



TOWN OF PALM BEACH
Planning, Zoning & Building Department
360 South County Road
Palm Beach, FL 33480
(561) 838-5430 • www.townofpalmbeach.com

HISTORIC PRESERVATION TAX ABATEMENT PROGRAM

The Town of Palm Beach and Palm Beach County have passed a Property Tax Abatement program that is available to local property owners for the restoration, renovation or rehabilitation of their Landmarked properties. This benefit will abate tax increases on the *improvements* to the property for a ten year time period. The Abatement is conveyed through a Covenant that accompanies the Deed to the property and may be transferred to future owners during the Abatement time period.

The proposed improvements must comply with the Secretary of the Interior's Standards for Rehabilitation and be approved through the Certificate of Appropriateness process as established by the Town of Palm Beach Landmarks Commission (LPC). The following procedures should be followed by interested property owners.

TAX ABATEMENT PROCESS & PROCEDURES

1. Submit a Certificate of Appropriateness (COA) Application and **Tax Exemption Preconstruction Application (Part 1)** *prior* to any improvements commencing. Please note that unlike the regular Landmarks procedure, interior, as well as, exterior changes are included in the project review.
2. The Tax Abatement project must be publicly announced at a regularly scheduled LPC meeting. The LPC must approve the proposed improvements (no work approved at the staff level qualifies for the Tax Abatement).
3. Obtain all applicable building permits and complete construction of the approved improvements.
4. If there are any changes to the approved work or additional work desired during the course of the construction, a **Tax Exemption Amendment Application** must be submitted along with a COA application.
5. When the work is completed and prior to the issuance of the Certificate of Occupancy submit the **Tax Exemption Completed Work Application (Part 2)**. The Town will conduct a site visit to review that the work was completed according to the LPC's approval.
6. Following review by the completed work, the Town Council must pass a resolution approving the property and the restorations for the Tax Abatement. The owner must then enter into a covenant with the Town agreeing to maintain the improvements during the ten year exemption period.
7. Following the approval of the resolution by the Town Council and the covenant being signed by the property owner, the Town will send all required information to the Palm Beach County Planning, Zoning and Building Department for their processing of the County's requirements for the tax exemption. The County may require additional information and fees. The property owner will have to also enter into a covenant with the County. The information will also be sent to the Palm Beach County Property Appraiser's Office to determine the abatement amount and to process the exemption.



TOWN OF PALM BEACH
Planning, Zoning & Building Department
360 South County Road
Palm Beach, FL 33480
(561) 838-5430 • www.townofpalmbeach.com

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION APPLICATION
PART 1 - PRECONSTRUCTION APPLICATION

LPC Case Number: COA-____-_____

Date: _____

A. GENERAL INFORMATION

ADDRESS OF PROPERTY: _____
PROPERTY IDENTIFICATION NUMBER: _____
LEGAL DESCRIPTION: _____

LEVEL OF HISTORIC DESIGNATION

- Individually listed in the National Register
 Located within a National Register District Name of district: _____
 Locally designated historic property or landmark
 Located within a locally designated district Name of district: _____

TYPE OF REQUEST

- Exemption under 196.1997, F.S. (Standard exemption)
 Exemption under 196.1998, F.S. (Exemption for properties occupied by non-profit organizations or government agencies and regularly open to the public)

PROPERTY OWNER'S NAME: _____
Mailing Address: _____

Phone Number: _____

OWNER ATTESTATION:

I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above or that I am legally the authority in charge of the property. Further, by submission of this Application, I agree to allow access to the property by representative of the Historic Preservation Office, and appropriate representative of the Town of Palm Beach, for the purpose of verification of information provided in this Application. I also understand that, if the requested exemption is granted, I will be required to enter into a Covenant with the Town of Palm Beach granting the exemption in which I must agree to maintain the character of the property and qualifying improvements for the term of the exemption.

Name: _____
Signature: _____
Date: _____

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

Organization Name: _____ Title: _____

B. EVALUATION OF PROPERTY

Description of Physical Appearance: _____

Date of Construction: _____

Date(s) of Alteration(s): _____

Has the building been moved? _____ If yes, date: _____

Statement of Significance: _____

C. DESCRIPTION OF IMPROVEMENTS: Include all site work, new construction, alterations, etc. Use additional sheets if necessary.

