

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

| Meeting Date: May 1 | 7, 2011 |] |] Consent] Workshop | [X] Regular []Public Heari | ing |
|---|---------|---|-----------------------------------|--------------------------------|-----|
| Department: Submitted By: Submitted For: | | | g, and Building g, and Buildin | | |
| ، سر این بات که این بین بین بین بین بین بین بین بین بین ب | · | | I. EXECUTIVE | BRIEF | |

Motion and Title: Staff recommends motion to: A) adopt resolutions of the Board of County Commissioners (BCC) of Palm Beach County, Florida, granting a County tax exemption for a total of four (4) historic properties located within the City of Delray Beach; and **B) approve** a restrictive covenant for each 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 following historic properties located within the City of Delray Beach:

Commercial

Address: 124 North Swinton Ave

220 Dixie Boulevard Residential
708 SE 2nd Street Residential
1026 Nassau Street Residential

If granted, the tax exemption will take effect January 1, 2011, and remain in effect for ten (10) years, or until December 31, 2020. The exemption will 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. Based on the 2011 Countywide Millage rate, it is estimated that approximately \$7,405.25 tax dollars will be exempted annually for the four properties. Accompanying each resolution is a restrictive covenant, which requires the qualifying improvements be maintained during the period that each tax exemption is granted. Districts 4 and 7 (RB).

Background and Policy Issues: On October 17, 1995, the BCC adopted a historic property tax exemption ordinance, Ordinance No. 95-41, applicable countywide. **(Continued on page three)**

Attachments:

1. Property Owner List

2. Resolutions (2 copies), Restrictive Covenant (1 copy) and City of Delray Beach Historic Tax Exemption Resolution (1 copy)

Recommended By:

| Control | Control

II. FISCAL IMPACT ANALYSIS

| A. Fiv | ve Year Summary o | of Fiscal Impa | act: | | | |
|------------------------------------|--|-----------------------|--------------------|--------------------|--------------------|--------------------|
| Fiscal | Years | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | 2015 |
| Capita | al Expenditures | | | | | |
| Exteri Progr In-Kin NET F | ating Costs nal Revenues am Income (Count nd Match (County) FISCAL IMPACT DDITIONAL FTE | 7,405 y) 7,405 | 7,405 7,405 | 7,405 7,405 | 7,405 7,405 | 7,405 7,405 |
| | ITIONS (Cumulativ | e) | | | | |
| is iten | n Included In Curre | ent Budget?\ | /es No | o | | |
| Budg | et Account No.: | Fund | _ Departmer | nt Uni | it Obj | ect |
| Repo | rting Category | | | | | |
| B. | Recommended So | ources of Fu | nds/Summar | y of Fiscal Im | pact: | |
| | 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 each structure. The estimated improvement costs attributed solely to work on the historic buildings totals \$1,559,000 Based on the 2011 Countywide Millage rate currently (4.7500) it is estimated that approximately \$7,405 tax dollars will be exempted annually for the four properties. | | | | | |
| | The estimated total tax exempted for the ten years ending December 31, 2020 is \$74,052 | | | | | |
| C. | Departmental Fisc | cal Review: | fort & | agestin | no l | |
| | | | III. <u>REVIEW</u> | COMMENTS | | |
| Α. | OFMB Fiscal and | or Contract | Dev. and Co | ntrol Comme | nts: | |
| В. | OFM Legal Sufficiency | 12 52 2011 B 534 5 | Con | fract Dev an | d Control | 513/11 |
| | Assistant County | 05 | _ | | | |
| C. | Other Departmen | t Review: | | | | |
| | Department Direc | ·tor | | | | |

(Continued from page one.)

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 7, 1998, (R 98 472 D), authorizing the City of Delray 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 final applications with the City of Delray 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 Delray Beach City Commission then granted an ad valorem City tax exemption to the historic property.

Three of the properties are privately owned residences the fourth is a commercial property.

Copies of the City of Delray Beach Historic Preservation Board Application and other back-up information for the property is available for review at the County's Planning Division.

