

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

WORKSHOP SUMMARY

Meeting Date: July 19, 2022

Department: Planning, Zoning & Building

I. EXECUTIVE BRIEF

Title: Historic Tax Exemptions

Summary: At the May 3, 2022 Board of County Commissioners meeting it was requested that the Department provide an overview of the Historic Tax Exemption process and whether the program should be revised. In 1995, the Board of County Commissioners determined it was in the public interest to provide ad valorem tax exemptions for a period of 10 years upon completion of the rehabilitation of historic properties as an incentive to promote historic preservation. The Board passed Ordinance No. 95-41 establishing the program consistent with the requirements of Section 196.1997, Florida Statutes. Under the program, the Board has discretionary approval over the County portion of the ad valorem tax exemption. Staff conducted an analysis of the past 10 years of the program (2013-2022). In all, 97 submissions were received from property owners within four municipalities: Delray Beach, Lake Worth Beach, Palm Beach and West Palm Beach. Over the 10-year period, \$182,793,678 of improvements were made, of which \$154,078,773 was directly attributed to the rehabilitation/restoration of the historic portions of those properties. The program's cumulative tax exemptions for the County portion of ad valorem taxes between 2013 and 2031 is \$7,359,114. In order for an owner to participate, the property must be a locally designated historic resource or listed in the National Register of Historic Places. In addition, the local government must be designated as a Certified Local Government (CLG) by the State of Florida, and enter into an interlocal agreement with Palm Beach County. To date, seven municipalities have entered into an interlocal agreement consistent with the Ordinance: Palm Beach, West Palm Beach, Lake Worth Beach, Delray Beach, Lake Park, Boynton Beach, and Jupiter. Palm Beach County is a CLG, but has not processed any historic tax exemptions for historic resources in the unincorporated areas of the County. **Countywide** (DL)

Background and Policy Issues:

In 1992, the voters of the State of Florida approved an amendment to the Florida Constitution permitting a county or municipality to authorize an ad valorem tax exemption for owners of historic property to encourage rehabilitation of those buildings. The corresponding statutory authority implementing the constitutional amendment is found in Section 196.1997, Florida Statutes. In 1995, the Board of County Commissioners determined it was in the public interest to provide tax exemptions to promote rehabilitation and renovation of historic properties and passed Ordinance No. 95-41 establishing the program. Property owners of locally designated historic resources or those listed in the National Register of Historic Places, are eligible to participate in the program through an owner-initiated process with the responsible local government in order to be eligible to receive a 10-year ad valorem tax exemption on the value of improvements made to historic properties consistent with established standards.

Attachments:

1. Powerpoint Slides
2. Spreadsheets

Recommended by: W. J. Carroll 6/24/2022
Department Director Date

Approved By: Pas 7/5/22
Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2022	2023	2024	2025	2026
Capital Expenditures	-0-	-0-	-0-	-0-	-0-
Operating Costs	-0-	-0-	-0-	-0-	-0-
External Revenues	-0-	-0-	-0-	-0-	-0-
Program Income(County)	-0-	-0-	-0-	-0-	-0-
In-Kind Match(County)	-0-	-0-	-0-	-0-	-0-
NET FISCAL IMPACT	* -0-	-0-	-0-	-0-	-0-
#ADDITIONAL FTE	-0-	-0-	-0-	-0-	-0-
POSITIONS (CUMULATIVE	-0-	-0-	-0-	-0-	-0-

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

Budget Account No.:

Fund _____ Agency _____ Organization _____ Object _____

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

* NO FISCAL IMPACT

C. Departmental Fiscal Review: Shehane

III. REVIEW COMMENTS

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

ASDell 6/24/22
 OFMB JA 6-24-22
 MG 6/24/22

Joe J. Jaworski 7/5/22
 Contract Dev. and Control

B. Legal Sufficiency:

Shun Li 7/5/22
 Assistant County Attorney

C. Other Department Review:

 Department Director

Palm Beach County Historic Tax Exemptions by Year (2013-2022)							
Year	City	Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Estimated Annual Tax Exempted	Estimated 10 Year Total Tax Exempted	Type of Property
2013	Delray Beach	109 Fern Court	\$ 140,000	\$ 10,000	\$ 48	\$ 478	Residential
2013	Palm Beach	One South County Road	\$ 12,033,357	\$ 10,334,514	\$ 49,089	\$ 490,889	Commercial-Hotel
2013	Palm Beach	300 Barton Ave	\$ 989,200	\$ 989,200	\$ 4,699	\$ 46,987	Residential
2013	Palm Beach	350 Worth Ave	\$ 1,010,000	\$ 875,000	\$ 4,156	\$ 41,563	Commercial-Private Club
2013	Palm Beach	691 North County Rd	\$ 6,500,000	\$ 6,127,129	\$ 29,104	\$ 291,039	Residential
2013	West Palm Beach	2433 South Flagler Drive	\$ 3,450,000	\$ 3,500,000	\$ 16,496	\$ 164,962	Residential
2013 TOTAL			\$ 24,122,557	\$ 21,835,843	\$ 103,592	\$ 1,035,917	2013 TOTAL--6
2014	Palm Beach	347 Worth Ave.	\$ 1,315,000	\$ 925,000	\$ 4,423	\$ 44,229	Mixed Use Apt
2014	Delray Beach	124 North Swinton Ave.	\$ 369,699	\$ 246,020	\$ 1,176	\$ 11,763	Residential
2014	West Palm Beach	219 Avila Road	\$ 1,380,000	\$ 1,300,000	\$ 6,216	\$ 62,160	Residential
2014	West Palm Beach	333 Pilgrim Road	\$ 200,000	\$ 200,000	\$ 956	\$ 9,563	Residential
2014	West Palm Beach	211 Plymouth Road	\$ 225,000	\$ 100,000	\$ 478	\$ 4,782	Residential
2014	West Palm Beach	3001 Washington Road	\$ 800,000	\$ 800,000	\$ 3,825	\$ 38,252	Residential
2014 TOTAL			\$ 4,289,699	\$ 3,571,020	\$ 17,074	\$ 170,748	2014 TOTAL--6
2015	Delray Beach	101 NE 5th Street	\$ 96,000	\$ 85,000	\$ 406	\$ 4,064	Residential
2015	Delray Beach	65 Palm Square	\$ 750,000	\$ 450,000	\$ 2,152	\$ 21,517	Residential
2015	Delray Beach	290 SE 6th Ave	\$ 2,000,000	\$ 1,100,000	\$ 5,260	\$ 52,597	Commercial-Retail
2015	Palm Beach	159 Australian Ave	\$ 1,293,359	\$ 1,293,359	\$ 6,184	\$ 61,842	Residential
2015	Palm Beach	235 Sunrise Ave	\$ 2,254,237	\$ 2,254,237	\$ 10,779	\$ 107,786	Commercial-Hotel/Condo
2015	Palm Beach	252 El Bravo Way	\$ 3,296,760	\$ 3,296,760	\$ 15,763	\$ 157,635	Residential
2015	Palm Beach	350 Worth Ave	\$ 2,588,228	\$ 1,200,000	\$ 5,738	\$ 57,378	Commercial-Private Club
2015	Palm Beach	319 El Vedado Rd	\$ 2,372,713	\$ 2,372,713	\$ 11,345	\$ 113,451	Residential
2015	West Palm Beach	726 New York Street	\$ 223,000	\$ 187,500	\$ 897	\$ 8,965	Residential
2015	West Palm Beach	119 Westminster Road	\$ 420,000	\$ 420,000	\$ 2,008	\$ 20,082	Residential
2015 TOTAL			\$ 15,294,297	\$ 12,659,569	\$ 60,532	\$ 605,318	2015 TOTAL--10
2016	Delray Beach	1108 North Vista Del Mar Dr.	\$ 1,400,000	\$ 840,000	\$ 4,016	\$ 40,165	Residential
2016	Delray Beach	42 Palm Square	\$ 200,000	\$ 180,000	\$ 861	\$ 8,607	Residential
2016	Lake Worth	728 North Lakeside Drive	\$ 120,000	\$ 100,000	\$ 478	\$ 4,782	Residential
2016	Palm Beach	One South County Rd	\$ 2,153,000	\$ 2,153,000	\$ 10,295	\$ 102,946	Commercial-Hotel
2016	Palm Beach	350 Worth Avenue	\$ 1,650,000	\$ 1,650,000	\$ 7,889	\$ 78,895	Commercial-Private Club
2016	West Palm Beach	211 Plymouth Road	\$ 250,000	\$ 250,000	\$ 1,195	\$ 11,954	Residential
2016	West Palm Beach	1118 Florida Avenue	\$ 225,000	\$ 200,000	\$ 956	\$ 9,563	Residential
2016	West Palm Beach	326 Fern Street	\$ 6,651,089	\$ 6,310,157	\$ 30,172	\$ 301,720	Residential-Apts.
2016	West Palm Beach	3231 Vincent Road	\$ 174,112	\$ 174,112	\$ 833	\$ 8,325	Residential
2016	West Palm Beach	207 6th Street	\$ 739,999	\$ 739,999	\$ 3,538	\$ 35,383	Commercial--Office
2016 TOTAL			\$ 13,563,200	\$ 12,597,268	\$ 60,234	\$ 602,338	2016 TOTAL--10
2017	Delray Beach	222 SE 7th Avenue	\$ 400,000	\$ 400,000	\$ 1,913	\$ 19,126	Residential
2017	Delray Beach	233 Venetian Drive	\$ 800,000	\$ 600,000	\$ 2,869	\$ 28,689	Residential
2017	Delray Beach	1029 Nassau Street	\$ 241,000	\$ 241,000	\$ 1,152	\$ 11,523	Residential
2017	Palm Beach	330 Island Road	\$ 7,373,682	\$ 6,983,370	\$ 33,391	\$ 33,391	Residential
2017	Palm Beach	350 Worth Avenue	\$ 850,000	\$ 841,500	\$ 4,024	\$ 40,236	Commercial-Private Club
2017	Palm Beach	801 South County Road	\$ 12,000,000	\$ 7,743,198	\$ 37,024	\$ 370,241	Residential
2017	West Palm Beach	114 S. Olive Ave	\$ 1,200,000	\$ 600,000	\$ 2,869	\$ 28,689	Commercial-Retail/Office
2017	West Palm Beach	130 Greenwood Dr	\$ 700,000	\$ 200,000	\$ 956	\$ 9,563	Residential
2017	West Palm Beach	138 Greymon Dr	\$ 200,000	\$ 160,000	\$ 765	\$ 7,650	Residential
2017	West Palm Beach	235 Belmonte Rd	\$ 1,300,000	\$ 1,100,000	\$ 5,260	\$ 52,597	Residential
2017	West Palm Beach	312 Barcelona Rd	\$ 700,000	\$ 500,000	\$ 2,391	\$ 23,908	Residential
2017	West Palm Beach	1208 Florida Ave	\$ 375,000	\$ 375,000	\$ 1,793	\$ 17,931	Residential
2017 TOTAL			\$ 26,139,682	\$ 19,744,068	\$ 94,406	\$ 643,544	2017 TOTAL--12
2018	Delray Beach	55 SE 7th Ave	\$ 1,713,918	\$ 984,818	\$ 4,709	\$ 47,089	Residential
2018	Lake Worth Beach	226 South L Street	\$ 150,000	\$ 110,000	\$ 526	\$ 5,260	Residential
2018	Palm Beach	One South County Road	\$ 3,500,000	\$ 3,500,000	\$ 16,735	\$ 167,353	Commercial-Hotel
2018	Palm Beach	350 Worth Avenue	\$ 1,839,390	\$ 832,000	\$ 3,978	\$ 39,782	Commercial-Private Club
2018	West Palm Beach	317 Cordova Road	\$ 1,550,000	\$ 1,500,000	\$ 7,172	\$ 71,723	Residential
2018	West Palm Beach	327 Dyer Road	\$ 332,282	\$ 614,424	\$ 2,939	\$ 29,379	Residential
2018	West Palm Beach	421 31st Street	\$ 420,000	\$ 220,000	\$ 1,052	\$ 10,519	Residential
2018 TOTAL			\$ 9,505,590	\$ 7,761,242	\$ 37,111	\$ 371,105	2018 TOTAL--7
2019	Delray Beach	49 Palm Square	\$ 1,120,902	\$ 1,023,411	\$ 4,893	\$ 48,934	Residential
2019	Delray Beach	109 North Dixie Blvd.	\$ 1,496,086	\$ 724,250	\$ 3,463	\$ 34,630	Residential
2019	Delray Beach	702 SE 1st Street	\$ 1,226,114	\$ 880,120	\$ 4,208	\$ 42,083	Residential-TH
2019	Delray Beach	106 SE 7th Avenue	\$ 139,500	\$ 139,500	\$ 667	\$ 6,670	Residential
2019	Delray Beach	219 SE 7th Avenue	\$ 2,629,517	\$ 525,470	\$ 2,513	\$ 25,125	Residential
2019	Delray Beach	1190 Nassau Street	\$ 300,000	\$ 300,000	\$ 1,434	\$ 14,345	Residential
2019	West Palm Beach	229 Belmonte Road	\$ 275,000	\$ 25,000	\$ 120	\$ 1,195	Residential
2019	West Palm Beach	234 Pershing Way	\$ 508,564	\$ 508,564	\$ 2,432	\$ 24,317	Residential
2019	West Palm Beach	443 33rd Street	\$ 235,000	\$ 205,000	\$ 980	\$ 9,802	Residential
2019 TOTAL			\$ 7,930,683	\$ 4,331,315	\$ 20,710	\$ 207,101	2019 TOTAL--9

