

35-1

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: 02/05/2013

Consent

Regular

Workshop

Public Hearing

Department:

Submitted By: Planning, Zoning, and Building Department

Submitted For: Planning

I. EXECUTIVE BRIEF

Motion an Title: Staff recommends motion to approve: An interlocal agreement with the City Boynton Beach for implementation of tax exemptions on improvements to historical designated properties.

Summary: The County's historic property tax exemption ordinance applies to qualifying properties in the unincorporated area and municipalities. In accordance with the ordinance, this interlocal agreement delegates review of the properties within the City of Boynton Beach to the municipal historic preservation agency at no cost to the County. The County has similar agreements with other municipalities dating back to the 1990s. This agreement will bring the city of Boynton Beach in line with the other municipal governments. BCC Districts 3, 4, 7; Initiator: City of Boynton Beach (RPB).

Background and Justification: On October 17, 1995, the Board of County Commissioners (BCC) adopted a historic property tax exemption ordinance applicable countywide (Ordinance No. 95-41). When the ordinance was prepared, it was anticipated that qualifying local governments would want to perform review functions necessary to implement the ordinance within their municipal boundaries. Interlocal agreements have been approved by the BCC with the Town of Palm Beach on February 20, 1996 (R 96 213D), the City of West Palm Beach on April 2, 1996 (R 96 442D), the City of Lake Worth on February 3, 1998 (R 98 170D) and the City of Delray Beach on April 7, 1998 (R 98 472D).

The attached interlocal agreement authorizes the City of Boynton Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance within its municipal boundary.

Attachments:

Exhibit A: Interlocal Agreement with City of Boynton Beach

Exhibit B: Historic Property Tax Exemption Ordinance (Ordinance No. 95-41)

Recommended By:

[Signature]
Executive Director

1/10/13
Date

Approved By:

[Signature]
Deputy County Administrator

1/28/13
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	=====	=====	=====	=====	=====
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included In Current Budget? Yes _____ No _____

Budget Account No.: Fund _____ Agency _____ Org. _____ Object _____

Reporting Category _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

There is no direct fiscal impact on the Planning, Zoning and Building Department from the approval of the Interlocal Agreement. The overall County impact is a future reduction of collectable taxes on the value of the improvements made to an historic structure in the City of Boynton Beach during the ten year abatement period.

C. Departmental Fiscal Review: Pat D'Agostino

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

[Signature] 11/15/13 OFMB AK
[Signature] 11/15/13
[Signature] 1-17-13 Contract Dev. and Control B. Wheeler

B. Legal Sufficiency:

[Signature]
 Assistant County Attorney

C. Other Department Review:

 Department Director

The City of Boynton Beach



City Clerk's Office
100 E BOYNTON BEACH BLVD
BOYNTON BEACH FL 33435
(561) 742-6060
FAX: (561) 742-6090
e-mail: prainitoj@bbfl.us
www.boynton-beach.org

NOV 26 2012

November 19, 2012

Robert Banks
Chief Land Use County Attorney
Palm Beach County Attorney's Office
301 N. Olive Avenue, Suite 601
West Palm Beach, FL 33401

Re: Resolution R12-118 ILA for Implementation of Palm Beach County Historic Tax Exemption Ordinance in The City Of Boynton Beach

Dear Mr. Banks:

Attached for your handling is a partially executed agreement and a copy of the Resolution mentioned above. Once the agreement has been signed, please return the original to the City Clerk's Office for Central File.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

CITY OF BOYNTON BEACH

Handwritten signature of Janet M. Prainito in cursive.
Janet M. Prainito, MMC
City Clerk

Attachments
(Agreement & Resolution)

S:\CC\WP\AFTER COMMISSION\Other Transmittal Letters After Commission\2012\R12-118 ILA Palm Beach County Historic Tax Exemption.doc

