

1 Introduced by the Neighborhoods, Community Services, Public Health  
2 & Safety Committee:

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5 **ORDINANCE 2021-751**

6 AN ORDINANCE REGARDING A PARTIAL AD VALOREM  
7 PROPERTY TAX EXEMPTION FOR REHABILITATION OF A  
8 CONTRIBUTING STRUCTURE IN THE SPRINGFIELD  
9 HISTORIC DISTRICT LOCATED AT 1843 PERRY  
10 STREET, OWNED BY PERRY STREET, LLC; PROVIDING  
11 FOR EXEMPTION FROM THAT PORTION OF AD VALOREM  
12 TAXATION LEVIED BY THE CITY OF JACKSONVILLE ON  
13 ONE HUNDRED PERCENT (100%) OF THE INCREASE IN  
14 ASSESSED VALUE RESULTING FROM THE QUALIFYING  
15 IMPROVEMENT PROJECT, PURSUANT TO SECTION  
16 780.303, *ORDINANCE CODE*; PROVIDING FOR AN  
17 EXEMPTION PERIOD OF TEN (10) YEARS BEGINNING  
18 ON JANUARY 1st OF THE YEAR FOLLOWING THE YEAR  
19 IN WHICH THE COUNCIL ENACTS THIS ORDINANCE,  
20 PURSUANT TO SECTION 780.304, *ORDINANCE CODE*;  
21 PROVIDING AN EFFECTIVE DATE.

22  
23 **WHEREAS**, in 1992, Florida voters overwhelmingly approved by  
24 referendum an amendment to the Constitution of the State of Florida  
25 authorizing local governments to provide a partial ad valorem  
26 property tax exemption to owners of Florida historic properties who  
27 restore, rehabilitate, or renovate those structures; and

28 **WHEREAS**, pursuant to the Constitution of the State of Florida,  
29 Article VII, Section 3(d), the City of Jacksonville may, for the  
30 purpose of its respective tax levy, grant historic preservation  
31 partial ad valorem property tax exemptions to owners of historic

1 properties by ordinance; and

2       **WHEREAS**, Section 196.1997(1), *Florida Statutes*, provides that  
3 a municipality may grant partial ad valorem property tax exemptions  
4 under the Constitution of the State of Florida, Article VII,  
5 Section 3(d) to historic properties, if the owners are engaging in  
6 the restoration, rehabilitation, or renovation of such properties,  
7 in accordance with the guidelines established therein; and

8       **WHEREAS**, in 1994, the City Council enacted Part 3, (Tax  
9 Exemption for Rehabilitation of Historic Landmarks and Properties  
10 in Historic Districts), Chapter 780 (Property Tax), *Ordinance Code*,  
11 providing for a Historic Rehabilitation Tax Exemption; and

12       **WHEREAS**, the property located at 1843 Perry Street is a  
13 contributing structure in the Springfield Historic District  
14 ("Property"); and

15       **WHEREAS**, the owner of the Property, Perry Street, LLC  
16 ("Owner"), has submitted a complete Historic Preservation Property  
17 Tax Exemption Application, **On File** with the City Council  
18 Legislative Services Division, including all required documentation  
19 ("Application"); and

20       **WHEREAS**, the Planning and Development Department has  
21 determined that the Property is a Qualifying Property as defined in  
22 Section 780.302, *Ordinance Code*; and

23       **WHEREAS**, the Planning and Development Department has  
24 determined that the rehabilitation of the Property as described in  
25 the Application, and depicted, in part, in the photographs included  
26 in the Application, is a Qualifying Improvement Project, as defined  
27 in Section 780.302, *Ordinance Code*; and

28       **WHEREAS**, the Planning and Development Department has  
29 determined that the Qualifying Improvement Project is consistent  
30 with the U.S. Department of the Interior *Secretary of the*  
31 *Interior's Standards for Rehabilitation*; and

1           **WHEREAS**, the Planning and Development Department has  
2 determined that the Application meets the requirements of Part 3,  
3 Chapter 780, *Ordinance Code*, and Section 196.1997, *Florida*  
4 *Statutes*; and

5           **WHEREAS**, the Owner of the Property has executed the required  
6 Historic Preservation Tax Exemption Covenant, pursuant to Section  
7 780.336, *Ordinance Code*, in which the Owner agrees to maintain and  
8 repair the Property, including the Qualifying Improvement Project,  
9 so as to preserve its architectural, historical or archaeological  
10 integrity during the exemption period; now, therefore

11           **BE IT ORDAINED** by the Council of the City of Jacksonville:

12           **Section 1.           Adopting Recitals and Granting Exemption.** The  
13 Council adopts the above recitals as its findings of fact and  
14 hereby approves a Historic Rehabilitation Tax Exemption pursuant to  
15 Part 3, Chapter 780, *Ordinance Code*, for the Property. The  
16 exemption approved herein is a partial ad valorem property tax  
17 exemption for one hundred percent (100%) of the increase in  
18 assessed value resulting from the Qualifying Improvement Project.

19           **Section 2.           Exemption Time Period.** The Council hereby  
20 approves the exemption granted in Section 1 for a period of ten  
21 (10) years, pursuant to Section 780.304, *Ordinance Code*, beginning  
22 on January 1st of the year following the year in which the Council  
23 enacts this ordinance, and expiring on December 31st of the tenth  
24 year thereafter.

25           **Section 3.           Effective Date.** This ordinance shall become  
26 effective upon signature by the Mayor or upon becoming effective  
27 without the Mayor's signature.

1 Form Approved:

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3           /s/ Kealey A. West          

4 Office of General Counsel

5 Legislation Prepared By: Kealey A. West

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