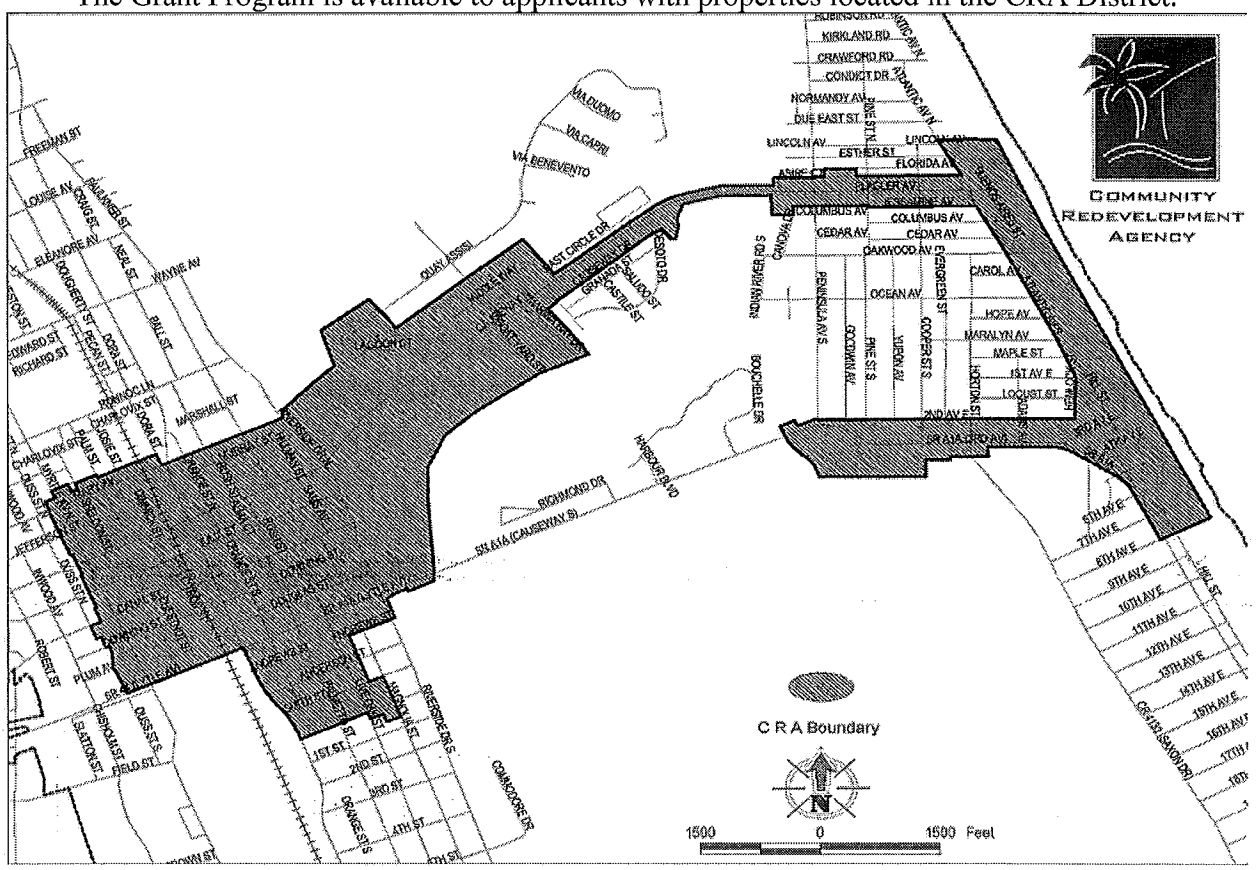


EXHIBIT F

Program Objectives

- Stimulating reinvestment within the District by creating an atmosphere which will enhance new business growth, development and job opportunities.
- Maintaining a quality image and consistent unique character and/or historic integrity of each of the designated areas.
- Creating pride and confidence in the CRA District by improving visual quality.
- Creating vital areas within the community for business and leisure enjoyment by providing a safe and attractive environment.

General Requirements

Application Review: The CRA will, in their sole discretion, determine if an application is a worthy, viable, and deserving use of CRA funds in meeting the goals and objectives of the CRA Master Plan Update and Florida Statues Chapter 163.

Eligible Applicants: Property owners within the CRA area are the only eligible applicants. Not-for-profit organizations can apply for a grant as long as the parcel is contributing real property taxes to the district.

Grant Funding Amount Available: The maximum amount of funding to be awarded under this program is one grant per building with a maximum of $2,500 per building.

Match Requirement: This program does not require a matching contribution.

Eligible Expenses: This program provides funds for both residential and commercial building exterior improvements, including painting and other expenses as further described herein.

Coordination with other CRA grant programs: Only one grant from this program is allowed per building. If another CRA grant program is applied for and received, that grant award would be reduced by the amount received in this program.

Reimbursement requirement: The payment of grant funds can only be made for eligible expenses as approved by the CRA in the grant application, on a reimbursement basis. At the conclusion of the project CRA staff will inspect the project to insure that all work was properly completed as called for in the project application. The property owner shall also submit documents to verify that all expenses have been properly paid. When these requirements have been satisfied, the property owner will receive reimbursement.

Licenses/Permits: All design professionals and contractors must be properly licensed. The property owner must obtain any permits needed for the project prior to starting work.

Compliance with design guidelines: All projects must comply with any design guidelines for the area in which the project is located.

Local Contractor/Supplier Requirement: All work being paid for with grant funds must be performed by local contractors and must use supplies from local suppliers to the greatest extent

possible. Property owners may perform work as allowed by applicable codes, but will not be compensated for their time.

Cost Estimates: CRA staff will examine a cost estimate to determine if it is reasonable. Each CRA grant applicant authorizes CRA staff to contact anyone to validate information provided regarding any aspect of the project.

Verification: Each CRA grant applicant authorizes CRA staff to contact third parties to verify information provided regarding any aspect of the project including but not limited to cost estimates.

Approval Guidelines and Criteria

Grant Approval: The CRA will, in their sole discretion, approve or deny a grant application and determine if an application will be a worthy, viable, and deserving use of CRA funds in meeting the goals and objectives of the CRA Master Plan Update and Florida Statutes Chapter 163.

