

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

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5 **ORDINANCE 2023-718**

6 AN ORDINANCE REGARDING A PARTIAL AD VALOREM
7 PROPERTY TAX EXEMPTION FOR REHABILITATION OF A
8 HISTORIC LANDMARK AND LANDMARK SITE DESIGNATED
9 BY ORDINANCE 2006-859-E LOCATED AT 424 N HOGAN
10 STREET, OWNED BY 218 W CHURCH 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
29 Florida, Article VII, Section 3(d), the City of Jacksonville may,
30 for the purpose of its respective tax levy, grant historic
31 preservation partial ad valorem property tax exemptions to owners

1 of historic 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 424 N Hogan Street is a
13 Historic Landmark and Landmark Site designated by Ordinance 2006-
14 859-E ("Subject Property"); and

15 **WHEREAS**, the owner of the Subject Property, 218 W Church 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 Subject Property is a Qualifying Property as
22 defined in Section 780.302, *Ordinance Code*; and

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

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

31 **WHEREAS**, the Planning and Development Department has

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

4 **WHEREAS**, the Owner of the Subject Property has executed the
5 required Historic Preservation Tax Exemption Covenant, pursuant to
6 Section 780.336, *Ordinance Code*, in which the Owner agrees to
7 maintain and repair the Subject Property, including the Qualifying
8 Improvement Project, so as to preserve its architectural,
9 historical or archaeological integrity during the exemption period;
10 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 Subject 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, beginning on January 1st of the year following the year
22 in which Council enacts this Ordinance, and expiring on December
23 31st of the tenth year thereafter, pursuant to Section 780.304,
24 *Ordinance Code*, which period begins on January 1, 2024, and expires
25 on December 31, 2034.

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

1 Form Approved:

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3 /s/ Carla A. Lopera

4 Office of General Counsel

5 Legislation Prepared By: Carla Lopera

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