

1 Introduced by the Neighborhoods, Community Services, Public Health
2 and Safety Committee and Co-Sponsored by Council Member Peluso and
3 amended by the Neighborhoods, Community Services, Public Health and
4 Safety Committee:

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7 **ORDINANCE 2023-717-E**

8 AN ORDINANCE REGARDING A PARTIAL AD VALOREM
9 PROPERTY TAX EXEMPTION FOR REHABILITATION OF A
10 HISTORIC LANDMARK DESIGNATED BY ORDINANCE
11 2021-377-E LOCATED AT 510 JULIA STREET, OWNED BY
12 510 N JULIA LLC; PROVIDING FOR EXEMPTION FROM
13 THAT PORTION OF AD VALOREM TAXATION LEVIED BY
14 THE CITY OF JACKSONVILLE ON ONE HUNDRED PERCENT
15 (100%) OF THE INCREASE IN ASSESSED VALUE
16 RESULTING FROM THE QUALIFYING IMPROVEMENT
17 PROJECT, PURSUANT TO SECTION 780.303, *ORDINANCE*
18 *CODE*; PROVIDING FOR AN EXEMPTION PERIOD OF TEN
19 (10) YEARS BEGINNING ON JANUARY 1ST OF THE YEAR
20 FOLLOWING THE YEAR IN WHICH THE COUNCIL ENACTS
21 THIS ORDINANCE, PURSUANT TO SECTION 780.304,
22 *ORDINANCE CODE*; PROVIDING AN EFFECTIVE DATE.

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

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

1 partial ad valorem property tax exemptions to owners of historic
2 properties by ordinance; and

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

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

13 **WHEREAS**, the property located at 510 Julia Street is a Historic
14 Landmark designated by Ordinance 2021-377-E ("Subject Property"); and

15 **WHEREAS**, the owner of the Property, 510 N Julia LLC ("Owner"),
16 has submitted a complete Historic Preservation Property Tax Exemption
17 Application, **On File** with the City Council Legislative Services
18 Division, including all required documentation ("Application"); and

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

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

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

30 **WHEREAS**, the Planning and Development Department has
31 determined that the Application meets the requirements of Part 3,

1 Chapter 780, *Ordinance Code*, and Section 196.1997, *Florida Statutes*;
2 and

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

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

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

17 **Section 2. Exemption Time Period.** The Council hereby
18 approves the exemption granted in Section 1 for a period of ten (10)
19 years, beginning on January 1st of the year following the year in
20 which Council enacts this Ordinance, and expiring on December 31st of
21 the tenth year thereafter, pursuant to Section 780.304, *Ordinance*
22 *Code*, which period begins on January 1, 2024, and expires on December
23 31, 2033.

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

1 Form Approved:
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3 /s/ Mary E. Staffopoulos

4 Office of General Counsel

5 Legislation Prepared By: Carla A. Lopera

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