

DRAFT ORDINANCE NO. 16-30

AN ORDINANCE OF MANATEE COUNTY, FLORIDA, REGARDING HISTORIC PRESERVATION AD VALOREM TAX EXEMPTIONS; CREATING ARTICLE XVII OF CHAPTER 2-29 OF THE MANATEE COUNTY CODE; DEFINING CERTAIN TERMS; STATING THE INTENT AND PURPOSE OF THE ORDINANCE; PROVIDING ELIGIBILITY CRITERIA FOR TAX EXEMPTIONS FOR HISTORIC PROPERTIES; PROVIDING PROCEDURES TO GRANTING TAX EXEMPTIONS FOR HISTORIC PROPERTIES; PROVIDING FOR AD VALOREM TAX EXEMPTIONS FOR IMPROVEMENTS TO HISTORIC PROPERTIES; PROVIDING FOR ADDITIONAL AD VALOREM TAX EXEMPTIONS FOR HISTORIC PROPERTIES OPEN TO THE PUBLIC; PROVIDING FOR APPLICABLE TAXES; PROVIDING FOR DURATION OF TAX EXEMPTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Subsection 3(d) of Article VII of the Constitution of the State of Florida authorizes any county, for the purpose of its tax levy and subject to the provisions of general law, to grant historic preservation ad valorem tax exemptions to owners of historic properties; and

WHEREAS, Subsection 3(d) of Article VII of the Constitution of the State of Florida provides that the amount or limits of the amount of the historic preservation ad valorem tax exemption and the requirements for eligible properties must be specified by general law, and that the period of time for which the historic preservation ad valorem tax exemption may be granted to a property owner shall be determined by general law; and

WHEREAS, Subsection 3(d) of Article VII of the Constitution of the State of Florida provides that historic preservation ad valorem tax exemptions may be granted only by ordinance of the county; and

WHEREAS, Section 196.1997, Florida Statutes, authorizes the board of county commissioners of any county to adopt an ordinance to allow ad valorem tax exemptions under Section 3 of Article VII of the Constitution of the State of Florida to qualified historic properties if the owners are engaging in the restoration, rehabilitation, or renovation of such properties; and

WHEREAS, Section 196.1998, Florida Statutes, authorizes the board of county commissioners to adopt an ordinance to allow additional ad valorem tax exemptions to qualified historic properties that are used for nonprofit or governmental purposes and that are regularly and frequently open for the public's visitation, use, and benefit; and

WHEREAS, the Board of County Commissioners of Manatee County desires to adopt an ordinance authorizing such ad valorem tax exemptions for historic properties in accordance with the requirements set forth in Sections 196.1997 and 196.1998, Florida Statutes; and

WHEREAS, the Board of County Commissioners of Manatee County has determined that it is in the best interest of the County to enact an ordinance authorizing ad valorem tax exemptions for historic properties as provided by Sections 196.1997 and 196.1998, Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA:

Section 1. Article XVII of Chapter 2-29 of the Manatee County Code is hereby created to read as follows:

Article XVII. Historic Preservation Ad Valorem Tax Exemptions

Sec. 2-29-281. Definitions.

- (a) Board or board of county commissioners shall mean the Board of County Commissioners of Manatee County.
- (b) County shall mean Manatee County, Florida.
- (c) Department shall mean the State of Florida Department of State.
- (d) Division shall mean the Division of Historical Resources of the Department of State.
- (e) Historic preservation board shall mean the Manatee County Historic Preservation Board.

Sec. 2-29-282. Intent and purpose.

It is the intent of the board of county commissioners to foster the preservation and renovation of historic properties in the county by providing incentives to restore, renovate or rehabilitate historic properties through the implementation of sections 196.1997 and 196.1998, Florida Statutes, relating to the exemption of certain ad valorem taxes for historic properties.

Sec. 2-29-283. Eligibility criteria.

- (a) Property located within the unincorporated area of the county as well as property located within any municipality within the county that adopts a historic property ad valorem tax exemption ordinance within their jurisdiction is eligible for an ad valorem tax exemption under this article if it meets the following criteria:

(1) At the time the exemption is granted:

- a. The property is individually listed in the National Register of Historic Places pursuant to the National Historic Preservation Act of 1966, as amended; or
- b. The property is a contributing property to a national-register-listed district; or
- c. The property is designated as a historic property, or as a contributing property to a historic district pursuant to the Manatee County Land Development Code, or pursuant to the historic preservation regulations of the applicable municipality within the county; and

(2) The division has certified to the board of county commissioners that the property satisfies the criteria set forth in paragraph (a)(1) of this section.

(b) An improvement to a historic property located within the unincorporated area of the county as well as property located within any municipality within the county that adopts an historic property ad valorem tax exemption ordinance within their jurisdiction is eligible for an ad valorem tax exemption under this article if it meets the following criteria:

- (1) The improvement is consistent with the United States Secretary of the Interior's Standards for Rehabilitation, codified at 36 C.F.R. part 67; and
- (2) The improvement is determined by the division to meet criteria established in rules adopted by the department.

Sec. 2-29-284. Procedure for granting tax exemptions for historic property.