America's Gateway to the Gulfstream

INTERLOCAL AGREEMENT FOR IMPLEMENTATION
OF PALM BEACH COUNTY HISTORIC TAX EXEMPTION
ORDINANCE IN THE CITY OF BOYNTON BEACH, FLORIDA
UTILIZING THE CITY OF BOYNTON BEACH
HISTORIC RESOURCES PRESERVATION BOARD, ENTERED INTO
BY THE BOARD OF COUNTY COMMISSIONERS OF
PALM BEACH COUNTY, FLORIDA AND
THE CITY COMMISSION OF BOYNTON BEACH

This Interlocal Agreement is made this _____ day of _____, 20____, between the City of Boynton Beach, Florida, hereinafter referred to as "City" and Palm Beach County, Florida, a political subdivision of the State of Florida, hereinafter referred to as "County." The City and County are jointly referred to as "parties."

WHEREAS, the citizens of Florida have amended the Florida Constitution to authorize counties and municipalities to allow certain tax exemptions for historic properties, Florida Constitution Article VII, Section 3(E), Fla. Const.; and

WHEREAS, the Florida Legislature has enacted Section 196.1997 and 196.1998, Florida Statutes, to govern the allowance of such exemptions; and

WHEREAS, the Board of County Commissioners has determined it is in the public interest to provide tax exemptions to encourage and promote rehabilitation and renovation of historic properties and has adopted Ordinance No. 95-41 to implement the above referenced statute which is codified in Chapter 13.5, Article II of the Palm Beach County Code; and

WHEREAS, the City Commission of the City has determined that it is in the public interest to provide tax exemptions to encourage and promote rehabilitation and renovation of historic properties and has adopted Ordinance No. 11-006 to implement the above referenced statute; and

WHEREAS, Section 196.1997 (6), Florida Statutes requires a local government to designate the local historic preservation office or the Division of Historical Resources of the Department of State to review applications for exemptions; and

WHEREAS, the Palm Beach County Historic Tax Exemption Ordinance provides that the County may enter into an interlocal agreement with a municipality to

provide that a municipal Certified Local Government (CLG) may perform the review functions necessary for county historic tax exemption within the municipality; and

WHEREAS, City of Boynton Beach Ordinance No. 11-006 designates the City of Boynton Beach Historic Resources Preservation Board (hereinafter the "Historic Resources Preservation Board") to recommend to the City Commission approval or denial of applications for historic tax exemptions; and

WHEREAS, the City Commission is a CLG approved by the Division of Historical Resources of the Department of State; and

WHEREAS, the parties have determined that it is appropriate for the City Commission to perform CLG functions necessary for county historic tax exemption within the City; and

WHEREAS, the parties have the lawful right and authority to enter into this Agreement.

NOW, THEREFORE, in consideration of the mutual obligations and undertakings, the parties do hereby covenant and decree as follows:

1. The foregoing recitals are true and correct, were relied on when the parties entered into this Agreement and are a part of and incorporated into this Agreement.
2. The City Commission shall perform CLG functions necessary for county historic tax exemption within the City.
3. The review performed by the Historic Resources Preservation Board shall be conducted in accordance with the rules adopted by the Department of State.
4. Prior to consideration of an application for historic tax exemption by the County, the City shall forward to the County the following: (1) the application for tax exemption filed with the City, (2) the recommendation of the Historic Resources Preservation Board, (3) the final action of the City, and (4) the covenant or agreement the property owner has entered into with the City.
5. In addition to the materials submitted by the City, the property owner shall: (1) pay an application fee to the County, (2) submit any additional information requested by County staff or the Board of County Commissioners, and (3) enter

into a covenant or agreement with the County as required by Section 196.1997, Florida Statutes.

