



**CITY OF FORT LAUDERDALE
City Commission Agenda Memo
REGULAR MEETING**

#20-0242

TO: Honorable Mayor & Members of the
Fort Lauderdale City Commission

FROM: Chris Lagerbloom, ICMA-CM, City Manager

DATE: March 3, 2020

TITLE: Ordinance Amending Section 47-24.11 of the Unified Land Development Regulations (ULDR); to Add an Ad Valorem Property Tax Exemption for Designated Local Historic Resources Used for Certain Commercial or Nonprofit Purposes – Planning and Zoning Board Case No. PLN-ULDR-19120001 – **(Commission Districts 1, 2, 3 and 4)**

Recommendation

It is recommended that the City Commission adopt an ordinance amending Section 47-24.11 of the Unified Land Development Regulations (ULDR) to provide a property tax exemption for designated local historic resources used for certain commercial or nonprofit purposes. Specifically, to provide an ad valorem tax exemption of 50 percent of the assessed value of the historic property which meets the criteria in Section 196.1961, Florida Statutes. The proposed Ordinance was approved on first reading at the February 18, 2020 Regular Commission Meeting (CAM #20-0107).

Background

On July 10, 2018, the City Commission asked for recommendations regarding potential amendments to the City's historic preservation ordinance. Following this conference meeting staff outlined a three-phased approach to amending the historic preservation ordinance and identifying potential incentives to enhance historic preservation efforts.

As part of phase one, staff focused on key amendments to the ULDR that streamline the historic application review and approval process, allowing staff to process certain applications administratively resulting in greater efficiencies and providing applicants with a greater level of clarity regarding individually designated properties or those within a designated historic district. The amendments were approved by the City Commission on September 12, 2019.

As part of phase two, staff developed several recommendations for historic preservation incentives. An initial incentive through an amendment to the ULDR to allow for parking reductions and exemptions for adaptive reuse projects for historic resources was approved by the City Commission on October 2, 2019.

A property tax exemption incentive is being proposed in the Ordinance attached hereto as Exhibit 1 for certain historic properties that are used for commercial purposes or used by a nonprofit organization in accordance with Section 196.1961, Florida Statutes, as amended. An amendment to Section 47-24.11. of the ULDR entitled "Historic Designation of Landmarks, Landmark Site or Buildings and Certificate of Appropriateness" is recommended to add a 50 percent reduction in City property tax for designated historic properties that are used for commercial or non-profit purposes.

This incentive is currently offered by Broward County which provides a 50 percent reduction in County taxes of the assessed value of historic properties used for commercial or certain nonprofit purposes in accordance with Section 31½-110 of the Broward County Code of Ordinances.

At this time, of the 63 historic landmark properties in the City, 23 would qualify for the tax exemption. As of September 2019, the total assessed value for these properties is \$29,591,610.00, which would amount to a reduction and overall revenue loss of \$60,948.00 for the City.

This reduction is applied by the Broward County Property Appraiser's (BCPA) Office and reflected on the annual tax bill for each property. An eligible property owner would need to complete an application with BCPA which would automatically renew each year.

At its January 15, 2020, meeting the Planning and Zoning Board (PZB) recommended approval of the proposed text amendment with a vote of 8-0. Meeting minutes are provided as Exhibit 2 and the PZB staff report is provided as Exhibit 3.

Public Outreach

City staff informed interested parties as well as sent a memorandum to the Council of Fort Lauderdale Civic Associations informing the community about the proposed amendments on November 21, 2019. This communication is provided on page 20 of Exhibit 3.

Resource Impact

There is no fiscal impact to the City associated with this action.

Strategic Connections

This item is a *Fiscal Year 2020 Commission Annual Action Plan* priority, included within the Management Agenda, advancing the Business Development initiative.

This item supports the *Press Play Fort Lauderdale 2024 Strategic Plan*, specifically advancing:

- The Business Development Focus Area
- Goal 5: Build an attractive global and local economic community marketplace
- Objective: Create a responsive and proactive business climate to attract emerging industries

This item advances the *Fast Forward Fort Lauderdale 2035 Vision Plan: We Are Community*.

Related CAMs

CAM 20-0243 and CAM 20-0244

Attachments

Exhibit 1 – Ordinance

Exhibit 2 – January 15, 2020, PZB Minutes

Exhibit 3 – January 15, 2020, PZB Staff Report and Exhibits

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