



Legislation Details (With Text)

File #: 200281. **Version:** 2 **Name:**
Type: Ordinance **Status:** Second Reading
File created: 8/28/2020 **In control:** City Attorney
On agenda: 4/1/2021 **Final action:** 4/15/2021
Title: Quasi-Judicial - Historic Property Tax Exemption - 716 SE 4th Avenue (B)

Ordinance No. 200281

An ordinance of the City of Gainesville, Florida, finding that property located at 716 SE 4th Avenue, 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, 2021, and continuing for 10 years under certain conditions; authorizing the Mayor and the City Clerk 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.

Sponsors:

Indexes:

Code sections:

Attachments: 1. 200281_HP17-51_Staff_Report_20210401, 2. 200281A-1_draft ordinance_20210401.pdf, 3. 200281_Tax Exemption Covenant_20210415.pdf, 4. 200281_Ordinance Final_20210415.pdf

Date	Ver.	Action By	Action	Result
4/15/2021	2	City Commission	Adopted on Final Reading (Ordinance) and Approved the Recommendation	Pass
4/1/2021	2	City Commission	Adopted on First Reading (Ordinance) and Approved the Recommendation	Pass
9/1/2020	1	Historic Preservation Board		

Quasi-Judicial - Historic Property Tax Exemption - 716 SE 4th Avenue (B)

Ordinance No. 200281

An ordinance of the City of Gainesville, Florida, finding that property located at 716 SE 4th Avenue, 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, 2021, and continuing for 10 years under certain conditions; authorizing the Mayor and the City Clerk 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 building listed on the Local and National Register of Historic Places. 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 September 1, 2020, 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 are estimated at \$406,302.00. 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 716 SE 4th Avenue and includes a residential home constructed in 1955 that is a contributing structure to the Southeast Residential Historic District.

This ordinance requires two hearings and will become effective immediately upon adoption; however, the ad valorem tax exemption will be effective as of January 1, 2021, in accordance with Section 196.1997(10), Florida Statutes, and Gainesville Code Section 25-65(g).