6. The City acknowledges that it shall receive no monetary compensation from the County for the services it provides pursuant to this Agreement.
7. The County retains all discretion provided by law to approve or deny an application for historic tax exemption.
8. The County shall notify the City of actions taken on applications for historic tax exemption submitted to the County by the City.
9. The City shall notify the County of any actions it takes about violations of historic covenants or agreements regarding property that has been granted county historic tax exemption in the City.
10. This Agreement may be terminated by the City or by the County following adoption of a resolution for that purpose.
11. This Agreement shall terminate immediately in the event the City Commission loses its status as a CLG approved by the Division of Historical Resources of the Department of State.
12. The following persons shall have primary responsibility for implementation of and monitoring of this Interlocal Agreement:

City of Boynton Beach, Florida
Director, Planning & Zoning Division
100 East Boynton Beach Boulevard
P.O. Box 310
Boynton Beach, Florida 33425
(561) 742-6260

Palm Beach County
Executive Director
Planning, Zoning & Building Department
2300 North Jog Road
West Palm Beach, Florida 33411
(561) 233-5000

- 13. The provisions of this Agreement shall become effective upon the execution of this Agreement by both parties.
- 14. This Agreement may be executed in two (2) or more counterparts, each of which shall be deemed an original. All of which together shall constitute one and the same instrument.
- 15. One copy of this Agreement shall be filed with the Clerk of the Circuit Court in and for Palm Beach County, Florida, and one copy shall be filed with the City Clerk of the City of Boynton Beach, Florida.

WHEREFORE, the parties hereto have set their hands and seals on the date set forth next to their signatures.

ATTEST:

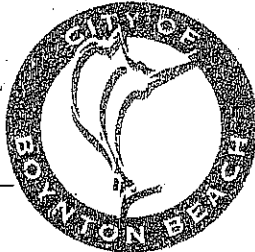
CITY OF BOYNTON BEACH, FLORIDA

Janet M. Praineto
City Clerk

By: Woodrow Hay
MAYOR

Approved as to Form and
Legal Sufficiency:

[Signature]
City Attorney



ATTEST:
SHARON R. BOCK, Clerk

PALM BEACH COUNTY, FLORIDA
BY ITS BOARD OF COUNTY
COMMISSIONERS

By: _____
Deputy Clerk

By: _____
Chair

Approved as to Form and
Legal Sufficiency

By: _____

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RESOLUTION R12-118

A RESOLUTION OF THE CITY OF BOYNTON BEACH, FLORIDA, APPROVING AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF BOYNTON BEACH AND PALM BEACH COUNTY FOR IMPLEMENTATION OF PALM BEACH COUNTY'S HISTORIC TAX EXEMPTION ORDINANCE; AUTHORIZING THE MAYOR TO EXECUTE THE INTERLOCAL AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Boynton Beach Land Development Regulations makes provision for granting tax exemptions to property owners for the appropriate restoration, renovation or rehabilitation of qualifying historic properties; and

WHEREAS, the ad valorem tax exemption program was established by Palm Beach County in 1995 and may be implemented in the City through the local Tax Abatement Exemption Ordinance and an Interlocal Agreement with the County which formalizes the requirements of both parties for participation in the program; and

WHEREAS, to participate in the program, the Palm Beach County Tax Exemption Ordinance requires the City to be designated as a Certified Local Government which designation the City received from the United States Department of Interior on October 9, 2012; and

WHEREAS, the City Commission of the City of Boynton Beach upon recommendation of staff, deems it to be in the best interest of the citizens of the City of Boynton Beach to approve an Interlocal Agreement with Palm Beach County to Formalize the City's participation in the tax exemption program.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF BOYNTON BEACH, FLORIDA, THAT:

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Section 1. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

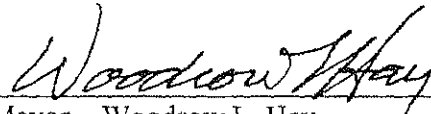
Section 2. The City Commission does hereby approve the Interlocal Agreement with Palm Beach County to formalize the City's participation in the tax exemption program, a copy of the Interlocal Agreement is attached hereto as Exhibit "A".