FEATURE #1

Feature:

Approx. date of feature:

Describe existing feature and condition:

Describe work proposed and impact on existing feature:

Photo No. _____

Drawing No. _____

FEATURE #2

Feature:

Approx. date of feature:

Describe existing feature and condition:

Describe work proposed and impact on existing feature:

Photo No. _____

Drawing No. _____

FEATURE #3

Feature:

Approx. date of feature:

Describe existing feature and condition:

Describe work proposed and impact on existing feature:

Photo No. _____

Drawing No. _____



Feature #4

Feature:
Approx. date of feature:
Describe existing feature and condition:

Describe work proposed and impact on existing feature:

Photo No. _____ Drawing No. _____

Feature #5

Feature:
Approx. date of feature:
Describe existing feature and condition:

Describe work proposed and impact on existing feature:

Photo No. _____ Drawing No. _____

Feature #6

Feature:
Approx. date of feature:
Describe existing feature and condition:

Describe work proposed and impact on existing feature:

Photo No. _____ Drawing No. _____

Feature #7

Feature:
Approx. date of feature:
Describe existing feature and condition:

Describe work proposed and impact on existing feature:

Photo No. _____ Drawing No. _____

D. PROPERTY USE

Use(s) before improvements: _____

Proposed use(s) after improvements: _____

E. SPECIAL EXEMPTION

(Complete only if applying for exemption under s.196.1998 F.S. – property occupied by non-profit organization or government agency and regularly open to the public.)

1. Identify the government agency or non-profit organization that occupies the building:

2. How often does this organization or agency use the building? _____

3. Indicate the total usable area of the building in square feet: _____

4. How much does the organization or agency use? _____

5. What percentage of the useable area does the organization or agency use? _____

6. Is the property open to the public? Yes ___ No___ If so, when? _____

7. Are there regular hours? Yes___ No___ If so, what are they? _____

8. Is the property also open by appointment? Yes ___ No___

9. Is the property open only by appointment? Yes ___ No___



TOWN OF PALM BEACH
Planning, Zoning & Building Department
360 South County Road
Palm Beach, FL 33480
(561) 838-5430 • www.townofpalmbeach.com

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION APPLICATION
AMENDMENT APPLICATION

LPC Case Number: COA-____-_____

Date: _____

PROPERTY IDENTIFICATION AND LOCATION

Property Address: _____

Property Identification Number: _____

AMENDMENT DESCRIPTION

Indicate all changes in the project work, giving the originally proposed treatment and the amended work item description (use additional sheets if necessary). **Attach photographs and drawings as necessary to illustrate the proposed changes.**

OWNER ATTESTATION:

I hereby attest that the information I have provided is, to the best of my knowledge, correct, and that I own the property described above or that I am legally the authority in charge of the property. Further, by submission of this Application, I agree to allow access to the property by representative of the Historic Preservation Office, and appropriate representative of the Town of Palm Beach, for the purpose of verification of information provided in this Application. I also understand that, if the requested exemption is granted, I will be required to enter into a Covenant with the Town of Palm Beach granting the exemption in which I must agree to maintain the character of the property and qualifying improvements for the term of the exemption.

Name: _____

Signature: _____

Date: _____

Phone Number: _____

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

Organization Name: _____ Title: _____





TOWN OF PALM BEACH
Planning, Zoning & Building Department
360 South County Road
Palm Beach, FL 33480
(561) 838-5430 • www.townofpalmbeach.com

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION APPLICATION
PART 2 – COMPLETED WORK APPLICATION

PROPERTY IDENTIFICATION AND LOCATION

Property Address: _____
Property Identification Number: _____

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 or portions of the work restored under the Secretary of the Interior's Standards for Historic Preservation: \$ _____

OWNER ATTESTATION

I hereby apply for the historic preservation property tax exemption for the restoration, rehabilitation or renovation work described in the Part 1-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 Part 1-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 Community Development Department and appropriate representatives of the Landmark Preservation Commission or Staff of the Town of Palm Beach for the purpose of verification of information provided in this application. I understand that, if the exemption is granted, I will be required to enter into a Covenant with the Town of Palm Beach 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

Title Organization Name

Social Security or Taxpayer Identification Number: _____

Mailing Address: _____

Phone Number: _____ Email: _____

FOR TOWN OF PALM BEACH USE ONLY

Property Address: _____
Property Identification Number: _____

The Landmark Preservation Commission has reviewed Part 2 – Completed Work Application of the Historic Property Tax Exemption Application for the above named property and hereby:

- Determines that the completed improvements to the above referenced property are consistent with the Secretary of the Interior’s Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, and the criteria set forth in Chapter 1 A-38, F.A.C., and, therefore, recommends approval of the requested historic preservation tax exemption.

- Determines that the completed improvements to the above referenced property are not consistent with the Secretary of the Interior’s Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings, and the criteria set forth in Chapter 1 A-38, F.A.C., and, therefore, recommends denial of the requested historic preservation tax exemption for the reasons stated in the Review Comments below.

Review Comments:

Name: _____
Signature _____
Title: _____
Date: _____