



**CITY OF WINTER PARK
HISTORIC PRESERVATION BOARD**

9:00 a.m.
October 22, 2014
Commission Chambers
401 Park Avenue South

MINUTES

1. Call to order. The meeting was called to order at 9:05 a.m.

Present: Rebecca Talbert, Genean MacKinnon, Louise Sprimont, Barbara De Vane and Michael Miller Absent: Chairman Randall Glidden, Candace Chemtob and Phil Wood. Also Present: City Attorney Robin McKinney. Staff: Senior Planner Lindsey Hayes and Recording Secretary Lisa Smith.

2. Approval of Minutes.

No actions were taken at this meeting.

Public Comments: None.

3. Work Session.

- Receive citizen review group's comments on Article VIII Historic Preservation.

Ms. Hayes explained that the purpose of today's meeting is to hear input from the citizen advisory group that has been reviewing the Historic Preservation ordinance and receive their comments. She noted that no actions will be taken at today's meeting.

Attorney Frank Hamner represented the group. He introduced the members of the committee that were present: Betsy Owens, Casa Feliz and Stephen Pategas, Landscape Architect. Attorney Dykes Everett, Realtor Scott Hillman, and Consultant Jeffrey Blydenburg were also on the advisory committee, however, were not present for today's meeting. He said that the committee has met in an effort to reach a common ground. He said that are some areas that still need to be addressed, but city input is needed. He noted that the advisory committee has not begun to review the demolition process or incentives. One area of discussion for the committee was possibly establishing design review districts with a design review board. He explained that this would be a lower tiered district that does not have the critical mass to be a historic district, but enough resources that warrant preservation. Mr. Stephen Pategas elaborated on the topic of design review districts and responded to questions and comments made by Board members. He also discussed board member qualifications; annual review of rules and procedures; design criteria; simplifying the process of individual designation; district designation criteria and voting requirements. Mr. Hamner entertained questions and comments from Board members. The Board members thanked Mr. Hamner and the members of the group for all their efforts and time spent in reviewing the ordinance.

4. New Business.

There were no items of new business.

5. Adjournment. There was no further business. The meeting adjourned at 10:45 a.m.

Respectfully submitted,

Lisa M. Smith,
Recording Secretary

DRAFT



PLANNING DEPARTMENT

CITY OF WINTER PARK HISTORIC PRESERVATION BOARD

9:00 a.m.
November 12, 2014
Commission Chambers
401 Park Avenue South

MINUTES

1. Call to order. The meeting was called to order at 9:05 a.m.

Present: Chairman Randall Glidden, Candace Chemtob, Rebecca Talbert, Genean MacKinnon, Louise Sprimont, and Phil Wood Absent: Barbara De Vane and Michael Miller. Also Present: City Attorney Robin McKinney. Staff: Senior Planner Lindsey Hayes and Recording Secretary Lisa Smith.

2. Approval of Minutes.

Motion made by Ms. Talbert, seconded by Mr. Woods to approve the October 8, 2014 meeting minutes. Motion carried unanimously with a 6-0 vote.

Public Comments: There were no public comments.

3. Work Session.

- Historic Preservation Ordinance amendments

The Board members continued the discussion concerning proposed amendments to the existing historic preservation ordinance. Some members of the Citizen Advisory Group were present (Betsy Owens, Jeffrey Blydenberg, Stephen Pategas, Dykes Everett and Scott Hillman) in the audience with Attorney Frank Hamner representing the group at the table discussion with the Board. Mr. Hamner expressed that the members of the committee have been meeting regularly and that the meetings have all been well attended and lasted at least an hour and a half each time. Mrs. MacKinnon thanked Mr. Hamner and members of the Committee for the time that they have dedicated to review the ordinance. She did express a bit of frustration in that no potential incentives have been offered on the part of the City. Ms. Hayes responded by saying that P&CD Director Stone was out of town and is prepared to discuss this issue with the Board at the December meeting.

The HPB continued its discussion of proposed amendment to the historic preservation ordinance. The Board entered into an extensive discussion concerning the following topics: the definition of historic landmark versus resource and whether or not it should be an all-inclusive definition or two separate definitions. Consensus was that it will be separated so that the Board can have more flexibility in establishing more defined criteria for each. They also discussed district criteria and defining district boundaries in an effort to make them clearer so that there is no gerrymandering; designation criteria; public outreach; advisory board member credentials; and whether Board members should be citizens who reside in the city versus a business owner or someone that works within the city limits. Consensus was that the advisory board member makeup should be a citizen that resides within the city limits. Mr. Hamner discussed the committee thoughts on page

10 of the ordinance providing for an annual review of the regulations and the results of the review being made available for public inspection. The major issues that will require more review and discussion are the demolition regulations and incentives, and those will be discussed at a future meeting.

Mrs. Sprimont left the meeting at 10:15 a.m.

Ms. Talbert left the meeting at 10:30 a.m.

4. New Business.

There were no items of new business.

5. Adjournment. There was no further business. The meeting adjourned at 10:45 a.m.

Respectfully submitted,

Lisa M. Smith,
Recording Secretary

DRAFT



PLANNING DEPARTMENT

CITY OF WINTER PARK HISTORIC PRESERVATION BOARD

9:00 a.m.

December 10, 2014
Commission Chambers
401 Park Avenue South

MINUTES

1. Call to order. The meeting was called to order at 9:05 a.m.

Present: Vice-Chair Rebecca Talbert, Candace Chemtob, Barbara De Vane, Genean MacKinnon, and Phil Wood. Absent: Chairman Randall Glidden, Louise Sprimont, and Michael Miller. Also Present: City Attorney Robin McKinney. Staff: Senior Planner Lindsey Hayes and Recording Secretary Lisa Smith.

2. Approval of Minutes.

Action on the October 22nd and November 12th meeting minutes was deferred until the January 14, 2015, meeting.

Public Comments:

Pitt Warner, 871 Virginia Drive, expressed disappointment with regard to the product of the Citizens Advisory Committee, specifically lowering the vote to establish a historic district and the contiguous districts. He felt that changing the 2/3 majority to 50% will be contentious and encourages discord between neighbors which, in his opinion, is more harmful than helpful. He feels that the process for establishing contiguous districts should be a voluntary process. He said that he feels that the entire proposal goes against the nature of Winter Park of getting people involved, and that the entire process will discourage participation, and be harmful to property values.

No one else wished to speak. The public comment portion was closed.

3. Work Session.

- Historic Preservation Ordinance amendment and incentives discussion.

Incentives

- Attorney Frank Hamner represented the group. He sat with the Board members and they reviewed the proposed changes to the ordinance page by page. The Board members thanked Mr. Hamner and the members of the group for all their efforts and time spent in reviewing the ordinance.

4. New Business.

There were no items of new business.

5. Adjournment. There was no further business. The meeting adjourned at 10:45 a.m.

Respectfully submitted,

Lisa M. Smith,
Recording Secretary

DRAFT



**CITY OF WINTER PARK
HISTORIC PRESERVATION BOARD**

**Staff Report
January 14, 2015**

COR 15-001 Request of Rollins College on behalf of Holt Properties LLC to demolish the duplex at their property located at 483 Holt Avenue. The property is a contributing resource in the College Quarter Historic District; Zoned R-2. Parcel ID #05-22-30-9400-89-161.

The residential property located at 483 Holt Avenue is a contributing historic building in the College Quarter Historic District by virtue of its age and association with the final period of development in the College Quarter. Built about 1940, the one-story masonry vernacular duplex has about 625 square feet of living space divided into 2 one bedroom units. The lot is 50 feet by 140 feet totaling 7,000 square feet. The zoning is R-2, low density residential. It is the first property on the northwest end of Holt Avenue that begins the historic district. The adjacent vacant property to the west (former Ahik's Garage site) and north of 483 Holt Avenue is not in the historic district and has commercial C-3 zoning.

Certificate of Review Request. The duplex has been vacant since its purchase by Rollins College. Rollins College as Holt Properties LLC, does not plan to activate the duplex as living space and the empty building is in a state of decline. Code Compliance is monitoring the condition of the property. Rollins is requesting to demolish the duplex with plans to completely fence the commercial property from this residential property with chain link and add climbing jasmine along the fence line. The existing portion of the chain link fence around the commercial property would then completely separate the commercial from the residential lots and direct campus traffic to the commercial property entrance. The property would then be maintained in an open park-like condition. A more permanent fence or wall structure would help dispel neighborhood concerns about rezoning and encroachment of non-residential uses in the future.

In addition, at this time Rollins College would construct a sidewalk on the north side of Holt Avenue from the existing sidewalk to the curb cut serving Rollins' commercial property to improve pedestrian connections now rather than in the future. Some additional landscaping will be added along the fence line to screen the property. A site plan from Rollins is attached.

The historic district residents have long been concerned about the vacant commercial property and unlive in duplex. With city permission, the commercial lot has been used in the past as a staging area for campus construction. To allay some longstanding neighborhood concerns, it should be stated that any future use(s) of the lot, including commercial or public quasi- public,

other than what is permitted in an R-2 residential district would require rezoning. Storm water retention or parking for commercial or public quasi-public uses on the adjacent lot would not be permitted without rezoning. If demolition is approved, any future redevelopment must meet the Residential R-2 zoning code and would require design review approval by the HPB at a public hearing. The following Comprehensive Plan Future Land Use Policies apply:

Policy 1-4.1.F.14: Restriction on Development Fronting on Holt Avenue. Expansions of commercial or office developments or the parking of vehicles on properties fronting on Holt Avenue shall be prohibited. Access driveways from commercial or office development on Fairbanks Avenue onto Holt Avenue shall be prohibited.

Policy 1-3.5.1: Criteria for Managing Encroachment of Nonresidential Uses into Established Residential Neighborhoods. The City shall require that any change in land use designation from residential to nonresidential comply with all of the following:

1. That this change shall not be a precedent toward other similar applications for change requesting similar land use as a matter of equity or fairness;
2. That the change can be demonstrated to be in the best interests of the City at large;
3. That the change can be demonstrated to be in the best interests of the adjacent residential area;
4. That residential use of the property is no longer a viable use.

Policy 1-3.5.2: Investigate Just Compensation/Linkage System for Adverse Impacts Incurred by Changes in Future Land Use Designation from Residential to Nonresidential Use. The City shall explore the feasibility of establishing a linkage system that addresses compensation for the loss of housing or housing opportunity and/or the need for public service or social program in consideration of the increase in value bestowed upon land through designation from residential use to nonresidential use.

Demolitions within historic districts have been approved in the past and are taken very seriously. Section 58-479. *Guidelines for issuance—Demolition, and construction, excavation or other disturbance in archaeological zones* states that the HPB shall consider specific criteria when assessing demolition requests. The criteria and staff's response (in italics) to each follows.

- (1) The structure is of such interest or quality that it would reasonably meet national, state or local criteria for designation as a historic landmark. *This property is not a landmark.*
- (2) The structure is of such design, craftsmanship or material that it could be reproduced only with great difficulty and/or expense. *This would be a simple structure to replicate, and the type of masonry block is available.*
- (3) The structure is one of the last remaining examples of its kind in the city, the county or the region. *The structure is not a significant architectural example and does not embody distinctive craftsmanship.*

(4) The structure contributes to the historic character of a designated district. ***The simple dwelling helps establish the beginning of the residential historic district at the northwest corner of the neighborhood.***

(5) Retention of the structure promotes the general welfare of the city by providing an opportunity for study of local history, architecture, and design, or by developing an understanding of the importance and value of a particular culture and heritage. ***The building does not contribute in this area other than being part of the final period of development of the College Quarter historic district.***

(6) There are definite plans for reuse of the property if the proposed demolition is carried out, and there is an explanation of what the effect of those plans will be on the character of the surrounding area. ***Removing the building subtracts a dwelling from the district entrance at northwest end of Holt Avenue and it is desirable that an appropriate dwelling be built on the site in the future.***

RECOMMENDATION: Staff recommends approval subject to HPB review, with a condition that a fence and landscaping be installed and maintained.