Section 3. The Mayor is authorized to execute the Interlocal Agreement.

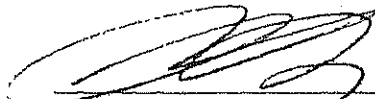
Section 4. That this Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED this 7th day of November, 2012.

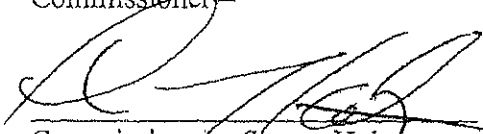
CITY OF BOYNTON BEACH, FLORIDA



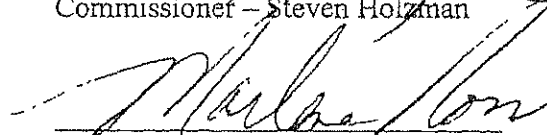
Mayor - Woodrow L. Hay



Vice Mayor - Mack McCray

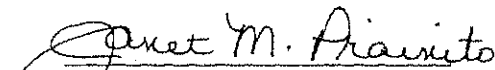
Commissioner


Commissioner - Steven Holzman

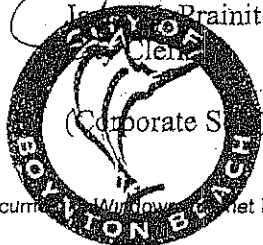


Commissioner - Marlene Ross

ATTEST:



Janet M. Prainito, MMC



ORDINANCE NO. 95-41

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AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, PROVIDING FOR DEFINITIONS; PROVIDING FOR COUNTY TAX EXEMPTIONS FOR HISTORIC PROPERTIES; ESTABLISHING REQUIREMENTS AND PROCEDURES; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR AN EFFECTIVE DATE.

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WHEREAS, the citizens of Florida have amended the Florida Constitution to authorize counties and municipalities to allow certain tax exemptions for historic properties, Florida Constitution Article VII, Section 3(a), Fla. Const.; and

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WHEREAS, the Florida Legislature has enacted Section 196.1997 and 196.1998 Florida Statutes (1993) to govern the allowance of such exemptions; and

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WHEREAS, the Florida Department of State has promulgated rules implementing the above referenced statute in Chapter 1A-38, FAC; and

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WHEREAS, the Board of County Commissioners has determined it is in the public interest to provide tax exemptions to encourage and promote rehabilitation and renovation of historic properties.

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NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, as follows:

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Section 1. DEFINITIONS The following words and phrases, when used in this ordinance, shall have the following meanings, except where the context clearly indicates a different meaning:

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(1) "Certified Local Government" (CLG) means local historic preservation office approved by the Division of Historical Resources of the Department of State as a certified local government.

1 (2) "Contributing property" means a building, site,
2 structure, or object which adds to the historical
3 architectural qualities, historic associations, or
4 archaeological values for which a district is significant
5 because:

6 (a) it was present during the period of
7 significance of the district, and possesses historic integrity
8 reflecting its character at that time;

9 (b) is capable of yielding important
10 information about the period; or

11 (c) it independently meets the National
12 Register of Historic Places criteria for evaluation set forth
13 in 36 CFR Part 60.4, incorporated by reference.

14 (3) "Historic property" means a building, site,
15 structure, or object which is:

16 (a) individually listed in the National
17 Register of Historic Places;

18 (b) a contributing property in a National
19 Register listed historic district;

20 (c) designated as a historic property or
21 landmark under the provisions of a local historic preservation
22 ordinance; or

23 (d) a contributing property in a historic
24 district designated under the provisions of a local historic
25 preservation ordinance.

26 (4) "Improvements" means changes in the condition
27 of real property brought about by the expenditure of labor or
28 money for the restoration, renovation or rehabilitation of
29 such property. Improvements include additions and accessory
30 structures (i.e., a garage) necessary for efficient
31 contemporary use.