Eligible expenditures include:

Exterior Renovations/New Construction: Including, but not limited to: painting, cleaning, repairs, replacing architectural details, removing incompatible additions, repairing or replacing windows, door trims, porches, storefronts, etc., on the front, side and rear of buildings facing public entrance areas.

Signage: Including removal of old signs and obsolete sign poles, brackets or fixtures; and the design, production and installation of new signage.

Electrical: Any work directly related to exterior window lighting, security lighting or illumination of signage.

Landscaping: Including, but not limited to: removal of plant materials, installation of protective fencing during construction activity, replacement and addition of plant materials, soil augmentation and installation of plants, irrigation systems and window boxes.

Awnings: Including removal of old awnings and the purchase and installation of new appropriate awnings.

Screening: Including all screening of trash receptacles, air conditioning, and utility equipment or other unsightly objects or areas with landscape material or with fencing material that complements the building material.

Impact Fees and Permit Fees: Including any impact fees and permit fees that are required by City Code.

Personal Property: Grant funds may not be used for the purchase of personal property.

On-site meeting before the CRA meeting: The applicant is required to attend an on-site meeting at the property for which the grant is sought with CRA staff and pertinent City Staff as part of the application process.

Quality of Work: All work must be performed in a professional and workman-like manner. Upon completion, all work must pass applicable Federal, State and Local Inspections. The CRA reserves the right to withhold reimbursement payment should the final inspection reveal that the work performed was not completed in a professional, workman-like manner and per the approved permit(s) and grant application.

Permits: Prior to the work commencing, the applicant must secure all necessary Federal, State and Local Permits.

Cannot owe the City or County Money: The property owner cannot owe the City or County any money and ad valorem taxes cannot be delinquent.

Project Re-evaluation: The Applicant shall agree to return to the CRA for project re-evaluation upon request. Examples of the situations requiring re-evaluation include, but are not limited to the following: Dissatisfaction with a paint test result, removal of false façade or other material to reveal original building elements or conditions not presented in the original application and other situations discussed in the mandatory pre-application meeting.

Ineligible Expenditures:

Ineligible expenses include but are not limited to:

- Improvements made prior to Grant approval
- Refinancing existing debts
- Non-fixed improvements and certain fixtures
- Inventory
- Sweat equity payments, i.e., reimbursement for applicant's own labor and performance of renovation work or new construction.
- Business Payroll
- General periodic maintenance
- Work performance that is not consistent with the Design Guidelines for the Areas as adopted by the Community Redevelopment Agency
- Impact Fees

Application Procedures and Guidelines

I. Applications under this Grant Program are considered for approval by the CRA at their monthly meeting, which is typically held on the first Wednesday of each month. **No work may begin prior to grant approval by the CRA.**

II. Applicants seeking funding for property improvements on structures located within the CRA District shall submit a completed application to **CRA staff two (2) weeks prior to the CRA meeting.** Applicants must follow the adopted Grant Application process listed herein, including the mandatory pre-application conference and on-site visit in order to be considered for a Grant Award.

III. Completed Applications shall include the following:

1. Application signed by the applicant, who is the property owner.
2. A detailed summary of the scope of work to be performed.

3. A cost estimate from a local contractor broken down into scope of work line items (costs subject to verification)
4. Color photographs clearly showing existing conditions of the property to be improved.
5. Conceptual plans detailing the scope of work that will be required at the time of application.
6. Samples of all paint and material colors as well as awning materials to be used on the building and signage.
7. Applicant shall provide documentation from Planning Department and Building Department staff that the proposed project appears to meet permit requirements (available after pre-application meeting)

IV. CRA staff shall review all applications to determine if they meet the criteria for approval and are in compliance with the CRA Design Guidelines. An applicant whose submission is incomplete shall be so informed by CRA staff.

V. The approved project must comply with the requirements of the City Code, and applicant must obtain all necessary permits. Projects receiving funding must begin work within 30 days from receipt of Grant approval notification and must be completed within 1 year, unless a written request for time extension has been approved by the CRA.

VI. Applicants shall be notified in writing of all approvals, approvals with conditions, or denials within one week of the monthly CRA meeting. Applicants are encouraged to attend these meetings.

VII. Upon CRA grant approval, applicant is asked to place signage recognizing the project funding partners in a location at the subject property that is viewable to the general public. This signage, in form of a cling-on sticker, is being furnished by the CRA.

VIII. Any and all unforeseen changes in the scope of work that may arise during the renovation process must be approved prior to any of that work being initiated or completed.

IX. The applicant shall incur all project costs and may receive reimbursement only after all improvements have been completed in accordance with the Grant Approval.

X. By applying for this grant and signing the application, property owner agrees:

a. not to alter the project, modify or remove the improvements made in accordance with the agreement for a period of three (3) years without CRA approval.
b. to maintain the improvements, including landscape materials, made in accordance with this agreement for a period of three (3) years.

Failure to comply with item X a. may result in the applicant or property owner being asked to repay the total amount of CRA funds granted for the subject property and failure to comply with X b. may result in Code Enforcement action.

XI. Costs not included in either the approved scope of work or an approved Change Order shall not be considered for reimbursement.

EXHIBIT F

XII. Required documentation for reimbursement of project costs must include:

1. Copies of cancelled checks, certified checks or money orders
2. Detailed invoices and paid receipts initialed or signed by contractor(s).
3. Name, address, telephone number of contractor(s) and design professional(s)
4. List of Permit Number(s) pulled for the project

XIII. Project costs reimbursement shall be made upon total completion of the project, presentation of documented costs and final inspection of the project by CRA and Building Department staff to ensure the work was performed in a professional and workman-like manner, and in accordance with the specifications of the Grant Approval and the Design Guidelines. CRA staff will further verify that all permits have been inspected and signed off by the City's Building inspectors.

XIV. The CRA reserves the right to verify any and all costs associated with design or renovation work included in the grant application.

****

THERE IS NO OBLIGATION ON THE PART OF THE CRA TO AWARD A GRANT TO AN APPLICANT WHO MEETS THE GUIDELINES. A COMPLETED APPLICATION ONLY PROVIDES THE OPPORTUNITY TO BE CONSIDERED.