PROPERTY OWNER LIST

2011 City of Delray Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners:

Isabella I Investments LLC

Property:

124 North Swinton Ave.

Delray Beach, FL 33444

Use:

Commercial

Owners:

John Murphy and Catherine Murphy

Property:

220 Dixie Boulevard

Delray Beach, FL 33444

Use:

Residential

Owners:

200 Marine Way LLLP

Property:

708 SE 2nd Street

Delray Beach, FL 33483

Use:

Residential

Owners:

Jennifer Lee

Property:

1026 Nassau Street

Delray Beach, FL 33483

Use:

Residential

RESOLUTION NO. R-2011-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 124 NORTH SWINTON AVENUE DELRAY 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 Delray Beach (98 472 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 Delray Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a contributing property in a locally designated district, in accordance with local historic preservation ordinance (Delray Beach Ordinance No. 13-87); and

WHEREAS, the property owner, Isabella I Investments LLC, filed a Preconstruction Application and received preliminary approval from the Delray Beach Historic Preservation Board on July 7, 2010, for an ad valorem tax exemption for the

historic renovation and restoration of the property located at 124 North Swinton Ave, Delray Beach; and

WHEREAS, the Delray Beach Historic Preservation Board reviewed the Final Application on July 7, 2010, for a determination that the completed improvements were consistent with the United States Secretary of Interiors Standards for Rehabilitation and recommended approval to grant an ad valorem City tax exemption to Isabella I Investments LLC, for the restoration, renovation, and improvement to the property located at 124 North Swinton Ave, Delray Beach; and

WHEREAS, the Delray Beach City Commission on September 7, 2010, 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 Isabella I Investments LLC for the restoration, renovation, and improvement to the property located at 124 North Swinton Ave, Delray 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 owner, Isabella I Investments LLC, for a ten year period, commencing on the January 1, 2011, 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 124 North Swinton Ave, Delray Beach, which property is as legally described as follows and which improvements are described in Case No. 2010-217:

South 4.5 feet of Lot 11 and the north 70.5 of Lot 12, Block 59 as recorded in the public records of Palm Beach County, Florida said land, lying and being in Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Isabella I Investments LLC 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, Karen T. Marcus Chair Commissioner, Shelley Vana Vice Chair Commissioner, Paulette Burdick Commissioner, Steven L. Abrams Commissioner, Burt Aaronson Commissioner, Jess R. Santamaria Commissioner, Priscilla A. Taylor

| The Chair there ι | ipon declared the Resolution duly passed and |
|--|---|
| adopted this Day of | , 2011. |
| APPROVED AS TO FORM AND LEGAL SUFFICIENCY | PALMBEACHCOUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS |
| COMPTROLLER | SHARON BOCK, CLERK AND |
| BY: Asst. County Attorney | BY: Deputy Clerk |

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

| This Covenant is made this | day of | , 2011, by |
|---|--|--|
| Isabella I Investments LLC | (hereinafter referred to a | is the Owner) and in favor of Palm |
| | | Government) for the purpose of the |
| restoration, renovation or re | habilitation, of a certain F | Property located at |
| 124 North Swinton Ave whi | ch is owned in fee simpl | e by the Owner and is listed in the |
| preservation ordinance or is contributing property to a his | a contributing property to storic district under the ten this property, as defined in the property or the distric | |
| | erty is more particularly | ls, collateral, appurtenances, and described as follows (include city numbers: |

South 4.5 feet of Lot 11 and the north 70.5 of Lot 12, Block 59 according to the plat thereof, on file in the Office of the Clerk of the Circuit Court in and for Palm Beach County, Florida.

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, <u>2011</u> to December 31, <u>2020</u>

- 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 Delray Beach, Historic Preservation Planner 100 North West 1st. Avenue Delray Beach, Florida 33444 Telephone Number: (561) 243-7000

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,

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

and their heirs, successors, or assigns. jurisdiction. OWNER(S): Mr. Harold Ickovics Managing Member of Isabella I Investments LLC Name Signature 3 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 Bock, Clerk & Comptroller Deputy Clerk Chairman

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

STATE OF FLORIDA

COUNTY OF PALM BEACH

| The foregoing instrument was acknowledged | I before me this 20^{12} day of 40^{11} , |
|---|---|
| 2011, by HAROLD TOKOUICS | |
| have produced | , and, |
| respectively, (indicate form of identification) | (if left blank personal knowledge existed) as |
| identification. | |
| | |
| | |
| | |
| | Carlo D Maeli |
| | Notary Public State of Florida |
| | |
| | Notary Print Name: |
| | CARLO D. MAllimo |
| | |

