



SARASOTA ALLIANCE FOR HISTORIC PRESERVATION
SARASOTA PRESERVATION PROGRAM

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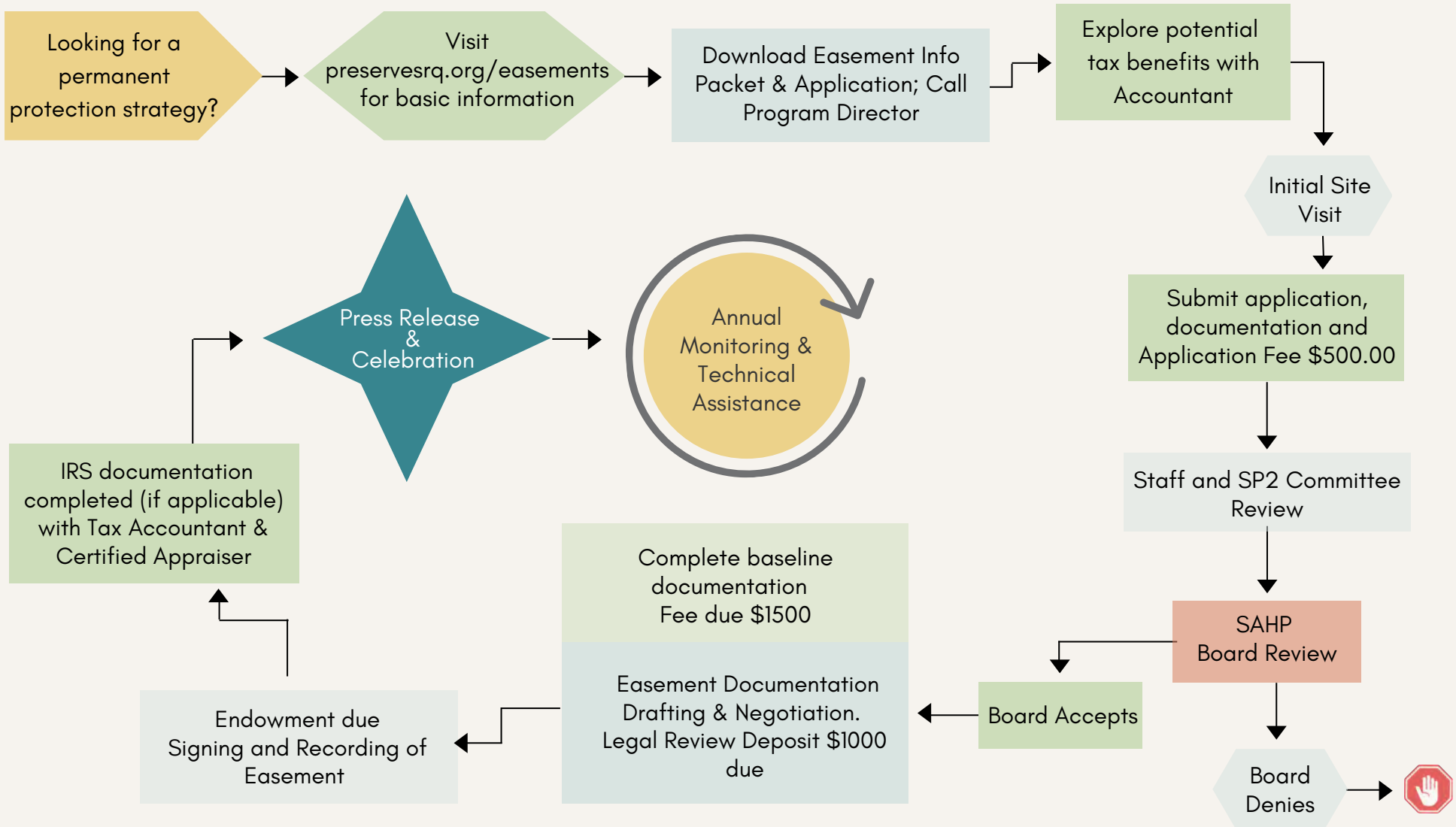
EASEMENT APPLICATION PACKAGE

Documents Included:

- Easement Process Flow Chart
- Alteration Review Chart
- Benefits of Granting a Preservation Easement
- State of FL Dept. of Historical Resources Tax Benefits
- Easement Program Fee Schedule
- Easement Application
- Baseline Documentation Guidelines
- Easement Donation Process Checklist
- Boilerplate Easement Document



EASEMENT DONATION PROCESS



When is prior approval required?



