

ORDINANCE 2002 - 59

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA, PURSUANT TO THE STATE CONSTITUTION, ARTICLE VII, SECTION 3, AND FLORIDA STATUTES, SECTION 196.1961, PROVIDING FOR THE ASSESSMENT OF BED AND BREAKFAST ESTABLISHMENTS IN THE HISTORIC DISTRICT OF FERNANDINA BEACH, FLORIDA; ALLOWING AN AD VALOREM TAX EXEMPTION OF TWENTY-FIVE PERCENT (25%) OF THE ASSESSED VALUE; PROVIDING CRITERIA; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 3, Article VII of the State Constitution was amended authorizing the Florida Legislature to allow counties, 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 Board of County Commissioners 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 Board of County Commissioners 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 Board of County Commissioners of any County may adopt an ordinance to allow an ad valorem tax exemption of twenty-five percent (25%) of the assessed value of the property subject to eligibility requirements specified by general law; and

WHEREAS, the Board of County Commissioners finds that it is in the best interests of the citizens of the County to address the assessment of bed and breakfast establishments within the Historic District of Fernandina Beach that meet the statutory criteria; and

WHEREAS, the bed and breakfasts are found to be contributing properties to the Historic District of Fernandina Beach.

NOW, THEREFORE, BE IT ORDAINED this 25th day of November, 2002, by the Board of County Commissioners of Nassau County, Florida, as follows:

1. **Tax Assessment of Qualified Historic Properties.**

a. Pursuant to the authorization of Section 3, Article VII, of the State Constitution, and the provisions of Florida Statutes, Section 196.1961, hereby grants provision for an ad valorem tax exemption of twenty-five percent (25%) of the assessed value for bed and breakfast

establishments located in the Historic District of the city of Fernandina Beach.

b. 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 is incorporated herein as if fully set forth.

c. The bed and breakfast establishments within the Historic District of Fernandina Beach are contributing properties to the Historic District of Fernandina Beach.

d. The bed and breakfast establishments must be regularly open to the public.

(a) 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.

(b) 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.

2. **Exemption Application.** The exemption shall apply only to taxes levied by the Board of County Commissioners of Nassau County, Florida.

3. **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.

4. **Sunset Date.** This Ordinance shall expire on November 30, 2003.

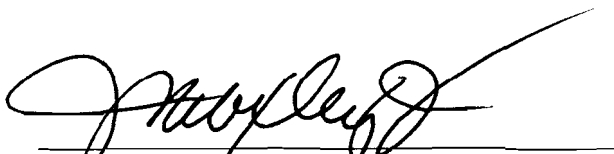
5. **Effective Date.** This Ordinance shall take effect upon its being filed in the Office of the Secretary of State.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



NICK D. DEONAS
Its: Chairman

ATTEST:



J. M. "CHIP" OXLEY, JR.
Its: Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney



MICHAEL S. MULLIN

h/anne/ords/b&b-tax-exempt