32 (5) "National Register of Historic Places" means
33 the list of historic properties significant in American
34 history, architecture, archeology, engineering and culture,
35 maintained by the Secretary of the Interior, as established by
36 the National Historic Preservation Act of 1966 (Public Law 89-

1 665; 80 STAT. 915; 16 U.S.C. 470), as amended.

2 (6) "Noncontributing property" means a building,
3 site, structure, or object which does not add to the historic
4 architectural qualities, historic associations, or
5 archaeological values for which a district is significant
6 because:

7 (a) it was not present during the period of
8 significance of the district;

9 (b) due to alterations, disturbances,
10 additions, or other changes, it no longer possesses historic
11 integrity reflecting its character at that time or is
12 incapable of yielding important information about the period;
13 or

14 (c) it does not independently meet the
15 National Register of Historic Places criteria for evaluation.

16 (7) "Renovation" or "rehabilitation". For historic
17 properties or portions thereof which are of historical or
18 architectural significance, "renovation" or "rehabilitation"
19 means the act or process of returning a property to a state of
20 utility through repair or alteration which makes possible an
21 efficient contemporary use while preserving those portions or
22 features of the property which are significant to its
23 historical, architectural, cultural and archaeological values.
24 For historic properties or portions thereof which are of
25 archaeological significance or are severely deteriorated,
26 "renovation" or "rehabilitation" means the act or process of
27 applying measures designed to sustain and protect the existing
28 form and integrity of a property, or reestablish the stability
29 of an unsafe or deteriorated property while maintaining the
30 essential form of the property as it presently exists.

31 (8) "Restoration" means the act or process of
32 accurately recovering the form and details of a property and
33 its setting as it appeared at a particular period of time by
34 means of the removal of later work or by the replacement of
35 missing earlier work.

36 (9) "Useable space" means that portion of the space

1 within a building which is available for assignment or rental
2 to an occupant, including every type of space available for
3 use of the occupant.

4 Section 2. TAX EXEMPTIONS FOR HISTORIC PROPERTIES

5 (a) Scope of Tax Exemptions. A method is hereby
6 created for the Board of County Commissioners, at its
7 discretion, to allow tax exemptions for the restoration,
8 renovation or rehabilitation of historic properties. The
9 exemption shall apply to 100 percent of the assessed value of
10 all improvements to historic properties which result from
11 restoration, renovation, or rehabilitation of such properties.
12 The exemption applies only to improvements to real property
13 and does not apply to personal property. The exemption
14 applies only to taxes levied by Palm Beach County. The
15 exemption does not apply to taxes levied for the payment of
16 bonds or to taxes authorized by a vote of the electors
17 pursuant to section 9(b) or section 12, Article VII of the
18 Florida Constitution.

19 (b) Duration of Tax Exemptions. Any exemption
20 granted pursuant to this ordinance to a particular property
21 shall remain in effect for 10 years regardless of any change
22 in the authority of the County to grant such exemptions or any
23 changes in ownership of the property. In order to retain an
24 exemption, however, the historic character of the property,
25 and improvements which qualified the property for an
26 exemption, must be maintained over the period for which the
27 exemption is granted.

28 (c) Eligible Properties and Improvements.

29 (1) Property is qualified for an exemption
30 under this section if:

31 (A) At the time the exemption is granted,
32 the property:

33 1. Is individually listed in the
34 National Register of Historic Places pursuant to the National
35 Historic Preservation Act of 1966, as amended; or

36 2. Is a contributing property

1 within a National Register listed district; or

2 3. Is designated as a historic
3 property, or as a contributing property to a historic
4 district, by a certified local government; and

5 (B) The Historic Resources Review Board
6 (HRRB) or the Certified Local Government (CLG) of a
7 municipality that has entered into an interlocal agreement
8 pursuant to this ordinance has certified to the Board of
9 County Commissioners that the property for which an exemption
10 is requested satisfies Paragraph A.

