



Existing Incentives for Historic Structures in the City of Fort Lauderdale

Ad Valorem Tax Exemption (10-year Tax Exemption)

The City of Fort Lauderdale's Unified Land Development Regulations provides for an Ad Valorem Tax Exemption under Section 47-24.11.D. for exemption for improvements to historic property (per F.S. § 196.1997). The city commission may authorize an ad valorem tax exemption of one hundred percent (100%) of the assessed value of all improvements to historic properties which result from the restoration, renovation, or rehabilitation of such properties.

The Ad Valorem Tax Exemption does not give property owners total exemption from all taxes. It is an exemption only on the amount that taxes would have increased due to the assessed value of the improvements made to a designated historic landmark. The exemption will only apply to those taxing authorities that agree to participate in the program (for example, the city portion or the county portion) and would not affect taxing authorities such as school districts or fire.

The applicant must apply before construction begins for the work performed to be counted towards the tax exemption. All applicants must complete a Pre-construction Application which consists of two (2) sections: Determination of Property Eligibility, and a Certificate of Appropriateness that includes a detailed description of all proposed improvements and photos of the existing conditions. Staff will review the application and present it before the Historic Preservation Board for approval. Applicants are also responsible for applying simultaneously with the Broward County Historic Preservation Program to take full advantage of this incentive. **The rehabilitation work must be done according to the Secretary of the Interior's Standards for Rehabilitation.**

Broward County Historical Exemption for Historic Commercial or Non-Profit Property Open to the Public

The Broward County Code of Ordinances provides for the following under Article VI, Section 31 1/2 - 110:

Broward County hereby elects, pursuant to the provisions of Section 196.1961, Florida Statutes, as currently enacted or as may be amended from time to time, to provide for an ad valorem tax exemption of fifty percent of the assessed value of historic property used for commercial or certain nonprofit purposes as provided in Section 196.1961, Florida Statutes. The property must comply with each and every provision of 196.1961 to be entitled to the ad valorem exemption and the tax exemption shall apply only to Broward County. A taxpayer claiming the exemption must submit an annual application with the property appraiser pursuant to the requirements set forth in Section 196.011, Florida Statutes.

Property must be used for commercial purposes or used by a not-for-profit organization under s. 501(c)(3). Property must be regularly open to the public (minimum of 40 hours per week, for 45 weeks per year, or an equivalent of 1,800 hours per year).

Florida Building Code Historic Structures Exemptions

Under the Florida Building Code, Existing Building under Chapter 12 entitled Historic Buildings, it allows for certain exemptions or means to be taken into consideration to protect features and elements of historic buildings.



FEMA Historic Structure Exemptions

FEMA's National Flood Insurance Program (NFIP) gives relief to historic structures from the NFIP floodplain management requirements by providing an exemption from the NFIP elevation and flood proofing requirements. Further information is included within the Floodplain Management Bulletin: Historic Structures along with mitigation measures that can be implemented into historic structures and to provide protection to potential future flooding.

Benefits of Historic Preservation

- Recycling of community resources
- Restoration and rehabilitation of historic houses and commercial buildings, preserving the City's past
- Stabilization and improvement of property values in historic neighborhoods and older commercial areas
- Welcomes adaptive use and new construction in historic districts
- Creation of jobs for architects and skilled craftsmen in restoring historic buildings
- Stimulates economic revitalization and business opportunities in older commercial areas
- Protects resources through design guidelines and review
- Improves the local economy by promoting heritage tourism
- Provides financial assistance for eligible projects
- Stimulates additional tax revenues in revitalized neighborhoods and commercial areas
- Attracts other funding sources to popular community-based projects
- Provides a sense of place and focus for cultural activities
- Encourages investment in the historic core of communities
- Development community and civic pride
- Increases the choice of housing types available

For additional information contact:

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