Original document is over 50 pages - Copy of item can be viewed at the Planning Division and at County Administration.

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY



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Meeting Date: 04/1	0/2007	[X] Consent [] Workshop	. [[]] Regular Public Hearing
Department: Submitted By: Submitted For:		oning, and Building oning, and Building			

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to: A) adopt a resolution of the Board of County Commissioners (BCC) of Palm Beach County, Florida, granting a County tax exemption for one (1) historic property located within the City of West Palm Beach; and **B) approve** restrictive covenant for the historic property, requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

Summary: The resolution will authorize a County tax exemption for the historic property located within the City of West Palm Beach:

Address: 225 Dyer Road

Exhibit A: 225 Dyer Road

If granted the tax exemption shall take effect January 1, 2007, and shall remain in effect for ten (10) years, or until December 31, 2016. The exemption shall apply to 100 percent of the assessed value of all improvements to each historic property, which resulted from restoration, renovation, or rehabilitation of the property. (Please see attached resolutions.) Based on the 2007 millage rate, it is estimated that approximately \$68.25 tax dollars will be exempted annually. Accompanying the resolution is a restrictive covenant, which requires the qualifying improvements be maintained during the period that the tax exemption is granted. Districts 2 (RB)

Background and Justification: On October 17, 1995, the BCC adopted a historic property tax exemption ordinance, Ordinance No. 95-41, applicable countywide.

The ordinance allows a qualifying local government to enter into an interlocal agreement with the County to perform review functions necessary to implement the ordinance within its municipal boundary. An Interlocal Agreement was approved by the BCC on April 2, 1996, R 96 442 D, authorizing the City of West Palm Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance on improvements to historic landmark properties within the City.

The historic property has filed preconstruction applications and a final application with the City of West Palm Beach Historic Preservation Board. Following review of the completed improvements the city's Historic Preservation Board determined the improvements were consistent with the U.S. Secretary of Interior's Standards for Rehabilitation and recommended approval for tax exemption. The West Palm Beach City Commission then granted an ad valorem City tax exemption to each historic property. The one (1) property is a privately owned residence.

Copies of the City of West Palm Beach Historic Preservation Board Applications, and other back-up information for the one (1) property is available for review at the County's Planning Division.

Attachments: Resolutions (2 copies), Restrictive Covenant (1 copy) and City of West Palm Beach historic tax exemption resolution (1 copy) for the following:

Recommended By:

| Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended By: | Commended B

II. FISCAL IMPACT ANALYSIS

A. FI	ve rear Summary of	riscai impa	ict.			
Fisca	l Years	20 <u>07</u>	20 <u>08</u>	20 <u>09</u>	20 <u>10</u>	20 <u>11</u>
Capit	al Expenditures		· · ·			
Exter Progr In-Kir	ating Costs nal Revenues ram Income (County nd Match (County) FISCAL IMPACT)				
	DDITIONAL FTE SITIONS (Cumulative	·)				
ls Itei Budg	m Included In Curre et Account No.:	nt Budget?Y Fund	es No Departmen	t Unit	: Obje	ect
Repo	rting Category					
В.	Recommended So	urces of Fun	ds/Summary	of Fiscal Im	pact:	
	There is no direct fiscal tax exemption for this prevenue is to be reduce estimated improvement Based on the 2007 exempted annually.	property. The coron at most by the costs attributed at the costs at the cost	overall County in the tax on the ted solely to wo	mpact is a redu improvements rk on these histo	ction of collecta made to each s oric buildings tot	ble taxes. Tax structure. The als \$15,000.00.
C.	Departmental Fisc	al Review:	foil &	1) agostin	<u></u>	
		I	II. <u>REVIEW (</u>	COMMENTS		
A.	OFMB Fiscal and/o	or Contract D	ev. and Con	trol Commen	ts:	
	Do OFME	3-5-07 Molol 3116	Cont	ract Dev. and	Jacobon Control Mes 3/7/07	W 3/7/65
В.	Legal Sufficiency: Assistant County	Attorney				
C.	Other Department	Review:				
	Department Direct	Or				