11 (2) In order for an improvement to a historic
12 property to qualify the property for an exemption, the
13 improvement must:

14 (A) Be consistent with the United States
15 Secretary of the Interior's Standards for Rehabilitation; and

16 (B) Be determined by the HRRB or
17 municipal CLG to meet criteria established in rules adopted by
18 the Department of State.

19 (d) Application. Any person, firm or corporation
20 that desires an ad valorem tax exemption for the improvement
21 of a historic property must file with the Planning, Zoning and
22 Building Department a written application on a form approved
23 by the Department of State. A fee for the application shall
24 be established by the Board of County Commissioners in the
25 Planning, Zoning and Building Department fee schedule. All
26 applicable fees shall be paid at the time the application is
27 submitted.

28 The application must include the following
29 information:

30 (1) The name of the property owner and the
31 location of the historic property.

32 (2) A description of the improvements to real
33 property for which an exemption is requested and the date of
34 commencement of construction of such improvements.

35 (3) Proof, to the satisfaction of the HRRB,
36 that the property that is to be rehabilitated or renovated is

1 a historic property under this section.

2 (4) Proof, to the satisfaction of the HRRB,
3 that the improvements to the property will be consistent with
4 United States Secretary of Interior's Standards for
5 Rehabilitation and will be made in accordance with the
6 guidelines developed by the Department of State.

7 (5) Other information deemed necessary by the
8 Department of State, or requested by the HRRB.

9 (a) Required Covenant. To qualify for an
10 exemption, the property owner must enter into a covenant or
11 agreement with the Board of County Commissioners for the term
12 for which the exemption is granted. The form of the covenant
13 or agreement must be established by the Department of State
14 and must require that the character of the property, and the
15 qualifying improvements to the property, be maintained during
16 the period that the exemption is granted. The covenant or
17 agreement shall be binding on the current property owners,
18 transferees, and their heirs, successors, or assigns.
19 Violation of the covenant or agreement results in the property
20 owner being subject to the payment of the differences between
21 the total amount of taxes which would have been due in March
22 in each of the previous years in which the covenant or
23 agreement was in effect had the property not received the
24 exemption and the total amount of taxes actually paid in those
25 years, plus interest on the difference calculated as provided
26 in Section 212.12(3), Florida Statutes.

27 (f) Review of Application by Historic Resources
28 Review Board (HRRB). The HRRB, or its successor, is
29 designated to review Applications for Exemptions. The HRRB
30 shall review the application and determine whether or not the
31 property and improvements qualify for an exemption pursuant to
32 this ordinance. The HRRB shall notify the applicant in
33 writing of the results of the review and shall make
34 recommendations for the correction of any planned work deemed
35 inconsistent with the standards of this ordinance and the
36 standards established by the Department of State.

1 Such review must be conducted in accordance with rules adopted
2 by the Department of State.

3 (g) Review by HRRB of Request for Review of
4 Completed Work. Upon receipt of a request for Review of
5 Completed Work and all required supporting materials, the HRRB
6 shall conduct a review to determine whether or not the
7 completed improvements are in compliance with the work
8 described in the approved application, subsequent approved
9 amendments, if any, and the Secretary of Interior's Standards
10 for Rehabilitating Historic Buildings. The HRRB and the
11 Planning, Building and Zoning Department reserve the right to
12 inspect the completed work to verify such compliance. Upon
13 completion of the review of a Request for Review of Completed
14 Work, the HRRB shall recommend that the Board of County
15 Commissioners grant or deny the exemption. The recommendation
16 and reasons therefore shall be provided in writing to the
17 applicant and to the Board of County Commissioners before
18 consideration of the application at a meeting of the Board of
19 County Commissioners.