Paint

Painting of previously unpainted surfaces such as brick or Ocala Block; stripping or removing painted finishes from ornamental woodwork, murals etc.



Windows & Doors

Replacement of windows and doors, alteration of sash configuration or size and relationships of openings.



Building Systems

New installation or upgrade of HVAC, plumbing, or electrical which require radical alteration such as large exterior ducts or chases.



Paint

Exterior or interior routine hand scraping and repainting of surfaces as part of routine maintenance.



Windows & Doors

Caulking, painting, reglazing; repair or in-kind replacement of individual deteriorated parts.



Building Systems

Repair or replacement of plumbing, electrical, or HVAC components that has no effect on the historic fabric of the building.

EASEMENT PROPERTY
Alteration
Review
MAJOR VS MINOR

REQUIRES PROJECT REVIEW

PROJECT REVIEW NOT REQUIRED

When is prior approval required?



Exteriors

Construction of a new addition, removal of an existing element (i.e. porch supports, or exterior trim).



Landscapes & Outbuildings

Demolition or installation of outbuildings, or significant landscape features (ie: walkways, privacy walls, gardens).



Legal

Boundary line adjustments, execution of additional easements, subdivision of the property.



Exteriors

Spot repair or in-kind replacement of existing siding or roofing as required for routine maintenance.



Landscapes & Outbuildings

Routine maintenance and repair of existing walkways, pruning, mowing etc.



Legal

Conveyance to a new owner, bequeathing or gifting the property.

EASEMENT PROPERTY
Alteration
Review
MAJOR VS MINOR

REQUIRES PROJECT REVIEW

PROJECT REVIEW NOT REQUIRED



SARASOTA ALLIANCE FOR HISTORIC PRESERVATION

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Benefits of Granting a Historic Preservation Easement

An easement ensures the preservation of a property's significant architectural/historic features while allowing the owner to still occupy and use the building. Easements also limit the future owners of a building from demolishing the building or altering it in a way that negatively impacts its architectural features. In this way, preservation easements provide for the permanent protection of historic buildings that is not subject to the political climate nor development.

Preservation easements and local historic preservation laws are two separate and distinct legal tools. Easements use the legal private property rights of an owner to protect historic properties. Local ordinances use typically governmental regulatory powers or incentives.

Preservation easements are flexible tools. They are crafted specifically to address the unique characteristics of a property, the property owner's interests, and the mission of our organization.

Aside from the peace-of-mind and stability of knowing that you can reach back from the grave and protect your building, property owners can often gain significant tax savings by adding a preservation easement to their historic building.

- Some costs associated with preparing and granting an easement are tax deductible.
- Donation of an easement may lower local property taxes. Tax assessors are required by law to take an easement into account in valuing property. Because the easement generally restricts development rights, the assessed value of property subject to an historic preservation easement will normally be reduced.
- Children inheriting historic properties often are forced to sell due to unaffordable estate taxes. A preservation easement lowers the taxable value, allowing families to use and protect their properties for generations.
- The value of the easement, as determined by a qualified appraiser, may be claimed as a charitable donation deduction from federal taxable income.

Individuals considering easement donation should consult their own tax advisor to determine how these financial benefits may apply to their specific situation.

FLORIDA DEPARTMENT *of* STATE

Para español, seleccione de la lista Powered by [Google Translate](#)

Department of State / Division of Historical Resources / Archaeology /
Cultural Resource Protection / Conservation Easements / Tax Benefits

Tax Benefits

Tax benefits for conveying conservation easements:

Three types of tax benefits are available to owners who wish to place their property under a protective easement. These are:

1. Property taxes. Placing a property under an easement lowers the property's fair market value because it restricts the use of the land. This can result in a reduction of property taxes. State and local law as well as individual tax assessment determine the amount of this reduction. Florida legislation requires property appraisers to recognize the reduced market value of a property under easement. (See Sections 193.501 and 193.503, Florida Statutes).

2. Estate taxes. Conservation easements allow families to permanently protect their land without giving up ownership. Children who have inherited land from their families often cannot afford the estate taxes and are forced to sell it. By placing an easement on family land that restricts its future development, the property's overall value is reduced which results in lower taxes.

