



Historic Preservation Tax Abatement Program Application

Town of Jupiter

Department of Planning and Zoning

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HISTORIC PRESERVATION AD VALOREM TAX ABATEMENT PROGRAM

The Town of Jupiter and Palm Beach County (PBC) have passed an Ad Valorem Property Tax Abatement program that is available to local property owners for the restoration, renovation or rehabilitation of their locally designated structures. This historic preservation incentive will abate the operating portion of PBC and Town Ad Valorem taxes on qualified improvements to a historic structure for a 10-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 United States Secretary of the Interior's Standards for Rehabilitation and be approved through the Certificate of Appropriateness (COA) process as established by the Town. The following procedures shall 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.
2. The Tax Abatement project must be publicly noticed at a regularly scheduled Historic Resources Board (HRB) meeting. The HRB must approve the proposed improvements.
3. The applicant must obtain all applicable building permits from the Town Building Department 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 to augment the original Tax Exemption Preconstruction application noted in #1 above. A new Certificate of Appropriateness (COA) application is also required for changes.
5. When the work is completed and prior to the issuance of a Certificate of Completion

or final inspection of building permits, the applicant shall submit the **Tax Exemption Completed Work Application (Part 2)**. Town Building and Planning and Zoning Staff will conduct a site visit to the subject property to verify the improvements were completed according to the HRB approval.

6. Following the review of the Tax Exemption Completed Work Application, an inspection to ensure the work has been completed, Town Staff will schedule the application for a publicly noticed regular HRB meeting. The HRB shall recommend that the Town Council grant or deny the application and exemption.
7. The Town Council at an official meeting will consider approval of a resolution approving the property and the renovations for the Tax Abatement. If the resolution is approved, then the owner must then enter into a covenant with the Town agreeing to maintain the improvements during the 10-year exemption time period.
8. The Town will then send the approved resolution and the completed covenant to the PBC Planning Division for their processing to obtain a tax exemption for the County's Ad Valorem taxes. PBC may require additional information and fees. The property owner will have to also enter into a covenant with PBC. 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.

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**Town of Jupiter Application for:
Historic Preservation Property Tax Exemption
PART 1 - PRECONSTRUCTION APPLICATION**

Historic Resources Board Certificate of appropriateness

Case Number: PZ- _____ Date: _____

A. GENERAL INFORMATION

ADDRESS OF PROPERTY: _____

PROPERTY CONTROL 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
- 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 appropriate Town Staff 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 Jupiter 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.

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 Jupiter Application for:
Historic Preservation Property Tax Exemption
AMENDMENT APPLICATION**

Historic Resources Board Certificate of appropriateness

Case Number: PZ-_____ 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 appropriate Town Staff, 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 Jupiter 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 Jupiter Application for:
Historic Preservation Property Tax Exemption
PART 2 – COMPLETED WORK APPLICATION**

PROPERTY IDENTIFICATION AND LOCATION

Property Address: _____
Property Control 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 appropriate Staff of the Town of Jupiter 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 Jupiter 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 JUPITER USE ONLY

Property Address: _____

Property Control Number: _____

The Historic Resources Board 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: _____