

1 Introduced by the Neighborhoods, Community Services, Public Health
2 and Safety Committee and Co-Sponsored by Council Member Johnson:
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5 **ORDINANCE 2024-801-E**

6 AN ORDINANCE REGARDING A PARTIAL AD VALOREM
7 PROPERTY TAX EXEMPTION FOR REHABILITATION OF A
8 CONTRIBUTING STRUCTURE IN THE
9 RIVERSIDE-AVONDALE HISTORIC DISTRICT LOCATED AT
10 2728 HERSCHEL STREET, OWNED BY PHILLIP TYLER
11 WALLACE AND HANNAH ELIZABETH PALMER; PROVIDING
12 FOR EXEMPTION FROM THAT PORTION OF AD VALOREM
13 TAXATION LEVIED BY THE CITY OF JACKSONVILLE ON
14 ONE HUNDRED PERCENT (100%) OF THE INCREASE IN
15 ASSESSED VALUE RESULTING FROM THE QUALIFYING
16 IMPROVEMENT PROJECT, PURSUANT TO SECTION
17 780.303, *ORDINANCE CODE*; PROVIDING FOR AN
18 EXEMPTION PERIOD OF TEN (10) YEARS BEGINNING ON
19 JANUARY 1ST OF THE YEAR FOLLOWING THE YEAR IN
20 WHICH THE COUNCIL ENACTS THIS ORDINANCE,
21 PURSUANT TO SECTION 780.304, *ORDINANCE CODE*;
22 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 2728 Herschel Street is a
14 contributing structure in the Riverside-Avondale Historic District
15 ("Subject Property"); and

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

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

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

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

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

5 **WHEREAS**, the Owner of the Subject Property has executed the
6 required Historic Preservation Tax Exemption Covenant, pursuant to
7 Section 780.336, *Ordinance Code*, in which the Owner agrees to maintain
8 and repair the Subject Property, including the Qualifying Improvement
9 Project, so as to preserve its architectural, historical or
10 archaeological integrity during the exemption period; 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 hereby
14 approves a Historic Rehabilitation Tax Exemption pursuant to Part 3,
15 Chapter 780, *Ordinance Code*, for the Subject Property. The exemption
16 approved herein is a partial ad valorem property tax exemption for
17 one hundred percent (100%) of the increase in assessed value resulting
18 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 (10)
21 years, beginning on January 1st of the year following the year in
22 which Council enacts this Ordinance, and expiring on December 31st of
23 the tenth year thereafter, pursuant to Section 780.304, *Ordinance*
24 *Code*, which period begins on January 1, 2025, and expires on December
25 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/ Mary E. Staffopoulos

4 Office of General Counsel

5 Legislation Prepared By: Carla A. Lopera

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