EXHIBIT G

NEW SMYRNA BEACH COMMUNITY REDEVELOPMENT RESIDENTIAL PROPERTY IMPROVEMENT GRANT PROGRAM

Purpose

The purpose of this grant program is to provide assistance in improving the exterior appearance of residential structures and encourage investment in residential neighborhoods within the New Smyrna Beach Community Redevelopment District. The appearance of homes plays an important role in creating a positive image of our residential neighborhoods while improving the quality of life in the community.

Eligibility

The property will be eligible for a one-time reimbursement of matching funds of up to $5,000. All of the following criteria must be met to ascertain eligibility

- Property must be located in the CRA District.
- Applicant must be the owner of the property.
- The structure must be a permitted use in its zoning district or returning it to such.
- Parking for one car must be provided off-street on an improved driveway.
- The applicant cannot owe the City any money.

Significant historic residential restoration projects may be eligible for more than one grant, at the Board's discretion, if the proposed follow-up project repairs or restores portions that could not be addressed in the original grant, were not part of a prior scope of work, and score at least 14 on the Funding Evaluation Form.

To qualify as historically significant, the building must meet one or more of the following criteria as determined by the New Smyrna Beach Historic Preservation Commission:

1. The building is historically or architecturally significant in terms of its period, style, method of building construction of use of indigenous materials; or

2. The building is a significant reminder of the cultural, or architectural history of the city, state or nation; or

2. The building is associated with a significant local, state or national event; or

4. The building is associated with one or more significant historic persons or events, or with the broad architectural, cultural, political, economic, or social history or the city, state or nation; or

5. The building is one of a few remaining examples of its period, style, or method of construction; or

6. The building is identified with a person who significantly contributed to the development of the city, state or nation; or

7. The building is identified as the work of a master builder, designer or architect whose individual work has influenced the development of the city, state or nation; or

8. The building value is recognized for the quality of architecture, and it retains sufficient elements showing its architectural significance; or

9. The building character is in a geographically definable area possessing a significant concentration or continuity of buildings united in past events or aesthetically by plan or physical development; or

10.The building character is in an established and geographically definable neighborhood united in culture, architectural style or physical plan and development.

Guidelines

All planned improvements must compliment the size, color and shape of the building, respect the architectural integrity of the building and be harmonious with neighboring structures. All improvements to contributing structures within the Historic District must meet the attached guidelines established in Chapter 50 in the City of New Smyrna Beach Code of Ordinances.

Grant Awards

- Grants will be awarded on a competitive basis according to the overall impact of the project to the neighborhood and will be evaluated according to the number of points awarded to the project in the funding evaluation.

- Projects must receive at least 14 points to be considered.

- Projects that contain more elements and make more of an overall neighborhood impact will receive more points.

- Funds will be allocated on a first come basis subject to the individual merit of each project.

- Project applications will be reviewed for consideration by the CRA at their regularly scheduled monthly meetings.

- Awards are granted at the sole discretion of the CRA.

- In order to insure that funds are provided, improvements to be made under this grant program must be completed within one year after the approval of the grant.

- Funding will begin in each new fiscal year starting October 1st as appropriated by the CRA.

Reimbursable Improvements

In order to qualify for reimbursement, all improvements to existing structures or new construction must meet the intent and requirements of Chapter 50, Historic Preservation. Improvements to non-historic or non-contributing structures must be constructed in such a manner as to be compatible with the surrounding neighborhood.

- Removal of false façade (front)
- Restoring the building with its original constructed materials
- Stucco or clapboard restoration
- Painting (all colors must be approved)
- Window or door repair or replacement
- Repointing of mortar joints
- Porch replacement and carpentry
- Picket fences
- Removal or replacement of front yard chain link fences
- Awnings
- Installation of front lawn landscaping
- Installation of front lawn irrigation system and off-line meter
- Replacement of historic (example - barrel tile) roofs
- Installation of brick, stone, or textured concrete in character with the original construction.

EXHIBIT G

Process for Application

Step One:

Meet with Community Redevelopment Agency staff to review the process and determine if the project is eligible. No grant will be processed without the property owner first submitting the following:

- Completed application form;
- An estimate for the materials to be purchased and/or professional estimates for the work to be done;
- Materials, fixtures, systems, colors, elevations, site plans, as requested.

Step Two:

- **All proposed renovations must be approved prior to work commencing to insure that all work will comply with the design guidelines.** All work must meet City building codes and all applicants are responsible for obtaining permits before beginning any work.
- Fill out a W9 form provided in the application package (only if this will be your first time receiving a check from the City or if your information has changed since last receiving a check from the City)

Step Three:

When the work is finished:

- Provide photographs of all completed work.
- Submit all receipts and/or canceled checks as proof that materials and contracted improvements have been paid.
- All paid receipts must include name, address, phone number and license number of the contractor.
- Request a staff inspection to insure that all work conforms to the approved grant application and completed in a professional manner.
- Financial reimbursement is awarded after final inspection.

EXHIBIT G

RESIDENTIAL PROPERTY IMPROVEMENT GRANT APPLICATION

Applicant / Property Owner: _____

Applicant/Owner Mailing Address: _____

Telephone Number (Business/Home): _____

Social Security Number or Federal I.D. Number: _____

Property Address (property for grant): _____

Description of Project: _____

_____

_____

Estimated Construction Time and Completion Date: _____

Project includes the following improvements by price:

1) _____
2) _____
3) _____

(Continue on another sheet if necessary)

Check List:

- Completed application form
- Two estimates for materials and/or professional labor
- Applicant does not owe the City any money
- Photographs of the existing building (all sides to be improved)

I have read and fully understand the Residential Grant Application and agree to comply with the requirements of the grant and provisions of Chapter 50 of the City Code.

