

Tax Exemption Process for Historically Designated Properties

Step 1- Property must be designated a historic property.

Governmental entity having jurisdiction over property must designate property as historic.

- Based on Ordinance and Historic Preservation Board determination.
- If the property is located in a Municipality, the Municipality is the only governing entity recognized by the State of Florida.
- County designation is not valid within municipal boundaries, only those municipalities can designate sites/districts within their boundaries.

Step 2 – Applicant must pull a building permit for improvements (assuming property is historically designated from applicable governmental entity having jurisdiction).

- For the County, the permit request is flagged in Acela.
- Building Department notifies Historic Preservation Board Liaison.

Step 3 – A Historic Certificate of Appropriateness application and tax exemption application get submitted to staff and presented to the Historic Preservation Board.

- HPB then approves or denies the Certificate of Appropriateness.
- HPB then approves or denies their recommendation on the tax exemption to the BOCC.

Step 4 – Tax Exemption Application and Covenant presented to BOCC.

- BOCC approves or denies the application.
- Forms: <https://dos.myflorida.com/historical/preservation/architectural-preservation-services/property-tax-exemption-for-historic-properties/>

Step 5 – Tax Exemption Application, Covenant, and Resolution recorded and submitted to Property Appraiser.

- HPB Liaison has documents recorded with Clerk.
- Property Owner (Applicant) submits forms to the Property Appraiser.

Step 6 – Property Appraiser processes and records exemption.

- Exemption is noted in TRIM notice.

Step 7 – Tax Collector collects taxes accordingly.

Please note:

- Land Development Regulation Article 4 Division 13 Section 4.594 – Tax Exemptions for Historic Properties:
https://library.municode.com/fl/martin_county/codes/land_development_regulations?nodeId=LADERE_ART4SIDEST_DIV13HIPR_S4.594TAEXHIPR
- Historically designated properties or potential historically designated properties must be within unincorporated Martin County to take advantage of this county tax exemption opportunity. Properties in other municipalities are subject to such municipality's ordinance and Historic Preservation Board, as applicable. If there is a Nationally Designated Historic Site that is located within a municipality, the owner of such site may submit to the BOCC for this tax exemption approval.