EXHIBIT A

Ms. Ann Ross

225 Dyer Road West Palm Beach

Resolutions for County Tax Exemption (2 original copies for signatures)

Restrictive Covenant (1 original copy for signatures)

and for information purposes 1 copy of the following:

City of West Palm Beach Tax Exemption Resolution for 225 Dyer Road

(Case No. 02-169)

RESOLUTION NO. R-2007-

RESOLUTION OF THE BOARD COUNTY **COMMISSIONERS** OF PALM BEACH COUNTY, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE HISTORIC **REHABILITATION** OF PROPERTY LOCATED AT 225 DRYER ROAD WEST PALM BEACH. AS **FURTHER** LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owners of historic properties for improvements to such properties which are the result of the restoration, renovation, or rehabilitation of the historic properties; and

WHEREAS, the Board of County Commissioners has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties within the County (Ordinance No. 95-41); and

WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the county's historic structures; and

WHEREAS, the Board of County Commissioners has approved an interlocal agreement with the City of West Palm Beach (R 96 442 D) for implementation of tax exemptions on improvements to historic landmark properties; and

WHEREAS, this interlocal agreement delegates review of properties within the City of West Palm Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the City of West Palm Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (WPB Ordinance No. 2815-95); and

WHEREAS, the property owner(s) Ann Ross, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on November 12, 2002, for an ad valorem tax exemption for the

historic renovation and restoration of the property located at 225 Dyer Road, West Palm Beach and

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on December 19, 2002, for a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and recommended approval to grant an ad valorem City tax exemption to Ann Ross, for the restoration, renovation, and improvement to the property located at 225 Dyer Road, West Palm Beach, and

WHEREAS, the West Palm Beach City Commission on April 25, 2005, determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and granted an ad valorem City tax exemption to Ann Ross for the restoration, renovation, and improvement to the property located at 225 Dyer Road, West Palm Beach

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

1. The Board of County Commissioners hereby approves an ad valorem County tax exemption to the property owners, Ann Ross, for a ten year period, commencing on the January 1, 2007, from that portion of ad valorem County taxes levied on the increase in assessed value resulting from the renovation, restoration, and rehabilitation of the property located at 225 Dyer Road, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 02-169:

Lafayette Park Lots 8 and 9, Block 2, according to the plat thereof, on file in the Office of the Clerk of the Circuit Court in and for Palm Beach County, Florida, recorded in Plat Book 9, page 17.

2. Prior to the ad valorem tax exemption described herein being effective, Ann Ross shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical

Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

- 3. the Board finds that the property meets the requirements for tax exemption under section 196.1997, Florida Statutes.
- 4. The provisions of this resolution shall become effective upon the execution of this agreement.
- 5. One copy of this agreement shall be filed with the Clerk of the Circuit Court in and for Palm Beach County.

The foregoing Resolution was offered by Commissioner,
who moved its adoption. The motion was seconded by Commissioner,
and upon being put to a vote, the vote was as follows:

Commissioner Addie L. Greene, Chairperson Commissioner John F. Koons, Vice Chair Commissioner Karen T. Marcus Commissioner Warren H. Newell Commissioner Mary McCarty Commissioner Burt Aaronson Commissioner Jess R. Santamaria

	The Chairman	there	upon	declared	the	Resolution	duly	passed	and
adopted this	Day of	· · · · · · · · · · · · · · · · · · ·		, 2007.					

