Agenda Item #: **3I-1**

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date:	**December 1, 2026**	**[X] Consent**	**[ ] Regular**
		[ ] Ordinance	**[ ] Public Hearing**
Submitted by:	**Housing and Economic Development**		

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to receive and file: the 2026 Crime Statistics Report for the Palm Beach County (County) Urban High-Crime Job Tax Credit (UJTC) Program and the UJTC Re-ranking Status Letter/Program.

Summary: The UJTC Program is an incentive for eligible businesses located within one (1) of the 13 States designated urban high-crime areas to create new jobs. The County has participated in the UJTC Program since 1999 and is required by the Florida Legislature to triennially prepare and submit the Crime Statistics Report to the State for review. Utilizing 2025 crime data collected from the Palm Beach County Sheriff's Office, the Delray Police Department, the Riviera Beach Police Department and the City of West Palm Beach Police Department, the Department of Housing and Economic Development prepared the 2026 report, which was provided to the Florida Department of Commerce. Upon review of the 2026 Crime Statistics Report, the State maintained the County's rank as a Tier One (I). This allows eligible businesses to receive State tax credits of $1,500 to $2,000 per qualified job created. The ranking of the UJTC Program is prioritized based on the following criteria: highest arrest rates within the geographic area for violent crime and for such other crimes as drug sale, drug possession, prostitution, vandalism, and civil disturbances; highest reported crime volume and rate of specific property crimes such as business and residential burglary, motor vehicle theft, and vandalism; highest percentage of reported index crimes that are violent in nature; highest overall index crime volume for the area; and highest overall index crime rate for the geographic area. This ranking will become effective on January 1, 2027, and will remain in effect until December 31, 2029. Districts 2 & 7 (DB)

Background and Justification: On April 21, 1998, the Palm Beach County Board of County Commissioners (BCC) adopted a Resolution (R98-553) authorizing the nomination and submittal of a UJTC Program application to the Florida Department of Economic Opportunity. The County's UJTC area consists of portions of the municipalities of the City of Delray Beach, the Town of Lake Park, the Town of Mangonia Park, the City of Riviera Beach, the City of West Palm Beach and the unincorporated area of Westgate/Belvedere Homes. The County is required to update its crime statistics every third year. On March 10, 2015, the BCC received and filed (R2015-0298) the 2014 Crime Statistics Report, ratified the Mayor's signature on the 2014 Crime Statistics Report, and authorized the County Administrator, or designee, to execute future UJTC Program reports and all related amendments and documents. From 1998 to 2017, the County's UJTC area was ranked as Tier 1 (I), which allowed businesses to receive State tax credits of $1,500 to $2,000 per qualified job. In 2018, the crime statistics improved and the County ranked as a Tier 2 (II), which allowed businesses to receive tax credits of $1,000 to $1,500 per qualified job. In 2023 and 2026, the County ranked as a Tier 1 (I), allowing businesses to receive State tax credits of $1,500 to $2,000 per qualified job. Businesses may take the tax credits against either Florida Corporate Income Tax or the Florida Sales and Use Tax.

Attachments:
1. UJTC Program 2026 Crime Statistics Report
2. UJTC Re-ranking Status Letter/Program
3. UJTC Data Annual Incentive Report FY 2024 - 2025

Recommended By: _____ 11/25/26
Department Director **Date**

Approved By: _____
Deputy County Administrator **Date**

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2027	2028	2029	2030	2031
Grant Expenditures					
Operating Costs					
External Revenues					
Program Income					
In-Kind Match (County)					
NET FISCAL IMPACT					

# 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**
Does this Item include the use of State funds? **Yes ____ No X**

Budget Account No.:

Fund _____ Dept _____ Unit _____ Object _____ Program Code/Period _____

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

* No fiscal impact.

C. Departmental Fiscal Review:

Valerie Alleyne, Division Director III
Finance and Administrative Services, HED

III. REVIEW COMMENTS

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

OFMB

Contract Development and Control

B. Legal Sufficiency:

Assistant County Attorney III

C. Other Department Review:

Department Director

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

UNIT OF LOCAL GOVERNMENT

JURISDICTION:	
CHIEF ELECTED OFFICIAL: SARA BAXTER	TITLE: MAYOR
MAILING ADDRESS: GOVERNMENTAL CENTER 301 N OLIVE AVENUE, 12TH FLOOR WEST PALM BEACH, FL 33401	PHONE NUMBER: 561-355-2206 E-MAIL ADDRESS: SBAXTER@PBC.GOV
PROGRAM CONTACT PERSON: MERI WEYMER	TITLE: DEPARTMENT ASSISTANT DIRECTOR, HED
MAILING ADDRESS: 100 AUSTRALIAN AVENUE SUITE 500 WEST PALM BEACH, FL 33406	PHONE NUMBER: 561-233-3675 E-MAIL ADDRESS: MWEYMER@PBC.GOV

DESIGNATED AREA'S CRIME STATISTICS

The unit of local government that has a designated Urban High-Crime Area within its jurisdiction is required to provide crime statistics every three years for their designated area.

These updated crime statistics must include the most current data using the definitions specified by the Uniform Crime Reporting Program compiled by the governing body's law enforcement department.

DESIGNATED AREA'S CRIME STATISTICS:
CALENDAR YEAR 2025

(Make additional copies if the designated area is located within more than one jurisdiction.)