(a) Any person, firm, or corporation that desires an ad valorem tax exemption for a historic property under this article must file an application on a form prescribed by the department with the board of county commissioners in the year the exemption is desired to take effect. The application must include the following information:

- (1) The name of the property owner and the location of the historic property;
- (2) A description of the improvements to real property for which an exemption is requested and the date of commencement of construction of such improvements;
- (3) Proof, to the satisfaction of the division, that the property to be rehabilitated or renovated is a historic property under this article;

- (4) Proof, to the satisfaction of the division, that the improvements to the property will be consistent with the United States Secretary of the Interior's Standards for Rehabilitation, codified at 36 C.F.R. part 67, and will be made in accordance with guidelines developed by the department; and
 - (5) Other information deemed necessary by the department.
 - (b) The board of county commissioners shall deliver a copy of each application for a historic preservation ad valorem tax exemption to the property appraiser of the county. Upon certification of the assessment roll, or recertification, if applicable, pursuant to section 193.122, Florida Statutes, for each fiscal year during which this ordinance is in effect, the property appraiser shall report the following information to the board of county commissioners:
 - (1) The total taxable value of all property within the county for the current fiscal year; and
 - (2) The total exempted value of all property in the county which has been approved to receive historic preservation ad valorem tax exemption for the current fiscal year.
 - (c) The division shall review applications for tax exemptions for historic property and recommend that the board of county commissioners grant or deny the application. The division's review must be conducted in accordance with rules adopted by the department. The recommendation, and the reasons therefor, must be provided to the applicant and to the board of county commissioners before consideration of the application at an official meeting of the board of county commissioners. The board of county commissioners may refer an application for tax exemptions for historic property to the historic preservation board for review and recommendation before considering the application.
 - (d) A majority vote of the board of county commissioners of the county shall be required to approve a written application for tax exemption for historic property. Such exemption shall take effect on the January 1 following substantial completion of the improvement. The board of county commissioners shall include the following in the resolution approving the written application for exemption:
 - (1) The name of the owner and the address of the historic property for which the exemption is granted;
 - (2) The period of time for which the exemption will remain in effect and the expiration date of the exemption; and
 - (3) A finding that the historic property meets the requirements of this article.

- (e) To qualify for an ad valorem tax exemption under this article, the property owner must enter into a covenant or agreement with the board of county commissioners for the term for which the exemption is granted.
- (1) The form of the covenant or agreement must be established by the department and must require that the character of the property, and the qualifying improvements to the property be maintained during the period that the exemption is granted.
 - (2) The covenant or agreement shall be binding on the current property owner, transferees, and their heirs, successors, or assigns.
 - (3) A violation of the covenant or agreement shall result in the property owner being subject to the payment of the differences between the total amount of taxes which would have been due in March in each of the previous years in which the covenant or agreement was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in section 212.12(3), Florida Statutes.

Sec. 2-29-285. Ad valorem tax exemptions for improvements to historic property.

The board of county commissioners hereby authorizes the exemption from ad valorem taxation of up to one hundred (100) percent of the assessed value of all improvements to qualified historic properties resulting from the restoration, renovation, or rehabilitation of such historic properties. This exemption applies only to improvements to real property made on or after the effective date of this article.

Sec. 2-29-286. Ad valorem tax exemptions for historic property open to the public.

If an improvement satisfies the eligibility criteria set forth in this article and the property is used for nonprofit or governmental purposes and is regularly and frequently open for the public's visitation, use, and benefit, the board of county commissioners hereby authorizes the exemption from ad valorem taxation of up to one hundred (100) percent of the assessed value of the property, as improved, as long as all other provisions of this article have been satisfied; provided, however, that the assessed value of the improvement must be equal to at least fifty (50) percent of the total assessed value of the property as improved. This exemption applies only to real property to which improvements are made by or for the use of the existing owner. In order for the property to qualify for the exemption provided in this section, any such improvements must be made on or after the effective date of this article.

Sec. 2-29-287. Applicable taxes.

The exemptions authorized by this article shall apply to ad valorem taxes levied by the county. Notwithstanding any provision to the contrary, the ad valorem tax exemptions authorized by this

article shall not apply to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to section 9(b) or section 12 of Article VII of the Constitution of the State of Florida.

Sec. 2-29-288. Duration of tax exemption.

Any exemption granted by this article shall remain in effect for up to ten (10) years with respect to any particular property, regardless of a change in the authority of the county to grant such exemptions or change in ownership of the property. Improvements that qualified the property for an exemption must be maintained over the period for which the exemption is granted.

Section 2. If any section, subsection, sentence, clause, provision or word of this Ordinance is held invalid, same shall be severable and the remainder of this Ordinance shall not be affected by such invalidity, such that any remainder of the Ordinance shall withstand any severed provision, as the Board of County Commissioners would have adopted the Ordinance and its regulatory scheme even absent the invalid part.

Section 3. Pursuant to Section 125.68(1), Florida Statutes, the Codifier shall codify the substantive amendments to the Manatee County Code contained in Section 1 of this Ordinance as provided therein, and shall not codify any other sections not designated for codification.

Section 4. This Ordinance shall take effect immediately upon filing with the Department of State.

DULY ADOPTED with a quorum present and voting this ____ day of _____, 2016.

**BOARD OF COUNTY COMMISSIONERS
OF MANATEE COUNTY, FLORIDA**

By: _____
Chairperson

ATTEST: ANGELINA COLONNESO
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

By: _____
Deputy Clerk