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

 \mathcal{A}

PALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS

SHARON BOCK, CLERK AND COMPTROLLER

BY: // SUTTO ()	BY:
Asst. County Attorney	Deputy Clerk

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this da Ann Ross (hereinafter referred to as the Local Governovation or rehabilitation, of a certain Pr 225 Dyer Road, West Palm Beach, 33405 is listed in the National Register of Historic a local preservation ordinance or is a condistrict or a contributing property to a historic ordinance. The areas of significance of this nomination or local designation report for the area architecture, x history,	Cowner) and in favor of Palm Bead vernment) for the purpose of the re- coperty located at which is owned in fee simple by the Co- Places or locally designated under the tributing property to a National Regional ic district under the terms of a local pro- s property or the district in which it	ch County estoration, Owner and le terms of ister listed eservation
The Property is comprised essentially improvements. The property is more pareference, consisting of repository, book, a	articularly described as follows (in	ices, and clude city

Lafayette Park, Lot 8 and Lot 9, Block 2 Plat Book 9, Page 17 of Palm Beach County.

In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the period of the tax exemption which is from January 1, $\underline{2007}$ to December 31, $\underline{2016}$

- 1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property so as to preserve the architectural, historical, or archaeological integrity of the same in order to protect and enhance those qualities that made the Property eligible for listing in the National Register of Historic Places or designation under the provisions of the preservation ordinance.
- 2. The Owner agrees that no structural alterations will be made to the Property without prior written permission of the Local Historic Preservation Office. The address of the certified Local Historic Preservation Office is, if one exists in the jurisdiction:

City of West Palm Beach, Historic Preservation Division 200 Second Street West Palm Beach, Florida 33401 Telephone Number: (561) 659-8031 The address of the Division of Historic Resources is:

Bureau of Historic Preservation Division of Historical Resources R.A. Gray Building, 500 South Bronough Street Tallahassee, Florida 32399-0250 Telephone Number: (850) 487-2333

- 3. [Only for properties of archaeological significance] The Owner agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. Above.
- 4. The Owner agrees that the Local Historic Preservation Office and appropriate representatives of the Local Government, their agents and designees shall have the right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this covenant are being observed.
- 5. In the event of the non-performance or violation of the maintenance provision of the Covenant by the Owner or any successor-in-interest during the term of the Covenant, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12 (3) F.S.
- 6. If the Property is damaged by accidental or natural causes during the Covenant period, the Owner will inform the Local Historic Preservation Office in writing of the damage to the Property, including (1) an assessment of the nature and extent of the damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion. In order to maintain the tax exemption, the Owner shall complete the restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion on a schedule agreed upon by the Owner and the Local Historic Preservation Office.
- 7. If the Property has been destroyed or severely damaged by accidental or natural causes, that is, if the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have lost or so damaged that restoration is not feasible, the Owner will notify the Local Historic Preservation Office in writing of the loss. The Local Historic Preservation Office will evaluate the information provided and notify the Owner in writing of its determination regarding removal of the Property from eligibility for tax exemption. If the Local Historic Preservation Office determines that the property should be removed from eligibility for tax exemption, it will notify the Property Appraiser of the county in which the Property is located in writing so that the tax exemption can be canceled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owner.
- 8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. For the purpose of this Covenant, "gross negligence" means omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner shall have 30 days to respond indicating any circumstances which

show that the damage was not deliberate or due to gross negligence. If the Owner cannot show such circumstances, he shall develop a plan for restoration of the Property and a schedule for completion of the restoration. In order to maintain the tax exemption, the Owner shall complete the restoration work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office. If the Owner does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner shall be required to pay the differences between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12 (3), F.S.

9. The terms of this Covenant shall be binding on the current Property owner, transferees, and their heirs, successors, or assigns.

This Covenant shall be enforceable in specific performance by a court of competent jurisdiction.