JURISDICTION:	Unincorporated Palm Beach County, Delray Beach, Lake Park, Mangonia Park, Riviera Beach & City of West Palm Beach		
POPULATION OF DESIGNATED AREA AS OF 12/31/2025:	76,357 US Census Bureau (2020 -2024) American Community Survey 5-year Estimates		
SOURCE OF DATA:	County and Municipal Uniform Crime Report		
DATA CONTACT PERSON:	See Individual Jurisdiction sheets attached to this report		
PERIOD COVERED:	**From: 01-01-2025**	**To:**	**12-31-2025**

DESIGNATED AREA CRIME STATISTICS
PART I

CRIME VOLUME		ARREST VOLUME	
OFFENSE	**NUMBER**	**OFFENSE**	**NUMBER**
Aggravated Assault	1,493	Aggravated Assault	834
Murder	22	Murder	21
Rape	131	Rape	14
Robbery	208	Robbery	85
TOTAL	**1,854**	**TOTAL**	**954**

DESIGNATED AREA CRIME STATISTICS
PART II

CRIME VOLUME		ARREST VOLUME	
OFFENSE	**NUMBER**	**OFFENSE**	**NUMBER**
Arson	19	Arson	4
Burglary	1,313	Burglary	191
Destruction/Damage	852	Destruction/Damage	163
Drug Crimes	924	Drug Crimes	699
Fraud	860	Fraud	82
Larceny	2,110	Larceny	436
Motor Vehicle Theft	429	Motor Vehicle Theft	43
Prostitution	130	Prostitution	139
TOTAL	**6,637**	**TOTAL**	**1,757**

REQUEST PACKAGE CERTIFICATION

I hereby certify the designated area that I represent meets all eligibility requirements and that to the best of my knowledge and belief:

a. the information in this request package is true and correct; and

b. the governing body has previously nominated the area.

UNIT OF LOCAL GOVERNMENT	
JURISDICTION: PALM BEACH COUNTY	
DEPARTMENT OF HOUSING AND ECONOMIC DEVELOPMENT: NAME: AXEL MIRANDA TITLE: DIRECTOR	SIGNATURE: DATE: 7-16-26

Docusign Envelope ID: F84953B9-C002-858B-828C-23BAEADBA4C2

FLORIDACOMMERCE

Ron DeSantis
J. Alex Kelly

August 31, 2026

The Honorable Sara Baxter
Mayor
Palm Beach County
Governmental Center
301 North Olive Avenue; 12th Floor
West Palm Beach, Florida 33401

Re: Urban High-Crime Area Job Tax Credit Program Re-Ranking Status

Dear Mayor Baxter:

The Florida Department of Commerce's Division of Economic Development has concluded the re-ranking process required by section 212.097(1)(e), Florida Statutes. We are pleased to inform you that based on the 2026 Crime Statistics Request Package that was submitted by Palm Beach County Board and other information provided to us, we have determined that the Palm Beach County Board of County Commissioners's Urban High-Crime Area **UA-5001** shall be re-ranked as a Tier One (I) Urban High-Crime Area.

This designation will provide qualified businesses that create a required number of new jobs within your Urban High-Crime Area the opportunity to apply for credits against their corporate income tax or sales tax obligations. The effective date of this designation will be January 1, 2027, through December 31, 2029. During the summer of 2029, we are scheduled to conduct another re-ranking process of the thirteen designated Urban High-Crime Areas.

We hope the Urban High-Crime Area Job Tax Credit Program will enhance your economic development efforts within Palm Beach County. If you have any questions please call our Senior Analyst, Bianca Rubio, at (407) 280-9060.

Sincerely,

Jason Mahon

Jason Mahon, Deputy Secretary
Division of Economic Development

An equal opportunity employer/program. Auxiliary aids and service are upon request to individuals with disabilities. All voice telephone numbe document may be reached by persons using TTY/TTD equipment via th Relay Service at 711.

Table 19. Tax Credits Approved to be Claimed by Businesses

Source: Florida Commerce Annual Incentives Report Fiscal Year 2024-2025

Calendar Year	Capital Investment Tax Credit	Rural Job Tax Credit	Urban High-Crime Job Tax Credit
2024	$8,152,229	$0	$501,000
2023	$115,311,603	$53,000	$83,500
2022	$128,835,872	$123,000	$968,500
2021	$62,250,007	$19,000	$306,500
2020	$70,014,903	$17,000	$636,000
2019	$63,242,328	$100,000	$838,000
2018	$54,848,594	$141,000	$1,248,000
2017	$18,787,593	$229,000	$3,035,000
2016	$33,961,698	$0	$2,607,000
2015	$30,652,734	$94,000	$1,421,500
2014	$22,200,631	$46,000	$2,069,500
2013	$20,960,498	$27,000	$1,172,500
2012	$16,965,589	$187,000	$2,460,500
2011	$26,126,845	$431,000	$790,500
2010	$25,189,515	$181,000	$1,259,500
2009	[redacted]	$204,000	$855,000
2008		$66,000	$517,500
2007		$204,000	$654,000
2006		$647,500	$1,014,000
2005	$78,316,065	$673,000	$1,761,000
2004		$50,000	$1,053,500
2003		$1,008,000	$1,069,000
2002		$584,000	$2,673,500
2001		$257,000	$2,486,500
2000	$0	$21,000	$4,999,500
1999	$0	$0	$260,500
1998	N/A	$0	$0