

ORDINANCE NO. 2022 - 55

AN ORDINANCE OF ST. JOHNS COUNTY, FLORIDA, REPEALING AND REPLACING ST. JOHNS COUNTY ORDINANCES 1997-61 AND 2009-59; PROVIDING A TITLE AND INTENT; PROVIDING DEFINITIONS; PROVIDING MINIMUM THRESHOLDS; PROVIDING FOR HISTORIC PROPERTY TAX EXEMPTION; ESTABLISHING AN EXEMPTION PERIOD; PROVIDING PROCEDURES; PROVIDING FOR EVALUATION OF IMPROVEMENTS; PROVIDING FOR COMMENCEMENT OF WORK; PROVIDING FOR A HISTORIC PROPERTY TAX EXEMPTION COVENANT; PROVIDING NOTICE TO THE PROPERTY APPRAISER; PROVIDING FOR CORRECTION OF SCRIVENERS ERRORS; PROVIDING FOR LIBERAL CONSTRUCTION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of St. Johns County, Florida (“Board”), passed and enacted on November 18, 1997, St. Johns County Ordinance 1997-61, and amended with Ordinance 2009-59, passed and enacted on December 15, 2009, known as “The St. Johns County Historic Preservation Property Tax Exemption Ordinance”; and,

WHEREAS, consistent with Section 196.1997, Florida Statutes, the Board of County Commissioners of any County may adopt an Ordinance to allow ad valorem tax exemptions under Section 3, Article VII of the State Constitution to historic properties if the owners are engaging in the restoration, rehabilitation, or renovation of such properties; and,

WHEREAS, consistent with Section 196.1997, Florida Statutes, and Chapter 1A-38, Florida Administrative Code, Ad Valorem Tax Exemptions for Historic Properties, property owners may seek an ad valorem tax exemption as authorized by the Board of County Commissioners; and,

WHEREAS, the County desires to repeal outdated Ordinances 1997-61 and 2009-59 and replace with this Ordinance;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

SECTION 1. The above Recitals are hereby adopted as legislative findings by the St. Johns County Board of County Commissioners.

SECTION 2. This Ordinance may be cited as the St. Johns County Historic Property Tax Exemption Ordinance.

SECTION 3. This Ordinance shall be effective and shall apply throughout the entire area of St. Johns County, Florida.

SECTION 4. Intent. The Board hereby finds that the adoption of an ad valorem tax exemption for qualifying improvements of historic properties will help accomplish the following purposes:

- (1) Encourage restoration, rehabilitation, and renovation of historic properties located in historic districts within the County; historic structures listed on the National Register of Historic Places; and designated historic landmarks; and,
- (2) Encourage visible rehabilitation that will make blocks and neighborhoods more attractive, focus attention on them and improve property values on the rest of the block or in the neighborhood, therefore enhancing their appeal as places to live, to work, or to visit.

SECTION 5. Definitions. For the purposes of this Ordinance, the following words shall have the following meanings:

- (1) *Assessed value* shall mean the value of an improvement or property as determined by the St. Johns County Property Appraiser in the manner provided for by law.
- (2) *Board* shall mean the Board of County Commissioners of St. Johns County.
- (3) *Contributing property* shall mean a building, site, structure, or object which adds to the historical architectural qualities, historic associations, or archaeological values for which an area of the County is significant because (a) it was present during the period of significance of such area and possesses historic integrity reflecting its character at that time; (b) is capable of yielding important information about the period; or (c) it independently meets the National Register of Historic Places criteria for evaluation.
- (4) *Coordinator* shall mean the County's Cultural Resource Coordinator, or the Coordinator's designee.
- (5) *County* shall mean St. Johns County, Florida.
- (6) *Cultural Resource Review Board (CRRB)* shall mean the advisory board of unincorporated St. Johns County, which shall advise the Board of County Commissioners in the establishment of policy, priorities, and procedures for the protection of Cultural Resources and conduct other functions assigned by the Board of County Commissioners with respect to Cultural Resources.
- (7) *Government or Non-profit use* shall mean that the occupant or user of at least sixty-five percent (65%) of the usable space of a historic building is an agency of the federal, state, or local government, or a non-profit corporation certified by the Department of State under Section 617.0128, Florida Statutes.
- (8) *Historic property* shall mean any place, building, or district of historical, architectural or archaeological significance or value which has been officially identified in the National

Register of Historic Places, or by the State of Florida Department of Historic Preservation, or by the County Administrator, or by the Cultural Resource Review Board.

