



## Legislation Text

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**File #:** 150304., **Version:** 3

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### **QUASI-JUDICIAL - HISTORIC PROPERTY TAX EXEMPTION - 420 NE 5th STREET (B)**

Ordinance No. 150304

An ordinance of the City of Gainesville, Florida, finding that property located at 420 NE 5th 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, 2016, 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 adopt the proposed ordinance.

### **PLANNING AND DEVELOPMENT SERVICES DEPARTMENT REPORT**

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/rehabilitation of a contributing residential building in the Northeast Residential Historic District. Part 1 was approved by the HPB on May 7, 2013, with a finding that the property was eligible for the exemption and that the proposed improvements met the required standards.

Second, the applicant completed the restoration/rehabilitation work 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 August 4, 2015, 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 \$258,934.71. However, pursuant to City Code and State Statute, the actual amount of the exemption will be determined by the County Property Appraiser. The renovations include both interior and exterior work. The exterior work included: a rear porch addition with a roof pitch to match the existing porch of the house; the house exterior was stripped and painted; missing architectural details (railing and gingerbread) was replaced or restored; new brick skirting was added to the perimeter foundation of the house; and an existing freestanding garage was demolished and a new garage was constructed with a 1/2 story apartment. The interior improvements included: rebuilding the masonry fireplace and installing a salvaged historic mantle; existing original trim was reused and supplemented with either new wood or salvaged material;

original and historically appropriate doors were installed; living room ceiling was removed and became vaulted and exposed the stained glass window at the south gable; and the house received new wiring, plumbing, HVAC and all new finishes.

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, 2016.