

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: May 18, 2021

| | | | |
|-------------------------------------|----------|--------------------------|----------------|
| <input checked="" type="checkbox"/> | Consent | <input type="checkbox"/> | Regular |
| <input type="checkbox"/> | Workshop | <input type="checkbox"/> | Public Hearing |

Department: Planning, Zoning, and Building Department

Submitted By: Planning Division

Submitted For: Planning Division

I. EXECUTIVE BRIEF



Motion and Title: Staff recommends motion to:

- A) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 19 N. Dixie Boulevard, Delray Beach.
- B) **Approve** a tax exemption covenant for 19 N. Dixie Boulevard, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- C) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 101 NE 5th Street, Delray Beach.
- D) **Approve** a tax exemption covenant for 101 NE 5th Street, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- E) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 126 SE 7th Avenue, Delray Beach.
- F) **Approve** a tax exemption covenant for 126 SE 7th Avenue, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- G) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 128 SE 7th Avenue, Delray Beach.
- H) **Approve** a tax exemption covenant for 128 SE 7th Avenue, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- I) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 246 N. Swinton Avenue, Delray Beach.
- J) **Approve** a tax exemption covenant for 246 N. Swinton Avenue, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- K) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 701 N. Swinton Avenue, Delray Beach.
- L) **Approve** a tax exemption covenant for 701 N. Swinton Avenue, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- M) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 777 N. Ocean Blvd, Delray Beach.
- N) **Approve** a tax exemption covenant for 777 N. Ocean Blvd, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- O) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 1420 N. Swinton Avenue, Delray Beach.
- P) **Approve** a tax exemption covenant for 1420 N. Swinton Avenue, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.

(Continued on page 3)

Attachments: Included are 3 sets for each of the listed properties.

1. Property Owner List
2. Resolution (2 copies)
3. Historic Preservation Property Tax Exemption Covenant (1 copy)
4. City of Delray Beach Historic Tax Exemption Resolution (1 copy)
5. Tax Break Down by Property, Annual and 10 Year Total

| | | |
|-----------------|--|-----------|
| Recommended by: |  | 4/13/2021 |
| | Department Director | Date |
| Approved By: |  | 4/22/21 |
| | Assistant County Administrator | Date |

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

| Fiscal Years | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|----------|----------|----------|----------|----------|
| Capital Expenditures | | | | | |
| Operating Costs | | | | | |
| External Revenues | \$29,766 | \$29,766 | \$29,766 | \$29,766 | \$29,766 |
| Program Income(County) | | | | | |
| In-Kind Match(County) | | | | | |
| NET FISCAL IMPACT | \$29,766 | \$29,766 | \$29,766 | \$29,766 | \$29,766 |
| #ADDITIONAL FTE POSITIONS (CUMULATIVE) | | | | | |

Is Item Included in Current Budget? Yes No X
 Does this item include the use of federal funds? Yes No X

Budget Account No:

Fund Agency Organization Object

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

There is no direct fiscal impact on the Planning, Zoning and Building Department from granting a tax exemption for each property. The overall County impact is a reduction of collectable taxes. Tax revenue is to be reduced at the most by the tax on the improvements made to the structure. The estimated improvement costs attributed solely to work to these historic buildings totals \$6,225,265.70 Estimated exemption will be based upon the Countywide Millage Rate (4.7815), it is estimated that approximately \$29,766.11 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2030, is \$297,661 (\$29,766.11 x 10).

C. Departmental Fiscal Review:

[Signature]

III. REVIEW COMMENTS:

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

ABDD 4/14/21
 OFMB *JA 4-14-21* *ME 4/14*

[Signature] *4/23/21*
 Contract Dev. & Control
4-26-21 TW

B. Legal Sufficiency

[Signature]
 Assistant County Attorney

C. Other Department Review

 Department Director

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT)

(Continued from page 1)

Summary: The resolutions will authorize a County tax exemption for the following historic properties located within the City of Delray Beach: 19 N. Dixie Boulevard, (property is privately owned for residential use), 101 NE 5th Street, (property is privately owned for residential use), 126 SE 7th Avenue, (property is privately owned for residential use), 128 SE 7th Avenue, (property is privately owned for residential use), 246 N. Swinton Avenue, (property is privately owned for residential use), 701 N. Swinton Avenue, (property is privately owned for Residential use), 777 N. Ocean Boulevard (property is privately owned for residential use) and 1420 N. Swinton Avenue, (property is privately owned for Residential use).

If granted, the tax exemptions shall take effect January 1, 2021, and shall remain in effect for 10 years, or until December 31, 2030. The exemption shall apply to 100 percent of the assessed value of all improvements to the historic property, which resulted from restoration, renovation, or rehabilitation of the property. The estimated total tax exempted for the 10 years ending December 31, 2030, is \$297,661. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately \$29,766 tax dollars will be exempted annually based on the 2021 Countywide Millage Rate. Accompanying each resolution is a restrictive covenant, which requires the qualifying improvements be maintained during the period that each tax exemption is granted. District 7 (RPB)

Background and Justification: On October 17, 1995, the BCC adopted a historic property tax exemption ordinance, Ordinance No. 95-41, applicable countywide. The ordinance allows a qualifying local government to enter into an Interlocal Agreement with the County to perform review functions necessary to implement the ordinance within its municipal boundary. An Interlocal Agreement was approved by the Board of County Commissioners on April 7, 1998, R 98 472 D, authorizing the City of Delray Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance on improvements to historic landmark properties within the City.

Copies of the City of Delray Beach Landmarks Preservation Commission and other backup information for the properties is available for review at the County's Planning Division.