

**PAT 96-45
BoCC SPONSORED
EAR ADDENDUM AMENDMENT
TO THE**

LEE COUNTY COMPREHENSIVE PLAN

THE LEE PLAN

BoCC Adoption Document

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June 3, 1998

**LEE COUNTY
DIVISION OF PLANNING
STAFF REPORT FOR
COMPREHENSIVE PLAN AMENDMENT
PAT 96-45**

T	This Document Contains the Following Reviews:
T	Staff Review
T	Local Planning Agency Review and Recommendation
T	Board of County Commissioners Hearing for Transmittal
T	Staff Response to the DCA Objections, Recommendations, and Comments (ORC) Report
T	Board of County Commissioners Hearing for Adoption

STAFF REPORT PREPARATION DATE: May 20, 1997

PART I - BACKGROUND AND STAFF RECOMMENDATION

A. SUMMARY OF APPLICATION

1. APPLICANT:

LEE COUNTY BOARD OF COUNTY COMMISSIONERS
REPRESENTED BY LEE COUNTY DIVISION OF PLANNING

2. REQUEST:

Amend Policy 104.3.3 of the Historic Preservation Element by extending the deadline for considering the implementation of an historic preservation property tax exemption program.

B. BACKGROUND INFORMATION

This amendment was initiated by the Evaluation and Appraisal Report (EAR) Addendum Report as adopted by the Board of County Commissioners on February 1, 1996. This report contained the following:

Historic Preservation Property Tax Exemption Program Consideration -- Deadline

As set forth in Lee Plan Policy 104.3.3, by 1994, the Lee County Historic Preservation Board considered the implementation of the historic property tax exemption program to put into effect Sections 196.1997 and 196.1998, Florida Statutes. However, due to the severe budgetary constraints faced by Lee County, the implementation of a property tax exemption program at this time was not advisable. However, Lee County still favors the consideration of this program in the future. Consideration of this program at a later date, would have the added benefit of providing the county

with the additional time and resources to devise a quick and streamlined mechanism for the implementation of a property tax exemption program. The recommendation is that this Policy be retained in the Lee Plan but that no specific date be identified for its implementation.

Recommendation: *Revise Policy 104.3.3 to read as follows: Lee County shall re-consider implementation of the historic preservation property tax exemption program to put into effect Sections 196.1997 and 196.1998, Florida Statutes.*

This amendment is a result of this EAR Addendum Report recommendation.

C. STAFF RECOMMENDATION AND FINDINGS OF FACT SUMMARY

1. RECOMMENDATION:

Planning staff recommends that Policy 104.3.3. be revised as follows:

Lee County shall consider implementation of the historic preservation property tax exemption program to put into effect Sections 196.1997 and 196.1998, Florida Statutes ~~by 1994~~.

2. BASIS AND RECOMMENDED FINDINGS OF FACT:

As contained in Part II, Section B. The recommendation is that this Policy be retained in the Lee Plan but that no specific date be identified for its implementation.

PART II - STAFF ANALYSIS

A. STAFF DISCUSSION

In November 1992, Florida voters overwhelmingly approved by referendum an amendment to the Florida State Constitution authorizing units of local government to provide a partial ad valorem property tax exemption to owners of Florida historic properties who restore, rehabilitate or renovate those structures. As a result the Legislature enacted Sections 196.1997 and 196.1998 F.S.

Section 196.1997 F.S. provides that the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to grant ad valorem tax exemptions under s. 3, Art. VII of the State Constitution for improvements to historic properties which are a result of the restoration, renovation, or rehabilitation of those properties; specifying requirements for ordinances granting exemptions; providing procedures for application for an exemption; requiring the property owner to covenant to maintain the character of the property during the exemption period and providing for assessment of previously exempted taxes upon violation of the covenant and establishing qualifications for applicants to be approved for exemption. Section 196.1998 F.S. provides for additional ad valorem tax exemptions for historic properties open to the public.

These incentives apply to both owner occupied and income-producing historic properties and in general provide a financial incentive for historic designation of individual structures and districts. As already stated these incentives

are designed to encourage more restoration, rehabilitation and renovation of designated historic structures and districts and enhance their appeal as places to live, work or visit.

