

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

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5 **ORDINANCE 2021-750-E**

6 AN ORDINANCE REGARDING A PARTIAL AD VALOREM
7 PROPERTY TAX EXEMPTION FOR REHABILITATION OF A
8 CONTRIBUTING STRUCTURE IN THE RIVERSIDE HISTORIC
9 DISTRICT LOCATED AT 2739 POST STREET, OWNED BY
10 AUTUMNBROOK PROPERTIES, LLC; PROVIDING FOR
11 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 ON
18 JANUARY 1ST OF THE YEAR FOLLOWING THE YEAR IN
19 WHICH THE COUNCIL ENACTS THIS ORDINANCE,
20 PURSUANT TO SECTION 780.304, *ORDINANCE CODE*;
21 PROVIDING AN EFFECTIVE DATE.

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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 property
26 tax exemption to owners of Florida historic properties who restore,
27 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 a
3 municipality may grant partial ad valorem property tax exemptions
4 under the Constitution of the State of Florida, Article VII, Section
5 3(d) to historic properties, if the owners are engaging in the
6 restoration, rehabilitation, or renovation of such properties, in
7 accordance with the guidelines established therein; and

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

12 **WHEREAS**, the property located at 2739 Post Street is a
13 contributing structure in the Riverside Historic District
14 ("Property"); and

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

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

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

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

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

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

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

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

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

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.

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31 Form Approved:

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/s/ Kealey A. West

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Office of General Counsel

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Legislation Prepared By: Kealey A. West

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