(9) *Landmark* shall mean a Cultural Resource or a group of Cultural Resources of archaeological, architectural or historic significance to St. Johns County which meets one or more of the criteria for designation and has been officially designated by the Board of County Commissioners through the approved process. A landmark may include a historical site which was the location of a significant historical event. References to Landmarks shall include any or all designated Landmarks, Landmark Sites, and Landmark Districts.

(10) *Local historic preservation office* shall mean the County's Cultural Resource Office, which shall supervise and administer the rules and regulations pertaining to review of applications for property tax exemptions pursuant to F.S. §§ 196.1997 and 196.1998.

(11) *National Register of Historic Places* shall mean the list of historic properties significant in American history, architecture, archaeology, engineering, and culture, maintained by the Secretary of the Interior and as established by the National Historic Preservation Act of 1966, as amended.

(12) *Noncontributing property* shall mean a building, site, structure or object which does not add to the historic architectural qualities, historic associations or archaeological values for which the area of the County is significant because (a) it was not present during the period of significance of the area; (b) due to alterations, disturbances, additions or other changes, it no longer possesses historic integrity reflecting its character at that time or is incapable of yielding important information about the period; or (c) it does not independently meet the National Register of Historic Places criteria for evaluation.

(13) *Owner* shall mean the owner(s) of record.

(14) *Qualifying improvement* shall mean any change in the condition of a qualifying property brought about by the expenditure of money on labor or materials for the restoration or renovation of such property. Improvements include additions and accessory structures (i.e., a garage, cabana, guest cottage, starter/utility structure) necessary for efficient contemporary use and that is compatible with the historic character of the structure and site in terms of size, scale, massing, design and materials. Improvements shall be consistent with the United States Secretary's Standards for rehabilitation and shall be determined by the local historic preservation office to meet criteria established in this Ordinance.

(15) *Qualifying property* shall mean any real property in St. Johns County which, at the time the preconstruction application is submitted is (a) individually listed in the National Register of Historic Places; (b) a contributing property in a National Register-listed historic district; (c) designated as a historic property or landmark under the provisions of a local historic preservation ordinance; or (d) a contributing property in a historic district under the provisions of a local historic preservation ordinance.

(16) *Regularly and frequently open to public* shall mean a property in which public access to the property is provided not less than fifty-two (52) days a year on an equitably spaced basis, and at other times by appointment. Owners of such property are not prohibited from charging a reasonable non-discriminating admission fee.

(17) *Renovation or rehabilitation* shall mean the act or process of returning a property to a state of utility through repair or alteration which makes possible an efficient contemporary use while preserving those portions or features of the property which are significant to its historical, architectural, cultural and archaeological values. For historic properties or portions thereof, which are of archaeological significance or are severely deteriorated, "renovation" or "rehabilitation" means the act or process of applying measures designed to sustain and protect the existing form and integrity of a property, or reestablish the stability of an unsafe or deteriorated property while maintaining the essential form of the property as it presently exists.

(18) *Restoration* shall mean the act or process of accurately recovering the form and details of a property and its setting as it appeared at a particular period of time by means of removal of later work or by the replacement of missing earlier work.

(19) *Substantial completion of improvement* shall mean that a Request for Review of Completed Work has been submitted by the property owner and approved by the CRRB.