2020	Delray Beach	231 NE 1st Avenue	\$ 550,000	\$ 452,357	\$ 2,163	\$ 21,629	Residential
2020	Palm Beach	One South County Road	\$ 10,080,700	\$ 10,080,700	\$ 48,201	\$ 482,009	Commercial-Hotel
2020	Palm Beach	8 South Lake Trail	\$ 5,750,000	\$ 5,625,000	\$ 26,896	\$ 268,959	Residential
2020	Palm Beach	142 Seaspray Avenue	\$ 1,624,416	\$ 1,175,196	\$ 5,619	\$ 56,192	Residential
2020	West Palm Beach	147 Greymon Drive	\$ 283,000	\$ 31,000	\$ 148	\$ 1,482	Residential
2020	West Palm Beach	194 Pershing Way	\$ 200,000	\$ 200,000	\$ 956	\$ 9,563	Residential
2020	West Palm Beach	313 Datura Street	\$ 5,000,000	\$ 5,000,000	\$ 23,908	\$ 239,075	Commercial-Retail/Office
2020 TOTAL			\$ 23,488,116	\$ 22,564,253	\$ 107,891	\$ 1,078,909	2020 TOTAL--7
2021	Delray Beach	19 North Dixie Blvd.	\$ 206,717	\$ 206,717	\$ 988	\$ 9,884	Residential
2021	Delray Beach	101 NE 5th Street	\$ 65,615	\$ 45,615	\$ 218	\$ 2,181	Residential
2021	Delray Beach	126 SE 7th Avenue	\$ 370,000	\$ 340,000	\$ 1,626	\$ 16,257	Residential-TH
2021	Delray Beach	128 SE 7th Avenue	\$ 370,000	\$ 340,000	\$ 1,626	\$ 16,257	Residential-TH
2021	Delray Beach	246 N. Swinton Avenue	\$ 154,934	\$ 154,934	\$ 741	\$ 7,408	Residential
2021	Delray Beach	701 N. Swinton Avenue	\$ 95,180	\$ 125,000	\$ 598	\$ 5,977	Residential
2021	Delray Beach	777 N. Ocean Avenue	\$ 1,513,000	\$ 1,513,000	\$ 7,234	\$ 72,344	Residential
2021	Delray Beach	1420 N. Swinton Avenue	\$ 3,500,000	\$ 3,500,000	\$ 16,735	\$ 167,353	Residential
2021	Lake Worth Beach	322 South L Street	\$ 330,000	\$ 330,000	\$ 1,578	\$ 15,779	Residential
2021	Lake Worth Beach	407 South Lakeside Drive	\$ 37,809	\$ 37,809	\$ 181	\$ 1,808	Residential-Apts.
2021	Lake Worth Beach	631 Lucerne Avenue	\$ 350,000	\$ 330,000	\$ 1,578	\$ 15,779	Commercial-Office
2021	Lake Worth Beach	910 North M Street	\$ 225,000	\$ 225,000	\$ 1,076	\$ 10,758	Residential
2021	Palm Beach	350 Worth Avenue	\$ 4,955,928	\$ 4,212,581	\$ 20,142	\$ 201,425	Commercial-Private Club
2021	West Palm Beach	134 Greymon Drive	\$ 510,381	\$ 429,601	\$ 2,054	\$ 20,541	Residential
2021	West Palm Beach	617 Claremore Drive	\$ 700,000	\$ 350,000	\$ 1,674	\$ 16,735	Residential
2021	West Palm Beach	2111 S. Flagler Drive	\$ 2,200,000	\$ 2,000,000	\$ 9,563	\$ 95,630	Residential
2021 TOTAL			\$ 15,584,564	\$ 14,140,257	\$ 67,612	\$ 676,116	2021 TOTAL--16
2022	Delray Beach	227 NE 1st Avenue	\$ 501,700	\$ 300,000	\$ 1,434	\$ 14,345	Residential
2022	Delray Beach	228 N Dixie Blvd.	\$ 174,425	\$ 75,000	\$ 359	\$ 3,586	Residential
2022	Delray Beach	235 NE 1st Avenue	\$ 167,635	\$ 150,635	\$ 720	\$ 7,203	Residential
2022	Lake Worth Beach	1020 South Lakeside Drive	\$ 427,100	\$ 369,467	\$ 1,767	\$ 17,667	Residential
2022	Palm Beach	One South County Rd	\$ 3,125,000	\$ 3,125,000	\$ 14,942	\$ 149,422	Commercial-Hotel
2022	Palm Beach	244 Nightingale Trail	\$ 3,070,000	\$ 3,070,000	\$ 14,679	\$ 146,792	Residential
2022	Palm Beach	280 Sunset Avenue	\$ 25,789,171	\$ 19,460,861	\$ 93,052	\$ 930,521	Commercial-Hotel
2022	Palm Beach	303 Maddock Way	\$ 2,250,000	\$ 1,875,000	\$ 8,965	\$ 89,653	Residential
2022	Palm Beach	473 North County Road	\$ 3,405,259	\$ 2,842,974	\$ 13,594	\$ 135,936	Residential
2022	West Palm Beach	224 Almeria Rd	\$ 100,000	\$ 100,000	\$ 478	\$ 4,782	Residential
2022	West Palm Beach	406 35th Street	\$ 245,000	\$ 185,000	\$ 885	\$ 8,846	Residential
2022	West Palm Beach	823 38th Street	\$ 270,000	\$ 270,000	\$ 1,291	\$ 12,910	Residential
2022	West Palm Beach	3101 Washington Road	\$ 2,200,000	\$ 1,900,000	\$ 9,085	\$ 90,849	Residential
2022	West Palm Beach	3815 Eastview Avenue	\$ 1,150,000	\$ 1,150,000	\$ 5,499	\$ 54,987	Residential
2022 TOTAL			\$ 42,875,290	\$ 34,873,937	\$ 166,750	\$ 1,667,499	2022 TOTAL--14
10-YEAR TOTAL (2013-2022)			\$ 182,793,678	\$ 154,078,773	\$ 735,913	\$ 7,058,595	10-YEAR TOTAL--97