My Commission Expires: 5-9-2014



 $t:\planning\archaeology\county\ departments\planning\pbc\ tax\ exemption\city\ of\ delray\ beach\2011\124\ n\ swinton\swinton\ completed\ restrictive\ covenants.doc$

RESOLUTION NO. 48-10

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO ISABELLA INVESTMENTS, INC. FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 124 NORTH SWINTON AVENUE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(M)(5); PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Historic Preservation Program of the City of Delray 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 Delray 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. 50-96); 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. 50-96 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present 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 owners filed a Preconstruction Application and Completed Work Application for review by the Historic Preservation Board on July 7, 2010, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 124 North Swinton Avenue, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(M)(5) and recommended approval to grant an ad valorem City tax exemption to Isabella Investments, Inc. for the restoration, renovation, and improvement to the property located at 124 North Swinton Avenue.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

Section 1. The City Commission hereby determines that the completed improvements to the property located at 124 North Swinton Avenue, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(M)(5).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, Isabella Investments, Inc., for a ten year period, commencing on 1/1/11, from that portion of ad valorem taxes levied on the increase in assessed value, between the years 1/1/11 – 12/31/20, resulting from the renovation, restoration, and rehabilitation of the property located at 124 North Swinton Avenue, which property is legally described as follows and which improvements are described in HPB Certificate of Appropriateness No. 2009-114:

South 4.5' of Lot 11 and the North 70.5' of Lot 12, Block 59, Town of Delray

Section 3. Prior to the ad valorem tax exemption described herein being effective, Isabella Investments, Inc., 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 Historical Preservation Planner.

Section 4. This resolution shall take effect in accordance with law.

PASSED AND ADOPTED in regular session on the 7th day of September, 2010.

ATTEST:

City Clerk

2

RESOLUTION NO. R-2011-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 220 DIXIE BOULEVARD DELRAY 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 Delray Beach (98 472 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 Delray Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a contributing property in a locally designated district, in accordance with local historic preservation ordinance (Delray Beach Ordinance No. 13-87); and

WHEREAS, the property owner, John Murphy and Catherine Murphy, filed a Preconstruction Application and received preliminary approval from the Delray Beach Historic Preservation Board on September 15, 2010, for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 220 Dixie Boulevard, Delray Beach; and

WHEREAS, the Delray Beach Historic Preservation Board reviewed the Final Application on August 18, 2010, for a determination that the completed improvements were consistent with the United States Secretary of Interiors Standards for Rehabilitation and recommended approval to grant an ad valorem City tax exemption to John Murphy and Catherine Murphy, for the restoration, renovation, and improvement to the property located at 220 Dixie Highway, Delray Beach; and

WHEREAS, the Delray Beach City Commission on October 5, 2010, 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 John Murphy and Catherine Murphy for the restoration, renovation, and improvement to the property located at 220 Dixie Boulevard, Delray 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 owner, John Murphy and Catherine Murphy, for a ten year period, commencing on the January 1, 2011, 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 220 Dixie Boulevard, Delray Beach, which property is as legally described as follows and which improvements are described in Case No. 2010-217:

DEL IDA PARK SWLY 25 FT OF LT 11 & LT 12 BLK 10 as recorded in the public records of Palm Beach County, Florida said land, lying and being in Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, John Murphy and Catherine Murphy 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.
- 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, Karen T. Marcus Chair Commissioner, Shelley Vana Vice Chair Commissioner, Paulette Burdick Commissioner, Steven L. Abrams Commissioner, Burt Aaronson Commissioner, Jess R. Santamaria Commissioner, Priscilla A. Taylor

this

| The Chair there upon declared | the Resolution duly passed and adopted |
|---|--|
| Day of, 2011. | |
| | |
| APPROVED AS TO FORM AND LEGAL SUFFICIENCY | PALMBEACHCOUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS |
| COMPTROLLER | SHARON BOCK, CLERK AND |
| BY: Asst. County Attorney | BY: |

