



## Historic Preservation Board Agenda December 4, 2014

1. Roll Call
2. Approval of the August 7<sup>th</sup>, 2014 October 14, 2014 Minutes
3. Appeals Procedures
4. New Business

Case:14-39      Preliminary determination of Historic Status

Location: 4015 Reid St.; Unit 7

Applicant: Administrative request

4. Other Business
5. Adjourn

ANY PERSON WISHING TO APPEAL ANY DECISION MADE BY THE HISTORIC PRESERVATION BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING WILL NEED A RECORD OF THE PROCEEDINGS THAT INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED, AT THE EXPENSE OF THE APPELLANT. F.S. 286.0105

PERSONS WITH DISABILITIES REQUIRING ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS MEETING SHOULD CONTACT THE CITY BUILDING DEPARTMENT AT 329-0103 AT LEAST 24 HOURS IN ADVANCE TO REQUEST SUCH ACCOMMODATIONS.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping and the importance of regular reconciliations.

The second part of the document focuses on the analysis of the recorded data. It explains how to interpret the financial statements and identify trends and anomalies. Key indicators such as profit margins, liquidity ratios, and debt-to-equity ratios are discussed. The document provides examples of how to calculate these ratios and what they mean for the business. It also discusses the importance of comparing the current period's performance with previous periods and industry benchmarks.

The third part of the document addresses the reporting requirements for the business. It outlines the types of reports that should be prepared, such as the balance sheet, income statement, and cash flow statement. It provides a template for each of these reports and explains the information that should be included in each. The document also discusses the frequency of reporting and the importance of presenting the information in a clear and concise manner.

Finally, the document concludes with a summary of the key points and a call to action. It emphasizes that maintaining accurate records and providing timely reports are essential for the success of any business. It encourages the reader to take the time to review the document and implement the recommended practices.

# HISTORIC PRESERVATION BOARD

## CITY OF PALATKA

### DRAFT Meeting Minutes October 14<sup>th</sup>, 2014

The meeting was called to order by Chairperson Roberta Correa at 4:06 pm. Other members present included Larry Beaton, Lynda Crabill Gilbert Evans Jr., Robert Goodwin, Meri Rees, Elizabeth van Rensburg and Laura Schoenberger. Staff present: Planning Director Thad Crowe and Recording Secretary Ke'Ondra Wright.

#### APPROVAL OF MINUTES

Motion made by Ms. van Rensburg to approve the August 7<sup>th</sup>, 2014 minutes with minor corrections, seconded by Mr. Goodwin. Motion passed unanimously.

#### APPEALS PROCEDURE

Chairperson Correa read the appeals procedures.

#### NEW BUSINESS

**Case:** HB 14-28  
**Locations:** 1.) 105 N 2<sup>nd</sup> St  
2.) 109 N 2<sup>nd</sup> St  
3.) 124 St. Johns Ave  
4.) 113 N 2<sup>nd</sup> St  
5.) 117 N 2<sup>nd</sup> St

**Applicant:** Joseph "Corky" Diamond  
**Request:** **Certificate of Appropriateness** to rezone property within the DR (Downtown Riverfront District), adding the HD (Historic District) overlay); and to recommend nomination to the National Register of Historic Places for "the 100 Block," AKA "Century Block."

Mr. Crowe summarized his report and recommendations, noting that there were two separate actions for the Board's consideration. The first action is the local historic district overlay rezoning, which would then go before the Planning Board and the City Commission. The second action is to recommend nomination of the properties to the National Register of Historic Places to the State of Florida Bureau of Historic Preservation and the National Park Service. Staff made the decision to pursue this smaller district as a separate request from a downtown Historic District for several reasons. First of all the Applicant desires to advance the National Register nomination quickly and the Downtown National Register District is something that will take more time due to the need for public education and information. Expediting the nomination is important since the Applicant wishes to pursue economic benefits provided by the federal tax credits. Another reason to pursue this district separately is that it is isolated from the rest of the downtown, separated by vacant properties, and is essentially a free-standing remnant of the nineteenth century riverfront commercial district as opposed to what is seen in the 20<sup>th</sup> century linear Downtown District of St. Johns Avenue.