3. Federal income taxes. A property owner who donates a conservation easement may be eligible for a federal income tax deduction if the property under easement meets specific criteria. According to the IRS code, to be eligible for a federal

income tax deduction, the easement must be donated in perpetuity to a qualified organization such as an historical society or a land trust, and for conservation purposes only. The IRS code allows tax deductions for donation of conservation easements in five resource categories:

1. public recreation and/or education
2. significant natural resource
3. scenic enjoyment
4. pursuant to local government policy
5. historic preservation



Ron DeSantis, Governor
Cord Byrd, Secretary of State

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Florida Department of State
Phone: 850.245.6500

R.A. Gray Building
500 South Bronough Street
Tallahassee, Florida 32399-0250

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Easement Program Fee Schedule

Application Fee

Free-will Donation \$500.00
Conversion/Diversion/Transfer \$1,600.00
Grant-funded Requirement \$10,000.00
Reconsideration of an Application \$1,000.00
Amendment Fee \$2,000.00

Includes three-year membership to SAHP

Baseline Documentation Fee

Required With All Donations \$1,500.00

Due after board approval.

Legal Review Deposit

Required With All Donations \$1,000.00

Due after board approval.

Any unused portion of Legal Review Deposit will be refunded to the Grantor

Easement Monitoring and Legal Defense Endowment

Single-family Residential Use
1% of tax assessment property value, (minimum \$3,000.00, maximum \$25,000.00)

Non-single-family Residential Use
2% of tax assessment property value (minimum \$10,000.00, maximum \$75,000.00)

Due at signature and recording.

Additional Considerations

Interior Easements
Add \$5,000

Additional Major Permanent Structures
Add \$1,500 for 2-3 structures on site
Add \$3,000 for 4-5 structures on site
Add \$5,000 for 7 or more structures on site

Due at signature and recording.

Recordation and Legal Costs

Recordation cost subject to total length of legal document plus baseline documentation. Recording costs in Sarasota County are \$10.00 for the first page and \$8.50 for each page thereafter

Total legal costs subject to time spent during negotiation that requires SAHP legal engagement.

Due at signature and recording.

Worksheet

Application Fee	\$ <u>500</u>
Baseline Documentation	\$ <u>1,500</u>
Legal Review Deposit	\$ <u>1,000</u>
Monitoring & Legal Defense	\$ _____
Additional Considerations	\$ _____
Recordation & Legal Costs	\$ _____
TOTAL	\$ _____

Last Revised: March 7, 2023



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SARASOTA PRESERVATION PROGRAM

EASEMENT DONATION APPLICATION

Donor's requested deadline for recording easement: _____

PROPERTY LOCATION

Property Name: _____

Street Address: _____

City: _____ County: _____ State: _____

Tax ID Number: _____

OWNERSHIP

Name(s) of Owner(s): _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

List all legal owners or persons with any interest in the property and the type of property interest each possesses. Use additional pages if necessary.

1. _____

2. _____

ADVOCATE, PRESERVE, EDUCATE, CELEBRATE

ENCUMBRANCES

Please answer the following questions which will help the Sarasota Alliance for Historic Preservation determine the enforceability of the proposed easement donation. If you answer “yes” to any of the questions in this section, please use additional pages for explanation.

Are there any liens, mortgages, leases or other encumbrances against this property?
 YES NO (Attach a current title report, if available)

Are there any outstanding judgements against you? YES NO

Are you currently a party to any governmental or licensing proceeding or lawsuit?
 YES NO

Are you a co-maker or endorser on a Note? YES NO

HISTORIC/ARCHITECTURAL SIGNIFICANCE

Date of Construction: _____ Architect/Builder: _____

Please check the following that apply to this property:

- Listed in National Register of Historic Places
- Eligible for National Register of Historic Places
- Contributing building in a National Register Historic District (name district) _____
- Listed in a local register or as a local landmark
- Contributing building in a local historic district (name district) _____

If known, what is the primary architectural and/or historic significance of this property?

If available, please attach National Register nomination or other brief history of property.

PROPERTY DATA

Please describe the present condition of the property. Use additional pages if necessary.

What is the property's zoning? _____

What is the zoning of the surrounding neighborhood? _____

Describe any known threats to the property:

Gross square footage of buildings (including non-rentable space; list by building):

Appraisal & Tax Deduction:

Federal law requires the recorded easement document, together with all of the Baseline Documentation accompany a certified appraisal.

After the easement is recorded, a Grantor may select a certified appraiser (links to the state's list appears on our website) and provide them the easement and supporting documentation to create a statement of appraised value of the easement.

The Appraisal Report and Supplemental Statement will need to be provided to SAHP to ensure the conservation values have been accurately represented, together with Form 8283 for our signature prior to submitting the entire packet to the IRS for the tax deduction.

SAHP makes no guarantee of any deductions associated with the donation of an easement. All easements are donated for the sole purpose of preserving historic structures and heritage values.