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

| This Covenant is made this | day of | , 2011, by |
|---------------------------------------|-----------------------|---|
| John Murphy and Catherine Murp | ohy (hereinafter ref | erred to as the Owner) and in favor of |
| Palm Beach County (hereinafter | referred to as the I | _ocal Government) for the purpose of |
| the restoration, renovation or reh | abilitation, of a cer | tain Property located at |
| 220 Dixie Boulevard, Delray Bea | ach, Floirda which | is owned in fee simple by the Owner |
| and is listed in the National Reg | ister of Historic Pl | aces or locally designated under the |
| terms of a local preservation ordi | nance or is a contri | buting property to a National Register |
| listed district or a contributing p | roperty to a histor | ic district under the terms of a local |
| preservation ordinance. The are | eas of significance | e of this property, as defined in the |
| National Register nomination or | local designation re | eport for the property or the district in |
| which it is located | | |
| are architecture, | _ history, arc | chaeology. |
| | | |
| · · · · · · · · · · · · · · · · · · · | | nds, collateral, appurtenances, and |
| • | • | y described as follows (include city |
| reference, consisting of repositor | ry, book, and page | numbers: |
| | | |

reference, consisting of repository, book, and page numbers:

DEL IDA PARK SWLY 25 FT OF LT 11 & LT 12 BLK 10 according to the plat thereof, on file in the Office of the Clerk of the Circuit Court in and for Palm Beach County, Florida,

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, <u>2011</u> to December 31, 2020

- 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 Delray Beach, Historic Preservation Planner 100 North West 1st. Avenue Delray Beach, Florida 33444 Telephone Number: (561) 243-7000 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.

| jurisdiction. | | |
|--|---|--------------------|
| OWNER(S): | \mathcal{L} | |
| <u>John Murphy</u> Name | Signature | 4-22-1) Date |
| Catherine Murphy Name | Signature Mushy | <u> </u> |
| IN WITNESS WHEREOF, the Orcaused this Agreement. | wner and Local Government have | e executed or have |
| ATTEST: | | |
| | | |
| | PALM BEACH COUNTY, FLOR BY ITS BOARD OF COUNTY O | |
| Sharon Bock, Clerk & Comptrolle | er | |
| BY: Deputy Clerk | BY:Chairman | |
| APPROVED AS TO FORM AND LEGAL SUFFICIENCY |) | |

County Attorney

| SI | ΓΔ | TE | : O | ÞΕ | FΙ | \cap | RI | D | Δ |
|----|----|----|-----|----|----|--------|-------|---|---|
| | | | | " | | | 1 N I | | _ |

COUNTY OF PALM BEACH

My Commission Expires:

| The foregoing instrument w | as acknowledged before | me this <u>22</u> day of <u>april</u> , |
|------------------------------|--------------------------------|---|
| 2011, by John and Cats | herine Murphy (who | are personally known to me or who |
| have produced | , and | |
| respectively, (indicate form | of identification) (if left bl | ank personal knowledge existed) as |
| identification. | | |
| | | |
| | | |
| | | |
| | | |
| | | Rebecca J Iruxell |
| | | Notary Public State of Florida |
| | | Notary Print Name: |
| | | REBECCA J. TRUXELL |
| | | |

t:\planning\archaeology\county departments\planning\pbc tax exemption\city of delray beach\2011\220 dixie\220 dixie completed restrictive covenants.doc

REBECCA J. TRUXELL

Comm# DD0702669

Expires 8/6/2011

Florida Notary Assn., Inc

(NOTARY SEAL)

RESOLUTION NO. 56-10

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO JOHN AND CATHERINE MURPHY FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 220 DIXIE BOULEVARD, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(M)(5); PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Historic Preservation Program of the City of Delray 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 Delray 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. 50-96); 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. 50-96 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present 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 owners filed a Preconstruction Application and Completed Work Application for review by the Historic Preservation Board on September 15, 2010, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 220 Dixie Boulevard, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(M)(5) and recommended approval to grant an ad valorem City tax exemption to John and Catherine Murphy for the restoration, renovation, and improvement to the property located at 220 Dixie Boulevard.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

Section 1. The City Commission hereby determines that the completed improvements to the property located at 220 Dixie Boulevard, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(M)(5).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, John and Catherine Murphy, for a ten year period, commencing on 1/1/11, from that portion of ad valorem taxes levied on the increase in assessed value, between the years 1/1/11 – 12/31/20, resulting from the renovation, restoration, and rehabilitation of the property located at 220 Dixie Boulevard, which property is legally described as follows and which improvements are described in HPB Certificate of Appropriateness No. 2009-220:

Southerly 25 feet of Lot 11, and Lot 12, Block 10, Del-Ida Park, Delray Beach, Florida

Section 3. Prior to the ad valorem tax exemption described herein being effective, John and Catherine Murphy, 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 Historical Preservation Planner.

Section 4. This resolution shall take effect in accordance with law.

