

3J-1

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: 4/07/2009

☒ [X] Consent

☐ [] Regular

☐ [] Workshop

☐ [] Public Hearing

Department: Planning, Zoning, and Building Department

Submitted By: Planning, Zoning, and Building Department

Submitted For: Planning

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 County tax exemptions for a total of one (1) historic property located within the City of Lake Worth; and **B) approve** the restrictive covenant for the historic property, requiring the qualifying improvements be maintained during the period that the tax exemptions are granted.

Summary: The resolution will authorize a County tax exemption for the following historic property located within the City of Lake Worth:

Address: 604 North Lakeside Drive

If granted the tax exemption shall take effect January 1, 2010, and shall remain in effect for ten (10) years, or until December 31, 2019. The exemption shall apply to 100 percent of the assessed value of all improvements to the historic property, which resulted from restoration, renovation, or rehabilitation of the property. (Please see attached resolution). Based on the 2009 County Government Millage rate, it is estimated that approximately \$499.97 (tax dollars) will be exempted annually. Accompanying the resolution is a restrictive covenant, which requires the qualifying improvements be maintained during the period that each tax exemption is granted. District 3 (RB)

Background and Justification: On October 17, 1998, 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 February 3 1998, (R 98 170 D), authorizing the City of Lake Worth 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 final applications with the City of Lake Worth 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 Lake Worth Commission then granted an ad valorem City tax exemption to the historic property.

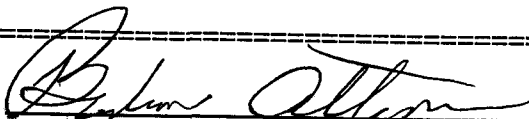
The property is a privately owned residence.

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

Attachments:

1. Property Owner list:
604 North Lake Drive
2. Resolutions (2 copies), Restrictive Covenant (1 copy) and City of Lake Worth Historic Tax Exemption Resolution (1 copy).

Recommended By:


Executive Director

3/9/09
Date

Approved By:


Deputy County Administrator

3/24/09
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	* <u>See below</u>	=====	=====	=====	=====
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included In Current Budget? Yes _____ No _____
 Budget Account No.: Fund _____ Department _____ Unit _____ Object _____

Reporting Category _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

- * There is no direct fiscal impact on the Planning, Zoning and Building Department from granting a tax exemption for this property. The overall County impact is a reduction of collectable taxes. Tax revenue is to be reduced at most by the tax on the improvements made to the structure. The estimated improvement costs attributed solely to work on the historic buildings totals \$132,228.00 Based on the 2009 millage rate (3.7811) it is estimated that approximately \$499.97 tax dollars will be exempted annually.

The estimated total tax exempted for the ten years ending December 31, 2019 is \$49,996.73 (\$499.97 * 10).

C. Departmental Fiscal Review: Scott D. [Signature]

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:


 OFMB
3/16/09


 Contract Dev. and Control
3/17/09

B. Legal Sufficiency:


 Assistant County Attorney

C. Other Department Review:

 Department Director

PROPERTY OWNER LIST

2009 City of Lake Worth Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owner: Mr. Manuel Occhiogrosso
Property: 604 North Lakeside Drive
Lake Worth, FL 33460
Use: Residential

RESOLUTION NO. R-2009-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 604 NORTH LAKESIDE DRIVE LAKE WORTH, 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 Lake Worth (R 98 170 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 Lake Worth to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the City of Lake Worth based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (LW Ordinance No. 23.27.08.06); and

WHEREAS, the property owner(s) Manuel Occhiogrosso, filed a Preconstruction Application and received preliminary approval from the Lake Worth Historic Preservation Board on March 20, 2007, for an ad valorem tax exemption for the

historic renovation and restoration of the property located at 604 Lakeside Drive, Lake Worth and

WHEREAS, the Lake Worth Historic Preservation Board reviewed the Final Application on November 18, 2008 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 Manuel Occhiogrosso for the restoration, renovation, and improvement to the property located at 604 Lakeside Drive, Lake Worth, and

WHEREAS, the Lake Worth City Commission on February 18, 2009 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 Manuel Occhiogrosso for the restoration, renovation, and improvement to the property located at 604 Lakeside Drive, Lake Worth

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 owner, Manuel Occhiogrosso for a ten year period, commencing on January 1, 2010 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 604 Lakeside Drive, Lake Worth, which property is as legally described as follows and which improvements are described as:

Lot 2 and S 15 feet of Lot 3, Block 424 Town of Lake Worth

2. Prior to the ad valorem tax exemption described herein being effective, Manuel Occhiogrosso 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 John F. Koons, Chairman
Commissioner Burt Aaronson, Vice Chairman
Commissioner Karen T. Marcus
Commissioner Shelley Vana
Commissioner Steven L. Abrams
Commissioner Jess R. Santamaria
Commissioner Addie L. Greene

The Chairman there upon declared the Resolution duly passed and adopted this _____ Day of _____, 2009 .

