



## Legislation Text

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**File #:** 080610., **Version:** 1

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### HISTORIC PROPERTY EXEMPT FROM AD VALOREM TAXATION - 224 NW 2ND AVENUE (B)

Ordinance No. 0-08-78; Petition No. 3AVT-08HPB

An ordinance of the City of Gainesville, Florida, finding that property located at 224 NW 2nd 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, 2009, and continuing for 10 years under certain conditions; authorizing the Mayor and 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 immediate effective date.

The City Commission adopt the proposed ordinance.

### PLANNING AND DEVELOPMENT SERVICES DEPARTMENT STAFF 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. As part of its review, the Historic Preservation Board (HPB) and the City Commission must determine whether "the proposed improvement is consistent with the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and is therefore an eligible improvement."

The process entails two steps: First, the Petitioner filed Parts 1 (evaluation of property eligibility) and 2 (description of improvements) of the Historic Preservation Property Tax Exemption Application for the restoration/rehabilitation of a contributing residential building in the Pleasant Street Historic District. Parts 1 and 2 were approved by the HPB on September 4, 2008.

Second, the applicant completed the restoration/rehabilitation work and filed Part 3 (Request for Review of Completed Work) of the Historic Preservation Property Tax Exemption Application. Staff inspected the completed work and found the work meets the Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings and the City's Guidelines for Rehabilitating Historic Buildings. The renovations eligible for the tax exemption total \$124,322.52.

On November 4, 2008, the HPB found the property eligible for the tax exemption and recommended the City Commission grant same.

### CITY ATTORNEY MEMORANDUM

Should this ordinance pass on first reading, second and final reading will be held on Thursday, December 18, 2008.