Applicant Signature: _____ Date: _____

Application Received By: _____ Date: _____

EXHIBIT H

Residential Grant Funding Evaluation

_____ Did the Applicant attend a pre-application conference?

_____ Does the proposed project substantially comply with the guidelines?

_____ Is the residence inside the CRA District?

Funding Review
14 Point Minimum to Qualify

Compliance with guidelines
Project substantially meets guidelines:
No character defining features are inappropriately altered: ____5 points

Location
Is a residential structure within the CRA District _____3 points
Is a locally designated structure of historic significance within the CRA District that meets the provisions of Chapter 50 of the City Code_ 4 points
Is a contributing structure to a Historic District: _____5 points
Is a contributing structure on a main city artery:_____6 points
Is a noncontributing structure within a Historic District being brought back into historic status:_____7 points
Is a noncontributing structure within a Historic District being brought back into historic status on a main city artery_____8 points

Quality of Materials Used
Historically accurate materials & style_____6 points
Accurate reproduction materials_____5 points
Upgrade from existing_____3 points

Overall Impact/ Improvement:
Condition improves from poor to excellent _____5 points
Condition improves from poor to good_____4 points
Condition improves from good to excellent_____3 points
Condition improves from average to excellent_____3 points
Condition improves from average to good _____2 points

Total _____

EXHIBIT I

CITY OF NEW SMYRNA BEACH COMMUNITY REDEVELOPMENT AGENCY

COMBINED GRANT PROGRAM FOR A. COMMERCIAL EXTERIOR/INTERIOR RENOVATION, NEW CONSTRUCTION AND IMPACT/PERMIT FEE ASSISTANCE ($20,000) AND B. SIGNIFICANT FACADES (60,000)

GUIDELINES AND APPLICATION

Further information and assistance may be obtained by contacting:

The CRA office

Phone: 386-424-2266

EXHIBIT I

Introduction

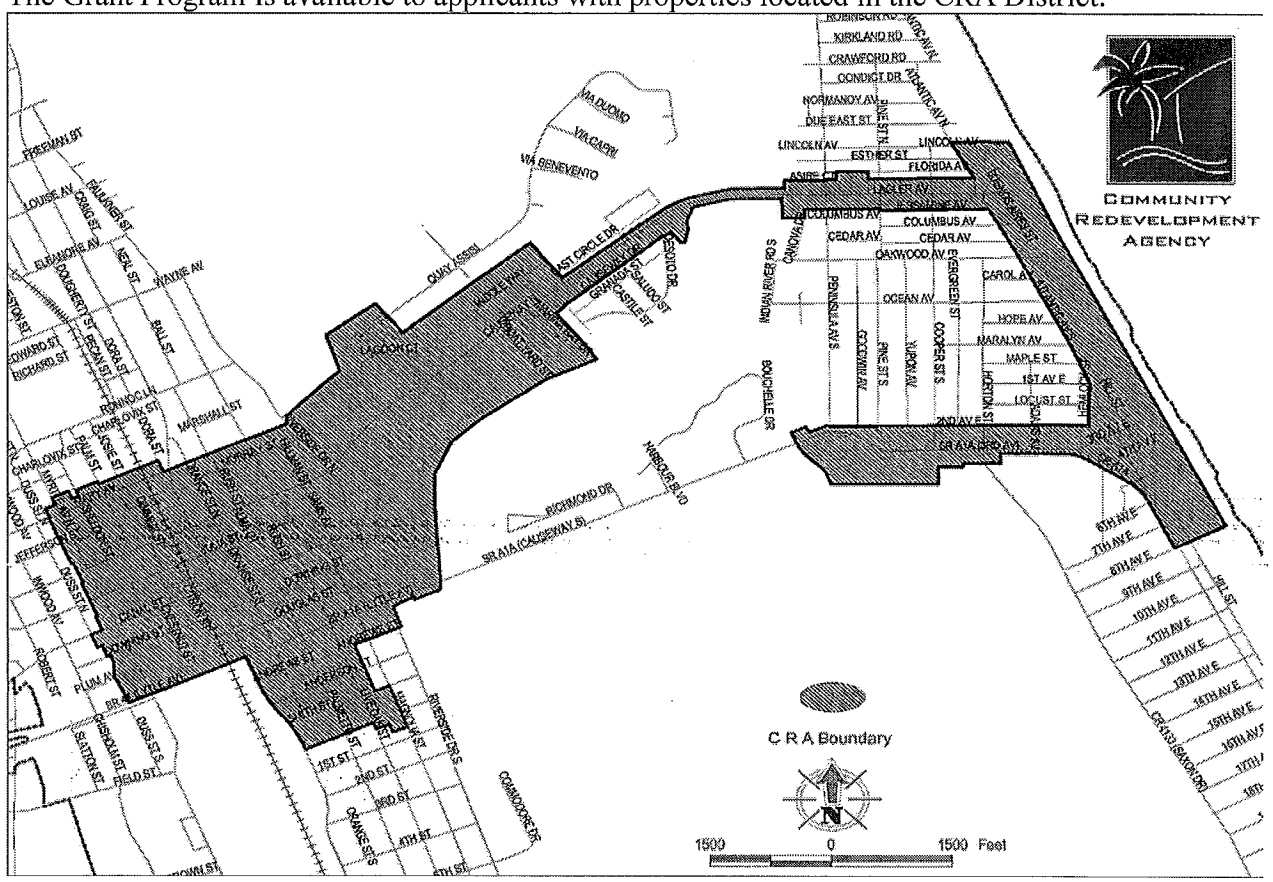
The New Smyrna Beach Community Redevelopment Agency (CRA) has a number of grant programs and incentives available for the purpose of eliminating blight, encouraging growth of the tax base, and maintaining a quality image and consistent unique character of the area.

The purpose of the Combined Grant Program for Exterior/Interior Renovation, New Construction, and Impact Permit Fees and Significant Façades is to provide funds on a matching basis, according to grant requirements. The CRA will review and consider each application as measured by the goals, priorities, and objectives of the CRA Master Plan Update, Florida Statutes Chapter 163, and the adopted Design Guidelines. Design Guidelines for each business area within the CRA District are available at the CRA office or at www.cityofnsb.com. **Applications must be approved by the CRA prior to any work, for which reimbursement is sought, beginning.**

Qualifying applications for this grant program are being considered for approval during the monthly CRA meetings, typically held the first Wednesday of each month. Applications must be submitted to CRA staff at least three (3) weeks prior to the meeting date at which the application will be considered.

Program Area

The Grant Program is available to applicants with properties located in the CRA District.



