

REC 21<sup>00</sup>  
TF 3<sup>00</sup>

ORDINANCE NO. 95-07

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF EUSTIS, FLORIDA, AMENDING CHAPTER 21, "TAXATION", OF THE CITY OF EUSTIS CODE OF ORDINANCES, BY CREATING CHAPTER 21, ARTICLE V, SECTION 21-15, TO GRANT ECONOMIC AD VALOREM TAX EXEMPTIONS FOR QUALIFYING IMPROVEMENTS TO HISTORIC PROPERTIES DESIGNATED BY THE CITY OF EUSTIS AND OTHER QUALIFYING IMPROVEMENTS TO ELIGIBLE PROPERTIES; PROVIDING THAT THE TAX EXEMPTION MAY BE GRANTED TO AN APPLICANT FOR A PERIOD OF AT LEAST ONE YEAR BUT NOT TO EXCEED TEN (10) YEARS; PROVIDING FOR PROCEDURES FOR EXEMPTION APPLICATION AND APPROVAL; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES; PROVIDING FOR THE REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; PROVIDING FOR PUBLICATION ACCORDING TO LAW.

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PURPOSE AND INTENT: It is the intent of this Ordinance to accomplish the following purposes:

1. Encourage and promote an awareness of the importance and value of historic preservation; and
2. Provide a positive financial incentive for properties owners of historic properties to seek designation as a Eustis historic landmark; and
3. Encourage restoration, rehabilitation and renovation of designated historic structures in the City of Eustis; and
4. Stabilize and improve property values; and
5. Enhance the property tax base of the City of Eustis by encouraging improvement to designated historic structures; and
6. Improve the appearance of designated historic landmarks and communities and in so doing enhance their appeal as places to live, work and/or visit.

RECORDED  
RECORD VERIFIED  
LAKE  
MAY 30 10 40 AM '95  
CLERK

NOW, THEREFORE, THE COMMISSION OF THE CITY OF EUSTIS HEREBY ORDAINS THAT LIMITED AD VALOREM TAX EXEMPTION FOR QUALIFYING IMPROVEMENTS TO HISTORIC PROPERTIES DESIGNATED BY THE CITY OF EUSTIS IS CREATED WITH THE FOLLOWING CRITERIA:

Section 1. Article V, Section 21-15, of the City of Eustis Code of Ordinances is created to read as follows:

**SEC. 21-15. Tax Exemptions for Qualifying Improvements to Historic Properties Designated by the City of Eustis and Other Eligible Properties.**

1. Application Required. Any person, firm or corporation that desires an ad valorem tax exemption for the improvement of a historical property must file with the City of Eustis a written application on a form prescribed by the Department of State, Division of Historical Resources. The application must be completed in full and contain all information required. The exemption shall take effect on the January 1 following substantial completion of the improvement. Note also that a pre-construction application must also be completed and approved prior to beginning construction.
2. Application. Application for the ad valorem tax exemption shall be made on the appropriate form obtained from the City of Eustis Historic Preservation Office. The application form shall be completed in full and returned to that office. The form shall contain all of the information required in the tax exemption form approved by the Division of Historical Resources, Florida Department of State, and promulgated in accordance with Rule 1A-38, F.A.C. and shall also contain such information as

may be deemed necessary by the Eustis Historical Preservation Office including, but not limited to, documentation of the cost of the qualifying improvements. Such costs shall be a minimum of 25% of the costs of the assessed valuation of the applicant property. Application forms, summaries of deadlines and application procedures shall be maintained by the Historic Preservation Office and shall be made available to the public.

3. Applicant. The applicant shall be the owner of record of a qualifying property, or the authorized agent of the owner.

4. Application Review - City of Eustis. Application for tax exemption shall be reviewed for completeness by the City Office of Historic Preservation. After the City Historic Preservation Office has determined the application to be complete it shall be forwarded to the City Commission of the City of Eustis for consideration. The City Commission after any required public notice shall take one of three actions: (1) The Commission may approve the application for transmittal and forward it to the State of Florida Division of Historical Resources for review and determination; (2) the City Commission may disapprove the application as not meeting the criteria as established by this Ordinance and state laws; or (3) the City Commission may postpone action on the application requiring additional information. BOOK 1365 PAGE 0234

5. Application Review - State of Florida. The State of Florida Department of State Division of Historic Resources is herewith designated as the official agency for review of applications for exemption. The Division shall recommend that the City of Eustis City Commission grant or deny the exemption. Such review shall be conducted in accordance with rules adopted by the Department of State Division of Historic Resources and in accordance with F.S. 196.1997(6).

6. Time Limits for Exemption. Any ad valorem tax exemption for improvements to historic places granted pursuant to this Ordinance shall not exceed ten (10) years from the date it goes into effect. This time limit remains in effect regardless of any change in authority of the City Commission to grant such exemptions or any change in ownership of the property. In order for the exemption to remain in effect, however, the historic character of the property and improvements which qualified the property for exemption must be maintained over the period for which the exemption is granted.

7. Application Approval. The City Commission of the City of Eustis may approve an application for Ad Valorem Tax Exemption for Improvement to a Historic Property by majority vote. Such vote shall be taken on a resolution written to include:

- A. The name and address of the property owner; and
- B. The address of the property for which the tax exemption is being sought; and
- C. A vicinity map of the area around the property for which the exemption is being sought and on which the site is identified; and
- D. A legal description of the property with a map or survey conforming to the legal description; and
- E. The period of time for which the exemption will remain in effect; and
- F. The date on which the exemption will expire; and
- G. A statement of the recommendation made to the City by the Department of State Division of Historic Resources; and

- H. A statement as to which of the criteria in Section 14 (Eligibility) is being met by the property; and
- I. A finding by the City Commission that the application meets all requirements of F.S. 196.1997.

