

**CITY OF WEST PALM BEACH
HISTORIC PRESERVATION
AD VALOREM TAX EXEMPTION APPLICATION**

OFFICIAL USE ONLY

CASE NUMBER:

SUBJECT PROPERTY ADDRESS:

DATE RECEIVED:

ACCEPTED BY:

APPLICATION REQUIREMENTS (please submit the following information)

- HPB APPLICATION** – Completed and signed by the applicant and owner.
- HPB APPLICATION FEE (see fee schedule)** – Check/money
- PHOTOGRAPHS** (Photographs may be from digital, 35 mm, or disposable cameras. NO Polaroids)
 - Photograph of the main façade or site if the request is for new construction
 - Photographs of any façade affected by the proposed type of action
- ARCHITECTURAL DRAWINGS/SITE PLAN**

Two (2) sets of plans:

- One (1) set must be in an 8 ½ “ by 11” format
- One (1) set must be to scale

All plans must be dated and have north arrows and directional labels (not “right/left”)

DRAWING CHECKLIST

__1. **SITE PLAN** – The site plan must include:

**Graphic Scale, Dimensions, Location of Property Lines, Streets, Driveways, Walkways,
Locations of Existing and Proposed Buildings and Additions**

__2. **ELEVATIONS** – Elevations of each entire affected façade. The elevations must include:

Dimensions, Overall Building Height, Materials, Roof Pitch, and Types of Windows and Doors

__3. **FLOOR PLANS** – The floor plans must include: Dimensions, Room Labels, and Proposed Alterations

__4. **ROOF PLAN (for additions and new construction)**

__5. **SECTION (for some new construction – check with staff)**

APPLICATION REQUIREMENTS (please submit the following information)

__6. SQUARE FOOTAGE TABLE (for additions and new construction)

__7. PERSPECTIVAL OR THREE-DIMENSIONAL RENDERING OF THE STREET VIEW (for new construction and some additions)

__8. RENDERED STREET ELEVATION – (for new construction and some additions) Must be drawn to scale and include the existing structures extending two hundred feet (200') in either direction.

□ WINDOW AND DOOR INFORMATION

- Window and Door Schedule
- Profile drawings (cross-sections) for all proposed windows and doors
- Manufacturer's cut-sheet (product information) for all proposed windows and doors

□ **SURVEY** – A survey must be submitted for all new construction and addition applications.

□ **WARRANTY DEED or PROPERTY TAX INFORMATION**- Showing ownership.

□ **NOTIFICATION – REQUIRED FOR DEMOLITION, NEW CONSTRUCTION, & ADDITION**

APPLICATIONS REQUIRING HPB APPROVAL. Complete a Property Owner List Request Form with the **Palm Beach County, Mapping Office, 301 North Olive Avenue, 1st Floor, West Palm Beach**. The Mapping Office can be reached by phone at **(561) 355-2881**. Then submit the following items of information to the Historic Preservation Division for all real property owners located within a 400 foot radius around the subject property. The circle shall be measured from the property line. The list shall include properties within the circle and any property which touches the line of the circle.

NOTIFICATION CHECKLIST

__1. A property owners list with the property control numbers.

__2. A tax/ownership map showing the radius circle.

__3. **One (1) set of addressed labels affixed to size #10 stamped envelopes for each property owner within 400 feet of the property line, with the City's address as the return address as follows:** City of West Palm Beach, Planning & Zoning Department, Historic Preservation Division, 401 Clematis Street-Street, P.O. Box 3366, West Palm Beach, Florida, 33402.

ADDRESS OF PROPERTY: _____

PROPERTY IDENTIFICATION NUMBER: _____

LEGAL DESCRIPTION: _____

NAME OF HISTORIC DISTRICT: _____

DATE OF CONSTRUCTION: _____

HAS THE BUILDING BEEN MOVED? () Yes () No If Yes, when? _____

ADDITIONS AND ALTERATIONS: Provide date and description of additions and alterations to the property. (For example, "casement windows replaced with jalousie type, approximately 1974", "rear bedroom added, 1974").

