

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

3
4
5 **ORDINANCE 2019-811-E**

6 AN ORDINANCE REGARDING A PARTIAL AD VALOREM
7 PROPERTY TAX EXEMPTION FOR REHABILITATION OF A
8 CITY DESIGNATED LANDMARK LOCATED AT 112 WEST
9 ADAMS STREET, OWNED BY BARNETT TOWER 2, LLC;
10 PROVIDING FOR EXEMPTION FROM THAT PORTION OF
11 AD VALOREM TAXATION LEVIED BY THE CITY OF
12 JACKSONVILLE ON ONE HUNDRED PERCENT (100%) OF
13 THE INCREASE IN ASSESSED VALUE RESULTING FROM
14 THE QUALIFYING IMPROVEMENT PROJECT, PURSUANT
15 TO SECTION 780.303, *ORDINANCE CODE*; PROVIDING
16 FOR AN EXEMPTION PERIOD OF TEN (10) YEARS
17 BEGINNING ON JANUARY 1ST OF THE YEAR FOLLOWING
18 THE YEAR IN WHICH THE COUNCIL ENACTS THIS
19 ORDINANCE, PURSUANT TO SECTION 780.304,
20 *ORDINANCE CODE*; PROVIDING AN EFFECTIVE DATE.

21
22 **WHEREAS**, in 1992, Florida voters overwhelmingly approved by
23 referendum an amendment to the Constitution of the State of Florida
24 authorizing local governments to provide a partial ad valorem
25 property tax exemption to owners of Florida historic properties who
26 restore, rehabilitate or renovate those structures; and

27 **WHEREAS**, pursuant to the Constitution of the State of Florida,
28 Article VII, Section 3(d), the City of Jacksonville may, for the
29 purpose of its respective tax levy, grant historic preservation
30 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**, in 2004, the City designated the structure located at
13 112 West Adams Street as a landmark ("Subject Property"); and

14 **WHEREAS**, the owner of the Subject Property, Barnett Towers 2,
15 LLC, has submitted a complete Historic Preservation Property Tax
16 Exemption Application, **On File** with the City Council Legislative
17 Services Division, including all required documentation
18 ("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
28 with the U.S. Department of the Interior *Secretary of the*
29 *Interior's 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*
2 *Statutes*; 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 of the Subject
6 Property agrees to maintain and repair the Subject Property,
7 including the Qualifying Improvement Project, so as to preserve its
8 architectural, historical or archaeological integrity during the
9 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
13 hereby approves a Historic Rehabilitation Tax Exemption pursuant to
14 Part 3, Chapter 780, *Ordinance Code*, for the Subject Property. The
15 exemption approved herein is a partial ad valorem property tax
16 exemption for one hundred percent (100%) of the increase in
17 assessed value resulting from the 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
20 (10) years, pursuant to Section 780.304, *Ordinance Code*, beginning
21 on January 1st of the year following the year in which the Council
22 enacts this ordinance, and expiring on December 31st of the tenth
23 year 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.

27 Form Approved:

28
29 /s/ Kealey A. West

30 Office of General Counsel

31 Legislation Prepared By: Kealey A. West