Program Objectives

EXHIBIT I

This Grant Program is designed to achieve specific redevelopment objectives within the CRA District, such as:

- Stimulating reinvestment within the District by creating an atmosphere which will enhance new business growth, development and job opportunities.
- Maintaining a quality image and consistent unique character and/or historic integrity of each of the designated areas.
- Creating pride and confidence in the CRA District by improving visual quality.
- Creating vital areas within the community for business and leisure enjoyment by providing a safe and attractive environment.

GENERAL REQUIREMENTS

Application Review:
The CRA will, in their sole discretion, determine if an application is a worthy, viable, and deserving use of CRA funds in meeting the goals and objectives of the CRA Master Plan Update and Florida Statutes Chapter 163.

Eligible Applicants: Applicant eligibility depends on the proposed use of funds, as follows:

- Exterior Improvements: Property owner or tenants with property owner consent.
- Interior Improvements: Property owner or tenants with property owner consent.
- Impact Fees and Permit Fees: Property owner or tenants with property owner consent.

Not-for-profit organizations can apply for a grant as long as the parcel is contributing real property taxes to the district. (Documentation can be obtained at .volusia._(Property Appraiser/Parcel Record Search)

Grant Funding Amount Available: The maximum amount of funding to be awarded is up to $20,000 total per grant. (Exceptions apply for significant facades explained under Section B).

- Per interior space: Interior spaces are eligible to receive a grant each time a new business moves in.
- For exterior areas: Exterior areas are eligible to receive a grant each time a new business moves in.
- For impact fees and permit fees, up to $20,000.

Match Requirement: This program requires a 50/50 match. For example, if a project is approved with eligible costs of $40,000, at the conclusion of the project following a satisfactory inspection, the grantee will be reimbursed $20,000.

Eligible Expenses: This program provides funds for commercial building exterior and interior improvements, new construction, and impact/permit fees, as described herein.

Coordination with other CRA grant programs and multiple awards:

• Opportunity Sites:a property owner may receive grants under this $20,000 program for the renovation of tenant spaces after receiving a grant under the Opportunity Site program.
➢ Different businesses at different times may receive funds under this program for the same interior space.

• Large Grant Program: The $20,000 grant program may not be combined with the Large ($50,000) Grant program.

Reimbursement requirement: The payment of grant funds can only be made for eligible expenses as approved by the CRA in the grant application, on a reimbursement basis. At the conclusion of the project CRA staff will inspect the project to insure that all work was properly completed as called for in the project application. The grant recipient shall also submit documents to verify that all expenses have been properly paid. When these requirements have been satisfied, the grant recipient will receive reimbursement.

Licenses/Permits: All design professionals and contractors must be properly licensed. The property owner must obtain any permits needed for the project prior to starting work.

Compliance with design guidelines: All projects must comply with any design guidelines for the area in which the project is located. There are design guidelines for buildings in the Canal Street, Flagler Avenue, North Causeway and Third Avenue areas.

Cost Estimates: There must be **two (2) cost estimates/quotes** provided by the applicant from licensed contractors, on the contractor's company letterhead that includes the contractor's license number, for project work. If only one quote can be obtained, the applicant must provide a good reason why the second quote could not be obtained. CRA staff will examine a work quote to determine if it is reasonable.

Verification: Each CRA grant applicant authorizes CRA staff to contact anyone to verify information provided regarding any aspect of the project including but not limited to quotes.

Fixtures: Fixtures must become a permanent part of the structure and cannot be removed from the premises.

Personal Property: Grant funds may not be used for the purchase of personal property.

On-site meeting: The applicant is required to attend an on-site meeting at the property for which the grant is sought with CRA staff and pertinent City staff as part of the application process.

Quality of Work: All work must be performed in a professional and workman-like manner. Upon completion, all work must pass applicable Federal, State, and local inspections. The CRA reserves the right to withhold reimbursement payments should the final inspection reveal that the work performed was not completed in a professional, workman-like manner and per the approved permit(s) and grant application.

Prohibition against delinquencies: Neither the applicant nor the property owner may be delinquent to the City or County for any properties, including but not limited to ad valorem taxes, special assessments, etc.

Property must be in compliance with City Regulations: Property subject to grant awards must be in compliance with all City codes, including but not limited to code enforcement and zoning.

Project Re-evaluation: The applicant shall agree to meet with CRA staff at staff's request to resolve unforeseen circumstances that may arise in the administration of the application or grant. Likewise, CRA staff will meet with applicants and grant recipients upon request.

Valid Business Operation for a minimum of three years: If a business owner/tenant is the grant recipient, the business must maintain a valid business operation at the subject location for a minimum of three (3) years from the receipt of CRA assistance. If the business fails to maintain a valid business operation within three (3) years from the receipt of CRA assistance, the CRA reserves the right to invoice the business owner or applicant as required, to reclaim the total amount of CRA funds granted for the subject project.

Approval Guidelines and Criteria

Only one Grant per building per parcel, even if multiple structures on parcel. This does not preclude the owner of parcel to apply for a grant; a business is defined per occupational license.

Exterior: Approved exterior projects must comply with the established Design Guidelines and all projects should strive to address the entire façade, including signage and other exterior issues that reflect the building as a whole.

Eligible exterior expenditures include:

Exterior Renovations/New Construction: Including, but not limited to: painting, cleaning, repairs, replacing architectural details, removing incompatible additions, repairing or replacing windows, door trims, porches, storefronts, etc., on the front, side and rear of buildings facing public entrance areas.

Signage: Including removal of old signs and obsolete sign poles, brackets or fixtures; and the design, production and installation of new signage.

Electrical: Any work directly related to exterior window lighting, security lighting or illumination of signage.

Landscaping: Including, but not limited to: removal of plant materials, installation of protective fencing during construction activity, replacement and addition of plant materials, soil augmentation and installation of plants, irrigation systems and window boxes.

Awnings: Including removal of old awnings and the purchase and installation of new appropriate awnings

Screening: Including all screening of trash receptacles, air conditioning, utility equipment or other unsightly objects or areas with landscape material or with fencing material that complements the building material.

Parking Areas: The creation or improvement of off-street, private parking facilities, which provide a safe and pleasant parking environment for customers and employees.

