

ORDINANCE NO. 07-02

AN ORDINANCE OF THE HOLMES COUNTY, FLORIDA; ADOPTED PURSUANT TO THE PROVISIONS OF SECTIONS 193.503 AND 196.1961, FLORIDA STATUTES; PROVIDING FOR AD VALOREM TAX EXEMPTIONS ON HISTORIC PROPERTIES USED FOR COMMERCIAL PURPOSES OR USED BY A NOT-FOR-PROFIT ORGANIZATION UNDER S. 501(c)(3) or (6) OF THE INTERNAL REVENUE CODE OF 1986; PROVIDING A LIMIT FOR THE EXEMPTION; REQUIRING AN APPLICATION FOR EXEMPTION; PROVIDING CERTAIN REQUIRED CRITERIA FOR AN EXEMPTION; PROVIDING ASSESSMENT CRITERIA; PROVIDING THE RIGHT OF APPEAL; PROVIDING FOR DEFERRED TAX LIABILITY; PROVIDING AN EFFECTIVE DATE.

BE IT HEREBY ORDAINED BY THE BOARD OF COUNTY COMMISSIONER OF HOLMES COUNTY, FLORIDA, AS FOLLOWS:

Section 1: Any property owners owning historic real property within Holmes County, Florida, which is (1) being used predominantly for commercial purposes or by a not-for-profit organization under S. 501(c)(3) or (6) of the Internal Revenue Code of 1986; (2) which is listed in the National Register of Historic Places; and (3) which is open to the public, may file an application for an ad valorem tax exemption on or before March 1 of each year. Failure to make timely application by March 1 shall constitute a waiver for 1 year of any ad valorem tax exemption. The application must be filed with the Property Appraiser.

Section 2: Any ad valorem tax exemption granted shall not exceed 50 percent of the assessed value of the property.

Section 3: Being open to the public means that there are regular hours when the public may visit to observe the historically significant aspects of the property. This means a minimum of 40 hours per week, for 45 weeks per year, or an equivalent of 1,800 hours per year.

Section 4: Only those portions of the property used predominantly for the purposes specified in Section 1 above shall be exempt. In no event shall an incidental use of property qualify such property for an exemption or impair the exempt of an otherwise exempt property.

Section 5: In order to retain the exemption, 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.

Section 6: In years in which proper application has been made and granted pursuant to this ordinance and the applicable Florida Statutes, the assessment of

the historic property shall be based solely on its use for commercial or certain nonprofit purposes. The property appraiser shall consider only those factors set forth in Section 193.503 (a), (b), (c), and (d).

In years in which proper application for assessment has not been made, the property shall be assessed under the provisions of 193.011, Florida Statutes, for all purposes.

Section 7: Any property owner who is denied historic classification under this ordinance may appeal to the value adjustment board. The property appraiser shall notify the property owner in writing of the denial on or before July 1 of each year for which the application was filed. This notification shall advise the property owner of the right to appeal and of the filing deadlines.

Section 8: After qualifying for and being granted the classification and assessment pursuant to this ordinance, the owner of the property shall not use the property in any manner not consistent with the qualifying criteria. If the historic designation status or the use of the property changes or if the property fails to meet the other qualifying criteria for the classification and assessment, the property owner shall be liable for the amount of taxes equal to the "deferred tax liability" for up to the past 10 years in which the property received the use classification and assessment pursuant to this ordinance and applicable Florida Statutes.

For purposes of the section, "deferred tax liability" means an amount equal to the difference between the total amount of taxes that would have been due in March if the property had been assessed under the provisions of 193.011, Florida Statutes, and the total amount of taxes actually paid in those years when the property was assessed under the provisions of this ordinance, plus interest on that difference computed as provided in 212.12(3) Florida Statutes.

Section 9: Any payment of the deferred tax liability shall be payable to the county tax collector within 90 days after the date of the change in classification. The collector shall distribute the payment to each governmental unit where the classification and assessment was allowed in the proportion that its millage bears to the total millage levied on the parcel for the years in which such classification and assessment was in effect.

Section 10: Exemptions shall apply only to taxes levied by the unit of government granting the exemption. The exemptions do not apply, however, to taxes levied for the payment of bonds or to taxes authorized by a vote of the electors pursuant to 9(b) or 12, Art. VII of the State Constitution.

Section 11: This ordinance shall become effective when enacted and filed with the Office of the Secretary of State.

ENACTED this _____ day of _____, 2007.

**BOARD OF COUNTY COMMISSIONERS
OF HOLMES COUNTY, FLORIDA,**

ATTEST: _____ (SEAL) BY: _____
Clerk Chairman

Approved as to form:

County Attorney