This proposed district includes four buildings. The first building, 122-126 St Johns Ave., is the Moragne Building. This building was constructed in 1885 and is an unusual example of the high style Italianate architectural style. Prominent physician Dr. Moragne established the City's first drug store in this building. The second building, 107-109 N 2<sup>nd</sup> St., is a Masonry Vernacular architectural style structure, also built in 1885. This building was known as the Southern Bell Telephone and Telegraph Company building and included a number of other stores through the years. The third building is 111-115 N 2<sup>nd</sup> St., also a Masonry Vernacular style building, built between 1915 and 1924. This building was known as the Bailey Building and housed a variety of offices and stores during the years. The fourth building is 117-119 N 2<sup>nd</sup> St. and is another Italianate

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Style building. This building was built in 1885 and housed a variety of businesses as well as upstairs apartments. Staff is recommending approval of local and national historic registration for these properties, and believes that at least one historic designation criterion for each building is met. Staff has been in discussions with the State of Florida Bureau of Historic Preservation regarding the historic nomination of these buildings, and State staff are very interested in working with City staff on recognizing and restoring these buildings. Staff is recommending approval for the rezoning and the nomination to the National Register and applying the HD local overlay zoning to the property.

Board members then disclosed communications with the Applicant. Mr. Goodwin said that he is currently employed by Mr. Diamond as a consultant on another project that is not connected with these four buildings (the St. Johns River Center). Chairperson Correa advised the board that she has had several conversations in the past about placement of these buildings on the National Register and federal historic tax credits. Ms. van Rensburg advised the board that she discussed the project in the past with Mr. Diamond and also stated that she and her husband have had a lot of discussion with Mr. Diamond, but as of today had not been hired by Mr. Diamond for anything to do with the restoration of these buildings. Mr. Crowe advised Ms. van Rensburg that as long as there no formal arrangement of contractual payment then there is no conflict of interest. Mr. Beaton advised the board that he has had discussion with Mr. Diamond about the historical significance of the buildings.

Corky Diamond, 110 S 2<sup>nd</sup> St, said that he is not sure the project would qualify for the tax credits, only because the credits are exclusively for income producing (rental/lease) properties and the residential units may be sold and therefore not be eligible. Whether or not the tax credits are utilized, he intends to follow the historic guidelines. He has saved historic interior elements such as the doors and wood trim, and will be restoring the wood floors. Mr. Diamond said he would like to reach out to the Secretary of State once everything is approved and let them know what he is planning on doing and also show off the Downtown. This will show the community that this type of historic renovation project is of great economic benefit. Mr. Diamond said that the work will commence at the end of the month.

#### **Public Comments**

No Public Comments.

#### **Board Discussion**

Mr. Beaton asked if the enabling ordinance of the Historic Preservation Board limits the board to just the North and South Historic Districts or is it more open to future historic districts. Mr. Crowe replied that the ordinance does not put any parameters or restrictions on the Board in terms of historic district jurisdiction. The Board's job is to determine what is eligible for historical listing. Chairperson Correa asked staff that if another district was added if the board would have input on exterior alterations. Mr. Crowe answered in the affirmative.

Mr. Beaton asked who would prepare the application for the National Register, would the City do the application or the owner or the historical society. Mr. Crowe replied that this would be a shared responsibility between the City and the owner and after discussion with the state he believed it would be preferred if City staff took the lead. If any of the Board members would like to help with this process Mr. Crowe would send out information as the process goes along - their input would be greatly appreciated.

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Ms. Crabill asked Mr. Diamond on the difficulty of removing stucco from the brick. Mr. Diamond responded that when the buildings were being stuccoed some of the batches had more water and some had too much sand. In experimenting with stucco removal some materials came off easily and others portions were very difficult to remove. Attempts to remove stucco on the Snow building damaged the brick.

**Motion** made by Ms. Crabill to approve the staff recommendation to rezone property (105 N. 2<sup>nd</sup> St, 109 N 2<sup>nd</sup> St, 124 St Johns Ave, 113 N 2<sup>nd</sup> St, and 117 N 2<sup>nd</sup> St) with the HD (Historic District) designation, applied to the Downtown Riverfront district. The motion was seconded by Mr. Evans and approved unanimously.

**Motion** made by Ms. Crabill to approve the staff recommendation to recommend nomination to the National Register of Historic Places for the "100 Block," AKA "Century Block" as suggested by staff. The motion was seconded by Ms. Rees and approved unanimously.

### NEW BUSINESS

**Case:** HB 14-31

**Locations:** 1.) 1207 Washington St

**Applicant:** B&Z Staff

**Request:** **Certificate of Appropriateness** Resolution of support for Florida Special Category restoration grant.

Mr. Crowe said that Staff is working with the Palatka Housing Authority to apply for a (state) Special Category Restoration Grant funds for the beginning of the restoration process for the Central Academy. Staff apologized for this item being an emergency item, but this is the last opportunity to get the grant submitted because the deadline is this month. Staff is recommending approval.