Source: Palm Beach County Planning Division 2013-2022

Palm Beach County Historic Tax Exemptions by City (2013-2022)

Year	City	Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Estimated Annual Tax Exempted	Estimated 10 Year Total Tax Exempted	Type of Property
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Delray Beach 2013-2022 TOTAL			\$ 22,691,942	\$ 15,932,847	\$ 76,182	\$ 761,829	
2016	Lake Worth	728 North Lakeside Drive	\$ 120,000	\$ 100,000	\$ 478	\$ 4,782	Residential
2018	Lake Worth Beach	226 South L Street	\$ 150,000	\$ 110,000	\$ 526	\$ 5,260	Residential
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2022	Palm Beach	280 Sunset Avenue	\$ 25,789,171	\$ 19,460,861	\$ 93,052	\$ 930,521	Commercial Hotel
2022	Palm Beach	303 Maddock Way	\$ 2,250,000	\$ 1,875,000	\$ 8,965	\$ 89,653	Residential
2022	Palm Beach	473 North County Road	\$ 3,405,259	\$ 2,842,974	\$ 13,594	\$ 135,936	Residential
Palm Beach 2013-2022 TOTAL			\$ 123,069,400	\$ 104,838,293	\$ 500,705	\$ 4,706,551	
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2014	West Palm Beach	211 Plymouth Road	\$ 225,000	\$ 100,000	\$ 478	\$ 4,782	Residential
2014	West Palm Beach	3001 Washington Road	\$ 800,000	\$ 800,000	\$ 3,825	\$ 38,252	Residential
2015	West Palm Beach	726 New York Street	\$ 223,000	\$ 187,500	\$ 897	\$ 8,965	Residential