8. Type and Location of Properties. Property being considered for ad valorem tax exemption pursuant to the Ordinance must meet the State criteria as put forth in the Florida Statutes at 196.1997(11).

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9. Limitations for Exemption. Exemptions granted pursuant to this legislation apply only to taxes levied by the City of Eustis. These exemptions do not apply to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to S.9(b) or S.12, Art. VII of the State constitution. Qualifying property shall be exempt from that portion of ad valorem taxation levied by the City of Eustis on one hundred percent (100%) of the increase in assessed value resulting from the qualified improvement.

10. Qualifications for Exemption. This exemption applies only to improvements to real property. In order for property to qualify for the exemption, any such improvements must be made on or after the day this Ordinance authorizing ad valorem tax exemption for historic properties is adopted.

11. Covenant Required. Any property owner wishing to qualify for a property tax exemption pursuant to this legislation shall be required to enter into a covenant with the City of Eustis. This covenant shall, among other things, guarantee that the property shall be maintained during the period within which the exemption is in effect and shall incorporate the statutory requirements found at F.S. 196.1997(7). Department of State Form No. HR3E111292 may be submitted to fulfill this request.

12. Property Appraiser Certification. The City Commission of the City of Eustis shall cause the City Clerk to deliver a copy of all approved applications for historic preservation ad valorem tax exemption to the Lake County Property Appraiser. The Property Appraiser shall then be required to, on a yearly basis, report to the City of Eustis totals of the taxable value of all property within the City and totals of the exempted value of all property within the City of Eustis pursuant to the requirements of F.S. 196.1997(9) and F.S. 193.122.

13. Public Notice. Consideration by the Eustis City Commission of all applications for tax exemption for improvement to a historic property shall be done in a public hearing. Such public hearing shall be conducted only after publication and posting as required by law.

14. Eligibility. Property within the City of Eustis shall be considered eligible for application for tax exemption for improvement to historic property provided that at the time the exemption is granted it meets one of the following:

- A. The property is individually listed in the National Register of Historic Places pursuant to the National Historic Preservation Act of 1966, as amended;
- B. Is a contributing property to a "National Register District";
- C. Is duly designated as a historic landmark, or a contributing property to a historic district, pursuant to the provisions of an ordinance of the City of Eustis;
- D. Meets the requirements of either 1, 2, or 3 above and the Division of Historic Resources has certified to the City of Eustis that the property for which the exemption is being requested satisfies these requirements.

15. Criteria for Improvement Qualification. In order for a proposed improvement to a historic property to qualify the property for an exemption, the improvement must:

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- A. Be consistent with the United States Secretary of Interior's standards for rehabilitation; and
- B. Be determined by the State Division of Historical Resources to meet the criteria established by rule by the Department of State as outlined as 1A-38 Florida Administrative Code.

Section 2. It is the intention of the City Commission of the City of Eustis that the provisions of this Ordinance shall become and be made a part of the City of Eustis Code of Ordinances and that the sections of this Ordinance may be renumbered or relettered and the word "Ordinance" may be changed to "Section", "Article", or such other appropriate word or phrase to accomplish such intentions.

Section 3. All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section 4. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not effect the validity of the remaining sections, sentences, clauses or phrases of this ordinance, but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 5. This Ordinance shall become effective immediately on passing.

Section 6. This Ordinance shall be published in accordance with the requirements of law.

PASSED, ORDAINED, AND APPROVED in Regular Session of the City Commission of the City of Eustis, Florida, this the 20th day of April, 1995.

CITY COMMISSION OF THE CITY OF EUSTIS

Milton J. Weston  
Milton J. Weston, Mayor-Commissioner

ATTEST:

Jim R. Myers Jr.  
Jim R. Myers Jr., City Clerk

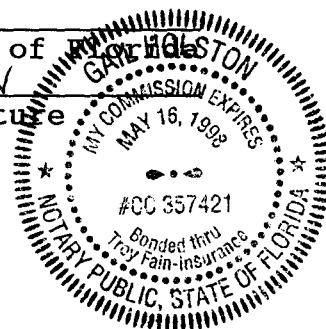
CITY OF EUSTIS CERTIFICATION

STATE OF FLORIDA  
COUNTY OF LAKE

The foregoing instrument was acknowledged before me this 20th day of April, 1995, by **MILTON J. WESTON**, Mayor, and **JIM R. MYERS, JR.**, Finance Director/City Clerk, of the City of Eustis, Florida, who are personally known to me.

Gail Holston  
Notary Public, State of Florida  
GAIL HOLSTON  
Printed Notary Signature

My Commission Expires:  
Notary Serial No.:



CERTIFICATE OF POSTING

The foregoing Ordinance 95-07 is hereby approved, and I hereby certify that I published the same by Posting one (1) copy hereof at City Hall, one (1) copy hereof at the Eustis Memorial Library, and one (1) copy hereof at the Eustis Community Center; all within the Corporate Limits of the City of Eustis, Lake County, Florida.

  
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Jim R. Myers, Jr., City Clerk

This document is approved as to form and legal content for use and reliance of the City Commission of the City of Eustis, Florida.

  
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Lewis W. Stone, City Attorney

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April 20 1995  
Date