

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

3
4
5 **ORDINANCE 2021-750**

6 AN ORDINANCE REGARDING A PARTIAL AD VALOREM
7 PROPERTY TAX EXEMPTION FOR REHABILITATION OF A
8 CONTRIBUTING STRUCTURE IN THE RIVERSIDE
9 HISTORIC DISTRICT LOCATED AT 2739 POST STREET,
10 OWNED BY AUTUMNBROOK PROPERTIES, LLC;
11 PROVIDING FOR EXEMPTION FROM THAT PORTION OF
12 AD VALOREM TAXATION LEVIED BY THE CITY OF
13 JACKSONVILLE ON ONE HUNDRED PERCENT (100%) OF
14 THE INCREASE IN ASSESSED VALUE RESULTING FROM
15 THE QUALIFYING IMPROVEMENT PROJECT, PURSUANT
16 TO SECTION 780.303, *ORDINANCE CODE*; PROVIDING
17 FOR AN EXEMPTION PERIOD OF TEN (10) YEARS
18 BEGINNING ON JANUARY 1ST OF THE YEAR FOLLOWING
19 THE YEAR IN WHICH THE COUNCIL ENACTS THIS
20 ORDINANCE, PURSUANT TO SECTION 780.304,
21 *ORDINANCE CODE*; 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 Florida,
29 Article VII, Section 3(d), the City of Jacksonville may, for the
30 purpose of its respective tax levy, grant historic preservation
31 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**, the property located at 2739 Post Street is a
13 contributing structure in the Riverside Historic District
14 ("Property"); and

15 **WHEREAS**, the owner of the Property, Autumnbrook Properties,
16 LLC ("Owner"), has submitted a complete Historic Preservation
17 Property 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 Property is a Qualifying Property as defined in
22 Section 780.302, *Ordinance Code*; and

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

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

5 **WHEREAS**, the Owner of the Property has executed the required
6 Historic Preservation Tax Exemption Covenant, pursuant to Section
7 780.336, *Ordinance Code*, in which the Owner agrees to maintain and
8 repair the Property, including the Qualifying Improvement Project,
9 so as to preserve its architectural, historical or archaeological
10 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
14 hereby approves a Historic Rehabilitation Tax Exemption pursuant to
15 Part 3, Chapter 780, *Ordinance Code*, for the 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, pursuant to Section 780.304, *Ordinance Code*, beginning
22 on January 1st of the year following the year in which the Council
23 enacts this ordinance, and expiring on December 31st of the tenth
24 year thereafter.

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

1 Form Approved:

2

3 /s/ Kealey A. West

4 Office of General Counsel

5 Legislation Prepared By: Kealey A. West

6 GC-#1456883-v1-Historic_Tax_Exemption_-_2739_Post_Street.doc