PASSED AND ADOPTED in regular session on the 5th day of October, 2010.

ATTEST:

MAYOR

2

RESOLUTION NO. R-2011-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 708 SE 2ND STREET DELRAY 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 Delray Beach (98 472 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 Delray Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a contributing property in a locally designated district, in accordance with local historic preservation ordinance (Delray Beach Ordinance No. 13-87); and

WHEREAS, the property owner, 200 Marine Way LLLP, filed a Preconstruction Application and received preliminary approval from the Delray Beach Historic Preservation Board on August 18, 2010, for an ad valorem tax exemption for

the historic renovation and restoration of the property located at 708 SE 2ND Street, Delray Beach; and

WHEREAS, the Delray Beach Historic Preservation Board reviewed the Final Application on August 18, 2010 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 200 Marine Way LLLP, for the restoration, renovation, and improvement to the property located at 708 SE 2ND Street, Delray Beach; and

WHEREAS, the Delray Beach City Commission on September 7, 2010, determined that the completed improvements were consistent with the United States Secretary of Interiors Standards for Rehabilitation and granted an ad valorem City tax exemption to 200 Marine Way LLLP for the restoration, renovation, and improvement to the property located at 708 SE 2ND Street, Delray 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 owner, 200 Marine Way LLLP, for a ten year period, commencing on the January 1, 2011, 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 708 SE 2ND Street, Delray Beach, which property is as legally described as follows and which improvements are described in:

Marine Way, Lot 1, Delray Beach, Florida as recorded in the public records of Palm Beach County, Florida said land, lying and being in Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, 200 Marine Way LLLP 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.
- 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, Karen T. Marcus Chair Commissioner, Shelley Vana Vice Chair Commissioner, Paulette Burdick Commissioner, Steven L. Abrams Commissioner, Burt Aaronson Commissioner, Jess R. Santamaria Commissioner, Priscilla A.Taylor

| The Chair there u | ipon declared the Resolution duly passed and |
|--|--|
| adopted this Day of | , 2011. |
| | |
| APPROVED AS TO FORM AND LEGAL SUFFICIENCY | PALMBEACHCOUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS |
| COMPTROLLER | SHARON BOCK, CLERK AND |
| | |
| BY: Asst. County Attorney | BY: Deputy Clerk |
| T:\Planning\Archaeology\County Departments\Plann Beach\2011\708 SE 2nd Street\708 SE 2nd street Res | ning\PBC Tax Exemption\City of Delray so.doc |

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

| This Covenant is made this | day of | , 2011, by |
|---|-------------------------|--|
| 200 Marine Way LLLP (hereinafte | er referred to as the | Owners) and in favor of Palm Beach |
| | | ent) for the purpose of the restoration, |
| renovation or rehabilitation, of a c | | |
| 708 SE 2 nd Street Delray Beach, F | Florida which is own | ned in fee simple by the Owner and is |
| listed in the National Register of H | listoric Places or lo | cally designated under the terms of a |
| local preservation ordinance or i | s a contributing p | roperty to a National Register listed |
| district or a contributing property to | ο a historic district ι | under the terms of a local preservation |
| ordinance. The areas of significal | nce of this property | /, as defined in the National Register |
| nomination or local designation re | eport for the prope | rty or the district in which it is located |
| are architecture, | history, arc | haeology. |
| | | |
| | | ds, collateral, appurtenances, and |
| | | described as follows (include city |
| reference, consisting of repositor | y, book, and page | numbers: |
| | | |

Marine way Lt 1, according to the plat thereof, on file in the Office of the Clerk of the Circuit Court in and for Palm Beach County, Florida.

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, $\underline{2011}$ to December 31, $\underline{2020}$

- 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 Delray Beach, Historic Preservation Planner 100 North West 1st. Avenue Delray Beach, Florida 33444 Telephone Number: (561) 243-7000 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. | , and an opening periodic and a grant and |
|---|---|
| OWNER(S): | |
| Craig Robelen, President of Robelen and Associates Inc., General Partner of 200 Marine Way LLLP | Procedent 4/21/11 |
| Name | Sighature Date |
| IN WITNESS WHEREOF, the O caused this Agreement. | wner and Local Government have executed or have |
| ATTEST: | |
| | |
| | PALM BEACH COUNTY, FLORIDA BY ITS BOARD OF COUNTY COMMISSIONERS |
| Sharon Bock, Clerk & Comptroll | er |
| BY: Deputy Clerk | BY:Chairman |
| | |
| APPROVED AS TO FORM AND | |