OWNER(S):		1
Ann Ross Name	Signature	> 2/16/2007
IN WITNESS WHEREOF, caused this Agreement.	the Owner and Local Gover	nment have executed or have
ATTEST:		
	PALM BEACH COU BY ITS BOARD OF	NTY, FLORIDA COUNTY COMMISSIONERS
Sharon Bock, Clerk		
BY:	BY:	
Deputy Clerk		Chairperson
APPROVED AS TO FORM	AND	
BY: County/Attorney		

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknow	ledged before me this 16 day of February
2007 by Ulu 1055	, who are personally known to me or who
have produced	, and,
respectively, (indicate form of identific	ation) (if left blank personal knowledge existed) as
identification.	
	Notary Public State of Florida Notary Print Name: 2057107 Hawenge
My Commission Expires:	(NOTARY SEAL)

oth

ROSANNA MANENTE
Notary Public, State of New York
No. 01MA5070225
Qualified in Westchester County
My Commission Expires Dec. 09, 20\$0

CFN 20060220720 OR BK 20201 PG 0762 RECORDED 04/14/2006 10:55:35 Palm Beach County, Florida Sharon R. Bock, CLERK & COMPTROLLER Pgs 0762 - 764; (3pgs)

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT This Covenant is made the _____ day of ______ Am Ress , (hereinafter referred to as the Owner) and in favor of the City of West Palm Beach (hereinafter referred to as the Local Government) for the purpose of the restoration, renevation or rehabilitation, of a certain Property located at 215 Ayer Road , West Palm Beach, Florida which is owned in fee simple by the Owner and is listed in the National Register of Historic Places or locally designated under the terms of a local preservation ordinance or is a contributing property to a National Register listed district or a contributing property to a historic district under the terms of a local preservation ordinance. The areas of significance of this property, as identified in the National Register nomination or local designation report for the property or the district in which it is located are X architecture, X history, ____ archaeology. The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The property is more particularly described as follows (include city reference, consisting of repository, book, and page numbers): Nest Palm Beach, according to the plat thereof, on file, in the office of the Clerk of the Circuit Court, in and for Palm Beach County, Florida, Plat Book In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the period of the tax exemption which is from January I, 2007 to December 1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property so as to preserve the architectural, historical, or archaeological integrity of the same in order to protect and enhance those qualities that made the Property eligible for listing in the National Register of Historic Places or designation under the provisions of the local preservation ordinance.

City of West Palm Beach, Historic Preservation 200 Second Street West Palm Beach, Florida 33401

Historic Preservation Office is, if one exists in the jurisdiction:

Telephone: (561) 659-8031

2. The Owner agrees that no visual or structural alterations will be made to the Property without prior written permission of the Local Historic Preservation Office. The address of the certified Local

The address of the Division of Historical Resources is:

Bureau of Historic Preservation Division of Historical Resources R.A. Gray Building, 500 South Bronough Street Tallahassee, Florida 32399-0250 Telephone Number: (904) 487-2333

- 3. [Only for properties of archaeological significance] The Owner agrees to ensure the protection of the site against willful damage or vandalism. Nothing in the Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. above.
- 4. The Owner agrees that the Local Historic Preservation Office and appropriate representatives of the Local Government, its agents and designees shall have the right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this Covenant are being observed.
- 5. In the event of the non-performance or violation of the maintenance provision of the Covenant by the Owner or any successor-in-interest during the term of the Covenant, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s.196.1997 (7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s.212.12 (3), F.S.
- 6. If the Property is damaged by accidental or natural causes during the Covenant period, the Owner will inform the Local Historic Preservation Office in writing of the damage to the Property, including (1) an assessment of the nature and extent of the damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion. In order to maintain the tax exemption, the Owner shall complete the restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office.
- 7. If the Property has been destroyed or severely damaged by accidental or natural causes, that is, if the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or so damaged that restoration is not feasible, the Owner will notify the Local Historic Preservation Office in writing of the loss. The Local Historic Preservation Office will evaluate the information provided and notify the Owner in writing of its determination regarding removal of the Property from eligibility for tax exemption. If the Local Historic Preservation Office determines that the property should be removed from eligibility for tax exemption, it will notify the Property Appraiser of the county in which the Property is located in writing so that the tax exemption can be canceled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owner.
- 8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National

Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the owner in writing. For the purpose of this Covenant, "gross negligence" means the omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owner cannot show such circumstances, he shall develop a plan for restoration of the property and a schedule for completion of the restoration. In order to maintain the tax exemption, the Owner shall complete the restoration work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office. If the Owner does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s.196.1997 (7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s.212.12 (3), F.S.