Design Assistance: Professional design services related to structural renovation, new construction, signage and landscaping. (Reimbursable up to 10% of the total construction cost). Applicant may choose to obtain professional design assistance prior to CRA approval.

PLEASE NOTE: Professional design assistance is not required for CRA grant approval and the CRA is not responsible for any costs incurred by the applicant for these services, should the application be denied by the CRA or withdrawn by the applicant.

Impact Fees and Permit Fees: Including any impact fees or permit fees that are required by City Code as described herein.
****

Interior: The interior grant is intended to give financial assistance to applicants to perform general construction improvements or purchase certain to comply with current city, county and state codes to occupy or expand the building. Funding preference is given to businesses with hours that extend beyond 6:00 pm on weekdays and are open on weekends.

***Florida Building and National Electric Code related items include, but are not limited to:**

- Floor repairs and upgrades
- Installation of Heating unit (A/C not eligible)
- Hot water heater
- Bathroom repairs and upgrades
- Exhaust hood
- Commercial Sinks
- Grease trap
- Electrical upgrades
- Wall/Ceiling repairs and upgrades
- Fire sprinkler system

*This list of items is a reference only and can be adjusted during the on-site meeting with the Chief Building Official and Fire Marshal. Certain items, like refrigerators or ice makers, while required by code, are not eligible items for reimbursement under this grant program. **The CRA, at their discretion, reserves the right to reject any item(s) they do not deem eligible.** are a permanent part of the structure and cannot be removed from premises if vacated by business. The applicant is required to attend an on-site meeting at the property for which the grant is sought with CRA staff and pertinent City Staff as part of the application process. Applicant is responsible for providing access to the interior of the building.

B. Significant Facades Grant

A significant façade is an exterior wall that:
- is substantially visible to the public, either walking or driving
- faces a street or parking lot with a public building entrance on that side of the building.

• Other considerations to be determined by the CRA.

The amount available for significant façade improvements is determined by a dollar amount set per square foot of façade. In addition, a building may have more than one façade that is eligible for grant funding. The dollar amount available per square foot of the significant façade area is $18, with a cap of no more than $60,000 available per significant façade.

Example: The dimensions of the north side of a building are 163 feet (horizontal dimension) by 20 feet (vertical dimension), for a total of 3,260 square feet. With grant funding available at $18 per square foot of façade area, there would be a maximum amount of $58,680 available in grant funds for a façade improvement to the north side of this building. The north side qualifies as a significant façade since it faces a parking lot and has public building entrances on that side of the building. This amount falls below the cap amount of $60,000. Note that in order to be considered for a grant award at that amount, the building owner would have to have a project budget with $117,360 of eligible expenses, and meet the CRA Design Guidelines for the area.

City Commission Approval: If the grant amount exceeds $25,000, the application must be approved by both the CRA and the City Commission.

Ineligible Expenditures

- Improvements made prior to Grant approval
- Refinancing existing debts
- Non-fixed improvements and certain fixtures
- Inventory
- Sweat equity payments, i.e., reimbursement for applicant's own labor and performance of renovation work or new construction.
- Business Payroll
- General periodic maintenance
- Work performance that is not consistent with the Design Guidelines for the Areas as adopted by the Community Redevelopment Agency
- Impact Fees and/or permit fees paid prior to Grant approval

Application Procedures

I. Applications under this Grant Program (Section A and B) are considered for approval by the CRA at their monthly meeting, which is typically held on the first Wednesday of each month. **No work for which reimbursement is sought may begin prior to grant approval by the CRA.**

II. Applicants seeking funding for commercial property improvements on structures located within the CRA District shall submit a completed application to **CRA staff three (3) weeks prior to the CRA meeting**. Applicants must follow the adopted Grant Application process, including the mandatory pre-application conference and on-site visit in order to be considered for a Grant Award.

III. Completed Applications shall include the following (summary only, please refer to program guidelines for specificity:

1. Written consent from the Property Owner (if the business owner/tenant is the applicant.)
2. A detailed summary of the scope of work to be performed.
3. Two (2) written cost estimates broken down into scope of work line items.
4. Written Permit/Impact Fees Estimates from appropriate Departments
5. Color photographs clearly showing existing conditions of the property to be improved. If applicable, historic photographs and/or photos of existing parking area should be included.
6. Conceptual plans and specifications detailing the scope of work that will be required at the time of application. (Applicants may choose to obtain professional design assistance prior to CRA approval at their own risk).
7. Samples of all paint and material colors as well as awning materials to be used on the building and signage.
8. Applicant shall provide documentation from Planning Department and Building Department staff that the proposed project appears to meet permit requirements (available after pre-application meeting)
9. Proof of ad valorem taxes (Not-for-Profits Only)
10. Square Footage for each eligible façade.

IV. CRA staff shall review all applications to determine if they meet the criteria for approval and are in compliance with the CRA Design Guidelines. An applicant whose submission is incomplete shall be so informed by CRA staff.

V. The approved project must comply with the requirements of the City Code, and applicant must obtain all necessary permits. Projects receiving funding must begin work within 90 days from receipt of Grant approval notification and must be completed within 1 year, unless a written request for time extension has been approved by the CRA.

VI. Applicants shall be notified in writing of all approvals, approvals with conditions, or denials within one week of the monthly CRA meeting. Applicants are encouraged to attend these meetings.

VII. Upon CRA grant approval, applicant is required to place signage recognizing the project funding partners in a location at the subject property that is viewable to the general public. This signage is being furnished by the CRA and must be put up prior to project commencement and remain in place for thirty (30) days after final inspection of the completed project. Applicant agrees to return said signage to the CRA office.

VIII. Any and all unforeseen changes in the scope of work that may arise during the renovation process must be approved prior to any of that work being initiated or completed.

IX. The applicant shall incur all project costs and may receive reimbursement only after all improvements have been completed in accordance with the Grant Approval. At the conclusion of the project the applicant shall submit paid receipts for individual project tasks that have been completed and inspected.

X. By applying for this grant and signing the application, the applicant and property owner agree:

a. not to alter the project, modify or remove the improvements made in accordance with the agreement for a period of three (3) years without CRA approval.

b. to maintain the improvements, including landscape materials, made in accordance with this agreement for a period of three (3) years.