SECTION 6. Minimum Thresholds for Application. In order for a historic property to be eligible for the Historic Property Tax Exemption the following shall apply:

- (1) The value of the proposed improvements must be at least fifty percent (50%) of the total assessed value of the qualifying property before the improvement, or \$20,000, whichever is less; and,
- (2) At least twenty-five percent (25%) of the valuation of the proposed improvements must be an expenditure for work to the exterior or foundation of the historic structure.

SECTION 7. Historic Property Tax Exemption.

- (1) Qualifying properties that have completed qualifying improvements shall be exempt from that portion of the ad valorem taxation levied by the County on one hundred percent (100%) of the increase in the assessed value resulting from the completion of the improvements. The exemption does not apply to taxes levied for the payment of bonds or taxes authorized by a vote of the electors pursuant to Section 9(b) or Section 12 of Article VII of the State Constitution. The amount of the exemption shall be determined by the Property Appraiser.
- (2) All Qualifying properties must complete the review process outlined in this Ordinance.
- (3) All such improvements must be commenced on or after November 18, 1997, the date of adoption of the initial Ordinance 1997-61 that authorized ad valorem tax exemptions for historic properties.

- (4) The exemption shall apply only to improvements of real property.
- (5) If an improvement qualifies a historic property to receive the exemption set forth in the first sentence of this section and the property is used for government or non-profit purposes and is regularly and frequently open to public visitation, use and benefit, then the property is exempt from one hundred percent (100%) of the assessed value of the property, as improved; provided, however, the assessed value of the improvement is equal to at least fifty percent (50%) of the total assessed value of the property, as improved. The exemption applies only to improvements made by or for the use of the existing owner.

SECTION 8. Exemption Period.

The exemption period shall be ten (10) years, effective January 1 of the year following substantial completion of the improvement. The exemption period shall remain in effect regardless of any change in the authority of the County to grant such exemptions or any change in ownership of the property. In order to retain the exemption, the historic character of the property and improvements which qualified the property for an exemption, must be maintained over the period for which the exemption is granted.

SECTION 9. Application for Exemption.

- (1) Application for the property tax exemption shall be made on the three-part Historic Preservation Property Tax Exemption Application, DOS Form No. HR3E101292, or its equivalent, as adopted by the State of Florida.
(Website link: <https://files.floridados.gov/media/30818/application.pdf>)
Said application shall be completed in accordance with the instructions contained therein, Chapter 1A-38, Florida Administrative Code and shall contain such additional information, including documentation of the cost of the qualifying improvements as determined necessary by the local historic preservation office.
- (2) Part 1 – Evaluation of Property Eligibility and Part 2 – Description of Improvements (“Preconstruction Application”) shall be submitted to the County before improvements are initiated.
- (3) Upon receipt of the completed Preconstruction Application and all required supporting materials, including documentation of the cost of the proposed improvements, the Cultural Resource Coordinator shall determine whether the property for which an exemption is requested is a Qualifying property and meets the minimum thresholds for application. If the Cultural Resource Coordinator determines that the property is a Qualifying property and meets the minimum thresholds for application, the Coordinator shall refer the Preconstruction Application to the CRRB, which shall determine whether the proposed improvements are consistent with the Secretary of the Interior’s Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings (latest edition), U.S. Department of the Interior, National Park Service.

- (4) The review of a Preconstruction Application by the CRRB shall be completed within sixty (60) days of the time that the complete application is submitted to the local historic preservation office. Upon completion of the review of the Preconstruction Application, the Coordinator shall notify the applicant in writing of the results of the review and shall make recommendations for the correction of any proposed improvements determined to be inconsistent with the Secretary of the Interior's Standards.
- (5) Upon receipt of Part 3 – Request for Review of Completed Work and all supporting materials the CRRB shall conduct a review to determine whether the completed improvements are in compliance with the work described in the approved Preconstruction Application, subsequent approved amendments, if any, and the Secretary of the Interior's Standards. The CRRB shall have the right to inspect the completed work to verify such compliance and shall complete the review within sixty (60) days of submittal.
- (6) The CRRB shall recommend that the Board grant or deny the exemption. The recommendation, and the reasons therefore, shall be provided in writing to the applicant and to the Board.
- (7) By Resolution, the Board shall either grant or deny the exemption and shall provide a copy of the Resolution to the applicant and the Cultural Resource Coordinator. The Resolution granting the exemption shall include, but not necessarily be limited to, the following:
 - (a) The name of the owner and the address of the historic property for which the exemption is granted.
 - (b) The period of time for which the exemption will remain in effect and the expiration date of the exemption.
 - (c) A finding that the historic property meets the requirements of Section 196.1997 Florida Statutes and Chapter 1A-38, Florida Administrative Code.