9. The terms of this covenant shall be binding on the current Property Owner, transferees, heirs, successors, or assigns.

This Covenant shall be enforceable in specific performance by a court of competent jurisdiction.

	Name Ross Signature Date Date Upritze
	Name Signature Date
	STATE OF Florida }
	COUNTY OF Palm Beach }
	The foregoing instrument was acknowledged before me this 14 day of April 2006 by
	LOCAL GOVERNMENT: City of West Palm Beach
Ŧ.	riederike Mittner stiedents that of 4.6.00
,	Name of Authorized Local Official Signature Date
	Page 3

PALM BEACH COUNTY, STATE OF FLORIDA I hereby certify that the foregoing is a true copy of the record in my office. T Day of ARON R

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO ANN ROSS FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 225 DYER ROAD, WEST PALM BEACH, FLORIDA, AS FURTHER LEGALLY DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH THE SECRETARY OF INTERIOR'S STANDARDS FOR REHABILITATION; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

* * * * * * * * * * *

WHEREAS, the Historic Preservation Program of the City of West Palm Beach, Florida (the "City"), is designed to preserve, protect, enhance, and perpetuate resources which represent distinctive and significant elements of the City's historical, cultural, social, economic, political, archaeological, and architectural identity; and/or serve as visible reminders of the City's culture and heritage; and

WHEREAS, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owners of historic properties for improvements to such properties which are the result of the restoration, renovation, or rehabilitation of the historic properties; and

WHEREAS, the City of West Palm Beach City Commission has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties (Ordinance No. 2710-94); and

WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the City's historic structures; and

WHEREAS, Ordinance No. 2710-94 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present Last printed 4/18/2005 2:49 PM

such Final Application in a regularly scheduled meeting of the Historic Preservation Board and shall recommend that the Historic Preservation Board grant or deny the exemption; and

WHEREAS, the property owner filed a Preconstruction Application and received preliminary approval from the Historic Preservation Board on December 18, 2002, for an ad valorem tax exemption for the historic renovation and restoration of the property located at 225 Dyer Road, West Palm Beach; and

WHEREAS, the Historic Preservation Board reviewed the Completed Work Application on February 22, 2005, for a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and recommends approval to grant an ad valorem City tax exemption to Ann Ross for the restoration, renovation, and improvement to the property located at 225 Dyer Road.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, that:

SECTION 1: The City Commission hereby determines that the completed improvements to the property located at 225 Dyer Road, as described in the application for ad valorem tax exemption filed with the City, are consistent with the United States Secretary of Interior's Standards for Rehabilitation.

SECTION 2: The City Commission hereby approves an ad valorem tax exemption to the property owner, Ann Ross for a ten year period, commencing on January 1, 2006, from that portion of ad valorem taxes levied on the increase in assessed value, between the years 2002 and 2005, resulting from the renovation, restoration, and rehabilitation of the property located at 225 Dyer Road, West Palm Beach, which property is legally described as follows and which improvements are described in

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HPB Case No. 02-169:

Lafayette Park, Lots 8 and 9, Block 2, according to the plat thereof recorded in the office of the Clerk of the Circuit Court in and for Palm Beach County, Florida, recorded in Plat Book 9, Page 17.

SECTION 3:

Prior to the ad valorem tax exemption described herein being effective, Ann Ross shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted. A copy of the recorded covenant shall be provided to the City's Historic Preservation Planner.

SECTION 4:

This resolution shall take effect in accordance with law.

PASSED AND ADOPTED THIS 25 DAY OF Corl, 2005.

(CORPORATE SEAL)

CITY OF WEST PALM BEACH BY FTS CITY COMMISSION

ATTEST:

Eresse du Suche

CITY ATTORNEY'S OFFICE

Approved/as to form

and legal sufficien

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