As set forth in Lee Plan Policy 104.3.3, by 1994, the Lee County Historic Preservation Board considered the implementation of the historic property tax exemption program to put into effect Sections 196.1997 and 196.1998, Florida Statutes. However, due to the severe budgetary constraints faced by Lee County, the implementation of a property tax exemption program at this time was not advisable. However, Lee County still favors the consideration of this program in the future. Consideration of this program at a later date, would have the added benefit of providing the county with additional time and resources to devise a quick and streamlined mechanism for the implementation of a property tax exemption program. The recommendation is that this Policy be retained in the Lee Plan but that no specific date be identified for its implementation.

B. CONCLUSIONS

As a property tax exemption program as described in s. 196.1997 and 196.1998 FS is designed to encourage restoration, renovation and rehabilitation of historic properties is a worth while program that should continue to be evaluated by Lee County in the future. However, it is also a complex program; its implementation will require the full cooperation of the county commissioners and the county property appraiser and might even require the hiring of additional county staff to administer it. Since this is a voluntary program, whose availability is a relatively new phenomenon, it is advisable that it continue to be evaluated. However, there is no immediate cause to assign a specific date for its implementation.

C. STAFF RECOMMENDATION

Amend Policy 104.3.3 to delete reference to any specific year.

**PART III - LOCAL PLANNING AGENCY
REVIEW AND RECOMMENDATION**

DATE OF PUBLIC HEARING: May 29th, 1997

A. LOCAL PLANNING AGENCY REVIEW

The LPA had no discussion or questions concerning this amendment.

B. LOCAL PLANNING AGENCY RECOMMENDATION AND FINDINGS OF FACT SUMMARY

- 1. RECOMMENDATION:** The LPA recommends that the Board of County Commissioners transmit this amendment.

- 2. BASIS AND RECOMMENDED FINDINGS OF FACT:** The LPA accepted the findings of fact as advanced by the staff.

C. VOTE:

CARRON DAY	<u>ABSENT</u>
RICHARD DURLING	<u>ABSENT</u>
EARL HAMILTON	<u>AYE</u>
RONALD INGE	<u>AYE</u>
BILL SPIKOWSKI	<u>AYE</u>
GREG STUART	<u>AYE</u>
MATT UHLE	<u>AYE</u>

**PART IV - BOARD OF COUNTY COMMISSIONERS
HEARING FOR TRANSMITTAL OF PROPOSED AMENDMENT**

DATE OF TRANSMITTAL HEARING: November 5, 1997

A. BOARD REVIEW: There was no public testimony or Board discussion during the review of this plan amendment.

B. BOARD ACTION AND FINDINGS OF FACT SUMMARY:

- 1. BOARD ACTION:** The Board of County Commissioners voted unanimously to transmit this amendment.

- 2. BASIS AND RECOMMENDED FINDINGS OF FACT:** The Board of County Commissioners accepted the findings of fact as advanced by staff.

C. VOTE:

JOHN ALBION	AYE _____
ANDREW COY	AYE _____
RAY JUDAH	AYE _____
JOHN MANNING	AYE _____
DOUG ST. CERNY	AYE _____

**PART V - DEPARTMENT OF COMMUNITY AFFAIRS OBJECTIONS,
RECOMMENDATIONS, AND COMMENTS (ORC) REPORT**

DATE OF ORC REPORT: February 5, 1998

A. DCA OBJECTIONS, RECOMMENDATIONS AND COMMENTS

The DCA had no objections, recommendations, or comments concerning this amendment.

B. STAFF RECOMMENDATION

Adopt the amendment as transmitted.

**PART VI - BOARD OF COUNTY COMMISSIONERS
HEARING FOR ADOPTION OF PROPOSED AMENDMENT**

DATE OF ADOPTION HEARING: May 27, 1998

A. BOARD REVIEW: The Board provided no discussion on this amendment. This item was approved on the consent agenda.

B. BOARD ACTION AND FINDINGS OF FACT SUMMARY:

1. BOARD ACTION: The Board voted to adopt this amendment.

2. BASIS AND RECOMMENDED FINDINGS OF FACT: The Board accepted the findings of fact as advanced by staff.

C. VOTE:

JOHN ALBION	AYE
ANDREW COY	AYE
RAY JUDAH	AYE
JOHN MANNING	AYE
DOUG ST. CERNY	ABSENT