2015	West Palm Beach	119 Westminster Road	\$ 420,000	\$ 420,000	\$ 2,008	\$ 20,082	Residential
2016	West Palm Beach	211 Plymouth Road	\$ 250,000	\$ 250,000	\$ 1,195	\$ 11,954	Residential
2016	West Palm Beach	1118 Florida Avenue	\$ 225,000	\$ 200,000	\$ 956	\$ 9,563	Residential
2016	West Palm Beach	326 Fern Street	\$ 6,651,089	\$ 6,310,157	\$ 30,172	\$ 301,720	Residential-Apts.
2016	West Palm Beach	3231 Vincent Road	\$ 174,112	\$ 174,112	\$ 833	\$ 8,325	Residential
2016	West Palm Beach	207 6th Street	\$ 739,999	\$ 739,999	\$ 3,538	\$ 35,383	Commercial--Office
2017	West Palm Beach	114 S. Olive Ave	\$ 1,200,000	\$ 600,000	\$ 2,869	\$ 28,689	Commercial-Retail/Office
2017	West Palm Beach	130 Greenwood Dr	\$ 700,000	\$ 200,000	\$ 956	\$ 9,563	Residential
2017	West Palm Beach	138 Greymon Dr	\$ 200,000	\$ 160,000	\$ 765	\$ 7,650	Residential
2017	West Palm Beach	235 Belmonte Rd	\$ 1,300,000	\$ 1,100,000	\$ 5,260	\$ 52,597	Residential
2017	West Palm Beach	312 Barcelona Rd	\$ 700,000	\$ 500,000	\$ 2,391	\$ 23,908	Residential
2017	West Palm Beach	1208 Florida Ave	\$ 375,000	\$ 375,000	\$ 1,793	\$ 17,931	Residential
2018	West Palm Beach	317 Cordova Road	\$ 1,550,000	\$ 1,500,000	\$ 7,172	\$ 71,723	Residential
2018	West Palm Beach	327 Dyer Road	\$ 332,282	\$ 614,424	\$ 2,938	\$ 29,379	Residential
2018	West Palm Beach	421 31st Street	\$ 420,000	\$ 220,000	\$ 1,052	\$ 10,519	Residential
2019	West Palm Beach	229 Belmonte Road	\$ 275,000	\$ 25,000	\$ 120	\$ 1,195	Residential
2019	West Palm Beach	234 Pershing Way	\$ 508,564	\$ 508,564	\$ 2,432	\$ 24,317	Residential
2019	West Palm Beach	443 33rd Street	\$ 235,000	\$ 205,000	\$ 980	\$ 9,802	Residential
2020	West Palm Beach	147 Greymon Drive	\$ 283,000	\$ 31,000	\$ 148	\$ 1,482	Residential
2020	West Palm Beach	194 Pershing Way	\$ 200,000	\$ 200,000	\$ 956	\$ 9,563	Residential
2020	West Palm Beach	313 Datura Street	\$ 5,000,000	\$ 5,000,000	\$ 23,908	\$ 239,075	Commercial-Retail/Office
2021	West Palm Beach	134 Greymon Drive	\$ 510,381	\$ 429,601	\$ 2,054	\$ 20,541	Residential
2021	West Palm Beach	617 Claremore Drive	\$ 700,000	\$ 350,000	\$ 1,674	\$ 16,735	Residential
2021	West Palm Beach	2111 S. Flagler Drive	\$ 2,200,000	\$ 2,000,000	\$ 9,563	\$ 95,630	Residential
2022	West Palm Beach	224 Almeria Rd	\$ 100,000	\$ 100,000	\$ 478	\$ 4,782	Residential
2022	West Palm Beach	406 35th Street	\$ 245,000	\$ 185,000	\$ 885	\$ 8,846	Residential
2022	West Palm Beach	823 38th Street	\$ 270,000	\$ 270,000	\$ 1,291	\$ 12,910	Residential
2022	West Palm Beach	3101 Washington Road	\$ 2,200,000	\$ 1,900,000	\$ 9,085	\$ 90,849	Residential
2022	West Palm Beach	3815 Eastview Avenue	\$ 1,150,000	\$ 1,150,000	\$ 5,499	\$ 54,987	Residential
West Palm Beach 2013-2022 TOTAL			\$ 35,392,427	\$ 31,805,357	\$ 151,840	\$ 1,518,383	
10-YEAR TOTAL (2013-2022)			\$ 182,793,678	\$ 154,078,773	\$ 735,912	\$ 7,058,595	

Source: Palm Beach County Planning Division 2013-2022

The background of the slide is a dark blue gradient. It features several faint, light blue circular patterns and a scale. The scale is a semi-circular arc with tick marks and numbers ranging from 140 to 260 in increments of 10. There are also several concentric circles and dashed lines, some with arrows indicating a clockwise direction.

HISTORIC PRESERVATION AND HISTORIC TAX EXEMPTIONS

BCC WORKSHOP

JULY 19, 2022



OVERVIEW

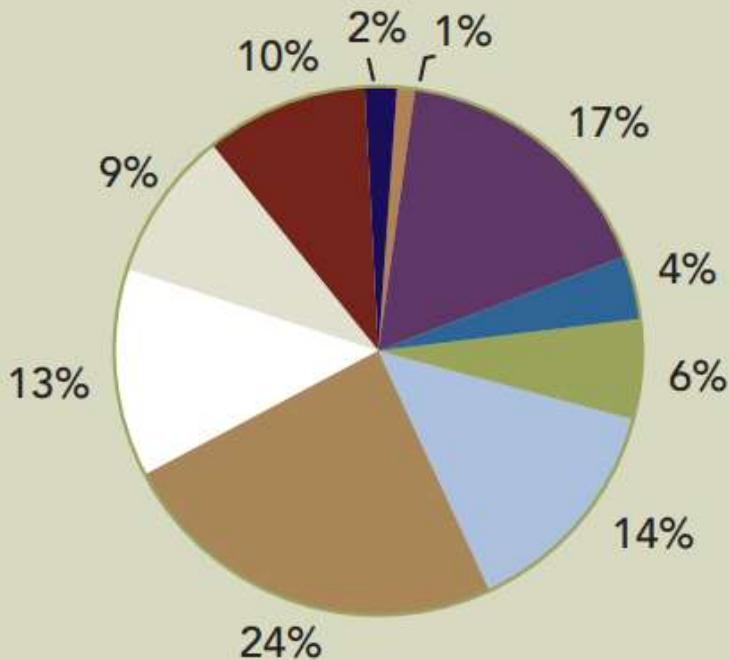
Historic Preservation Basics
Historic Tax Exemption Program
Recent Tax Exemptions (2013-2022)

The background is a dark blue gradient. On the left side, there is a large, semi-circular scale with tick marks and numbers ranging from 140 to 260. Overlaid on this and the rest of the background are several circular and semi-circular patterns, some with arrows indicating direction, resembling technical or architectural drawings.