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

SHARON R. BOCK, CLERK & COMPTROLLER

BY: _____

Asst. County Attorney

BY: _____

Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 2009, by Manuel Occhiogrosso (hereinafter referred to as the Owner) and in favor of Palm Beach County (hereinafter referred to as the Local Government) for the purpose of the restoration, renovation or rehabilitation, of a certain Property located at 604 North Lakeside Drive, FL 33460 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 defined in the National Register nomination or local designation report for the property or the district in which it is located are x architecture, 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:

Lot 2 and S 15 feet of Lot 3, Block 424 Town of Lake Worth

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 that is from January 1, 2010 to December 31, 2019

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 Lake Worth, Historic Preservation Planner
7 North Dixie Highway
Lake Worth, FL 33460
Telephone Number: (561) 586-1687

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 that 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):

Manuel Occhiogrosso
Name


Signature

3/2/09
Date

IN WITNESS WHEREOF, the Owner and Local Government have executed or have caused this Agreement.

ATTEST:


PALM BEACH COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Sharon R. Bock, Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Chairperson

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: 
County Attorney

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 2nd day of February, 2009, by Manuel Occhiogrosso, who are personally known to me or who have produced FLDL 0226-54069-2950 and NA, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

Vernie Sullivan

Notary Public State of Florida

Notary Print Name:

VERNIE Sullivan

My Commission Expires:

3/20/09

(NOTARY SEAL)



Vernie Sullivan
MY COMMISSION # DD395407 EXPIRES
March 20, 2009
BONDED THRU TROY FAIN INSURANCE, INC.

07-2009

RESOLUTION NO. 07-2009 OF THE CITY OF LAKE WORTH, FLORIDA AUTHORIZING AD VALOREM TAX EXEMPTIONS FOR THE PROPERTY HEREINAFTER DESCRIBED (604 NORTH LAKESIDE DRIVE) AND STATING THAT THE SUBJECT PROPERTY MEETS THE CRITERIA SET FORTH IN SECTION 23.27.08.00 OF THE CITY OF LAKE WORTH CODE OF ORDINANCES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to the provisions of Section 23.27.08.00 et seq. of the Code of Ordinances of the City of Lake Worth the Historic Resources Preservation Board of the City of Lake Worth held a public hearing and approved a Certificate of Appropriateness for renovations and improvements of the certain property described herein; and

WHEREAS, where those improvements are consistent with the United States Secretary of Interior's Standards for Rehabilitation and were made in accordance with the guidelines developed by the Department of State, they will qualify for tax exemption; and

WHEREAS, the property owner agrees to enter into a covenant or agreement with the City for the ten year term for which the exemption is granted.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH, FLORIDA, that:

Section 1. The property hereinafter described in Section 2 of this Resolution, being a contributing property within a designated historic district in the City of Lake Worth, is hereby approved for the Ad Valorem Tax Exemptions for Historic Properties, pursuant to the provisions of Section 23.27.08.00 et seq. of the Code of Ordinances of the City of Lake Worth.

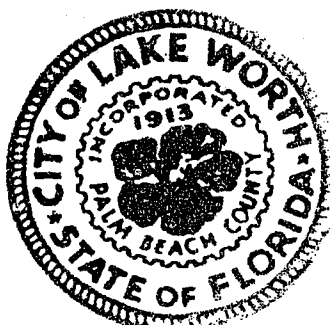
Section 2. The property is owned by Manuel Occhiogrosso and is located at 604 North Lakeside Drive. The property is legally described as follows:

Lot 2 and the South 15 feet of Lot 3, Block 424, Townsite of Lucerne (now known as Lake Worth) Plat Book 2, Pages 29 through 40, Public Records of Palm Beach County, Florida

Property Control Number: 38-43-44-21-15-424-0020

Section 3. The property meets the requirements of Section 23.27.08.00 et seq. of the Code of Ordinances.

Section 4. The period of the tax exemption is from January 1, 2009, to December 31, 2018.



STATE OF FLORIDA)
COUNTY OF PALM BEACH) SS
CITY OF LAKE WORTH)

I hereby certify the foregoing to be a true and correct copy,
of Resolution 07-2009 of the City of
Lake Worth, FL.

In Witness whereof, I have hereunto set my hand and
affixed the official seal of the City of Lake Worth, Florida.

February 23, 2009 Crystal A. Hall
Date Deputy City Clerk

Section 5. The City Clerk shall furnish to the property owner a copy of this Resolution.

Section 6. By March 1, 2009, a copy of this Resolution with a completed application for Ad Valorem Tax Exemptions will be filed with the Property Appraiser's Office as defined in and subject to the provisions of Section 23.27.08.00 et seq. of the Code of Ordinances.

Section 7. This Resolution shall become effective immediately upon its passage.

The passage of this Resolution was moved by Commissioner Jennings, seconded by Commissioner Lowe, and upon being put to a vote, the vote was as follows:

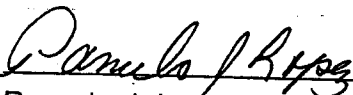
Mayor Jeff Clemens	AYE
Vice Mayor Jo-Ann Golden	AYE
Commissioner Retha Lowe	AYE
Commissioner Cara Jennings	AYE
Commissioner Suzanne Mulvehill	AYE

The Mayor thereupon declared this Resolution duly passed and adopted this 17th day of February 2009.

LAKE WORTH CITY COMMISSION

By: 
Jeff Clemens, Mayor

Attest:


Pamela J. Lopez, City Clerk