City of Winter Park
 Planning Department
 Historic Preservation Board
 401 Park Avenue, South
 Winter Park, Florida 32789
 407-599-3498

PLANNING DEPARTMENT

Certificate of Review Application

1. 483 Holt Avenue Winter Park, FL 32789
 Building address

Rollins College 1000 Holt Avenue Winter Park, FL 32789 407-646-2137
 Owner's name(s) Address Telephone

Applicant's name (if different from above) Address Telephone

2. Please indicate the work you propose to undertake:

Minor alteration New construction Addition Demolition Rehabilitation

Variance request (additional information required) Other: _____

3. Proposed project narrative: *attach additional page if necessary*
Structure to be demolished and property to be landscaped in park like fashion.

4. The following supplementary information shall be provided as applicable to describe the proposal:

Site plan Floor plan(s) Elevations(s) Photo(s) Survey

Material and product information Setback/Coverage worksheet REQUIRED

Other: _____

5. I, Scott Bitikofer, as owner of the property described above, do hereby authorize the filing of this application on my behalf.

[Signature] 11.24.14
 Owner's Signature Date

Historic Preservation Commission Office Use	
Date received: <u>11-24-14</u>	HPC Meeting: <u>1-14-2015</u> Case File No. <u>COB 15-001</u>
Historic name of building (if any)	Historic district name (if any)
<u>22-30-9400-89-161</u>	<u>COLLEGE QUARTER HISTORIC DIST.</u>
Parcel Identification Number	Year built
	<u>C. 1940</u>
<input type="checkbox"/> historic landmark	<input type="checkbox"/> historic building/structure
<input checked="" type="checkbox"/> district contributing element	<input type="checkbox"/> district non-contributing element



CITY OF WINTER PARK

BUILDING DIVISION 407-599-3237 / permits@cityofwinterpark.org

14-3652 DEMOLITION PERMIT APPLICATION

Permit Number : _____

Date Posted : 10/21/14

Application Date: 10/21/14

Location ID : 7159

ALL BUILDINGS (EXCEPT ACCESSORY BLDGS; AND OTHER COMMERCIAL AND MULTIFAMILY BLDGS AS DETERMINED BY THE BUILDING OFFICIAL) SHALL BE POSTED WITH A NOTICE OF INTENT TO DEMOLISH FOR 30 DAYS PRIOR TO RECEIVING A DEMOLITION PERMIT.

ANY NON-CONFORMING STRUCTURE THAT IS DEMOLISHED TO AN EXTENT OF MORE THAN 50% OF ITS REPLACEMENT COST SHALL NOT BE RECONSTRUCTED OR RESTORED EXCEPT IN CONFORMITY WITH THE PROVISIONS OF THE CURRENT LAND DEVELOPMENT CODE (SECTION 58-64(d)(2)).

PRIOR TO ISSUANCE OF PARTIAL DEMOLITION PERMIT, THE NEW CONSTRUCTION SITE PLAN MUST BE REVIEWED TO VERIFY THAT IT MEETS CURRENT SETBACKS. A PARTIAL DEMOLITION PERMIT MAY BE DENIED OR REVOKED DUE TO SAFETY REASONS.

483 Holt Ave Winter Park F1 32789

Site Address

05-22-30-9400-89-161

Legal Description or Parcel ID (www.ocpafi.org)

Holt Properties LLC

Owner

1000 Holt Ave Winter Park F1 32789

Phone

Address

Contractor: L & L Demolition & Salvage, Inc

Contact Information: 407-295-0875 407-296-9855 1ldemolition@gmail.com

Address: 5500 Old Winter Garden F1 32811

Contractor License Info: 1809-0065768 Orange 9-2015

Building/Structure to be Demolished: [X] Dwelling [] Duplex [] Multi-family [] Commercial [] Other

Verify below service disconnects and approvals:

1. Electric Utilities

Progress Energy 407.629-1010 or OUC - 407.420-2668 or WP Electric - fax# 407.599-3280/407.599-3220

Certified By _____ Date _____

2. Gas Company

TECO -Peoples Gas fax# 407.839-0768/Call 407.420-6609

Certified By _____ Date _____

3. Telephone Company

Century Link -fax# 407.830-3437/Call 321.279-7027

Certified By _____ Date _____

4. WP Utilities Dept.

Water-fax# 407.599-3280/ Call 407.599-3220

Certified By _____ Date _____

5. WP Engineering Dept.

Sr. Engr. Inspector - fax# 407.599-3417/Call 407.599-3329

Certified By _____ Date _____

6. WP Stormwater Dept.

D Marcotte/B Lomberg - Call 407.599-3329

Certified By _____ Date _____

7. Historic Verification

Lindsey Hayes - fax# 407.5993499/407.599-3498

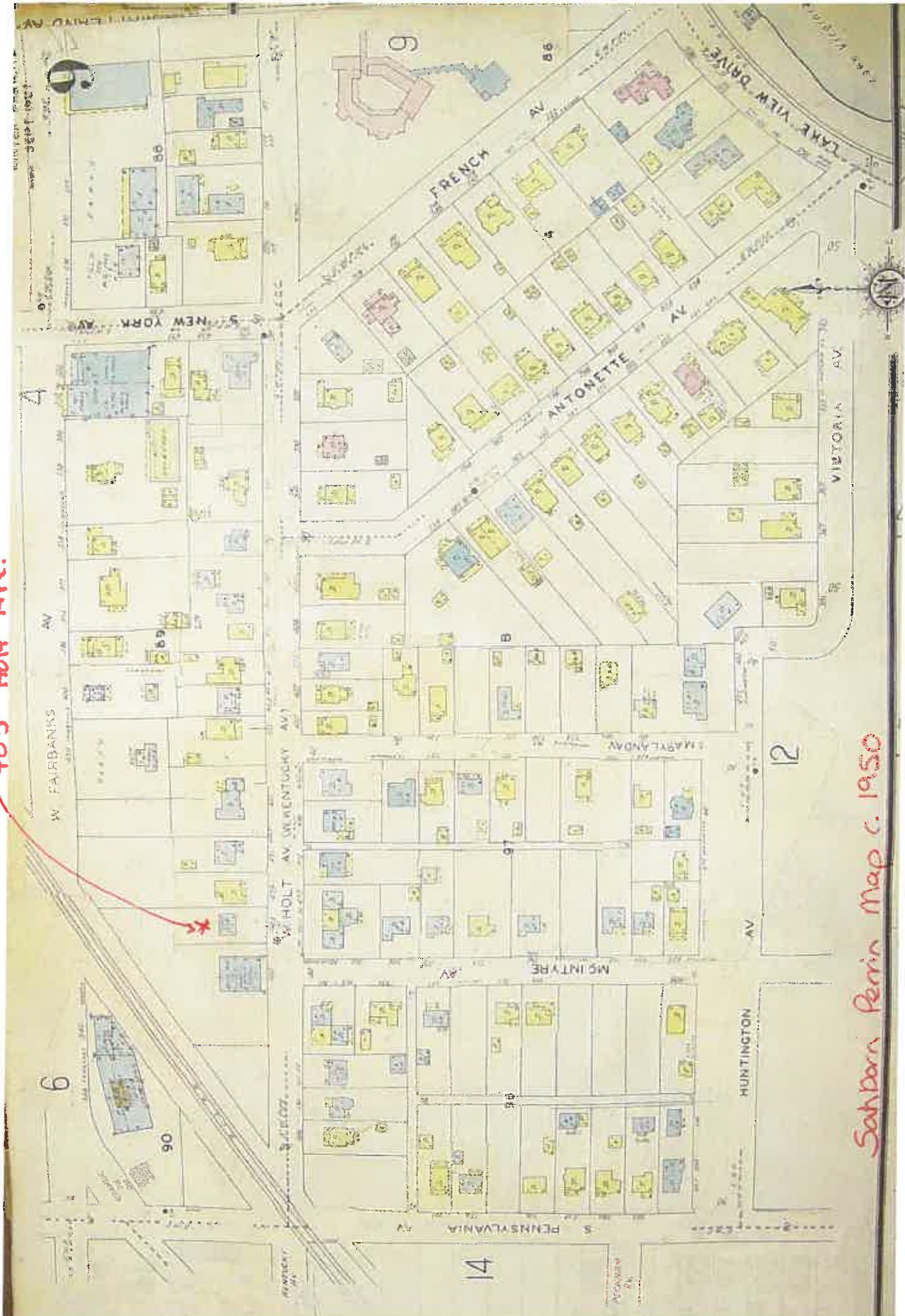
Certified By _____ Date _____

8. Arborist

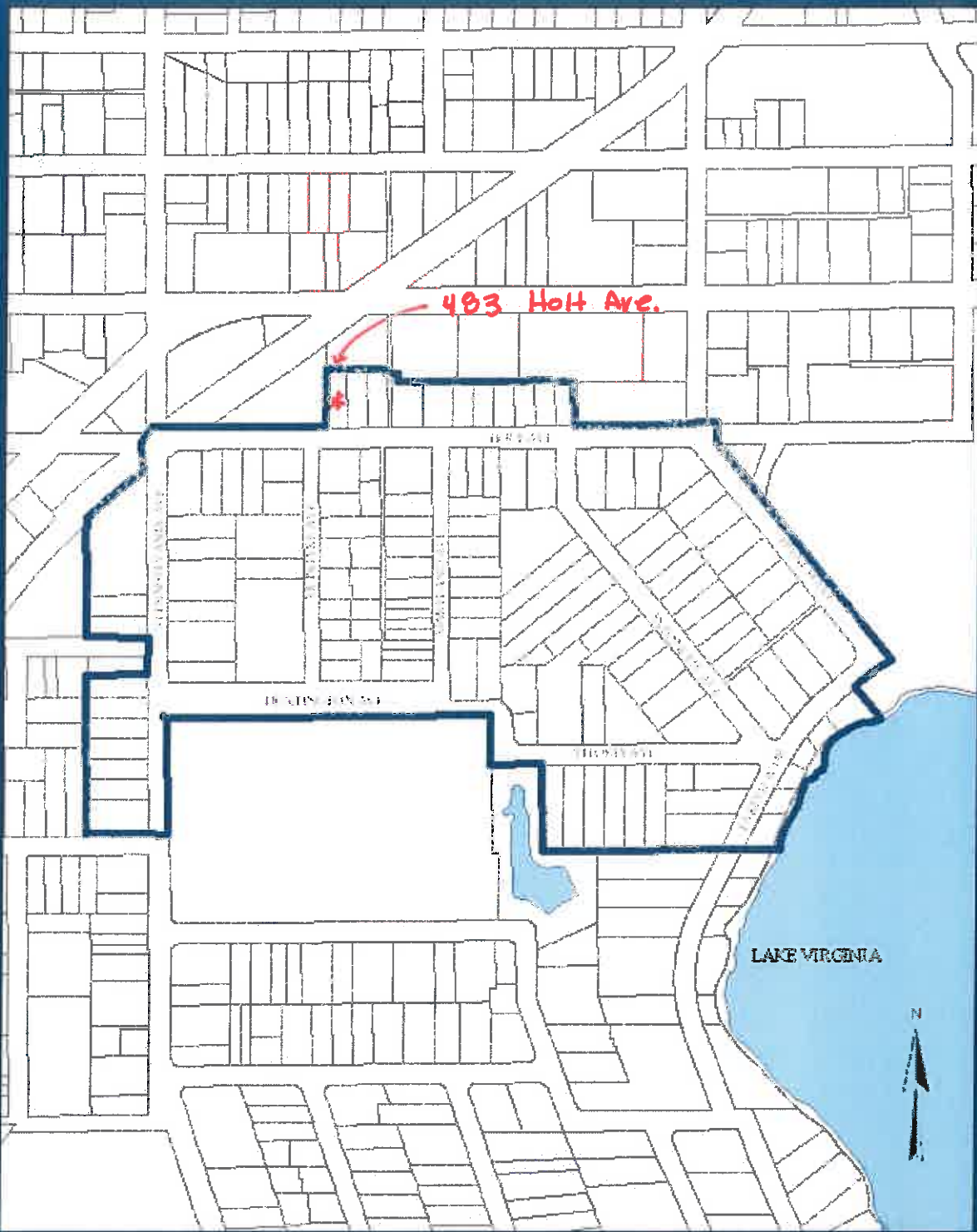
Alan Lee - fax# 407.599-3207/407.599-3321

Certified By _____ Date _____

403 Holt Ave.




Sahara Perrin Map c. 1950



Adopted July 28, 2003

**College Quarter
Historic District
City of Winter Park, FL
July 2003**

Planning and Community
Development Department



For more information, please contact:
Planning and Community Development Department
City of Winter Park, Florida

OCPA Web Map



10m
35ft

- Florida turnpike
- Interstate 4
- Toll Road
- Major Roads
- Road Under Construction
- Brick Road
- Proposed SunRail
- Block Line
- Let Line
- Residential
- Agriculture
- Commercial/Institutional
- Governmental/Institutional/Misc
- Commercial/Industrial/Vacant Land
- Hydro
- Waste Land
- Agricultural Curtilage
- County Boundary
- Parks
- Golf Course
- Lakes and Rivers
- Building
- Block Number
- Lot Number
- Parcel Number
- Parcel Address
- Parcel Dimension



This map is for reference only and is not a survey.