HISTORIC PRESERVATION BASICS

WHY PRESERVE?

What are the most important reasons to preserve Florida's historic resources?



- Scenic among most important reasons to preserve **17%**
- Affordable housing among most important reasons to preserve **4%**
- Economic redevelopment among most important reasons to preserve **6%**
- Education among most important reasons to preserve **14%**
- For future generations among most important reasons to preserve **24%**
- Environmental reasons among most important reasons to preserve **13%**
- Sense of place among most important reasons to preserve **9%**
- Promote tourism among most important reasons to preserve **10%**
- Other **2%**
- Don't Know **1%**

Source: *Contributions of Historic Preservation to Quality of Life of Floridians* (2006) University of Florida.

SUMMARY OF ECONOMIC BENEFITS, 2007-2008:

Annual Spending (2007-08):

- Heritage Tourism – \$4.13 billion
- **Historic Rehabilitation – \$2.03 billion**
- Net History Museum Operations – \$97.5 million
- Net Main Street Program Activity – \$409.6 million

Total Impacts of Historic Preservation in Florida – \$6.6 billion annually

In-state benefits of the \$6.6 billion direct annual investment, based on multipliers:

Jobs	111,509
Income	\$2.90 billion
Gross state product	\$4.20 billion
Total taxes	\$1.38 billion in taxes
State & local taxes	\$501 million
In-state wealth	\$3.77 billion

Jobs & Income in Florida supported by annual Historic Preservation activities:

	JOBS	INCOME
Retail Trade	50,870	\$822.9 million
Services Sector	29,141	\$803.5 million
Construction	15,398	\$580.5 million
Manufacturing	5,530	\$228.9 million
Other Sectors (see details, right)	10,570	\$466.8 million
Total	111,509	\$2.903 billion

ECONOMIC BENEFITS OF HISTORIC PRESERVATION

University of Florida and Rutgers University Study (2010) concluded:

- Creates jobs
- Contributes to State/Local and Federal Tax collections
- Rehabilitation in Florida : \$13.5B annually, \$2.03B on Historic Rehabilitation
 - \$800M residential,
 - \$1.2B non-residential
- Heritage Tourism:
 - \$4.13B spent in Florida in 2007
 - 46.7% of US visitors to Florida visit historic sites during their stay
- Historic Designations do not depress property values

HISTORIC PRESERVATION PRACTICE IN AMERICA

- “Top Down” approach
- **Regulatory:** Government action requires consideration of impact of undertaking and avoid/minimize impacts to historic resources
- **Incentive:** Private sector encouraged to undertake preservation of historic resources through economic incentives by the government

NATIONAL HISTORIC PRESERVATION ACT (NHPA)

80 STAT.] PUBLIC LAW 89-665—OCT. 15, 1966 915

Public Law 89-665

AN ACT

October 15, 1966
[S. 3035]

To establish a program for the preservation of additional historic properties throughout the Nation, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

The Congress finds and declares—

Historic prop-
erties.
Preservation
program estab-
lished.

(a) that the spirit and direction of the Nation are founded upon and reflected in its historic past;

(b) that the historical and cultural foundations of the Nation should be preserved as a living part of our community life and development in order to give a sense of orientation to the American people;

(c) that, in the face of ever-increasing extensions of urban centers, highways, and residential, commercial, and industrial developments, the present governmental and nongovernmental historic preservation programs and activities are inadequate to insure future generations a genuine opportunity to appreciate and enjoy the rich heritage of our Nation; and

(d) that, although the major burdens of historic preservation have been borne and major efforts initiated by private agencies and individuals, and both should continue to play a vital role, it is nevertheless necessary and appropriate for the Federal Government to accelerate its historic preservation programs and activities, to give maximum encouragement to agencies and individuals undertaking preservation by private means, and to assist State and local governments and the National Trust for Historic Preservation in the United States to expand and accelerate their historic preservation programs and activities.

- Sets Federal Policy for Preserving America's Heritage
- Establishes Federal-State and Federal-Tribal partnerships
- National Register of Historic Places (NRHP) and National Historic Landmarks (NHL) Programs
- Mandates State Historic Preservation Officers (SHPO)
- Establishes Advisory Council on Historic Preservation (ACHP)
- Charges Federal Agencies with Responsible Stewardship of Historic Resources
- Establishes the role of Certified Local Governments (CLG) within States



THIS PROPERTY
HAS BEEN PLACED ON THE
NATIONAL REGISTER
OF HISTORIC PLACES
BY THE UNITED STATES
DEPARTMENT OF THE INTERIOR

NATIONAL REGISTER OF HISTORIC PLACES (NRHP)

NRHP Criteria:

- A. Events
- B. Persons
- C. Architecture/Craftsmanship
- D. Archaeology

Federal/State/Local level of significance

Individual resource or "District"

Listing in (or eligible for) NRHP

NRHP listing usually a basis for HP Incentives

FEDERAL INCENTIVES

Historic Preservation Fund—1966, annual Congressional appropriation to each state to finance preservation and NTHP

Community Development—1974, rehabilitation of historic buildings is a qualified expenditure for Community Development Block Grants (CDBG) for rehab of low and moderate income housing. Principal vehicle for assistance to state and local govts.