Chairperson Correa read the resolution into the record.

Mr. Evans advised the board that he is a member of the Palatka Housing Authority Board.

### Public Comments

John Nelson Jr., Palatka Housing Authority, 400 N 15<sup>th</sup> St, said that the Authority has owned this building since about 2007. The Authority received the building from the Putnam County School District and has worked with the Central Academy nonprofit group for feasible restoration of the building since the time of property acquisition. The Authority was made aware of this grant and requests that this resolution be approved to assist with procuring funds needed for immediate repairs. The Authority has drawings on the condition of the building and what exactly it's going to take to make the repairs. Mr. Nelson passed out schematics indicating what needs to be done to the building. A lot of planning has been done for this building by architect Robert Taylor in the form of site drawings, plans, and rehabilitation cost estimates. Original rehabilitation costs were roughly two million dollars, which has probably increased by now. The first thing that needs to be done is to put a new roof on the building, as the temporary roof repairs previously done have failed.

Mr. Beaton asked what was the total amount for the restoration grant. Chairperson Correa stated the maximum amount of this grant cycle is \$350,000.

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Ms. Crabill asked what was the time frame for the grant. Chairperson Correa stated that grant has to be submitted by the end of the month. Ms. Crabill asked how long does it take to find out if the grant would be secured. Mr. Crowe advised the board that the grant has to go before a committee that meets in the upcoming months to rank the applications. City staff was contacted by State historic preservation staff, who strongly encouraged pursuing this grant. Mr. Beaton stated that this building is already on the National Register and that may help a lot as well.

Chairperson Correa stated that Palatka is in the limelight right now because the Secretary of State recognized the downtown as one of the most endangered historic places (again).

Mr. Beaton asked will the applicant be the Authority or the nonprofit group. Mr. Nelson stated the application will be a combination of the Authority, the nonprofit and the City of Palatka.

Robert Taylor, 241 Crystal Cove Dr, said that Mr. Nelson alluded to a lot of the studies that was done on this facility and much work has been done to evaluate the structure relative to environmental contamination, some of which has been cleaned up and some which has yet to be done. This structure is in increasing state of disrepair and will at some point be subject to collapse. Once the roof fails then it tends to push down the walls and the building could implode if action is not taken immediately. The first part of the restoration would be to place a new roof on the structure. So this application is timely.

Mr. Beaton asked if there was any contamination of soil in the school bus garage area because of fuel spills. Mr. Taylor stated that the assessment included the school bus garage and there was a phase one environmental study done. This study indicated that site itself was not impacted by any environmental contamination, but it is contiguous to the railroad track where chemicals were used to kill weeds in that area. This area will need to be cleaned up. The building itself contains lead based paint, asbestos other elements that will need to be abated.

**Motion** made by Ms. van Rensburg to approve the staff recommendation for a resolution of support for Florida Special Category Restoration Grant. The motion was seconded by Mr. Beaton and approved unanimously.

**OTHER BUSINESS** – no other business

**ADJOURNMENT** - with no further business the meeting was adjourned at 4:39 pm.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and how they are used to record transactions. It also explains the relationship between these accounts and the accounting equation.

The fourth part of the document covers the process of journalizing and posting. It describes how transactions are recorded in the journal and then transferred to the ledger. It also discusses the importance of double-entry bookkeeping and how it helps to ensure that the books are balanced.

The fifth part of the document discusses the preparation of financial statements. It explains how the information from the ledger is used to create the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of these statements for the business and its stakeholders.

The sixth part of the document covers the process of closing the books. It explains how the temporary accounts are closed to the permanent accounts at the end of the accounting period. It also discusses the importance of this process in preparing for the next period.

The seventh part of the document discusses the use of adjusting entries. It explains how these entries are used to record accruals, deferrals, and other adjustments that are necessary to ensure that the financial statements are accurate.

The eighth part of the document covers the process of reconciling the books. It explains how the balance sheet and income statement are reconciled to ensure that they are in agreement. It also discusses the importance of this process in detecting errors and correcting them.

The ninth part of the document discusses the use of the accounting cycle in the real world. It provides examples of how the cycle is used in various types of businesses and organizations.

The tenth part of the document covers the final steps of the accounting cycle, including the preparation of the financial statements and the closing of the books. It also discusses the importance of these steps in the overall accounting process.

# Preliminary Determination of Historic Status

## HB 14-39

4015 Reid St, Unit 7 (Airport Quonset Hut)

# STAFF REPORT

DATE: November 26, 2014  
TO: Historic Preservation Board members  
FROM: Thad Crowe, AICP  
Planning Director

### APPLICATION REQUEST

This is a request for the Board to make a preliminary determination of eligibility for historic designation for the property in question.