Copyright 2012, Orange County Property Appraiser. Created: 1/17/2013

HOLT

11.34	3	60	140
1.34	4	57	140
30.64	5	50	140
109	6	50	140
50	7	50	140
80	1	50	140
80	2	50	140

Parcel Photos - 483 Holt Ave



302205940089161 03/22/2006



FRONT ELEVATION



NO ——— NO ———
STANDING, LOADING, OR IDLING

WEST SIDE ELEVATION

EAST SIDE ELEVATION





REAR ELEVATION



↑ VIEW FROM EAST

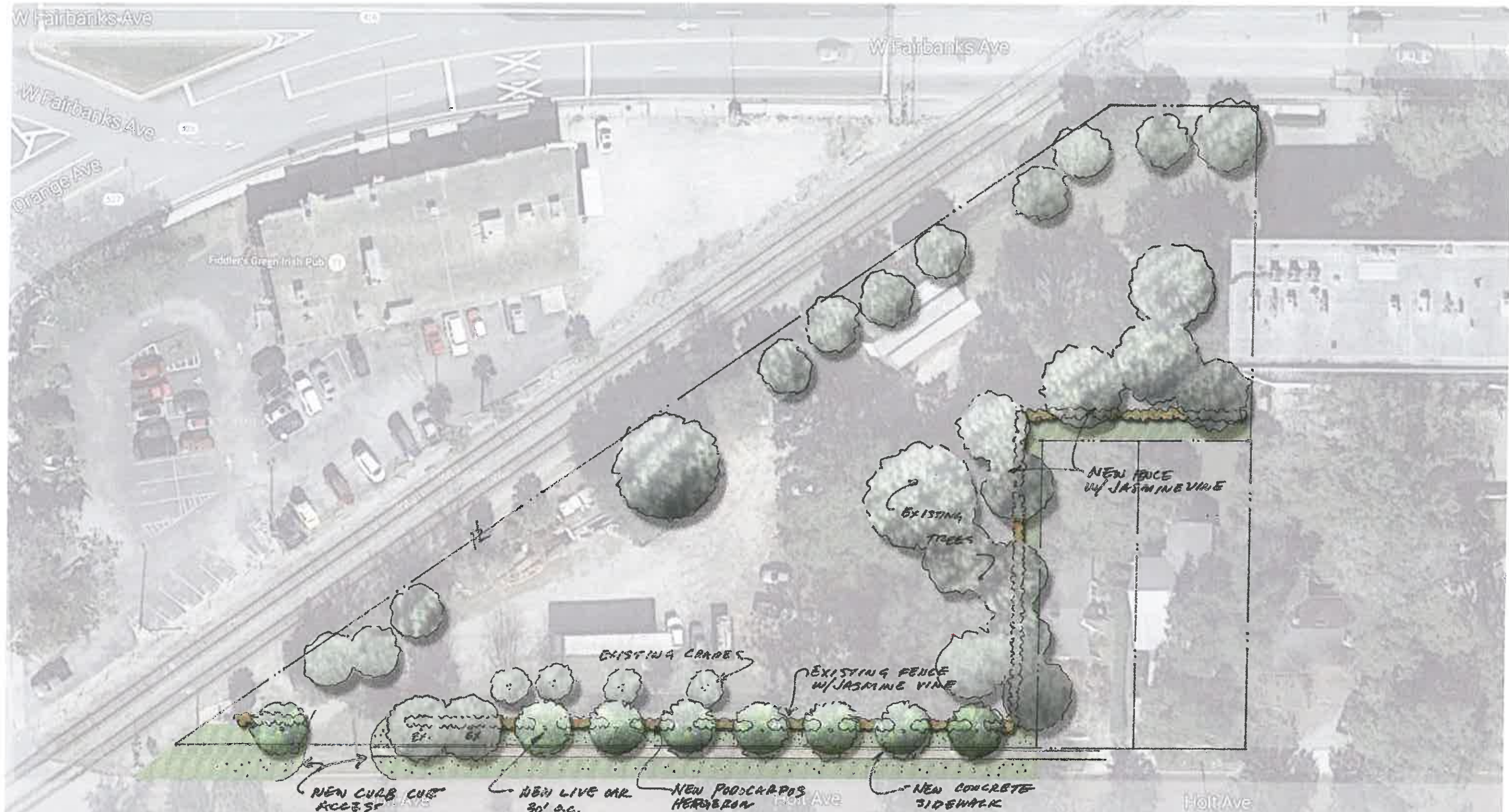
↓ VIEW FROM WEST





VIEW TO WEST ↑ ↓ FUTURE SIDEWALK AREA





W Fairbanks Ave

W Fairbanks Ave

W Fairbanks Ave

Orange Ave

Fiddler's Green Irish Pub

EXISTING CARPETS

EXISTING FENCE W/ JASMINE VINE

NEW FENCE W/ JASMINE VINE

EXISTING TREES

NEW CURB CUT ACCESS

NEW LIVE OAK 30' O.C.

NEW PODOCARPUS HERBIFLORUS

NEW CONCRETE SIDEWALK

Holt Ave



ROLLINS COLLEGE

501 HOLT AVENUE

1" = 40' 8 DECEMBER 2014 CRJA

Oral Willson
782 McIntyre Ave
Winter Park, FL 32789

RECEIVED
JAN - 9 2014
CITY OF WINTER PARK
PLANNING DEPARTMENT

January 4, 2015

Subject: Property at 483 HOLT Demolish Duplex

City of Winter Park
Historic Preservation Board of the City of Winter Park
401 Park Avenue, South
Winter Park, Florida 32789

Good Day,

I will be absent on the day of the public hearing. Please accept this letter for your consideration.

Rollins College has requested to demolish the property located at 483 Holt Avenue. In the City's Public Notice they give no indication as to what Rollins College plans to do with property after the property is demolished. Until Rollins College has specifically included their plans for the property after demolishing it, I respectfully request that their request be denied.

Yours truly,



Oral Willson

To Whom it May Concern:

My name is Nancy La Porte Shaw and I have owned 479 Holt Avenue in the College Quarter Historic District for 21 years. My property is adjacent to 483 Holt Avenue, which is a contributing resource in the College Quarter Historic District, and the property that Rollins College would like to demolish. I have serious, well-founded concerns about their desire to demolish the property because they have no plans to build a residence on it. I think their intent is very clear to those that take the time to look at the facts.

Rollins College purchased the property at the time they purchased the commercial property which is adjacent and behind the residence they are proposing to demolish. Once Rollins purchased the property, I pointed out to the city and the neighbors that they were allowing the previously inhabited, now empty, residence to fall into "conscious" neglect. It was obvious to me that they were hoping to create an eyesore so that the neighborhood and city would not oppose their future plans regarding the structure.

Almost immediately after they purchased it, they started boarding up windows and allowing debris to accumulate on the property. Despite many calls to code enforcement, a blind eye was turned to their neglect of the property and the boards remained. They actually paved roadway through the front yard that connected Fairbanks Avenue to Holt Avenue and used this residential property as a roadway. When they were granted permission to store construction products on the commercial property, they used the residential property as well. Attached you will find a letter I wrote to MANY people in the city that should have been involved in prohibiting this but nothing was done. I attempted to work with Rollins and had Scott Bitikofer out to the property. He agreed to my face, removed the large commercial ashtray that was left for storage on the front stoop of the property, but then a week later, toilets and other debris were deposited in the backyard. I got his point, loud and clear. No one made Rollins abide by city regulations despite their obviously being in violation of them.

If you look Rollins' Master Plan, it also clearly depicts that they view the residential lot as part of the commercial property. So their actions with how they have used the property over the last several years and their written plan align. To allow them to demolish the property without any intent to rebuild a residence is allowing our Historic District to be chipped away at. I don't think any realistic person can come to any other conclusion: they are continuing on the path they have started on since their purchase of the property, slowly phasing it from residential, to melding it with the commercial. Their proposal to put up a chain link fence only helps illustrate that. That is a temporary, low-cost fence that can be easily altered or removed. Being allowed to demolish the residence, leaving them with an empty lot, will get them one step closer to their next step, which will be to bargain with the city regarding that property when it comes time to build on the commercial lot. The right political climate in the city will allow that to happen. The writing is on the wall in bold.

I oppose allowing the demolition of the property without either one of two things. I think they need to either have residential building plans submitted or plans to construct a masonry wall around the property which would be a permanent delineation, showing that they truly view the residential property as separate and free-standing from the commercial property. It would provide the sight and sound barrier that the current building provides to my residence and the ones across the street from it. We can say things like "it would take re-zoning for them to be able to use the property in a different manner" or "the neighborhood would never allow it," but history is not on our side. Rollins has shown the intent and the lack of regard for the property and its residential zoning for years. Unfortunately, due to a

relationship that we citizens are not completely privy to, the city has also shown they will not protect our individual property rights when they are imposed upon by Rollins. To allow the demolition of the property would be opening the door wider for their misuse of the property at the expense of our neighborhood. When Rollins demolished a residence on the other end of Holt Avenue several years ago, they started parking and storing fencing and other construction debris all over the lot, from front to back. Again, not an action allowable to any private citizen, but the blind eye given to Rollins worked its charm again.

I met with Jim White who now heads Code Enforcement in December and was heartened to see that after my several years of trying to stop the traffic driving through the front yard of the property, something was done and the driveway was barricaded. I hope that I am not overly optimistic in thinking that maybe the city has started to enforce its codes and rules to all of the property owners. Please look at the attached information that will show you that my observations are based on fact. Please do not allow this property to be demolished without an action (not words) from Rollins that will show a real commitment to keeping this property in the College Quarter Historic District as a clearly residential property, i.e., blueprints submitted that are in keeping with the character of the neighborhood for a new residence or the financial and physical commitment of a masonry wall to maintain the physical barricade that the building now provides.

Thank you for your serious thought and consideration of all the details attached that show my opinion to be clearly supported by facts.

Sincerely,

Nancy La Porte Shaw

479 Holt Avenue

Attachment Number 1 – My letter to the Historic Preservation Board from September of 2012 that details specific concerns and my conversation with Scott Bitikofer from Rollins.

Attachment Number 2 – My letter to Jeff Briggs from August 2012, cc to Randy Knight, George Wiggins, Randall Glidden, Carolyn Cooper and the citizens of the CQNA. Of the city personnel, only Carolyn Cooper acknowledged it. Clearly references exact city codes and statutes being broken.

Attachment Number 3 – City of Winter Park Planning Area F, pages 1-48, I-49, and I-50, see policy 1-4.1.f.12 and Policy 1-4.1.f.14 for restrictions regarding the properties mentioned.

Attachment Number 4 – Images taken from Rollins College Master Plan that clearly show their intent and perception of the property.