Federal Historic Tax Credits—1976, 20% Federal tax credit to expenses incurred in rehabilitation of income producing NRHP-listed historic structure; provides return on investment so historic rehabilitation can compete with new construction.



FLORIDA LAWS

Florida Historical Resources Act, Chapter 267 Florida Statutes

State Comprehensive Plan, Chapter 187 F.S. (Goal 18—Cultural & Historic Resources, Goal 23—Tourism)

Community Planning Act, Chapter 163, F.S.—historic properties addressed in Future Land Use, Housing, and Coastal Management Elements of local government Comprehensive Plans

Florida Building Code, Section 553.73, F.S.—required to have provisions for “historical buildings”; Section 1201.1 of Florida Building Code (2017) “...provide means of occupant safety, property conservation, and use of designated historic buildings while protecting those elements, spaces and features that makes these buildings historically or architecturally significant.”



STATE INCENTIVES

Certified Local Government (CLG) Program—1980—encourage direct local government participation in Federal/State programs. Requires Local Ordinance, Professional Historic Preservation Review Commission, Survey of Historic Resources, Public Participation, and Participation in Federal/State Programs.

Historic Preservation Trust Fund—Legislature provides grant funding, awarded competitively by the SHPO, 2 cycles per year. For acquisition & development; survey & planning; educational programs; Main Street Program. Special Category funds available once a year for large scale restoration projects.

Main Street Program—catalyst for efforts to preserve, revitalize and sustain downtown commercial areas of cities.

Ad Valorem Tax Relief—Florida allows local governments to offer property tax abatement to property owners individually listed or in locally designated historic districts for rehabilitation efforts on historic portions of their property. (196.1997 FS)





COUNTY REGULATIONS

Comprehensive Plan

- Future Land Use, Housing, Coastal Management Elements
- Historic Preservation Element (OPTIONAL)



Article 9, Unified Land Development Code

- Archaeological Resources Protection—Certificate to Dig
- Historic Preservation Procedures—Certificate of Appropriateness



COUNTY INCENTIVES

County Register of Historic Places (8 Resources)

- Tindall House
- Cabana Club
- Camino Real & Bridge
- Riverbend Regional Park
- Old Indiantown Road Grade
- Palm Beach County Courthouse
- Wenger House
- Dubois Park Historic District

Tax Exemption for Historic Properties in Palm Beach County (1995)

The background is a dark blue gradient. On the left side, there is a large, semi-circular scale with tick marks and numbers ranging from 140 to 260. Overlaid on this and the rest of the page are several faint, light blue circular patterns, some solid and some dashed, with arrows indicating a clockwise direction. The text is centered on the right side of the page.

HISTORIC PRESERVATION *AD VALOREM* TAX EXEMPTION PROGRAM

FLORIDA HISTORIC TAX EXEMPTION—ORIGINS (1992)

- *Laws of Florida* Chapter 92-159, establishing Section 196.1997 FS
- Legislatively Referred Constitutional Amendment proposed to Article VII FINANCE AND TAXATION, Section 3 Taxes; Exemptions
- Text of Amendment 3: “Proposing an amendment to the State Constitution, effective January 1, 1993, to permit any county or municipality to authorize ad valorem tax exemptions for owners of historic property to encourage the rehabilitation or renovation of such structures, subject to general law.”
- Amendment Approved on November 3, 1992 ballot
 - YES—2,908,745 Votes (62.4%)
 - NO—1,752,490 Votes (37.6%)

COUNTY TAX EXEMPTION PROGRAM

Ordinance 95-41—County Tax Exemptions for Historic Properties:

Restoration, Renovation, or Rehabilitation

Exemption applies to 100% of the assessed value of all improvements to historic properties resulting from the improvements to the historic portions

Runs for 10 years

Maintain Character & Improvements

Transferable to new owner

ORDINANCE NO. 95-41

1 AN ORDINANCE OF THE BOARD OF COUNTY
2 COMMISSIONERS OF PALM BEACH COUNTY,
3 FLORIDA, PROVIDING FOR DEFINITIONS;
4 PROVIDING FOR COUNTY TAX EXEMPTIONS FOR
5 HISTORIC PROPERTIES; ESTABLISHING
6 REQUIREMENTS AND PROCEDURES; PROVIDING
7 FOR REPEAL OF LAWS IN CONFLICT; PROVIDING
8 FOR SEVERABILITY; PROVIDING FOR INCLUSION
9 IN THE CODE OF LAWS AND ORDINANCES;
10 PROVIDING FOR AN EFFECTIVE DATE.

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

16 WHEREAS, the Florida Legislature has enacted Section
17 196.1997 and 196.1998 Florida Statutes (1993) to govern the
18 allowance of such exemptions; and

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

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

26 NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF
27 COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, AS
28 follows:

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

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

ORDINANCE NO. 95-41

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 ENGLISH IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR AN EFFECTIVE DATE.

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 (1993) to govern the allowance of such exemptions; and

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

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

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:

(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.