20 (h) Review of Applications in Municipalities. Palm
21 Beach County and a municipality may enter into an interlocal
22 agreement providing for the municipal CLG to perform CLG
23 functions necessary for county historic tax exemption within
24 the municipality in lieu of review and recommendation by the
25 HRRB. A municipality that has entered into an interlocal
26 agreement shall forward to the Board of County Commissioners
27 the municipal application for tax exemption, the
28 recommendation regarding the application of the municipal CLG
29 and the final action regarding the application by the
30 municipality. The municipality shall notify the County of any
31 actions it takes regarding violations of historic covenants or
32 agreements regarding property that has been granted county
33 historic tax exemption.

34 (i) Approval by the Board of County Commissioners.
35 A majority vote of the Board of County Commissioners shall be
36 required to approve a written application for exemption. Such

1 exemption shall take effect on the January 1st following
2 substantial completion of the improvement. The Board of
3 County Commissioners shall include the following in the
4 resolution approving the written application for exemption.

5 (1) The name of the owner and the address of
6 the historic property for which the exemption is granted.

7 (2) The period of time for which the exemption
8 will remain in effect and the expiration date of the
9 exemption.

10 (3) A finding that the historic property meets
11 the requirements of Section 196.1997, Fla. Stat.

12 (j) Notification of Property Appraiser. Upon
13 approval of a resolution approving an historic tax exemption,
14 the Board of County Commissioners shall deliver a copy of the
15 resolution to the Palm Beach County Property Appraiser. The
16 property appraiser shall report to the Board of County
17 Commissioners each year upon the certification of the tax
18 roll, the total exempt value of all property which has been
19 approved to receive historic preservation ad valorem tax
20 exemption for the current fiscal year.

21 (k) Deadline for resolution. The resolution
22 approving an historic tax exemption must be filed with the
23 Palm Beach County Property Appraiser on or before March 1st of
24 the year in which an exemption is requested.

25 Section 3. REPEAL OF LAWS IN CONFLICT

26 All local laws and ordinances applying to the
27 unincorporated area of Palm Beach County in conflict with any
28 provision of this ordinance are hereby repealed.

29 Section 4. SEVERABILITY

30 If any section, paragraph, sentence, clause, phrase,
31 or word of this ordinance is for any reason held by the Court
32 to be unconstitutional, inoperative or void, such holding
33 shall not affect the remainder of this Ordinance.

34 Section 5. INCLUSION IN THE CODE OF LAWS AND
35 ORDINANCES

36 The provisions of this Ordinance shall become and be

1 made a part of the Code of Laws and Ordinances of Palm Beach
2 County, Florida. The sections of the Ordinance may be
3 renumbered or relettered to accomplish such, and the word
4 "ordinance" may be changed to "section", "article", or any
5 other appropriate word.

6 Section 6. EFFECTIVE DATE

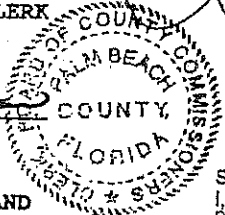
7 The provisions of this ordinance shall become
8 effective upon filing with the Department of State.

9 APPROVED AND ADOPTED by the Board of County
10 Commissioners of Palm Beach County, on the 17 day
11 of October, 1995.

12 PALM BEACH COUNTY, FLORIDA,
13 BY ITS BOARD OF COUNTY COMMISSIONERS

14 By [Signature]
15 Chair
16 DOROTHY H. WILKEN, CLERK

17 By [Signature]
18 Deputy Clerk



19 APPROVED AS TO FORM AND
20 LEGAL SUFFICIENCY
21 [Signature]
22 COUNTY ATTORNEY

STATE OF FLORIDA, COUNTY OF PALM BEACH
I, DOROTHY H. WILKEN, ex-officio Clerk of the
Board of County Commissioners certify this to be a
true and correct copy of the original filed in my office
on 10/17/95
DATED at West Palm Beach, FL on 11/2/95
DOROTHY H. WILKEN, Clerk
By: [Signature] D.C.

23 EFFECTIVE DATE: Filed with the Department of State on
24 the 24th day of October, 1995.