

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

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5 **ORDINANCE 2019-811**

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
31 properties by ordinance; and

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

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

11 **WHEREAS**, in 2004, the City designated the structure located at
12 112 West Adams Street as a landmark ("Subject Property"); and

13 **WHEREAS**, the owner of the Subject Property, Barnett Towers 2,
14 LLC, has submitted a complete Historic Preservation Property Tax
15 Exemption Application, **On File** with the City Council Legislative
16 Services Division, including all required documentation
17 ("Application"); and

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

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

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

29 **WHEREAS**, the Planning and Development Department has
30 determined that the Application meets the requirements of Part 3,
31 Chapter 780, *Ordinance Code*, and Section 196.1997, *Florida*

1 Statutes; and

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

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

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

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

23 **Section 3. Effective Date.** This ordinance shall become
24 effective upon signature by the Mayor or upon becoming effective
25 without the Mayor's signature.

26 Form Approved:

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28 /s/ Kealey A. West

29 Office of General Counsel

30 Legislation Prepared By: Kealey A. West

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