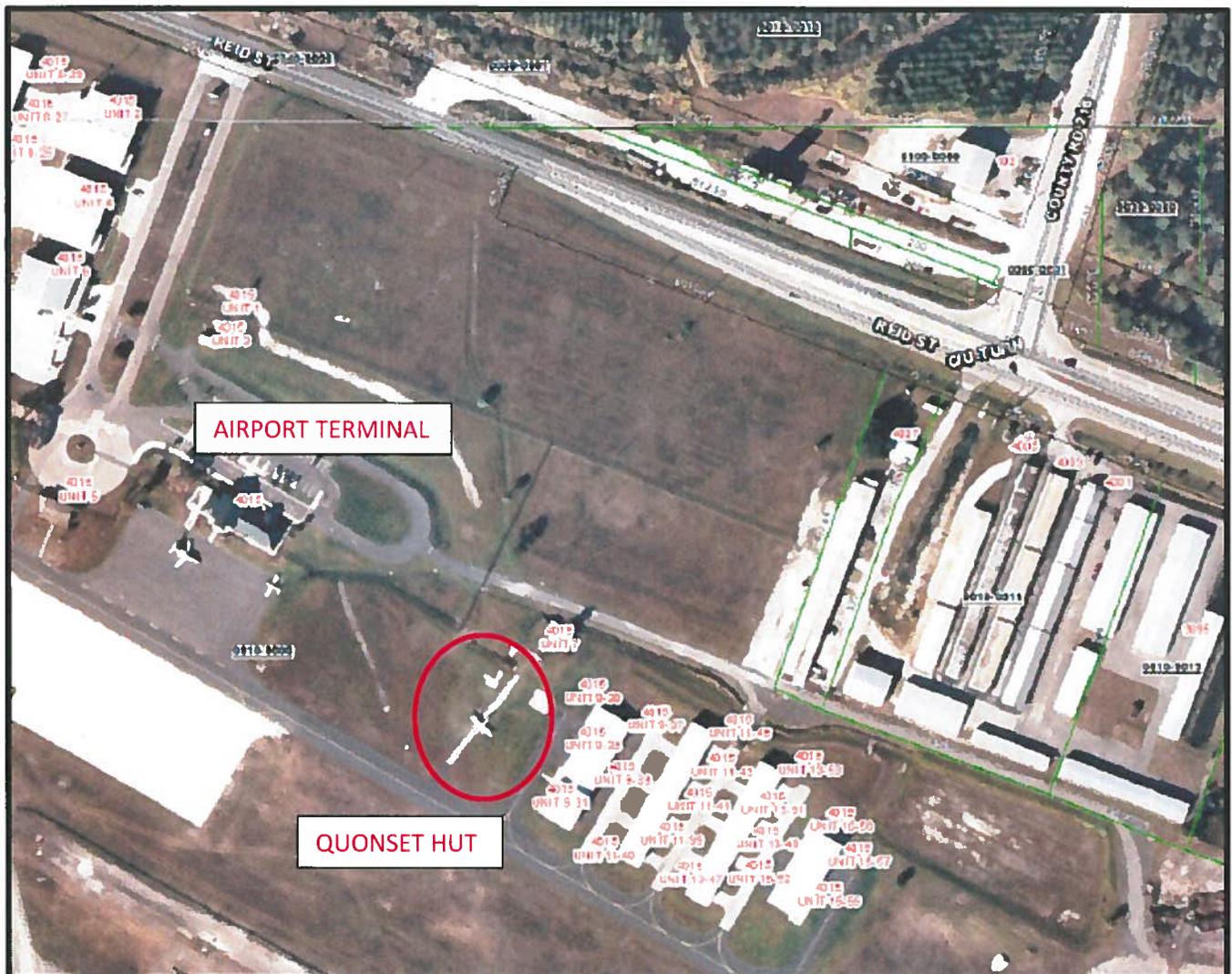


Figure 1: Location map

## APPLICATION ANALYSIS

The City receives ongoing funding from the Federal Aviation Authority and the Florida Department of Transportation for various airport improvements related to airport functionality and economic development. Current the hangers on airport property are at full occupancy and there is a demand for additional hangers. Due to constraints presented by flight path building restrictions and the presence non-buildable stormwater detention areas, the Quonset hut location is one of the few buildable areas for future hanger development.