Failure to comply with X a. may result in the applicant or property owner being asked to repay the total amount of CRA funds granted for the subject property and failure to comply with X b may result in Code Enforcement action.

XI. Costs not included in either the approved scope of work or an approved Change Order shall not be considered for reimbursement.

XII. Required documentation for reimbursement of project costs must include:

1. Copies of cancelled checks, certified checks or money orders
2. Detailed invoices and paid receipts initialed or signed by contractor(s).
3. Name, address, telephone number of contractor(s) and design professional(s)
4. List of Permit Number(s) pulled for the project

XIII. Project costs reimbursement shall be made upon total completion of the project, presentation of documented costs and final inspection of the project by CRA and Building Department staff to ensure the work was performed in a professional and workman-like manner, and in accordance with the specifications of the Grant Approval and the Design Guidelines. CRA staff will further verify that all permits have been inspected and signed off by the City's Building inspectors. (Staff reserves the right to allow the applicant to submit paid receipts for individual project tasks that have been completed and inspected).

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Impact Fees and Permit Fees: Impact fees of any type, including City, County, Utilities Commission, and any permit fees required by City Code, are eligible expenses.

Program Requirements

1. The applicant needs to submit an Impact Fee and/or Permit Fee estimate from the appropriate Departments in written form to CRA staff.

2. Upon CRA approval, applicant may choose to:

a. pay for the impact fees and permit fees and submit proof of payment, with initials and printed name of the Department staff member handling the transaction, to CRA staff for reimbursement.

b. have CRA staff pay the impact fees and permit fees directly to the Department on the applicants behalf. **Please note that this option might delay the project start date.**

THERE IS NO OBLIGATION ON THE PART OF THE CRA TO AWARD A GRANT TO AN APPLICANT WHO MEETS THE GUIDELINES. A COMPLETED APPLICATION ONLY PROVIDES THE OPPORTUNITY TO BE CONSIDERED.

INTEROFFICE MEMORANDUM
CITY OF NEW SMYRNA BEACH

To:	Historic New Smyrna Beach Preservation Commission
From:	Kevin Jameson, Planner
Subject:	2012 Goal Setting for the Historic New Smyrna Beach Preservation Commission (HPC)
Date:	September 14, 2011

As the end of the calendar year will soon be approaching, staff has been considering the goals and priorities of the HPC.

In the past year there has been a significant turnover in both the City staff and the HPC itself. This has slowed the progress on the existing goals that the HPC has set forth. These existing goals though should not though be accepted and renewed for the next year without question. As the year has passed some goals may have taken on greater importance, others may have fallen by the wayside. A review is therefore in order.

The New Smyrna Beach Comprehensive Plan sets forth the City's goals, objectives and policies. Element XIII. Historical and Archaeological Preservation, Policy 1.1 provided for the establishment of the HPC. The Comprehensive Plan does not state what the annual goals of the HPC should be, but rather provides strategic guidance in the other objectives and policies that are provided in the Comprehensive Plan. These can act as a framework for the HPC to review their own goals and objectives.

On August 23, 2011 the City Commission reviewed and approved the recommendations from the HPC regarding the study of the City's Historic Districts. The HPC had recommended to the City Commission:

1. Expansion of the New Smyrna Beach National Historic District.
2. Expansion of the Coronado Beach National Historic District.
3. Creation of a Westside Community National Historic District.
4. Education of the community as to the benefits of a local historic district.
5. Creation of a New Smyrna Beach Local Historic District.
6. Creation of a Coronado Beach Local Historic District.
7. Creation of a Westside Community Local Historic District.

This approval by the City Commission should be considered when the HPC is setting the goals for the upcoming year.

Historic New Smyrna Beach Preservation Commission
2012 Goal Setting for the HPC
September 14, 2011

Recommendation

Staff would like the HPC to consider the following for the upcoming year:
What have been the goals and priorities of the HPC?
What has been accomplished and what remains?
What should be done with the existing unfulfilled goals?
What should be the goals of the HPC in 2012?
How should the HPC 2012 goals be prioritized?

Historic New Smyrna Beach Preservation Commission
2012 Goal Setting for the HPC
September 14, 2011

UPDATE	GOAL	OBJECTIVE	DESCRIPTION	PRIORITY	DUE	STATUS	NEXT STEP	ACTION ITEM
X	Other	Inform people they are entering the historic City of New Smyrna Beach	"Welcome to the City of New Smyrna Beach" signage at US1 and SR44 boundary lines	A	2010	The CRA is bringing forth concepts for a new gateway feature at US-1/SR44.	Ongoing	
X	Regulation		Continuation of enforcement of the Demolition by Neglect ordinance	A	2010	Staff and the HPC are working improve enforcement with improved code and awareness of rehab funding.	Ongoing	
X	Regulation		Defining of Design Guidelines for historic areas	B	2010	The City adopting a "form-based zoning" for portions of the City.	Ongoing	
X	Public Awareness/ Education		Establishment of Landmarks	C	2010	The City has not established any new landmarks within the past year.	Ongoing	
X	Public Awareness/ Education		Expansion of National Register Districts and specific sites (Coastguard station, Civil Air Patrol Building)	B	2010	The City received the report from the consultants who were hired to perform the study of structures in the City's Historic Districts. Once completed, City staff and the HPC will study the feasibility of potentially expanding the size of the Historic Districts and potentially adding a Westside district.	Ongoing	

Historic New Smyrna Beach Preservation Commission
2012 Goal Setting for the HPC
September 14, 2011
New Smyrna Beach Comprehensive Plan
Element XIII. Historical and Archaeological Preservation
E. GOALS, OBJECTIVES, AND POLICIES

GOAL: **It shall be the goal of the City of New Smyrna Beach to maintain a historical and archaeological preservation program to promote the educational, cultural, moral, and economical welfare of the City and its residents. This program shall identify, document, protect and preserve its archaeological, historic, architectural and cultural resources. Instilling public awareness of those resources and the value of preserving those resources shall be a part of that effort.**

OBJECTIVES:

Objective 1. To provide an administrative framework for historical and archaeological preservation within the City.

