



## Legislation Text

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**File #:** 180028., **Version:** 2

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### **Quasi-Judicial - Historic Property Tax Exemption - 410 SE 7th Street (B)**

Ordinance No. 180028

An ordinance of the City of Gainesville, Florida, finding that property located at 410 SE 7th Street, Gainesville, Florida, as more specifically described in this ordinance, qualifies for an ad valorem tax exemption for historic properties; granting an exemption from ad valorem tax for certain improvements beginning January 1, 2019, and continuing for 10 years under certain conditions; authorizing the Mayor and the Clerk of the Commission to sign the Historic Preservation Property Tax Exemption Covenant between the property owner and the City; providing a severability clause; providing a repealing clause; and providing an effective date.

The City Commission: 1) approve Part 2 of the Historic Preservation Property Tax Exemption Application; and 2) adopt the proposed ordinance.

Chapter 25, Article IV, of the Code of Ordinances authorizes the City Commission to grant ad valorem tax exemptions for historic properties pursuant to Florida law. In order to approve a property for such exemption, the Historic Preservation Board (HPB) and the City Commission must determine that a particular property is eligible for the property tax exemption (i.e., historical designation or contributing property) and that it has been improved consistent with the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings.

The process for a property owner to receive a historic preservation property tax exemption entails two steps. First, the property owner submitted Part 1 (Preconstruction Application) of the Historic Preservation Property Tax Exemption Application for the restoration, renovation, or rehabilitation of a contributing residential building in the Southeast Residential Historic District. Part 1 was approved by the HPB on November 7, 2017, with a finding that the property was eligible for the exemption and that the improvements met the required standards.

Second, the applicant completed the improvements and submitted Part 2 of the property tax exemption application (Final Application for Review of Completed Work). Staff inspected the completed work and found the work meets the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings as well as the City's Guidelines for Rehabilitating Historic Buildings. On June 5, 2018, the HPB approved Part 2 with a finding that the eligible property has been improved consistent with the required standards; the HPB recommended the City Commission approve same. The renovations eligible for the tax exemption total \$85,000.00. However, pursuant to City Code and State Statute, the actual amount of the exemption will be determined by the County Property Appraiser.

The property is located at 410 SE 7th Street and includes a residential home constructed in 1927 that is a contributing structure to the Southeast Residential Historic District. This project included interior work in all rooms, a new kitchen, exterior masonry repair, installation of two new windows and wood fencing.

### **CITY ATTORNEY MEMORANDUM**

This ordinance requires two hearings and shall become effective immediately upon adoption; however, the ad valorem tax exemption shall be effective as of January 1, 2019, in accordance with Section 196.1997(10), Florida Statutes.