SECTION 10. Evaluation of Improvements.

- (1) The CRRB shall apply the recommended approaches to Rehabilitation as set forth in the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings in evaluating the eligibility of improvements to the Historic property.
- (2) For improvements intended to protect or stabilize severely deteriorated historic properties, the CRRB shall apply the following additional standards:
 - (a) Before applying protective measures which are generally of a temporary nature and imply future historic preservation work, an analysis shall be made by the County Building Official.
 - (b) Protective measures shall safeguard the physical condition or environment of a property from further deterioration or damage caused by weather or other natural, animal or

human intrusions. Stabilization shall establish weather resistant conditions for a property.

- (c) If any historic material or architectural features are removed, they shall be properly recorded and, if possible, stored for future study or reuse.
- (d) Stabilization shall be accomplished in such a manner that it detracts as little as possible from the property's appearance. When reinforcement is required to reestablish structural stability, such work shall be concealed wherever possible so as not to intrude upon or detract from the aesthetic and historical quality of the property, except where concealment would result in the alteration or destruction of historically significant material or spaces.

SECTION 11. Commencement of Work.

Work must commence within one (1) year following the date of approval of a Preconstruction Application and shall be considered to be in effect as long as a building permit is valid for the work specified on the property.

SECTION 12. Other permits and approvals.

Nothing in this Ordinance shall relieve the owner or their agents from the responsibility of complying with all other local codes and ordinances relating to construction, contracting or permitting, in or out of designated historic areas.

SECTION 13. Covenant.

An owner qualifying for a Historic Property Tax Exemption pursuant to this Ordinance and the Board shall execute the Historic Property Tax Exemption Covenant, DOS Form No. HR3E111292, or its equivalent, as adopted by the State of Florida. (Website link: <https://files.floridados.gov/media/30817/convenant.pdf>) ("Covenant"). On or before the effective date of the exemption, the owner shall record the Covenant, with a copy of the deed for the property attached, in the Official Public Records of St. Johns County.

SECTION 14. Notice to the Property Appraiser.

Within three (3) business days following receipt from the applicant of a certified copy of the recorded Covenant, the Coordinator, shall forward a copy of the approved Historic Property Tax Exemption Application and Historic Property Tax Exemption Covenant to the St. Johns County Property Appraiser with instructions that the Property Appraiser provide the historic property tax exemption to the owner.

SECTION 15. Severability for this Ordinance.

It is the expressed intent of this Board and it is hereby provided that if any section, subsection, sentence, clause, phrase or provision of this Ordinance is held to be invalid or unconstitutional by

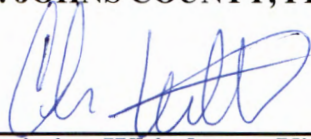
a court of competent jurisdiction, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions, sections, subsections, clauses, phrases or provisions of this Ordinance.

SECTION 16. Effective Date.

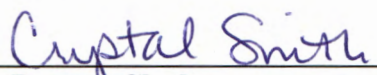
This Ordinance shall be effective upon receipt by the Secretary of State.

PASSED AND ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, THIS 16 DAY OF August, 2022.

**BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA**

By: 
Christian Whitehurst, Vice Chair

**ATTEST: Brandon J. Patty, Clerk of the
Circuit Court and Comptroller**

By: 
Deputy Clerk



Rendition Date: AUG 18 2022

Effective Date: AUG 18 2022

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PROOF OF PUBLICATION

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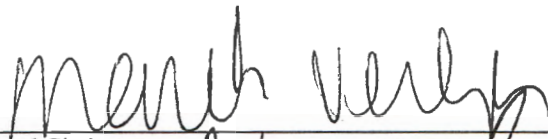
Saint Augustine FL 32084

STATE OF FLORIDA, COUNTY OF ST JOHNS

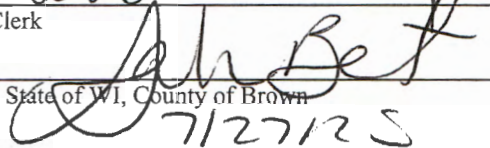
The St Augustine Record, a daily newspaper published in St Johns County, Florida; and of general circulation in St Johns County; and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated or by publication on the newspaper's website, if authorized, on:

07/06/2022, 08/01/2022

and that the fees charged are legal.
Sworn to and subscribed before on 08/01/2022



Legal Clerk



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7/27/22

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NOTICE OF PUBLIC HEARINGS
OF
THE ST. JOHNS COUNTY BOARD
OF COUNTY COMMISSIONERS
AND PLANNING & ZONING
AGENCY
ON ESTABLISHMENT OF
ORDINANCE/REGULATIONS

NOTICE IS HEREBY GIVEN that public hearings will be held to consider adoption of the following proposed ordinance of regular meetings, as follows:

Planning & Zoning Agency
Thursday, July 21, 2022, at 1:30 p.m.
Board of County Commissioners
Tuesday, August 16, 2022 @ 9:00 a.m.

All public hearings will be held in the County Auditorium at the County Administration Building, 500 San Sebastian View, St. Augustine, Florida:

AN ORDINANCE OF ST. JOHNS COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA, REPEALING ORDINANCE 1997-41 AND ORDINANCE 2009-59 'AD VALOREM TAX EXEMPTION'; REPLACING SAID ORDINANCES WITH AN UPDATED 'AD VALOREM TAX EXEMPTION' ORDINANCE; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR MODIFICATION DURING PUBLIC HEARING; PROVIDING FOR CORRECTION OF SCRIVENERS ERRORS; PROVIDING FOR LIBERAL CONSTRUCTION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

The proposed ordinance is on file in the office of the Clerk of the Board of County Commissioners at the County Administration Building, 500 San Sebastian View, St. Augustine, Florida, and may be examined by parties interested prior to said public hearings. Please take note that the proposed ordinance is subject to revision prior to hearing or adoption. All parties having any interest in said ordinance will be afforded an opportunity to be heard at the public hearings.

If a person decides to appeal any decision made with respect to any matter considered at the hearings, such person will need a record of the proceedings, and for such purposes he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

NOTICE TO PERSONS NEEDING SPECIAL ACCOMMODATIONS AND TO ALL HEARING IMPAIRED PERSONS: In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in the proceedings should contact the ADA Coordinator at (904) 209-0650 at the St. Johns County Administration Building, 500 San Sebastian View, St. Augustine, Florida 32084. For hearing impaired individuals: Florida Relay Service: 1-800-955-8770, no later than 3 days prior to the date of the meeting.

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA
BRANDON J. PATTY, ITS CLERK
By: Yvonne King, Deputy Clerk
Pub: July 6, Aug 1, 2022; #7475798



FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

August 18, 2022

FILED **AUG 18 2022**
St. Johns County
Clerk of Court

By: *Crystal Smith*
Deputy Clerk

Honorable Brandon Patty
Clerk of Courts
St. Johns County
500 San Sebastian View
St. Augustine, Florida 32084

Attention: Crystal Smith

Dear Honorable Brandon Patty:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of St. Johns Ordinance No. 2022-55, which was filed in this office on August 18, 2022.

Sincerely,

Anya Owens
Program Administrator

ACO/wlh