

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 2023-718-E**

8 AN ORDINANCE REGARDING A PARTIAL AD VALOREM
9 PROPERTY TAX EXEMPTION FOR REHABILITATION OF A
10 HISTORIC LANDMARK AND LANDMARK SITE DESIGNATED
11 BY ORDINANCE 2006-859-E LOCATED AT 424 N HOGAN
12 STREET, OWNED BY 218 W CHURCH LLC; PROVIDING FOR
13 EXEMPTION FROM THAT PORTION OF AD VALOREM
14 TAXATION LEVIED BY THE CITY OF JACKSONVILLE ON
15 ONE HUNDRED PERCENT (100%) OF THE INCREASE IN
16 ASSESSED VALUE RESULTING FROM THE QUALIFYING
17 IMPROVEMENT PROJECT, PURSUANT TO SECTION
18 780.303, *ORDINANCE CODE*; PROVIDING FOR AN
19 EXEMPTION PERIOD OF TEN (10) YEARS BEGINNING ON
20 JANUARY 1ST OF THE YEAR FOLLOWING THE YEAR IN
21 WHICH THE COUNCIL ENACTS THIS ORDINANCE,
22 PURSUANT TO SECTION 780.304, *ORDINANCE CODE*;
23 PROVIDING AN EFFECTIVE DATE.
24

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

30 **WHEREAS**, pursuant to the Constitution of the State of Florida,
31 Article VII, Section 3(d), the City of Jacksonville may, for the

1 purpose of its respective tax levy, grant historic preservation
2 partial ad valorem property tax exemptions to owners of historic
3 properties by ordinance; and

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

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

14 **WHEREAS**, the property located at 424 N Hogan Street is a
15 Historic Landmark and Landmark Site designated by Ordinance
16 2006-859-E ("Subject Property"); and

17 **WHEREAS**, the owner of the Subject Property, 218 W Church LLC
18 ("Owner"), has submitted a complete Historic Preservation Property
19 Tax Exemption Application, **Revised On File** with the City Council
20 Legislative Services Division, including all required documentation
21 ("Application"); and

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

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

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

1 *Standards for Rehabilitation; and*

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

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

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

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

20 **Section 2. Exemption Time Period.** The Council hereby
21 approves the exemption granted in Section 1 for a period of ten (10)
22 years, beginning on January 1st of the year following the year in
23 which Council enacts this Ordinance, and expiring on December 31st of
24 the tenth year thereafter, pursuant to Section 780.304, *Ordinance*
25 *Code*, which period begins on January 1, 2024, and expires on December
26 31, 2033.

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