1

Dear Members of the Winter Park Historic Preservation Board:

I own 479 Holt Avenue, the property next door to 483 Holt Avenue, for which Rollins College is requesting a demolition permit. The 483 Holt Avenue property has been uncared for and vacant for well over a decade, as both Rollins and its previous owners intended to demolish it. The property was previously owned by the person that owned the commercial property behind it. I tried to purchase the property from the previous owner to improve it, however he would not sell the property as he explained it would be a benefit to the next owner of the adjacent commercial property to be used as a retention pond or otherwise leveraged when the commercial property was sold and developed to maximize the future development potential of the commercial piece. I felt protected knowing that the city of Winter Park's master plan explicitly forbids connecting Fairbanks to Holt Avenue and by the general knowledge that the particular commercial piece had very restricted access from Fairbanks which would limit its development potential and density. That limited access made the commercial property less expensive than other similarly sized properties and also apparently difficult to sell, as it was for sale for many years before it sold. I also received piece of mind when the College Quarter Neighborhood became a Historic District in knowing that any development plans for 483 Holt Avenue would be sympathetic to the existing neighborhood and would remain residential.

Rollins College bought the residential and neighboring commercial properties and immediately began accessing the commercial property directly from Holt Avenue, which is prohibited according to City planning. In the past year Rollins College has merged the use of the residential property with the commercial (which is being used as a construction lay-down area, storage area, and parking lot) and is currently using the residential property as a thoroughfare to connect Fairbanks Avenue to Holt Avenue. As we all know, people sometimes do things temporarily, that later become permanent by default. I am attaching a letter I wrote to Jeff Briggs, Randy Knight, and George Wiggins, copying Randall Glidden, Carolyn Cooper, the members of the CQNA, and some Rollins employees on August 30, 2012 detailing what was occurring and the impact that was being experienced. With the exception of Commissioner Cooper, not one city employee responded and all of the issues continued. The cars start parking around 6:45 in the morning. Headlights shine into my windows; the Rollins employees make noise and walk across the residential property, right past our bedroom windows and down the sidewalk talking. There is constant traffic throughout the day and into the evening, including noisy gas carts and mowers. The problem is further exacerbated by the fact that the contiguous Rollins commercial property to the back half of my property is 5-6 feet higher in elevation, so car headlights from the rear stream directly into my back windows, over my six foot high privacy fence. There are various people and Rollins workers throughout the property all day long. They often sit in their cars and eat lunch, looking directly into my backyard. I have a five-year-old little boy and felt that it was quite unsafe to have him in the backyard with numerous strangers looking in. This forced me from my home.

Now Rollins wants to demolish the residential structure and remove the one remaining physical barrier that shields my property from the chaos occurring on the commercial property next door. Chaos which includes the multitude of cars, dumpsters, construction material and debris piles, trailers from semi trucks and other unsightly messes. Rollins does not have immediate plans to build a residence at 483 Holt, as it is identified in the update to their master plan as 15+ years out,; therefore one has to

question why they want to demolish the existing residential structure at this time. Based on the ongoing actions by Rollins, I have a very real concern that their permanent plan may attempt to combine the residential and commercial properties and that the City of Winter Park will enable them to do so.

I have been advised that Rollins is proposing a chain link fence to surround the property. I am in no way satisfied with a chain link fence. Chain link fences are temporary, unsightly and are not in keeping with the historic attributes of the neighborhood. They do not create a visual barrier, they do not create a significant physical barrier, nor do they attenuate the noise pollution produced by the nearby "chaos". Furthermore, a proposed height of four feet for any type of fence does nothing to mitigate the loss of privacy and loss of ability to enjoy our home that my family and I have experienced. In lieu of the proposed chain link fence I respectfully recommend a wall that is in keeping with the character of our historic neighborhood (and also areas of architectural significance on the Rollins campus), such as a permanent masonry brick or stucco wall that is at least six feet high along the side and the back of the properties, as measured from the highest point on grade of the Rollins property adjacent to it. This would keep the noise pollution, light pollution/headlights, and line of sight protected for the residential property at 483 Holt, as well as my property. Any development that goes forward on the commercial property in the future should be required to have such a barrier to protect the integrity of our historic neighborhood and, as such, I feel that this should be done at this time in lieu of a temporary and unacceptable measure. By doing this, it will hopefully reverse the impact that Rollins has had on devaluing my home/property and create an atmosphere where one can reside in privacy and enjoy the attributes of my home and the CQ neighborhood. Such a wall would also demonstrate a commitment by Rollins (and the City by requiring it) to maintaining the commitment of keeping that property a residential lot.

Based on the Rollins College Campus Master Plan, one of the key goals is to strengthen the connections between the campus and surrounding community. The College Quarter is Rollins' nearest neighbor, and the property in question is near one of the four CQ gateways, the intersection of Pennsylvania and Holt Avenues. Rollins has been using the subject properties collectively as an extension of their facilities/maintenance area, with apparent plans to permanently relocate Operations to that location. The relocation of the Plant Operations is clearly addressed in the Rollins Master Plan., which states, "Day-to-day operations traffic and delivery vehicles congest an otherwise exceptional site within view of Lake Virginia (the existing Facilities/Operations location)....the 501 Fairbanks property has been tested as programmatically appropriate for support functions that truly will benefit by being at the perimeter of the campus." Later the Rollins Master Plan states, "It is recognizably desirable to relocate maintenance activities and traffic from the existing location. The lake view and landscaped surrounds of the current Facilities Services site would be assets to grace the future development of either an academic or residential building. The idea is to locate operations at a new facility where all deliveries and warehousing is centralized, without having to provide duplicate storage space for goods and supplies within the campus. In addition to the building, the relocation of Facilities services to a peripheral location will require a site large enough for parking, including staff vehicles, College vehicles, and delivery trucks. The College's conveyance includes electric carts that need to be sheltered at charging stations." The listed parking requirements are college vehicles - 15 spaces, visitor parking - 5

spaces, facilities staff parking-65 spaces, and electric carts - 35 spaces. It should be noted that the attributes (such as delivery traffic) that Rollins so wishes to remove from their existing "exceptional site" will be experienced by those residing in the College Quarter Historic District, so the need for a barrier wall should be expected.

I sincerely request that you consider my perspective and the impact that the action by Rollins and inaction by the City has had on my quality of life and property value, as well as the impact on the surrounding neighborhood. For reasons that I am unaware, the City has chosen not to enforce that Rollins abide by the existing regulations regarding the subject properties, regulations that others are held to and that are in place to protect the character our neighborhood and historic Winter Park; therefore I believe that we cannot rely on those regulations to protect the future property use. I will not oppose the demolition of the contributing historic dwelling, as long as the construction of a permanent masonry wall, six feet above grade of the Rollins property to provide a sight and sound barrier, is a requirement of doing so. The wall will help ensure that the property is maintained as residential and not a cut-through for the adjacent commercial property. It will also shield our residences from the same unsightly traffic and noise that Rollins is concerned about on their campus.

I did invite Scott Bitikofer from Rollins College to my home to see the impact first hand. We had a very good conversation and he did inform me that the need for a wall had been identified by those at Rollins. He agreed to meet with others involved at Rollins to see if the project could be moved forward to an immediate need, versus long-term. I informed him that I would not oppose the demolition as long as it includes a contingency that a six foot, above highest point of surrounding grade, masonry wall be immediately constructed. We agreed that the needed termination point of the wall would be at the fence that runs parallel, near the sidewalk, to Holt Avenue, run down the side of the property and across the back of that property and mine. I invite any of the members of the Historic Preservation Board to view this issue from my home. It is not easily viewed from the street. I am attaching some photos that may help illustrate the current situation. The photos were taken today and depict a typical weekday.

Sincerely,

Nancy La Porte Shaw

479 Holt Avenue

407-342-7066

CC - members of the CQNA

Scott Bitikofer, Rollins College



Figure 1 -The view from my yard with existing chain link fence, clearly showing it does not protect our residential property from the activities on the adjacent commercial property.



Figure 2 The view from outside my back door, looking to the side yard.



Figure 3 The view looking straight out my back yard, clearly depicting that the existing six foot privacy fence is not adequate.



Figure 4 The view from the back yard, showing the roadway connecting Holt and Fairbanks.



Figure 5 Backyard view over privacy fence.



Figure 6 Front yard view showing road way.

2

Nancy La Porte Shaw
479 Holt Avenue
Winter Park, FL 32789

August 28, 2012

Dear Mr. Jeff Briggs, City Planner:

I am the owner of 479 Holt Avenue in the College Quarter Historic District. I have owned my home since about 1993 and have been trying to sell it for the past couple of years. Unfortunately for me, Rollins College purchased the residence next door to me at the same time they purchased the commercial property that is behind my residence. Prior to their purchase, there was a row of trees and shrubbery and an old privacy fence that delineated the line between the residential property and the commercial property. They have proceeded to remove those physical and visual barriers and are treating the residential property as part of the commercial property. They have put in an access road and paved it with some crushed concrete material and there is now constant vehicular traffic through the front yard of the residential property, through the commercial property and connected to Fairbanks Avenue. They repeatedly board up windows on the property and have done nothing to keep it appearing residential. They use the backyard of this "residence" as a commercial parking lot and the employees who use it stream through the front yard. This destroys all the residential characteristics and quality of that property. This has completely ruined any opportunity I have to sell my property as it is the first thing any potential buyer talks about. It has dramatically lowered my property value. It also infringes on the quality of life living there as those cars and people generate noise early in the morning and throughout the day. The problem is exacerbated by the fact that the commercial property is about five feet higher in grade than our backyard, so even with a six foot privacy fence, those parking on that property stare down into our yard, the headlights shine in our windows, and the sounds carry unimpeded.

I do not understand why this has been allowed to occur. If you look at Chapter 1: Future Land Use Element, V.1, 1-71 of the City of Winter Park under the College Quarter Section, it states, "to assist in preserving the residential properties on the north side of Holt Avenue an administrative rezoning to R-2 was undertaken in 1980. This was done to prohibit the use of these properties in conjunction with the commercial properties, and to prohibit parking lots that connect Fairbanks Avenue to Holt Avenue, increasing traffic." On page 1-74 under "Holt Avenue" it says, "Expansions of commercial or office developments or their parking on properties fronting on Holt Avenue should be prohibited. Access driveways from commercial or office development on Fairbanks Avenue on to Holt Avenue should also be prohibited." Under "Ahik's Property" (the commercial property that Rollins now owns) it states, "Redevelopment of the commercial "Ahik's" property at the north east corner if the intersection of Pennsylvania and Holt Avenues should be sensitive to traffic generated onto Holt Avenue. The scale and height of buildings fronting on Holt Avenue should be limited to 2 stories (30 feet) in height as a compatible transition to the adjacent R-2 development standards. In addition the redevelopment of the property should be compatible with the adjacent historic district. Notwithstanding, the heights and densities permitted or conditionally permitted under the existing commercial land use designations, the redevelopment of the commercial "Ahik" property (as mentioned above) should be concentrated along the railroad and Fairbanks Avenue frontages while maintaining the natural features of the site."

Why has the city allowed the property to be used in a manner not consistent with the master plan? Why have they allowed a historic residential property to be used in a commercial manner, destroying the residential and historic character of that property and those around it? Those of us on Holt Avenue

have long faced a tough job maintaining the property values and residential character of the street due to the challenges posed by the college students. We need the support of the city in our efforts. Please advise me if the "residential" property next to mine, in the historic district, will be restored to a residential state, with no access road through the front yard, no parking lot infringing on back yard, and windows repaired and not boarded up in, as per city residential codes.

Sincerely,

Nancy La Porte Shaw

CC: Randy Knight, City Manager

George Wiggins, Director of Building and Code Enforcement

Randall Glidden, c/o Lindsay Hayes, Chair Historic Preservation Board

Carolyn Cooper, City Commissioner

Members of CQNA

Photographs of Rollins owned properties



Example 1 of vehicular traffic on Rollins constructed roadway.



Example 2 of vehicular traffic on Rollins constructed roadway.

Photographs of Rollins owned properties



Rollins Owned Properties from Holt Ave. (Line depicts approximate line between commercial & residential)



Looking from Holt Ave. across properties and roadway that has been constructed to Fairbanks



View looking toward West across Rolling owned residential property to Rollins owned commercial property (picture 1).