Policy:1.1 The Historic New Smyrna Beach Preservation Commission (HPC) shall be established and maintained to provide recommendations to the City Commission on all archaeological and historical issues, to approve Certificates of Appropriateness', educate the community on the value of historical and archaeological preservation, and to perform other duties as required by City codes and the City Commission.

Policy 1.2 The City shall assign personnel to coordinate municipal historic preservation activities, act as City liaison for providing assistance and information regarding historic preservation, assemble and manage the base of information required to support that responsibility , provide administrative support for the Historic Preservation Commission (HPC) and seek funding for preservation projects.

Policy 1.3 The City Manager shall designate a staff person to act as the City Historic Preservation Officer.

Policy 1.4 The City shall ensure professional archaeological services are available to identify and preserve archaeological resources and to provide advice on archaeological issues.

Policy 1.5 A historic preservation ordinance, structured to implement the historical and archaeological preservation goal, shall be maintained and implemented by the City.

Policy 1.6 Amend the City's Historic Preservation Ordinance to include a section on the preservation of the City's rich archaeological resources.

Policy 1.7 A site shall be designated to house and display historical and archaeological artifacts.

Policy 1.8 Pursue grants to fund historical and archaeological preservation including restoration and conservation, research and educational programs.

Objective 2: Identify and inventory archaeological and historical resources that are publicly or privately owned.

Policy 2.1 Document all historic buildings and structures to be demolished prior to their demolition. *The definition of what a "historic building" is changed about four years ago. It was all buildings fifty years old and older, and it is now contributing structures in the National Register of Historic Places districts.*

Policy 2.2 Develop and maintain a file of architectural and archaeological surveys, historical sites and districts, and other appropriate maps, site files and historical and archaeological records.

Policy 2.3 Encourage an archaeological survey on any property within a high probability area for containing archaeological resources prior to demolition, development and redevelopment.

Policy 2.4 Assemble and maintain a comprehensive document that identifies and inventories all known historical and archaeological resources within the City and identify sites with a high probability for containing archaeological and historical resources.

Policy 2.5 Nominate eligible historic and archaeological resources to the National Register of Historic Places.

Objective 3: Educate the public for the need to preserve and appreciate historical and archaeological resources. *The City could do more to educate the public about the need to preserve and appreciate the area's rich history.*

Policy 3.1 Coordinate public seminars and provide speakers on historic and archaeological preservation topics to community groups.

Policy 3.2 Publicize historic and archaeological preservation through educational publications.

Policy 3.3 Utilize the various mass media to promote the value of preservation.

The City has a great deal of information about historic preservation on its website, but could potentially use WSBB and other local news outlets to promote historic preservation.

Policy 3.4 Interest the public by using plaques, markers, and interpretive signs at historical and archaeological sites.

Policy 3.5 Coordinate education efforts with community groups such as the Southeast Volusia Historical Society, Board of Realtors, schools, and others.

Policy 3.6 Inform owners of historical and archaeological properties proper preservation and maintenance of the resources.

Objective 4: Properly manage publicly owned historical and archaeological resources.

Policy 4.1 Designate historical and archaeological buildings, sites and districts as local landmarks. Require a local landmark building, site or district to meet established standards to ensure historically and architecturally appropriate changes.

Policy 4.2 Encourage the acquisition of additional historic buildings and archaeological sites for City purposes such as open space, recreation, preservation and conservation.

Policy 4.3 Encourage the preservation, maintenance, protection against vandalism, and continued use of publicly owned historical buildings for public uses.

Policy 4.4 Properly maintain and interpret publicly owned archaeological sites.

Policy 4.5 Include archaeological and historical resources in land acquisition programs for open space, recreation, preservation, and conservation.

Policy 4.6 Properly safeguard historical and archaeological resources to protect against theft, vandalism, over use, and weather damage.

Objective 5: Preserve privately owned historical and archaeological resources through use and reuse as an alternative to demolition and redevelopment.

Policy 5.1 Suggest voluntary designation of historical and archaeological buildings, sites and districts as local landmarks. Require a local landmark building, site or district to meet established standards to ensure historically and architecturally appropriate changes. Strive to designate a minimum of one local landmark per year.

Policy 5.2 Remove obstacles to the rehabilitation, use or reuse of historic properties. Included, but not limited to this, are granting variances, liberal interpretation of codes, and providing code exemptions for historical buildings.

Policy 5.3 Provide incentives to assist in preserving and using and reusing historical properties. Included, but not limited to this, are tax relief and exemptions, technical assistance, transfer of development rights, and grant acquisition.

Policy 5.4 Provide flexibility in zoning regulations and applications to preserve and use and reuse historical properties. *The City does not differentiate between historic and non-historic buildings when reviewing site plans.*

Policy 5.5 Require Historic New Smyrna Beach Preservation Commission review of proposed historic building demolition.

Policy 5.6 Encourage relocation or reuse of historic buildings.

Policy 5.7 Adopt an ordinance to prevent demolition by neglect. *The City has a Demolition by Neglect Ordinance, but it requires the cooperation of the City's Code Enforcement Department, and it does not appear much has happened in this regard.*

Objective 6: Maintain and Improve historic neighborhoods and properties.

Policy 6.1 Install street and other infrastructure improvements such as lighting, signage, sidewalks and fencing so that they are consistent and compatible with the historic character of the neighborhoods.

Policy 6.2 Encourage local landmark designation of individual properties and districts so that new construction and exterior alterations will be compatible with the existing historic structure and surrounding historic neighborhood.

Policy 6.3 Develop and maintain vehicular and pedestrian traffic patterns that preserve the character of historic neighborhoods while providing safe traffic circulation.

Policy 6.4 Preserve housing density and commercial and residential mix in historic neighborhoods to keep the existing character.

Objective 7: To employ historical and archaeological preservation as a means to strengthen the local economy through increased tourism and local visitation at historical and archaeological sites.

Policy 7.1 Place plaques, markers, and interpretive signs at historical and archaeological sites to inform residents and visitors of their significance.

Policy 7.2 Establish a program with local tourism groups to disseminate information about historical and archaeological resources.

Policy 7.3 Promote the development of historical and archaeological resources for public visitation and involvement.

Policy 7.4 Designate the local historical museum as the headquarters for archaeological and historical tourism.

Policy 7.5 Promote the City as a destination for cultural tourism.