PROPERTY USE

USE(S) BEFORE IMPROVEMENT: _____

PROPOSED USE(S) AFTER IMPROVEMENT: _____

DESCRIPTION OF PHYSICAL APPEARANCE

EXTERIOR

Construction Materials: _____

Distinguishing Architectural Features (e.g., placement and type of windows; chimneys; porches; etc.): _____

INTERIOR

Distinguishing Features (e.g., decorative molding - dining room; limestone fireplace - living room; etc.): _____

ACCESSORY STRUCTURES

Describe the present appearance of any accessory structures on the property (e.g., outbuildings; garage; walls; etc.):

DESCRIPTION OF PROPOSED IMPROVEMENTS:

The following represents an itemization of work to be accomplished. ALL changes to the site, exterior features and interior features must be described. List each principal elevation affected and describe the impact on the existing features. Use additional pages if necessary. Include a numbered photograph of each elevation or detail and plans or drawings.

FEATURE 1	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

FEATURE 2	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

FEATURE 3	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

FEATURE 4	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

FEATURE 5	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

FEATURE 6	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

FEATURE 7	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

FEATURE 8	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

FEATURE 9	
Feature _____ Approximate date of feature _____ Describe existing feature and its condition: Photo No. _____ Drawing No. _____	Describe work and impact on existing feature:

**CITY OF WEST PALM BEACH
AD VALOREM TAX EXEMPTION PROGRAM
FOR HISTORIC PROPERTIES**

**PLEASE KEEP THIS PORTION
FOR YOUR INFORMATION**

CONTENTS:

**Description of the Ad Valorem Tax Exemption Program
Secretary of the Interior's Standards for Rehabilitation
Application Process
Amendment Application
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Application Deadline Dates**

**WEST PALM BEACH
HISTORIC PRESERVATION PROPERTY TAX EXEMPTION APPLICATION**

**City of West Palm Beach
Historic Preservation Division
Planning Department
401 Clematis Street, P.O. Box 3366
West Palm Beach, Florida 33402
(561) 822-1435**

The City of West Palm Beach and Palm Beach County have passed Property Tax Abatement Exemption Ordinances, which authorize granting an exemption from increases to ad valorem taxes for qualified improvements to properties listed in the West Palm Beach Register of Historic Places. This exemption does not apply to assessed land value, only to the value of the improvements. The City and the County will process the application following mutually established procedures through both the City and County Commissions. Once the Historic Preservation Board has approved the work the owner has two (2) years to complete the improvements. This program provides an abatement of tax increases on the improvements to the property for a ten year period. The Abatement is conveyed through a Covenant that accompanies the Deed of the property and may be transferred to future owners during the Abatement time period.

AUTHORITY:

The granting of tax exemptions to owners who make improvements to historic properties was authorized by an amendment to the Florida Constitution and codified in Section 196.1997 and 196.1998 Florida Statutes (1992). Ad valorem tax exemption was passed by the City of West Palm Beach in February 1994 (Ordinance 2710-94), and by Palm Beach County in Ordinance 95-41. An interlocal agreement between the City of West Palm Beach and Palm Beach County for implementation of the County's ordinance in the City was approved in April 1996 (R96-442-D).

ELIGIBLE IMPROVEMENTS:

Exemptions for historic properties are intended for the physical improvements necessary to restore or rehabilitate the historic resource, which may include additions, alterations and new construction. The improvements must comply with the Secretary of the Interior's Standards for Rehabilitation.

**THE SECRETARY OF THE INTERIOR'S
STANDARDS FOR REHABILITATION**

1. **“A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.”**
2. **“The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.”**
3. **“Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.”**
4. **“Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.”**
5. **“Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.”**
6. **“Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.”**
7. **“Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.”**
8. **“Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.”**
9. **“New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.”**
10. **“New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.”**

APPLICATION PROCESS:

Submit **Preconstruction Application** to the Historic Preservation Division for Historic Preservation Board (HPB) approval **prior** to any improvements. Please note that interior as well as exterior changes are included in the project review. If changes are made to a project at any time after submission of the application, an **Amendment Sheet** must be submitted for review. The exemption will not be received until after all **completed work has been approved** by the Historic Preservation Board, City Commission and County Commission.

1. The following must be submitted with your **PRECONSTRUCTION APPLICATION**:
 - A. **APPLICATION FEE OF \$250.00**
 - B. **LABELED PHOTOGRAPHS**
 - C. **ARCHITECTURAL DRAWINGS/SITE PLAN**
 - D. **WINDOW AND DOOR INFORMATION**
 - E. **SURVEY**
 - F. **WARRANTY DEED**
 - G. **NOTIFICATION**

The complete Preconstruction Application with supporting documentation will be placed on the agenda of the next available HPB meeting.

2. After all improvements are completed, submit a **Completed Work Application** with supporting documentation to the Historic Preservation Division for HPB approval. Completed Work Applications received by the **second Monday of July** will receive the exemption on the following year's taxes.