No landscape buffer between residential and commercial, Rollins constructed roadway, and stub up from disconnected water utility service (occurred ~4 - 5 years ago when Rollins purchased property) clearly depicted.

Photographs of Rollins owned properties



View looking toward West across Rolling owned residential property to Rollins owned commercial property (picture 2).

Clearly depicts level of activity in past.



Constructed road connecting Fairbanks Ave. to Holt Ave.



View from Rollins commercial property South toward residential properties and Holt Ave.

Photographs of Rollins owned properties



View from Rollins commercial property South toward residential properties and Holt Ave.



Opening in hedge to commercial property fronting Fairbanks.



Ramp on parking lot side of Rollins owned commercial property that fronts Fairbanks Ave.

Photographs of Rollins owned properties

	<p>Close up view of sign by ramp</p>
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3

Planning Area F: Mead Garden, Virginia Heights and College Quarter

Policy 1-4.1.F.1: Preserve and Protect Residential Land Use along Denning Drive and Prevent Encroachment by Office and Commercial Uses. The City shall preserve and protect the residential land use along Denning Drive in this Planning Area from office and commercial encroachment. In furtherance of this policy, the City shall not rezone the existing residential properties on Denning Drive to office or any other non-residential zoning.

Policy 1-4.1.F.2: Preserve Recreational Use of Lake Midget Park and Harper Shepherd Field. The City shall preserve the recreational land use of Lake Midget Park and Harper Shepherd Field.

Policy 1-4.1.F.3: Prohibit Certain Business Types in Mead Garden Planning Area in Order to Preserve the Character of the Orange Avenue Gateway to Winter Park. The City shall prohibit certain business types within this Mead Garden Planning Area including new or used car sales, auto repair businesses, resale stores or pawn shops, tattoo businesses, adult oriented businesses, fast food businesses and convenience stores, as this portion of Orange Avenue is a gateway into the City of Winter Park.

Policy 1-4.1.F.4: Support Restoration of Mead Botanical Garden. The City shall encourage the restoration of Mead Botanical Garden.

Policy 1-4.1.F.5: Growth and Expansion of the Lutheran Church Consistent with Master Plan. Growth and expansion of the Lutheran Church (located in Planning Area J) shall be consistent with an adopted master plan for this institutional use.

Policy 1-4.1.F.6: Preserve Division of Low-Density Residential and Single-Family Residential between Holt and Fairbanks Avenues. The City shall preserve the division line between low-density residential and single-family residential between Holt and Fairbanks Avenues.

Policy 1-4.1.F.7: Implement Wetlands Protection. The City shall continue to implement and enforce regulations protecting the wetlands from development.

Policy 1-4.1.F.8: Winter Park Ninth Grade Center Improvements to Avoid Adverse Impacts on Surrounding Residential Areas. Improvements or expansions to the buildings and grounds of the Winter Park Ninth Grade Center shall conform to Winter Park Comprehensive Plan and land development regulations and standards and shall not negatively impact the surrounding residential areas. The historic high school buildings shall be preserved and incorporated into any campus improvement or expansion.

Policy 1-4.1.F.9: Encourage Preservation of Historic High School Buildings For Appropriate Adaptive Reuse with Public-Quasi Public Land Use(s). When and if the Orange County Public School Board decides to sell or redevelop the Winter Park Ninth Grade Center, the City shall protect the historic high school buildings for an appropriate adaptive reuse with public-quasi public land use(s).

Policy 1-4.1.F.10: Specific Land Uses for Future Redevelopment of Non-Historic Campus Areas. When and if the Orange County Public School Board decides to sell or redevelop the Winter Park Ninth

Grade Center, the City's appropriate land use for the non-historic campus areas shall be low-density residential for the property fronting Pennsylvania Avenue, single-family residential for property fronting Huntington and Clarendon Avenues, and parks and recreation for a playing field area of at least five (5) acres.

Policy 1-4.1.F.11: Redevelopment of Winter Park Ninth Grade Center to Be Consistent with Adopted Master Plan for Entire Property and Compatible with Historic District. The development of the Winter Park Ninth Grade Center land shall be consistent with an adopted master plan for the entire property, and shall be compatible with the historic district.

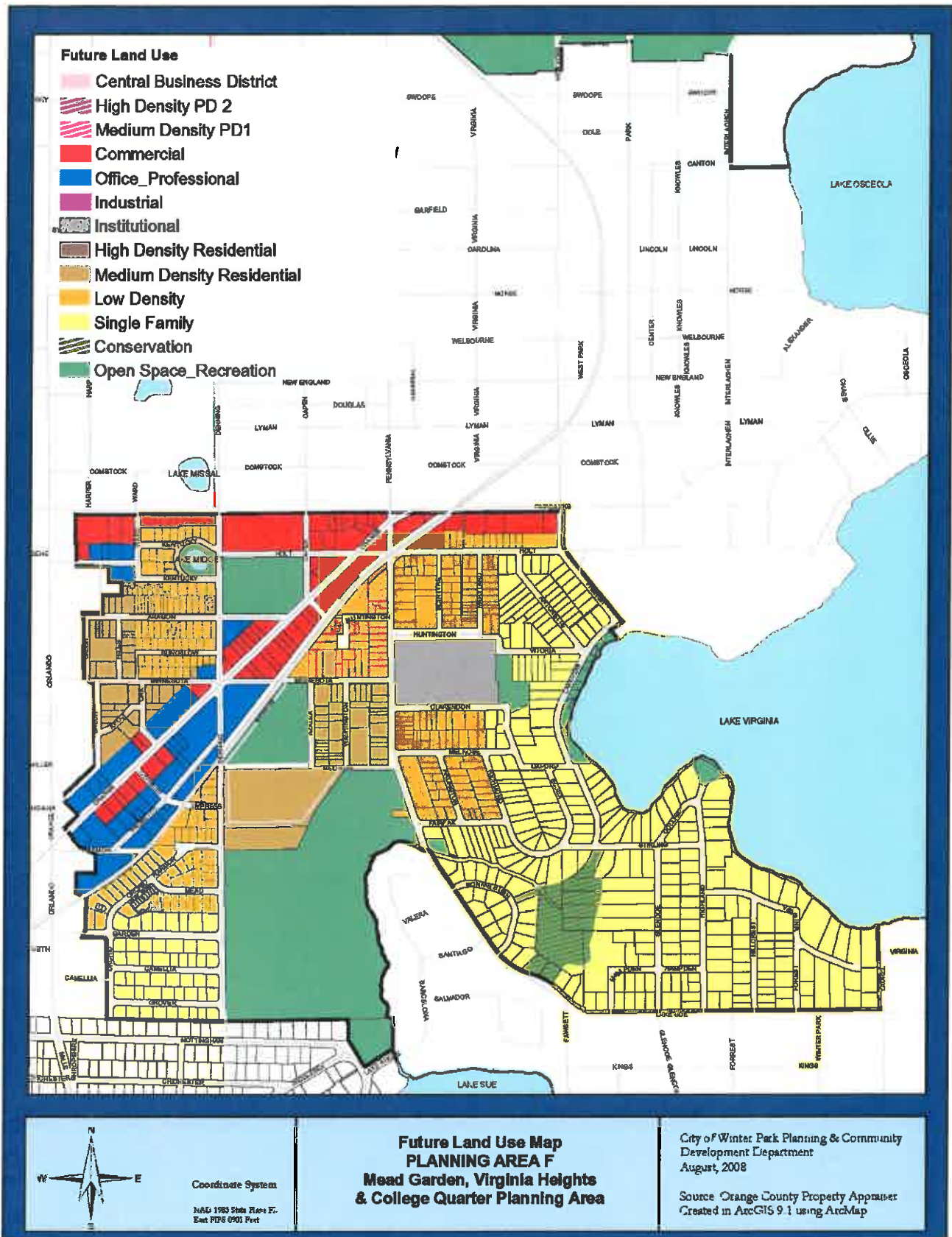
✂ **Policy 1-4.1.F.12: Restrictions on Redevelopment of the Commercial "Ahik's" Property at the Northeast Corner of the Pennsylvania/Holt Avenues Intersection.** Redevelopment of the commercial "Ahik's" property at 501 Holt Avenue at the northeast corner of the intersection of Pennsylvania and Holt Avenues shall be sensitive to traffic generated onto Holt Avenue. The scale and height of buildings fronting on Holt Avenue shall be limited to 2 stories (30 feet) in height as a compatible transition from the adjacent areas designated "Low-Density Residential" on the Future Land Use Map. In addition, the redevelopment of the property shall be compatible with the adjacent historic district.

✂ **Policy 1-4.1.F.13: Redevelopment of the Commercial "Ahik's" Property to Be Concentrated along Railroad and Fairbanks Avenue Frontages while Maintaining Natural Features of the Site.** Notwithstanding the heights and densities permitted or conditionally permitted under the existing commercial land use designations, the commercial redevelopment of the commercial "Ahik's" property (as mentioned above) at 501 Holt Avenue, shall be concentrated along the railroad and Fairbanks Avenue frontages while maintaining the natural features of the site.

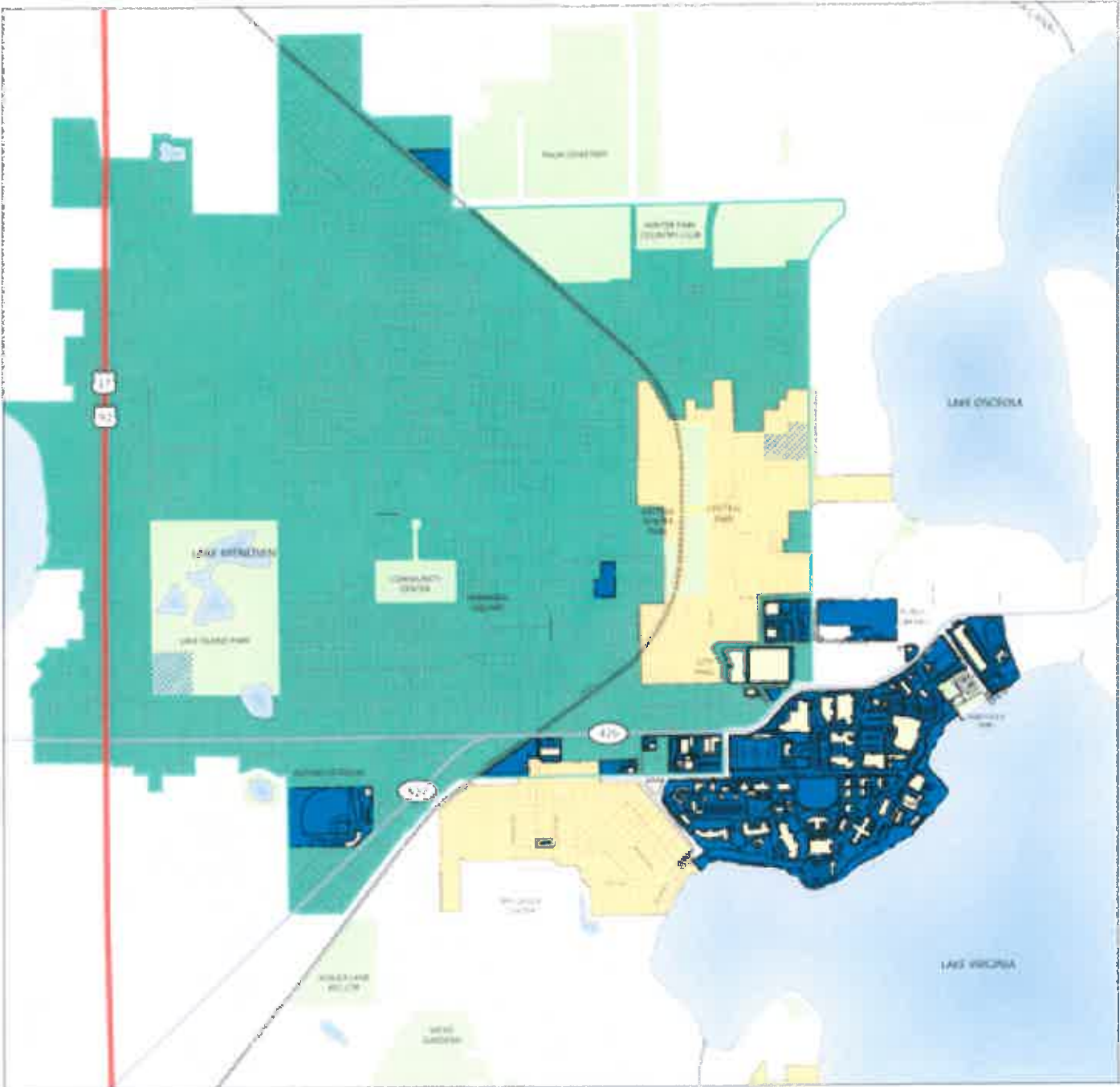
✂ **Policy 1-4.1.F.14: Restriction on Development Fronting on Holt Avenue.** Expansions of commercial or office developments or the parking of vehicles on properties fronting on Holt Avenue shall be prohibited. Access driveways from commercial or office development on Fairbanks Avenue onto Holt Avenue shall be prohibited.