| ST | Α | TI | Ε | О | F | F | L | O | R | 1 | D | Α | ١ |
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COUNTY OF PALM BEACH

| The foregoing instrument was acknowledged before | me this 2/ day of Agric . |
|---|------------------------------------|
| 2011, by Crace Robeles, who | are personally known to me or who |
| have produced Dr L. HR145 10745 and | |
| respectively, (indicate form of identification) (if left bl | ank personal knowledge existed) as |
| identification. | |
| | |
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| | |
| | |
| | Marissa Korl |
| | Notary Public State of Florida |
| | • |
| | Notary Print Name: |

My Commission Expires:

(NOTARY SEAL)



 $t:\planning\archaeology\county\ departments\planning\pbc\ tax\ exemption\city\ of\ delray\ beach\2011\708\ se\ 2nd\ street\708\ completed\ restrictive\ covenants.doc$

RESOLUTION NO. 47-10

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO 200 MARINE WAY, LLP FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 702 SE 2ND STREET (FKA 200 MARINE WAY), AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(M)(5); PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Historic Preservation Program of the City of Delray 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 Delray 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. 50-96); 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. 50-96 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present 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 owners filed a Preconstruction Application and Completed Work Application for review by the Historic Preservation Board on August 18, 2010, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 702 SE 2nd Street (200 Marine Way), and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(M)(5) and recommended approval to grant an ad valorem City tax exemption to 200 Marine Way, LLP for the restoration, renovation, and improvement to the property located at 702 SE 2nd Street (fka 200 Marine Way).

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

Section 1. The City Commission hereby determines that the completed improvements to the property located at 702 SE 2nd Street (fka 200 Marine Way), as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(M)(5).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, 200 Marine Way, LLP, for a ten year period, commencing on 1/1/11, from that portion of ad valorem taxes levied on the increase in assessed value, between the years 1/1/11 – 12/31/20, resulting from the renovation, restoration, and rehabilitation of the property located at 702 SE 2nd Street (fka 200 Marine Way), which property is legally described as follows and which improvements are described in HPB Certificate of Appropriateness No. 2008-219:

Marine Way, Lot 1, Delray Beach, Florida

Section 3. Prior to the ad valorem tax exemption described herein being effective, 200 Marine Way, LLP, 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 Historical Preservation Planner.

Section 4. This resolution shall take effect in accordance with law.

Suda M.

PASSED AND ADOPTED in regular session on the 7th day of September, 2010.

ATTEST:

City Clerk

2

Res No. 47-10

RESOLUTION NO. R-2011-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 1026 NASSAU STREET, DELRAY 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 Delray Beach (98 472 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 Delray Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a contributing property in a locally designated district, in accordance with local historic preservation ordinance (Delray Beach Ordinance No. 13-87); and

WHEREAS, the property owner, Jennifer Lee, filed a Preconstruction Application and received preliminary approval from the Delray Beach Historic Preservation Board on April 21, 2010, for an ad valorem tax exemption for the historic

renovation and restoration of the property located at 1026 Nassau Street, Delray Beach; and

WHEREAS, the Delray Beach Historic Preservation Board reviewed the Final Application on April 21, 2010, 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 Jennifer Lee, for the restoration, renovation, and improvement to the property located at 1026 Nassau Street, Delray Beach; and

WHEREAS, the Delray Beach City Commission on May 25, 2010, 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 Jennifer Lee for the restoration, renovation, and improvement to the property located at 1026 Nassau Street, Delray 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 owner, Jennifer Lee, for a ten year period, commencing on the January 1, 2011, 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 1026 Nassau Street, Delray Beach, which property is as legally described as follows and which improvements are described in:

Wheatley's Subdivision Lot 11 (Nassau Street Historic District), as recorded in the public records of Palm Beach County, Florida said land, lying and being in Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Jennifer Lee 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, Karen T. Marcus Chair Commissioner, Shelley Vana Vice Chair Commissioner, Paulette Burdick Commissioner, Steven L. Abrams Commissioner, Burt Aaronson Commissioner, Jess R. Santamaria Commissioner, Priscilla A. Taylor

| The Chair there | upon declared the Resolution duly passed and |
|---|---|
| adopted this Day of | , 2011. |
| | |
| APPROVED AS TO FORM AND LEGAL SUFFICIENCY | PALMBEACHCOUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS |
| COMPTROLLER | SHARON BOCK, CLERK AND |
| BY: Asst. County Attorney | BY: Deputy Clerk |

