



**Application and Return for Classification/Exemption of Property as
Historic Property Used for Commercial or Certain Nonprofit Purposes**

Section 193.503, 196.1961, F.S.

Check appropriate box:

The undersigned hereby request that the property listed hereon be classified as Historic Property, for property tax purposes, by the property appraiser of the county in which the property is located based on Ordinance #_____ adopted by the County.

The undersigned hereby makes application to the property appraiser of the county in which the property listed hereon is located, for the property tax exemption for Historic Properties based on Ordinance #_____ adopted by the County.

This form must be signed and both copies returned on or before March 1st.

Applicant's Name and Address:

Return To:

Telephone No. () _____

Legal Description

Property I.D. Number _____

As of January 1st of this year, _____, the property listed above was (check all that apply):

- used for commercial purposes or used by a not-for profit organization under s. 501(c)(3) or (6), I.R.C.
- listed in the National Register of Historic places
- a contributing property to a National Register Historic District
- designated as a historic property or as a contributing property to a historic district under the terms of local Ordinance #_____
- open to the public no less than 1,800 hours per year.

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

Signature: _____

Date: _____

For Record Purposes Only

This acknowledges receipt of your Application for Historic Property Classification/Exemption of Property on _____ for the above described property. (date)

Property Appraiser: _____ County _____

Record of Action of County Property Appraiser

(Check Only the Appropriate Box Below)

1. Application approved and all property is classified/exempt as Historic Property.
2. Application disapproved and Historic Property Classification/Exemption denied on all property.
3. Application approved in part, and disapproved in part - Historic Property Classification/Exemption approved on the following described portion (Use this space only if item 3 above is checked)

Property Appraiser: _____

Date: _____

Letter to Applicants for Historical Property Tax Treatment

Please provide the Nassau County Property Appraisers Office the following information:

1. Please state the present use of the property and if the owner is claiming classification as a not-for-profit organization, you must provide a copy of the corporate charter and all letters from the Internal Revenue Service finding the owner to be qualified under section 501(c)(3) or (6) of the Internal Revenue Code of 1986.
2. Any and all documentation showing that the property complies with section 193.503(4)(b), Florida Statutes (2002), which provides:
 - (b) The property must be listed in the National Register of Historic Places, as defined in s 267.021; or must be designated as a historic property or as a contributing property to a historic district, under the terms of a local preservation ordinance.**
3. A copy of all documents posted on the property showing the hours when the property is regularly open to the public.
4. Copies of income and expense statements based on the commercial use of said property for the prior year, or showing the not-for-profit use of said property.

ORDINANCE 2006-99

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, PURSUANT TO THE FLORIDA CONSTITUTION, ARTICLE VII, SECTION 3, AND FLORIDA STATUTES, SECTION 196.1961, PROVIDING FOR THE ASSESSMENT OF HISTORIC PROPERTIES WITHIN THE CITY LIMITS OF THE CITY OF FERNANDINA BEACH, FLORIDA TO PROVIDE FOR THE ALLOWANCE OF AN AD VALOREM TAX EXEMPTION OF FIFTY PERCENT (50%) OF THE ASSESSED VALUE FOR CERTAIN QUALIFIED HISTORIC PROPERTIES; CODIFYING SAID PROVISION AS CHAPTER 74, ARTICLE V, SECTION 74-130, PROVIDING FOR QUALIFICATIONS; PROVIDING FOR SEVERANCE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 3, Article VII of the State Constitution was amended authorizing the Florida Legislature to allow cities, by ordinance, to assess historic properties solely on the basis of character or use for ad valorem tax purposes, subject to eligibility requirements specified by general law; Florida Statutes, Section 196.1961, provides the enabling legislation for this Ordinance; and

WHEREAS, Florida Statutes, Section 196.1961, provides that the City Commission may adopt an ordinance providing for assessment of historic property used for commercial or non-profit purposes solely on the basis of character or use; and

WHEREAS, Florida Statutes, Section 196.1961, provides that the City Commission shall notify the Property Appraiser of the adoption of such ordinance no later than December 1 of the year prior to the year such assessment will take effect; and

WHEREAS, pursuant to Section 3, Article VII of the State Constitution, the City Commission may adopt an ordinance to allow an ad valorem tax exemption of fifty percent (50%) of the assessed value of the property subject to eligibility requirements specified by general law; and

WHEREAS, the City Commission finds that it is in the best interests of the citizens of the City to address the assessment of qualifying historic establishments within the City of Fernandina Beach that meet the statutory criteria.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA:

Section 1. That a new section of the City Code is hereby enacted, as Chapter 74, Article V, Historic Properties Tax Exemption, Section 74-130, Tax Assessment of Qualified Historic Properties, as follows:

Section 74-130 Tax Assessment of Qualified Historic Properties.

A. Generally. Pursuant to the authorization of Section 3, Article VII, of the State Constitution, and the provisions of Florida Statutes, Section 196.1961, the City of Fernandina Beach hereby grants provision for an ad valorem tax exemption of fifty percent (50%) of the assessed value for qualifying historic establishments located in the city of Fernandina Beach.

B. Qualifications. In order to qualify, the property must meet the requirements set forth in Florida Statute, section 196.1961. The qualifying historic establishments must be regularly open to the public.

1. As used in this Section, "regularly open to the public" means that there are regular hours when the public may visit to observe the historically significant aspects of the building. This means a minimum of forty (40) hours per week, for forty-five (45) weeks per year, or an equivalent of one thousand eight hundred (1,800)

hours per year. A fee may be charged to the public; however, it must be comparable with other entrance fees in the immediate geographic locale

C. Assessment by Property Appraiser. This Section authorizes and enables the Property Appraiser to make such assessment solely in accordance with the provisions of Florida Statutes, Section 196.1961, and all provisions of such Statute are incorporated herein as if fully set forth.

D. Maintenance of the Property. In order to retain the exemption granted herein, the historic character of the property must be maintained in good repair and condition to the extent necessary to preserve the historic value and significance of the property.

E. Exemption Application. The exemption shall apply only to taxes levied by the City Commission of the City of Fernandina Beach, Florida.

1. The taxpayer is solely responsible for making application to the tax assessor.

F. Notice to Property Appraiser. The City Clerk is hereby directed to send a certified copy of this ordinance to the Property Appraiser by Certified Mail, return receipt request, upon its final adoption by the City Commission. This shall act as the notification to the Property Appraiser required by law. The notification must be given by December 1, 2006.

Section 2. **SEVERABILITY.** If any provision or portion of the Ordinance is declared by any Court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of the Ordinance shall remain in full force and effect.

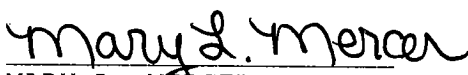
Section 3. **EFFECTIVE DATE.** This Ordinance shall take effect immediately upon its passage.

ADOPTED by the City Commission, with a quorum present and voting, this 29th day of November, 2006.

CITY OF FERNANDINA BEACH


BILL LEEPER
Commissioner-Mayor

ATTEST:


MARY L. MERCER
City Clerk

Date of First Reading:	November 21, 2006
Date of Publication:	November 22, 2006
Date of Second Reading and Public Hearing:	November 29, 2006
Date of Final Passage:	November 29, 2006