DEVELOPMENT DESCRIPTION

Original Use: _____

Current Use: _____

Proposed Use: _____

Are there current plans for rehabilitation of any portion of any building or structure, or major landscaping on the property to be protected by the easement?

- ☒ YES If yes, plans or description of rehabilitation must be attached.
- ☒ NO If no, skip to the next section, Certification by Applicant

Name of Development Company: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____

Project Architect Firm: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____

Name of Lead Project Architect: _____

List the sources of financing secured for the rehabilitation project. Use additional pages if necessary.

1. _____
2. _____
3. _____



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Baseline Documentation Guidelines

Preservation Easements

The following items are to be discussed with Sarasota Preservation Program staff and may be required as part of baseline documentation for preservation easement donation:

- Building condition and materials documentation form (Form provided by SAHP)
- B&W photographic prints and color digital photographs (USB flash drive or link)
- Site plan sketch or plat map
- *Information from City sources:*
 - Local Historic designation listing
 - form Historic photos
 - Florida Master Site File record
- *Information from County sources:*
 - Tax photo(s) Property
 - tax data
- *Information from Florida Division of State Historical Resources:*
 - National Register of Historic Places nomination or Historic Site form
 - Information from the general files for the subject property
 - Historic photos from the History Research Center
- Detailed description of conservation (open space and natural) or cultural (artistic, intangible) values of the property, if associated
- Rehabilitation plans (future or past)
- Owner's master plans that incorporate historic resources
- Literature search that includes past ownership records

ADVOCATE, PRESERVE, EDUCATE, CELEBRATE

Questions: Please contact Erin DiFazio, Program Director

Sarasota Alliance for Historic Preservation Preservation Easement Donation Process Checklist

Background Information

Building Name _____

Property Address _____

Easement Grantor _____

Email _____

Telephone _____

Donation

Step I. Application

Date Received _____

- Owner information.
- Statement of encumbrances.
- Description of architectural and/or historic significance.
- Photos of all elevations and significant details.
- Written description of property condition.
- Renovation plans, if any.
- Zoning information/development in surrounding neighborhood.
- Owner's description of threats to the property, if any.
- Application fee received.

Step II. Staff Report

- Staff evaluation indicates property has potential to meet acceptance criteria.
- Property has been evaluated for risk for the organization.
- Staff report completed.

Step III. Easement Donation Review

- Acceptance of easement donation by Sarasota Preservation Program Committee.

Date _____

- Acceptance of easement donation by SAHP Board of Trustees.

Date _____

Preparation for Recording

Step I. Initial Fees

- Staff has clarified all fees and fee structure with Grantor

Date _____

- Fee acknowledgement letter sent to Grantor.

Date _____

- Fee acknowledgement letter received from Grantor signed.

Date _____

- Received legal fees deposit.

- Received baseline documentation fee.

Step 2. Baseline Documentation

- Photographs as specified in the program policies and procedures.
- Site plan sketch or plat map.
- Detailed written description of building(s) and condition, including systems and materials checklist.
- Detailed description of other conservation or cultural values, if associated.
- Additional historic or architectural info (SHPO, property tax data, tax photo).
- Documentation of development plans which will impact property.
- Detailed written description of property context, landscape features, and surrounding development.

Step 3. Easement Documentation Preparation

- Proposed easement document sent to Grantor.
 - Easement document approved by Grantor.
- OR
- Grantor's and Grantee's attorneys complete document negotiations.

Step 4. Mortgage Subordination

- Subordination agreement(s) signed by mortgage holder(s) provided by Grantor.

Step 5. Financial Benefit

- CWA (Contemporaneous Written Acknowledgment/gift letter) signed.
 - Information sheets provided to Grantor about potential financial benefits.
- Date _____

Step 7. Final Fees

- Received incurred legal fees associated with negotiation, less the deposit.
- Received incurred fees for required use of experts.
- Received legal defense and monitoring contribution.

Step 8. Signing & Recording

- Easement document signed by Grantor and Grantee.
 - Easement document notarized.
 - Easement document delivered to County Property Appraiser.
 - Easement document and recording fee delivered to county recorder and recorded.
- Date _____

Step 9. Notifications

- Recorded easement document received.
- Date _____
- Notify Grantor, owner, and board that recorded document has been received.
 - Prepared press release.
 - Distributed press release.

Step 10. Appraisal & Tax

- Grantor has provided an appraisal that documents the before and after valuation of the easement together with supplemental statement.
 - Grantor has signed acknowledgement that the 8283 Form will be reviewed for conservation values.
 - IRS Form 8283 received.
- Date _____
- IRS Form 8283 returned to owner or owner's representative.
- Date _____