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

| This Covenant is made this | day of | , 2011, by |
|------------------------------------|---------------------------|---|
| Jennifer G. Lee (hereinafter refe | erred to as the Owner) a | , 2011, by and in favor of Palm Beach County |
| (hereinafter referred to as the | Local Government) for | r the purpose of the restoration, |
| renovation or rehabilitation, of a | a certain Property locate | ed at |
| | | ned in fee simple by the Owner and |
| | | cally designated under the terms of |
| • | . | perty to a National Register listed |
| U 1 1 | | ler the terms of a local preservation |
| | | as defined in the National Register |
| | | or the district in which it is located |
| are architecture, | history, archa | eology. |
| | | |
| | | , collateral, appurtenances, and |
| | | escribed as follows (include city |
| reference, consisting of reposit | ory, book, and page nu | mpers: |
| WHEATI EVS SUBIT 11 (LES | S N 05 FT NASSALLS | T R/W) NASSALLST, according to |

WHEATLEYS SUB LT 11 (LESS N .05 FT NASSAU ST R/W) NASSAU ST, according to the plat thereof, on file in the Office of the Clerk of the Circuit Court in and for Palm Beach County, Florida.

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, $\underline{2011}$ to December 31, $\underline{2020}$

- 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): | o . N 0 | |
|--|--|-----------------------------------|
| <u>Jennifer G. Lee</u> Name | Signature y Zz, | Date |
| IN WITNESS WHEREOF, the Orcaused this Agreement. | wner and Local Governm | nent have executed or have |
| ATTEST: | | |
| | | |
| | PALM BEACH COUNT BY ITS BOARD OF CO | Y, FLORIDA DUNTY COMMISSIONERS |
| Sharon Bock, Clerk & Comptrolle | er ` | |
| BY: | BY: | |
| Deputy Clerk | Cr | nairman |
| | | |

BY: // 📈

LEGAL SUFFICIENCY

APPROVED AS TO FORM AND

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COUNTY OF PALM BEACH

| The foregoing instrument was acknowledged | d before me this \(\int \) day of \(\overline{\int number \text{u}} \), |
|---|---|
| 2011, by Jem, fer (ee | , who are personally known to me or who |
| have produced Florid dire license | , and Morgan Stanley deb. + card. |
| respectively, (indicate form of identification) | (if left blank personal knowledge existed) as |
| identification. | |

Notary Public State of Florida

Notary Print Name:

STEPHEN LOVELL

Notary Public - State of Florida

My Comm. Expires Nov 4, 2013

Commission # DD 938267

My Commission Expires:

RESOLUTION NO. 20-10

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO JENNIFER G LEE FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 1026 NASSAU STREET, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(M)(5); PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Historic Preservation Program of the City of Delray 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 Delray 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. 50-96); 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. 50-96 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present 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 owners filed a Preconstruction Application and received preliminary approval from the Historic Preservation Board on April 21, 2010, for an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 1026 Nassau Street; and

WHEREAS, the Historic Preservation Board reviewed the Completed Work Application on April 21, 2010, for a determination that the completed improvements were consistent with LDR Section 4.5.1(M)(5) and recommends approval to grant an ad valorem City tax exemption to Jennifer Lee for the restoration, renovation, and improvement to the property located at 1026 Nassau Street.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

Section 1. The City Commission hereby determines that the completed improvements to the property located at 1026 Nassau Street, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(M)(5).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, Jennifer G. Lee, for a ten year period, commencing on 1/1/11, from that portion of ad valorem taxes levied on the increase in assessed value, between the years 1/1/11 - 12/31/20, resulting from the renovation, restoration, and rehabilitation of the property located at 1026 Nassau Street, which property is legally described as follows and which improvements are described in HPB Certificate of Appropriateness No. 2009-074:

Lot 11, Wheatley's Subdivision, Delray Beach, Florida

Section 3. Prior to the ad valorem tax exemption described herein being effective, Jennifer G Lee, 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 Historical Preservation Planner.

Section 4. This resolution shall take effect in accordance with law.

PASSED AND ADOPTED in regular session on the

, 2010.

MAVOR

day of

ATTEST:

City Clerk