Policy 1-4.1.F.15: Restriction on Building Stories to Preserve Neighborhood Character. The area bound by Minnesota, Pennsylvania, Melrose and Azalea Lane, zoned R-3 is deemed incompatible for three story buildings given the existing predominant character of one and two story buildings. While the density and intensity permitted by the medium density residential future land use designation and R-3 zoning of this area is compatible, future development shall be limited and restricted within this area to no more than two stories. The same restriction shall apply to the R-3 areas that exist between Orlando Avenue and Orange Avenue.

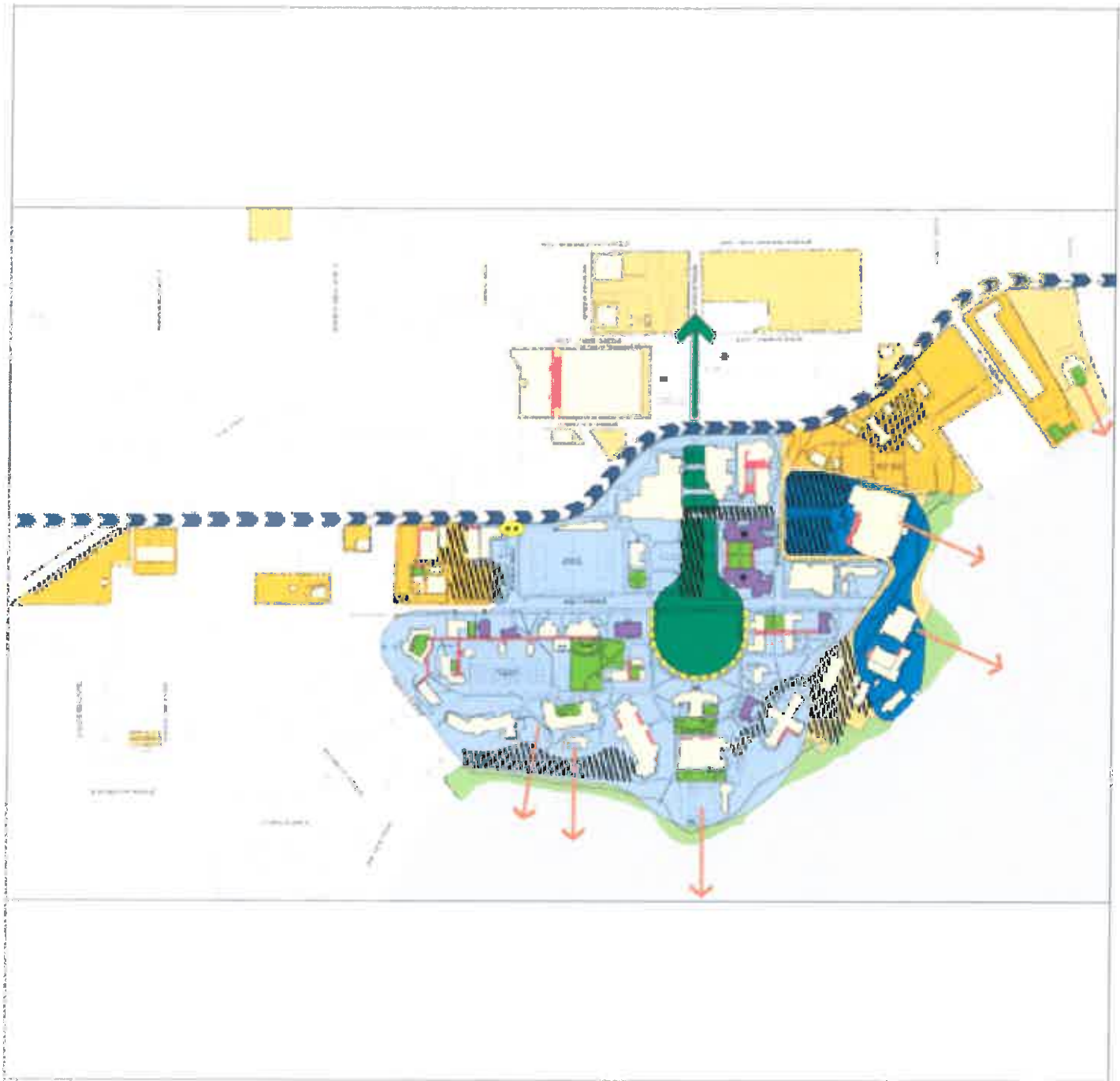
Policy 1-4.1.F.16: Protect Wetlands. The City shall continue to implement and enforce regulations protecting the wetlands areas from development.



Attachment Number 4



Please note the inclusion of 483 Holt Avenue with the commercial property that surrounds it.



Once again, 483 Holt Avenue with no boundaries between it and adjacent commercial property.



483 Holt Avenue, included again with commercial property.



Now showing the development plans for the property. Notice the extremely large structure on the lot of 483 Holt Avenue. It appears way larger than the 50 foot width of the property and not in keeping with the residential scale of the neighborhood. The whole reason the residents of the College Quarter worked to make the neighborhood a Historic District was to prohibit large structures like this that ruin the scale of the residential streets. Also note the opening opposite McIntyre Avenue to allow vehicular traffic and what appear to be parking spaces in what is currently the front yard.



**CITY OF WINTER PARK
HISTORIC PRESERVATION BOARD**

**Staff Report
January 14, 2015**

Potential Incentive Continuation

Ad Valorum Taxes The board requested an additional investigation of possibility of reducing or eliminating ad valorem (real estate) property taxes as an incentive for the designation of landmark properties. Exemptions are governed by Chapter 196 of the Florida Statutes. The chapter section titles are attached to show what types of exemptions are allowed by statute. There is no ability for local agencies to choose to exempt property other than what is included in the statute.

Although not allowed by statute, staff performed a brief study of what the outcome might have been. Using the table of properties identified as landmarks in the last survey and removing untaxed properties, the ad valorem tax value was calculated.

TAXABLE VALUE APPROACH

Taxable Value	\$91,709,199
City Tax	\$375,301.56
CRA TIF contribution	\$39,140.62
City Total	\$414,442.18
County Tax	\$367,562.16
City & County Total	\$782,004.34

41 properties (39%) in the list are also located in the CRA. Exemption of these properties would also negatively affect the budget for capital projects/beautification, etc. in the CRA/downtown area.

RESIDENTIAL ASSESMENT

	Avg. Taxable Value
City Properties	
Residential	296,144
Historical (list)	\$705,455

It should be noted that the potential landmark properties are typically among the highest value properties so any tax benefit would generally be benefiting the wealthy at the expense of moderate income residents.

Historic Properties The statutes address historic properties in 196.1961 and 196.1997 (attached). The ad valorem tax exemption for historic properties in 196.1997 is specifically included in the Winter Park ordinance under Chapter 58, Division Six. The exemption in 196.1961 could be adopted by ordinance for historic commercial buildings. Given that the

interiors of almost all of the commercial buildings that would qualify have been extensively remodeled, the exemption might only apply to the façades.

Not for Profit Corporations The Internal Revenue Service and the Florida Statutes are very clear about the allowable purposes of not for profit corporations. Chapter 617 of the Florida Statutes includes all the purposes, and legal and filing requirements for not for profits. IRS Publication 557 *Tax-Exempt Status for Your Organization* is another resource. The organization reference chart from Publication 557 and 617.0301 of the Florida Statutes are attached.

Property in a not for profit corporation, such a historic property placed into a not for profit as a tax shelter, means that the property (of the not for profit now) could not be sold later for the benefit of the former individual owner.

Not for profit corporations engaged in historic preservation may be education and grant making institutions such as the National Trust for Historic Preservation or the Florida Trust for Historic Preservation. They may also be the owners and managers of historic properties that are operated as museums open to the public.

Select Year:

The 2012 Florida Statutes

Title XIV
TAXATION AND FINANCE

Chapter 196
EXEMPTION

[View Entire Chapter](#)

CHAPTER 196 EXEMPTION

- [196.001](#) Property subject to taxation.
- [196.002](#) Legislative intent.
- [196.011](#) Annual application required for exemption.
- [196.012](#) Definitions.
- [196.015](#) Permanent residency; factual determination by property appraiser.
- [196.021](#) Tax returns to show all exemptions and claims.
- [196.031](#) Exemption of homesteads.
- [196.041](#) Extent of homestead exemptions.
- [196.061](#) Rental of homestead to constitute abandonment.
- [196.071](#) Homestead exemptions; claims by members of armed forces.
- [196.075](#) Additional homestead exemption for persons 65 and older.
- [196.078](#) Additional homestead exemption for a first-time Florida homesteader.
- [196.081](#) Exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans.
- [196.082](#) Discounts for disabled veterans.
- [196.091](#) Exemption for disabled veterans confined to wheelchairs.
- [196.095](#) Exemption for a licensed child care facility operating in an enterprise zone.
- [196.101](#) Exemption for totally and permanently disabled persons.
- [196.111](#) Property appraisers may notify persons entitled to homestead exemption; publication of notice; costs.
- [196.121](#) Homestead exemptions; forms.
- [196.131](#) Homestead exemptions; claims.
- [196.141](#) Homestead exemptions; duty of property appraiser.
- [196.151](#) Homestead exemptions; approval, refusal, hearings.
- [196.161](#) Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.
- [196.171](#) Homestead exemptions; city officials.
- [196.173](#) Exemption for deployed servicemembers.
- [196.175](#) Renewable energy source exemption.
- [196.181](#) Exemption of household goods and personal effects.
- [196.183](#) Exemption for tangible personal property.
- [196.185](#) Exemption of inventory.

- 196.192 Exemptions from ad valorem taxation.
- 196.193 Exemption applications; review by property appraiser.
- 196.194 Value adjustment board; notice; hearings; appearance before the board.
- 196.195 Determining profit or nonprofit status of applicant.
- 196.196 Determining whether property is entitled to charitable, religious, scientific, or literary exemption.
- * 196.1961 Exemption for historic property used for certain commercial or nonprofit purposes.
- 196.197 Additional provisions for exempting property used by hospitals, nursing homes, and homes for special services.
- 196.1975 Exemption for property used by nonprofit homes for the aged.
- 196.1976 Provisions of ss. 196.197(1) or (2) and 196.1975; severability.
- 196.1977 Exemption for property used by proprietary continuing care facilities.
- 196.1978 Affordable housing property exemption.
- 196.198 Educational property exemption.
- 196.1983 Charter school exemption from ad valorem taxes.
- 196.1985 Labor organization property exemption.
- 196.1986 Community centers exemption.
- 196.1987 Biblical history display property exemption.
- 196.199 Government property exemption.
- 196.1993 Certain agreements with local governments for use of public property; exemption.
- 196.1995 Economic development ad valorem tax exemption.
- 196.1996 Economic development ad valorem tax exemption; effect of ch. 94-136.
- * 196.1997 Ad valorem tax exemptions for historic properties.
- 196.1998 Additional ad valorem tax exemptions for historic properties open to the public.
- 196.1999 Space laboratories and carriers; exemption.
- 196.2001 Not-for-profit sewer and water company property exemption.
- 196.2002 Exemption for s. 501(c)(12) not-for-profit water and wastewater systems.
- 196.202 Property of widows, widowers, blind persons, and persons totally and permanently disabled.
- 196.24 Exemption for disabled ex-servicemember or surviving spouse; evidence of disability.
- 196.26 Exemption for real property dedicated in perpetuity for conservation purposes.
- 196.28 Cancellation of delinquent taxes upon lands used for road purposes, etc.
- 196.29 Cancellation of certain taxes on real property acquired by a county, school board, charter school governing board, or community college district board of trustees.
- 196.295 Property transferred to exempt governmental unit; tax payment into escrow; taxes due from prior years.
- 196.31 Taxes against state properties; notice.
- 196.32 Executive Office of the Governor; consent required to certain assessments.