At the same time the Completed Work Application is submitted, submit the **Property Tax Exemption Covenant**. This Covenant requires the owner(s) to **maintain** the improvements during the ten (10) year period that the exemption is granted. The Covenant must be **signed and notarized** by a Public Notary for **all owners of record** of the subject property.

3. Following HPB approval of the Completed Work Application, the Historic Preservation Division will draft a **Resolution** and forward it to the City Commission for their review at the next available City Commission meeting. This review is to authorize the exemption from the City's portion of property taxes.
4. After the passage of the Resolution by the City Commission, the Property Tax Exemption Covenant will be signed by the Historic Preservation Planner. The Covenant must then be **recorded by the property owner** (at an additional charge) in the official records of Palm Beach County.

Record the Covenant at: The Palm Beach County Court House
Recording Department, Room 4.25
205 North Dixie Highway
P.O. Box 4177
West Palm Beach, Florida 33402
(561) 355-2991

Two (2) copies of the recorded Covenant must be delivered to the Historic Preservation Division. One (1) of the Property Tax Exemption Covenant copies must be a **Certified Copy**.

5. Upon receiving the two (2) copies of the recorded Covenant, the Historic Preservation Division will send copies of the following documents to the **Palm Beach County, Property Appraiser's Office, and the Palm Beach County, Planning, Zoning and Building Department, by DECEMBER 1st**:
 - a) Approved Staff Reports for the Preconstruction Application and Completed Work Application;
 - b.1) Certified copy of the recorded Property Tax Exemption Covenant to the Palm Beach County, Property Appraiser's Office, and
 - b.2) Non-certified copy of the Covenant to the Palm Beach County, Planning, Zoning and Building Department; and
 - c) Resolution of the City Commission approving the Completed Work Application.
6. Palm Beach County's Planning, Zoning and Building Department will forward this request for the exemption from the County's portion of the property taxes to the County Commission for their approval. The County staff may require additional information. The property owner will also have to enter into a covenant with the County. This covenant will also need to be recorded (additional charge).
7. This documentation will authorize the tax exemption for the Property Appraiser's Office from the City's and the County's portion of property taxes associated with the increased value of the historic property due to improvements.

Please be aware that the **Palm Beach County, Property Appraiser's Office and the Palm Beach County, Planning, Zoning and Building Department must have all documentation prior to or on DECEMBER 1st of the year preceding the year the tax exemption is to commence.**

COMPLETED WORK APPLICATION

INSTRUCTIONS:

Upon completion of the restoration, rehabilitation or renovation, return this form with photographs of the completed work (both exterior and interior views for the buildings) to the Historic Preservation Division. These photographs must provide a comprehensive description of the completed work. They should be the same views as the *before* photographs included in the Preconstruction Application. The final recommendations of the Historic Preservation Division with respect to the requested historic preservation property tax exemption is made on the basis of the descriptions in this Request for Review of Completed Work.

PROPERTY IDENTIFICATION AND LOCATION

Property Identification Number: _____

Address of Property:

Street _____

City _____ County _____ Zip Code _____

DATA ON RESTORATION, REHABILITATION OR RENOVATION PROJECT

Project starting date: _____

Project completion date: _____

Estimated cost of entire project: _____

Estimated costs attributed solely to work on historic buildings: _____

OWNER ATTESTATION

I hereby apply for the historic preservation property tax exemption for the restoration, rehabilitation or renovation work described above and in the Preconstruction Application for this project which received approval on _____. I hereby attest that the information provided is, to the best of my knowledge, correct, and that in my opinion the completed project conforms to the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, and is consistent with the work described in the Preconstruction Application. I also attest that I am the owner of the property described above or, if the property is not owned by an individual, that I am the duly authorized representative of the owner. Further, by submission of this application, I agree to allow access to the property by representatives of the Historic Preservation Division and appropriate representatives of the governments from which the exemption is being requested, for the purpose of verification of information provided in this application. I understand that, if the requested exemption is granted, I will be required to enter into a Covenant with the governments granting the exemption in which I must agree to maintain the character of the property and the qualifying improvements for the term of the exemption. I also understand that falsification of factual representations in this application is subject to criminal sanctions pursuant to the Laws of Florida.

Name Signature Date

Complete the following if signing for an organization or multiple owners:

Title Organization Name

Social Security Number or Taxpayer Identification Number: _____

Mailing Address: _____

Daytime Telephone Number (____) _____