Federal law requires that the City as a Certified Local Government make a determination of historic eligibility for projects funded by state or federal grants such as this one. Should the Board believe there are sufficient grounds to pursue formal designation, Staff will process an application for the HD (Historic District) overlay zoning for the Airport Quonset Hut.

The Airport's website provides a brief history of Palatka's Municipal Airport, known as Kay Larkin Field. The City began airport operation in 1938 on the original 214-acre site. The U.S. Navy acquired the airport in 1942 during wartime and acquired additional land in 1943. The airport at that time was named for Jasper Kennedy "Kay" Larkin, a Palatka native and Army Air Corp pilot killed during World War II. The airport was one of several auxiliary naval air stations (others included the Green Cove Springs and St. Augustine airfields) under the cognizance of the Naval Air Station Jacksonville. Gunnery flights were also conducted between the airport and NAS Green Cove Springs, and the airport was also used as a staging area for practice runs in the Pinecastle Bombing Range located in what is now the Ocala National Forest. The airport was returned to the City in



*Figure 2: WW II-era photo of Naval crew at Kay Larkin Field*

1946 by the War Assets Administration and resumed



*Figure 6: Hut, viewed from the west, with airport hangers in the background*

use at that time as a civilian airfield.

The Airport Quonset Hut was constructed around 1942 to further the military mission of the airfield. It was primarily used for storage of munitions. It is a standard lightweight prefabricated structure of corrugated galvanized steel having a semicircular cross-section, based on the "Nissen Hut" developed by the British during World War I. Between 150,000 and 170,000 huts were constructed around the country during World War II and were used for a variety of purposes including barracks, latrines, offices, medical and dental offices, isolation wards, warehouses, housing, and bakeries. Many remain and are actively used or function as military museums. The hut at Kay Larkin Field was at some unknown date (probably during its early and active use period) covered with an earthen berm, to contain potential explosion and fire attributed to munitions storage. At a later and unknown date a wood frame additions was added at the south end for a sheltered entrance and small restroom. Beginning in the 1970s the hut functioned as the offices for Skydive Palatka until this business moved into larger facilities to the east. During the last ten years another metal addition was added to the north side for and additional storage. Except for these additions, it appears that the original building elements remain.

Little remains of the original airfield operation other than the hut. The 1961 terminal is still there but was replaced by a newer terminal several years ago. The multiple metal hanger buildings were constructed within the last 30 or 40 years and have no historic or architectural significance.

In broad terms, local historic designation is justified by historic, architectural, or cultural significance. Staff's preliminary assessment is that while the Airport Quonset Hut is a unique and "quirky" structure that possesses most of its original elements, it does not possess a high level of architectural, historical, or cultural significance to warrant historic



Figure 3: Hut, viewed from the north. 1970s-era metal addition provided additional storage area

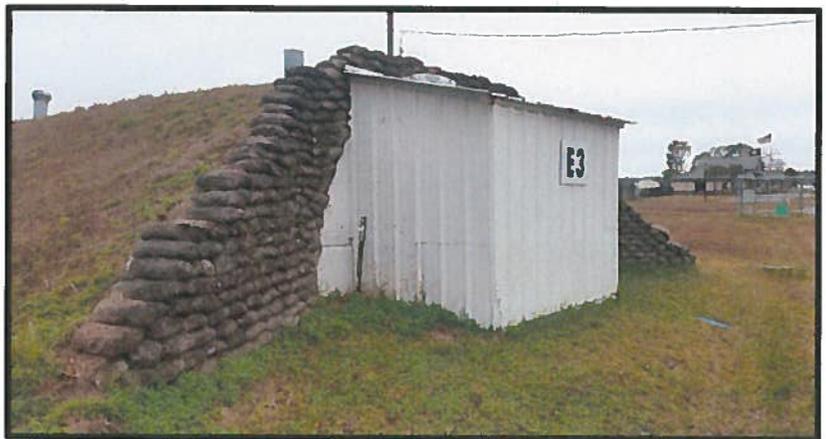


Figure 4: Hut, viewed from the north. 1970s-era metal addition provided additional storage area



Figure 5: Interior – still used for active storage

protection. Quonset huts are still fairly common in the area, region, and nation, and the relatively minor role of wartime munitions storage does not rise to a level of historically significant activity.

**STAFF RECOMMENDATION**

Staff recommends that the Historic Preservation Board makes the finding that the Airport Quonset Hut is not eligible for inclusion for the Historic District (HD) overlay zoning. Should the Board not concur and decide to pursue the public process for historic registration, a recommendation for application for the HD overlay zoning would be appropriate, and this application would be considered at the Board's next regular meeting along with a more detailed analysis.