FMSF NO:	Address:	Year:	House Name:	Parcel No:
OR00224	1700 Alabama Drive	1924	Alabama Hotel	
OR00225	1000 Alabama Avenue	1904	Temple Refectory	
OR0228	1700 Alabama Drive	1878	Packwood-Temple House	31-21-30-8624-00-030
OR0780	1881 Alabama Drive	1923		31-21-30-4220-09-010
OR9225	425 Alberta Drive	1935	Miss Grace O. Edwards	05-22-30-6484-03-122
OR0518	481 Alberta Drive	1930		05-22-30-6484-03-070
OR9226	160 Alexander Place	1925		
OR0520	1306 Aloma Avenue	?	J. E. Peterson House	
OR0379	1331 Aloma Avenue	1897	William and Cartie Waddell House	05-22-30-6452-00-191
OR0531	814 Antonette Avenue	1925	Harold Hair/C. Williams House	07-22-30-1490-01-100
OR0470	*724 Bonita Drive	1871	"Eastbank", Comstock-Harris House	05-22-30-1592-05-190
OR0249	266 Chase Avenue	1930	Pine Needles	07-22-30-2972-00-030
OR9291	1331 College Point	1925		07-22-30-8908-08-151
OR0564	1336 College Point	1930	R. F. Leedy House	07-22-30-8908-11-050
OR0(9)293	1350 College Point	1929	Rutland House (Thaddeus and Polly Seymour)	07-22-30-8908-11
OR00241	2400 Forrest Road	1923	"The Ripples" / Mr. and Mrs. Waleter D. Ranc	18-22-30-0000-00-014
OR00630	139 Genius Drive	?		
OR00235	930 Genius Drive	1928		08-22-30-0000-00-015
OR00632	1000 Genius Drive	1925	A. L. Henkel House	08-22-30-9356-00-010
OR09305	851 Georgia Avenue	1935		05-22-30-9398-00-050
OR00634	901 Georgia Avenue	?		
OR00636	1470 Glencoe Road	1924		07-22-30-8908-14-040
OR00638	1539 Glencoe Road	1925	J. A. Cotting House	07-22-30-8908-12-110
OR00642	2210 Glencoe Road	1926		18-22-30-2844-01-080
OR00381	1401 Grove Terrace	1901	Griswold House	05-22-30-0000-00-007
OR00226	1554 Harris Circle	1886-18	McCallum-Harris-Edison House	05-22-30-8506-06-050
OR00649	424 Henkel Circle	1915	I. I. Boyce House	08-22-30-3488-00-092
OR00651	459 Henkel Circle	1925		08-22-30-3488-00-230
	315 Holt Avenue	1936	College Arms	07-22-30-2044-00-011
OR0677	200 Interlachen Avenue North	?	Hamilton Holt House	
OR0219	231 Interlachen Avenue North	1900	1882 Osceola Lodge	05-22-30-9400-18-130
OR9336	301 Interlachen Avenue North	1948		05-22-30-9400-18-120
OR0673	324 Interlachen Avenue North	1925	"Bishopstead"	05-22-30-9400-28-503

OR0674	225 Interlachen Avenue South	1925 H. M. Reynolds additn 1940-JGR II	05-22-30-9400-38-010
OR4281	*419 Interlachen Avenue South	1921 The Woman's Club of Winter Park	05-22-30-9400-65-010
OR9338	420 Interlachen Avenue	1938	05-22-30-9398-00-210
	540 Interlachen Avenue	1930	05-22-30-9398-00-180
OR9344	2 Isle of Sicily	1946	31-21-30-0000-00-011
OR0222	232 Knowles Avenue North,	1887	05-22-30-9400-18-180
OR0686	333 Knowles Avenue North	1888 N. D. Silsbee House	05-22-30-9400-19-031
	554 Knowles Avenue North	1938 The Barbour Apartments	05-22-30-9400-17-020
OR0690	1035 Lakeview Drive	1926 J. H. Verigan House	07-22-30-1490-03-030
OR0709	421 S Pennsylvania Avenue	1935 Mt. Moriah Church	05-22-30-9400-70-010
OR0732	115-123 Morse Boulevard East	1926 Podmore Building	05-22-30-9398-29-171
OR0227	433 New England Avenue East	1905 Webster-Wagner House	05-22-30-9400-37-020
OR0737	457 New England Avenue East	1920 T. M. Henkel House	05-22-30-9400-37-011
OR9357	301 New England Avenue West	1943 Grant Chapel	05-22-30-9400-40-170
OR00749	876 Old England Avenue	1924 Melville A. Stone House	06-22-30-2264-00-112
OR09363	907 Old England Avenue	1925	06-22-30-3068-00-240
OR00751	1509 Orange Avenue	1926	12-22-29-6432-07-110
OR00752	1565 Orange Avenue	1926 Howard A. Gross House	12-22-29-6432-07-140
OR00753	1675 Orange Avenue	1922	12-22-29-6432-10-060
OR00221	621 Osceola Avenue	1883 Rev. Charles A. Ward House	08-22-30-6456-02-010
	*633 Osceola Avenue	1925 Albin Polasek House and Studio	05-22-30-9400-61-040
OR00779	1020 Palmer Avenue	1940	05-22-30-0036-03-010
OR09376	1665 Palmer Avenue	1925	05-22-30-8604-00-210
OR00771	225 Palmer Avenue	1939	06-22-30-5316-01-010
OR00774	630 Palmer Avenue	1926 J. M. Wright House	05-22-30-6468-00-150
OR00775	800 Palmer Avenue	1941 F. W. Shephard House	05-22-30-0036-03-440
OR00776	843 Palmer Avenue	1927	31-21-30-4220-07-010
OR00246	916 Palmer Avenue	1915 "Carlova"	05-22-30-0036-03-220
OR00778	968 Palmer Avenue	? J. C. Beckwith House	
OR0237	102-106 Park Avenue North	1882	05-22-30-9398-29-174
OR9380	102-108 Park Avenue South	1912	
OR9379	110-112 Park Avenue South	1946 Greeneda Court	05-22-30-9400-36-131
OR9874	114-116 Park Avenue South	1947 Greeneda Court	05-22-30-9400-29-180
OR9875	118 Park Avenue South	1946 Greeneda Court	05-22-30-9400-36-141

OR0240/0789	122-132 Park Avenue South	1917	05-22-30-9400-36-150
OR0236/0787	152 Park Avenue South	1884	05-22-30-9400-36-211
OR9896	202-206 Park Avenue South	1916	05-22-30-9400-39-252
OR0783	300 Park Avenue South	1917	05-22-30-9400-59-131
OR0788	306-308 Park Avenue, South	1921	05-22-30-9400-59-133
OR0784	640 Park Avenue North	1956	no number assigned
OR0234	656 Park Avenue North	1932	06-22-30-5772-00-310
OR9360	841 Park Avenue North	1948	06-22-30-5772-00-160
	863 Park Avenue North	1930	18-22-30-0000-00-040
OR00248	314 Salvador Square	1945	05-22-30-6468-00-100
OR00825	616 Seminole Drive	1925	05-22-30-6468-00-130
OR00826	666 Seminole Drive	1925	05-22-30-6468-00-070
OR09412	911 Seminole Avenue	1932	31-21-30-1148-03-061
OR00233	1300 Summerland Avenue	1883	31-21-30-9364-03-121
OR00836	1499 Summerland Avenue	1926	05-22-30-6580-00-030
OR00252	*40 Trisman Terrace	1899	32-21-30-1416-02-120
OR00223	701 Via Bella	1888	32-21-30-1416-04-040
OR00851	1146 Via Capri	1926	32-21-30-1416-04-031
OR00852	1247 Via Capri	?	07-22-30-8908-15-052
OR09413	1411 Via Tuscany	Ernst Schmeltz House	07-22-30-2476-00-000
OR00245	1461 Via Tuscany	1926	07-22-30-2472-01-040
OR09417	146 Virginia Drive	1919	07-22-30-2472-03-030
OR00866	147 Virginia Drive	1930	07-22-30-2472-01-010
OR00867	181 Virginia Drive	1926	07-22-30-2472-03-010
OR00868	210 Virginia Drive	1928	07-22-03-1490-02-140
OR00869	247 Virginia Drive	H. Halverstadt House	06-22-30-3068-00-080
OR09418	250 Virginia Drive	1931	06-22-30-3068-00-021
OR09419	325 Vitoria Avenue	A. M. Breneman	05-22-30-9398-00-070
OR00872	111 Webster Avenue	1926	
OR00873	253 Webster Avenue	W. B. Joiner House	
OR00243	461 Webster Avenue	1939	
		1933	
		Dr. Lucius Clark House	
		1921	
		Dr. and Mrs. Hotard	
		1930	
		E. R. Phillips House	
		1915	
		"Orchard Place", Benjamin Edwards House	

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Title XIV
TAXATION AND FINANCE

Chapter 196
EXEMPTION

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196.192 Exemptions from ad valorem taxation.—Subject to the provisions of this chapter:

(1) All property owned by an exempt entity, including educational institutions, and used exclusively for exempt purposes shall be totally exempt from ad valorem taxation.

(2) All property owned by an exempt entity, including educational institutions, and used predominantly for exempt purposes shall be exempted from ad valorem taxation to the extent of the ratio that such predominant use bears to the nonexempt use.

(3) All tangible personal property loaned or leased by a natural person, by a trust holding property for a natural person, or by an exempt entity to an exempt entity for public display or exhibition on a recurrent schedule is exempt from ad valorem taxation if the property is loaned or leased for no consideration or for nominal consideration.

For purposes of this section, each use to which the property is being put must be considered in granting an exemption from ad valorem taxation, including any economic use in addition to any physical use. For purposes of this section, property owned by a limited liability company, the sole member of which is an exempt entity, shall be treated as if the property were owned directly by the exempt entity. This section does not apply in determining the exemption for property owned by governmental units pursuant to s. 196.199.

History.—s. 3, ch. 71-133; s. 2, ch. 88-102; s. 2, ch. 89-122; s. 3, ch. 2007-106; s. 2, ch. 2008-193.

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Title XIV
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196.1961 Exemption for historic property used for certain commercial or nonprofit purposes.

(1) Pursuant to s. 3, Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow an ad valorem tax exemption of up to 50 percent of the assessed value of property which meets all of the following criteria:

(a) The property must be used for commercial purposes or used by a not-for-profit organization under s. 501(c)(3) or (6) of the Internal Revenue Code of 1986.

(b) The property must be listed in the National Register of Historic Places, as defined in s. [267.021](#); or must be a contributing property to a National Register Historic District; or must be designated as a historic property or as a contributing property to a historic district, under the terms of a local preservation ordinance.

(c) The property must be regularly open to the public.

(2) As used in this section, "regularly open to the public" means that there are regular hours when the public may visit to observe the historically significant aspects of the building. This means a minimum of 40 hours per week, for 45 weeks per year, or an equivalent of 1,800 hours per year. A fee may be charged to the public; however, it must be comparable with other entrance fees in the immediate geographic locale.

(3) The board of county commissioners or municipal governing authority shall notify the property appraiser of the adoption of such ordinance no later than December 1 of the year prior to the year the exemption will take effect. If the exemption is granted only for a specified period or the ordinance is repealed, the board of county commissioners or municipal governing authority shall notify the property appraiser no later than December 1 of the year prior to the year the exemption expires. The ordinance must specify that the exemption shall apply only to taxes levied by the unit of government granting the exemption. The exemption does not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

(4) Only those portions of the property used predominantly for the purposes specified in paragraph (1)(a) shall be exempt. In no event shall an incidental use of property qualify such property for an exemption or impair the exemption of an otherwise exempt property.