COUNTY TAX EXEMPTION PROGRAM

Eligible for program if:

- 1) NRHP individually,
- 2) part of NRHP district, or
- 3) designated as a historic property by CLG

AND: CLG has entered into Interlocal Agreement (ILA) with County Municipal Interlocal Agreements with PBC on Historic Tax Exemptions:

Palm Beach (1996); West Palm Beach (1996); Lake Worth Beach (1998); Delray Beach (1998); Lake Park (2000); Boynton Beach (2012); Jupiter (2020)

Historic Tax Exemptions are a discretionary approval by the BCC

PROCESS

1

- Historic Property Owner submits application for Municipal approval for changes & ad valorem tax exemption pre-construction application

2

- Municipal Historic Preservation Board approves proposed changes/application

3

- Owner obtains Municipal building permits and constructs all improvements consistent with approval

4

- Owner submits documentation to Municipality—all work completed satisfactorily
- Owner includes Municipal Historic Preservation Tax Covenant

5

- City Commission approves Completed Work (by resolution) and Municipal Covenant; provides exemption from Municipal ad valorem taxes

6

- Owner records Municipal Historic Preservation Tax Covenant

PROCESS (CONTINUED)

7

- Municipality sends copies of all documents to County (PZB) and Property Appraiser's Office
- Owner submits application/fee/County Historic Preservation Tax Covenant to County (PZB)

8

- County (PZB, County Attorney's Office) reviews application for sufficiency and completeness, prepares BCC agenda item

9

- Board of County Commissioners approves exemption of County portion of taxes (by Resolution) and County Tax Covenant

10

- Owner records BCC Resolution and County Tax Covenant in public records; returns to County PZB

11

- County PZB forwards all County historic tax exemption information to Property Appraiser's Office

The background is a dark blue gradient. It features several faint, light blue circular patterns. One prominent pattern is a large circle with a scale around its perimeter, ranging from 140 to 260 in increments of 10. Other patterns include smaller circles with arrows indicating clockwise or counter-clockwise rotation, and dashed lines forming circular paths.

HISTORIC TAX EXEMPTIONS IN PBC (2013-2022)

Quantity of Submissions by Municipality, Type, and Year (2013-2022)

Year	Delray Beach			Lake Worth Beach			Palm Beach			West Palm Beach			Cumulative		
	Res	Non-Res	Total	Res	Non-Res	Total	Res	Non-Res	Total	Res	Non-Res	Total	Res	Non-Res	Total
2013	1	0	1	0	0	0	2	2	4	1	0	1	4	2	6
2014	1	0	1	0	0	0	1	0	1	4	0	4	6	0	6
2015	2	1	3	0	0	0	3	2	5	2	0	2	7	3	10
2016	2	0	2	1	0	1	0	2	2	4	1	5	7	3	10
2017	3	0	3	0	0	0	2	2	4	5	1	6	10	3	13
2018	1	0	1	1	0	1	0	2	2	3	0	3	5	2	7
2019	6	0	6	0	0	0	0	0	0	3	0	3	9	0	9
2020	1	0	1	0	0	0	2	0	2	2	1	3	5	1	6
2021	8	0	8	3	1	4	0	1	1	3	0	3	14	2	16
2022	3	0	3	1	0	1	3	2	5	5	0	5	12	2	14
TOTAL	28	1	29	6	1	7	13	13	26	32	3	35	79	18	97

PROGRAM BY THE NUMBERS—RESIDENTIAL (2013-2022)

- 97 Exemptions, 79 to residential properties
- Nearly all are single family detached homes (73)
- Delray Beach—28 total, avg. \$2,533 annual exemption
- Lake Worth Beach—6 total, \$934 annual exemption
- Palm Beach—13 total, \$16,234 annual exemption
- West Palm Beach—32 total, \$3,798 annual exemption

326 FERN STREET

City of West Palm Beach

Southern Bell Telephone & Telegraph Bldg.
(1925-26)

Adaptive Use Project: Commercial Building—
now Residential w/80+ apts

\$6.6M rehabilitation, \$30K/yr.

2008—WPB designates historic

2013—WPB approves rehabilitation plans

2015—WPB approves municipal exemption

2016—BCC approves County tax exemption



PROGRAM BY THE NUMBERS—18 NON-RESIDENTIAL EXEMPTIONS (2013-2022)

- **Lake Worth Beach (2021)**
 - 631 Lucerne Avenue (\$1,578)
- **Delray Beach (2015)**
 - 290 SE 6th Avenue (\$5,260)
- **West Palm Beach**
 - 207 6th Street (2016) \$3,538
 - 114 S. Olive Avenue (2017) \$2,869
 - 313 Datura Street (2020) \$23,908
- **Palm Beach (13 in all)**
 - 235 Sunrise Avenue—Palm Beach Hotel (2015) \$10,779
 - 280 Sunset Avenue—Bradley Park Hotel (2022) \$93,052
 - 350 Worth Avenue—Everglades Club (6) \$45,927
 - 1 South County Road—The Breakers (5) \$139,252

NON-RESIDENTIAL HISTORIC TAX EXEMPTIONS

- \$81.1M invested in renovations
- \$68.3M of that investment to the Historic portions of those structures
- \$3,261,728 in cumulative tax exemptions
- *Of note: City of Miami Beach eliminated commercial historic tax exemptions*



350 WORTH AVENUE

Everglades Club—(Private) built 1920, Architect Addison Mizner

Tax Exemptions—2013, 2015, 2016, 2017, 2018, 2021

\$12.9M in Improvements

\$9.6M in Historic Improvements

\$459,279 in total Historic Tax Exemptions

Historic Improvements include kitchen renovations, tower foundations, doors, reroofing, receiving areas, ceilings.



1 SOUTH COUNTY ROAD

The Breakers Hotel—built in 1926

Tax Exemptions—2013, 2015, 2018, 2020, 2022

\$30.9M in Improvements

\$29.2M in Historic Improvements

\$1,392,619 in Historic Tax Exemptions

Improvements to historic portions include:
balcony replacement/repair, expansion of service
areas, smokestack demolition, window
replacements.

OPTIONS

- Board maintains discretionary ability to consider future applications
- Establish criteria for future consideration on County Approvals for Historic Preservation Tax Exemptions
- Consider Residential vs. Non-Residential exemptions?
- Consider reduction from 100% of improvements to historic improvements
- Other Direction?