(5) In order to retain the exemption, the historic character of the property must be maintained in good repair and condition to the extent necessary to preserve the historic value and significance of the property.

History.—s. 8, ch. 97-117.

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Title XIV
TAXATION AND FINANCE

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196.1997 Ad valorem tax exemptions for historic properties.—

(1) The board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow ad valorem tax exemptions under s. 3, Art. VII of the State Constitution to historic properties if the owners are engaging in the restoration, rehabilitation, or renovation of such properties in accordance with guidelines established in this section.

(2) The board of county commissioners or the governing authority of the municipality by ordinance may authorize the exemption from ad valorem taxation of up to 100 percent of the assessed value of all improvements to historic properties which result from the restoration, renovation, or rehabilitation of such properties. The exemption applies only to improvements to real property. In order for the property to qualify for the exemption, any such improvements must be made on or after the day the ordinance authorizing ad valorem tax exemption for historic properties is adopted.

(3) The ordinance shall designate the type and location of historic property for which exemptions may be granted, which may include any property meeting the provisions of subsection (11), which property may be further required to be located within a particular geographic area or areas of the county or municipality.

(4) The ordinance must specify that such exemptions shall apply only to taxes levied by the unit of government granting the exemption. The exemptions do not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to s. 9(b) or s. 12, Art. VII of the State Constitution.

(5) The ordinance must specify that any exemption granted remains in effect for up to 10 years with respect to any particular property, regardless of any change in the authority of the county or municipality to grant such exemptions or any change in ownership of the property. In order to retain the exemption, however, the historic character of the property, and improvements which qualified the property for an exemption, must be maintained over the period for which the exemption is granted.

(6) The ordinance shall designate either a local historic preservation office or the Division of Historical Resources of the Department of State to review applications for exemptions. The local historic preservation office or the division, whichever is applicable, must recommend that the board of county commissioners or the governing authority of the municipality grant or deny the exemption. Such reviews must be conducted in accordance with rules adopted by the Department of State. The recommendation, and the reasons therefor, must be provided to the applicant and to the governing entity before consideration of the application at an official meeting of the governing entity. For the purposes of this section, local historic preservation offices must be approved and certified by the Department of State.

(7) To qualify for an exemption, the property owner must enter into a covenant or agreement with the governing body for the term for which the exemption is granted. The form of the covenant or agreement must be established by the Department of State and must require that the character of the

property, and the qualifying improvements to the property, be maintained during the period that the exemption is granted. The covenant or agreement shall be binding on the current property owner, transferees, and their heirs, successors, or assigns. Violation of the covenant or agreement results in the property owner being subject to the payment of the differences between the total amount of taxes which would have been due in March in each of the previous years in which the covenant or agreement was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12(3).

(8) Any person, firm, or corporation that desires an ad valorem tax exemption for the improvement of a historic property must, in the year the exemption is desired to take effect, file with the board of county commissioners or the governing authority of the municipality a written application on a form prescribed by the Department of State. The application must include the following information:

(a) The name of the property owner and the location of the historic property.

(b) A description of the improvements to real property for which an exemption is requested and the date of commencement of construction of such improvements.

(c) Proof, to the satisfaction of the designated local historic preservation office or the Division of Historical Resources, whichever is applicable, that the property that is to be rehabilitated or renovated is a historic property under this section.

(d) Proof, to the satisfaction of the designated local historic preservation office or the Division of Historical Resources, whichever is applicable, that the improvements to the property will be consistent with the United States Secretary of Interior's Standards for Rehabilitation and will be made in accordance with guidelines developed by the Department of State.

(e) Other information deemed necessary by the Department of State.

(9) The board of county commissioners or the governing authority of the municipality shall deliver a copy of each application for a historic preservation ad valorem tax exemption to the property appraiser of the county. Upon certification of the assessment roll, or recertification, if applicable, pursuant to s. 193.122, for each fiscal year during which the ordinance is in effect, the property appraiser shall report the following information to the local governing body:

(a) The total taxable value of all property within the county or municipality for the current fiscal year.

(b) The total exempted value of all property in the county or municipality which has been approved to receive historic preservation ad valorem tax exemption for the current fiscal year.

(10) A majority vote of the board of county commissioners of the county or of the governing authority of the municipality shall be required to approve a written application for exemption. Such exemption shall take effect on the January 1 following substantial completion of the improvement. The board of county commissioners or the governing authority of a municipality shall include the following in the resolution or ordinance approving the written application for exemption:

(a) The name of the owner and the address of the historic property for which the exemption is granted.

(b) The period of time for which the exemption will remain in effect and the expiration date of the exemption.

(c) A finding that the historic property meets the requirements of this section.

(11) Property is qualified for an exemption under this section if:

(a) At the time the exemption is granted, the property:

1. Is individually listed in the National Register of Historic Places pursuant to the National Historic Preservation Act of 1966, as amended; or

2. Is a contributing property to a national-register-listed district; or
3. Is designated as a historic property, or as a contributing property to a historic district, under the terms of a local preservation ordinance; and

(b) The local historic preservation office or the Division of Historical Resources, whichever is applicable, has certified to the local governing authority that the property for which an exemption is requested satisfies paragraph (a).

(12) In order for an improvement to a historic property to qualify the property for an exemption, the improvement must:

- (a) Be consistent with the United States Secretary of Interior's Standards for Rehabilitation.
- (b) Be determined by the Division of Historical Resources or the local historic preservation office, whichever is applicable, to meet criteria established in rules adopted by the Department of State.

(13) The Department of State shall adopt rules as provided in chapter 120 for the implementation of this section. These rules must specify the criteria for determining whether a property is eligible for exemption; guidelines to determine improvements to historic properties which qualify the property for an exemption; criteria for the review of applications for exemptions; procedures for the cancellation of exemptions for violations to the agreement required by subsection (7); the manner in which local historic preservation offices may be certified as qualified to review applications; and other requirements necessary to implement this section.

History.—s. 1, ch. 92-159.

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The 2014 Florida Statutes

[Title XXXVI](#)[Chapter 617](#)[View Entire Chapter](#)

BUSINESS ORGANIZATIONS

CORPORATIONS NOT FOR PROFIT

617.0301 **Purposes and application.**—Corporations may be organized under this act for any lawful purpose or purposes not for pecuniary profit and not specifically prohibited to corporations under other laws of this state. Such purposes include, without limitation, charitable, benevolent, eleemosynary, educational, historical, civic, patriotic, political, religious, social, fraternal, literary, cultural, athletic, scientific, agricultural, horticultural, animal husbandry, and professional, commercial, industrial, or trade association purposes. If special provisions are made, by law, for the organization of designated classes of corporations not for profit, such corporations shall be formed under such provisions and not under this act.

History.—s. 23, ch. 90-179.

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Organization Reference Chart

Section of 1986 Code	Description of organization	General nature of activities	Application Form	Annual return required to be filed	Contributions allowable
501(c)(1)	Corporations Organized under Act of Congress (including Federal Credit Unions)	Instrumentalities of the United States	No Form	None	Yes, if made for exclusively public purposes
501(c)(2)	Title Holding Corporation For Exempt Organization	Holding title to property of an exempt organization	1024	990 ¹ or 990-EZ ⁸	No ²
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations	Activities of nature implied by description of class of organization	1023	990 ¹ or 990-EZ ⁸ , or 990-PF	Yes, generally
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; charitable, educational, or recreational	1024	990 ¹ or 990-EZ ⁸	No, generally ^{2,3}
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the purpose being to improve conditions of work, and to improve products of efficiency	1024	990 ¹ or 990-EZ ⁸	No ²
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, etc.	Improvement of business conditions of one or more lines of business	1024	990 ¹ or 990-EZ ⁸	No ²
501(c)(7)	Social and Recreational Clubs	Pleasure, recreation, social activities	1024	990 ¹ or 990-EZ ⁸	No ²
501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, sickness, accident or other benefits to members	1024	990 ¹ or 990-EZ ⁸	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(9)	Voluntary Employees Beneficiary Associations	Providing for payment of life, sickness, accident, or other benefits to members	1024	990 ¹ or 990-EZ ⁸	No ²
501(c)(10)	Domestic Fraternal Societies and Associations	Lodge devoting its net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members	1024	990 ¹ or 990-EZ ⁸	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of retirement benefits	Letter ⁶	990 ¹ or 990-EZ ⁸	No ²
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.	Activities of a mutually beneficial nature similar to those implied by the description of class of organization	1024	990 ¹ or 990-EZ ⁸	No ²
501(c)(13)	Cemetery Companies	Burials and incidental activities	1024	990 ¹ or 990-EZ ⁸	Yes, generally
501(c)(14)	State-Chartered Credit Unions, Mutual Reserve Funds	Loans to members	Letter ⁶	990 ¹ or 990-EZ ⁸	No ²
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members substantially at cost	1024	990 ¹ or 990-EZ ⁸	No ²
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction with activities of a marketing or purchasing association	Form 1120-C ⁵	990 ¹ or 990-EZ ⁸	No ²
501(c)(17)	Supplemental Unemployment Benefit Trusts	Provides for payment of supplemental unemployment compensation benefits	1024	990 ¹ or 990-EZ ⁸	No ²
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	Payment of benefits under a pension plan funded by employees	Letter ⁶	990 ¹ or 990-EZ ⁸	No ²
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	Activities implied by nature of organization	1024	990 ¹ or 990-EZ ⁸	No, generally ⁷
501(c)(21)	Black Lung Benefit Trusts	Funded by coal mine operators to satisfy their liability for disability or death due to black lung diseases	Letter ⁶	990-BL	No ⁴

Section of 1986 Code	Description of organization	General nature of activities	Application Form	Annual return required to be filed	Contributions allowable
501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi-employer pension fund	Letter ⁶	990 ¹ or 990-EZ ⁸	No ⁵
501(c)(23)	Veterans' Organization (created before 1880)	To provide insurance and other benefits to veterans	Letter ⁶	990 ¹ or 990-EZ ⁸	No, generally ⁷
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parent Corporations	Holding title and paying over income from property to 35 or fewer parents or beneficiaries	1024	990 ¹ or 990-EZ ⁸	No
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health care coverage to high-risk individuals	Letter ⁶	990 ¹ or 990-EZ ⁸	No
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	Letter ⁶	990 ¹ or 990-EZ ⁸	No
501(c)(28)	National Railroad Retirement Investment Trust	Manages and invests the assets of the Railroad Retirement Account	No Form	990 ¹¹	No ¹¹
501(c)(29)	CO-OP health insurance issuers	A qualified health insurance issuer which has received a loan or grant under the CO-OP program	Letter and Form 8718 ¹⁴	990 ¹	No ¹³
501(d)	Religious and Apostolic Associations	Regular business activities; Communal religious community	No Form	1065 ⁹	No ²
501(e)	Cooperative Hospital Service Organizations	Performs cooperative services for hospitals	1023	990 ¹ or 990-EZ ⁸	Yes
501(f)	Cooperative Service Organizations of Operating Educational Organizations	Performs collective investment services for educational organizations	1023	990 ¹ or 990-EZ ⁸	Yes
501(k)	Child Care Organizations	Provides care for children	1023	990 ¹ or 990-EZ ⁸	Yes
501(n)	Charitable Risk Pools	Pools certain insurance risks of sec. 501(c)(3) organizations	1023	990 ¹ or 990-EZ ⁸	Yes
501(q)	Credit Counseling Organization	Credit counseling services	1023	1023 ¹²	No
521(a)	Farmers' Cooperative Associations	Cooperative marketing and purchasing for agricultural procedures	1028	1120-C	No
527	Political organizations	A party, committee, fund, association, etc., that directly or indirectly accepts contributions or makes expenditures for political campaigns	8871	1120-POL ¹⁰ 990 ¹ or 990-EZ ⁸	No