

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</u>	<u>1,303</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:

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 building totals \$272,413.00. Based on the 2012 Countywide Millage Rate (4.7815), it is estimated that approximately \$1,303 tax dollars will be exempted annually for the property.

The estimated total tax exempted for the ten years ending December 31, 2021 is \$13,025.43

C. Departmental Fiscal Review: Pat D'Agostino

III. REVIEW COMMENTS

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

John M. [Signature] 12/30/11
 OFMB

Don J. Jacobson 1/3/12
 Contract Dev. and Control
 12-30-11 [Signature]

B. Legal Sufficiency:

[Signature]
 Assistant County Attorney

C. Other Department Review:

 Department Director

**Attachment A
Property Owner List**

Owner: Owen and Mary Jo Cisco
Property: 138 NE 1st Avenue Delray Beach

**RESOLUTION NO. R-2012-
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 138 NE 1st 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, Owen Cisco and Mary Jo Cisco, filed a Preconstruction Application and received preliminary approval from the Delray Beach Historic Preservation Board on November 7, 2007, for an ad valorem tax exemption

for the historic renovation and restoration of the property located at 138 NE 1st Avenue, Delray Beach; and

WHEREAS, the Delray Beach Historic Preservation Board reviewed the Final Application on May 3, 2009, 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 Owen Cisco and Mary Jo Cisco, for the restoration, renovation, and improvement to the property located at 138 NE 1st Avenue,, Delray Beach; and

WHEREAS, the Delray Beach City Commission on June 7, 2011, 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 Owen Cisco and Mary Jo Cisco for the restoration, renovation, and improvement to the property located at 138 NE 1st Avenue,, 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, Owen Cisco and Mary Jo Cisco, for a ten year period, commencing on the January 1, 2012, 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 138 NE 1st Avenue,, Delray Beach, which property is as legally described as follows and which improvements are described in Case No. 2011-086:

South 50 Feet of Lot 10 Block 67 Town of Delray, 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, Owen Cisco and Mary Jo Cisco 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 Shelley Vana, Chair
Commissioner Steven L. Abrams, Vice Chairman
Commissioner Karen T. Marcus
Commissioner Paulette Burdick
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 _____, 2012.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

PALMBEACHCOUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

SHARON R. BOCK, CLERK AND
COMPTROLLER

BY: 

Asst. County Attorney

BY: _____

Deputy Clerk

**RESOLUTION NO. R-2012-
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 138 NE 1st 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, Owen Cisco and Mary Jo Cisco, filed a Preconstruction Application and received preliminary approval from the Delray Beach Historic Preservation Board on November 7, 2007, for an ad valorem tax exemption

for the historic renovation and restoration of the property located at 138 NE 1st Avenue, Delray Beach; and

WHEREAS, the Delray Beach Historic Preservation Board reviewed the Final Application on May 3, 2009, 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 Owen Cisco and Mary Jo Cisco, for the restoration, renovation, and improvement to the property located at 138 NE 1st Avenue,, Delray Beach; and

WHEREAS, the Delray Beach City Commission on June 7, 2011, 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 Owen Cisco and Mary Jo Cisco for the restoration, renovation, and improvement to the property located at 138 NE 1st Avenue,, 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, Owen Cisco and Mary Jo Cisco, for a ten year period, commencing on the January 1, 2012, 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 138 NE 1st Avenue,, Delray Beach, which property is as legally described as follows and which improvements are described in Case No. 2011-086:

South 50 Feet of Lot 10 Block 67 Town of Delray, 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, Owen Cisco and Mary Jo Cisco 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 Shelley Vana, Chair
Commissioner Steven L. Abrams, Vice Chairman
Commissioner Karen T. Marcus
Commissioner Paulette Burdick
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 _____, 2012.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

PALMBEACHCOUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

SHARON R. BOCK, CLERK AND
COMPTROLLER

BY: 

Asst. County Attorney

BY: _____

Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 2012, by Owen G. Cisco and Mary Jo Cisco (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 138 NE 1st Ave. 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, X history, _____ archaeology.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The property is more particularly described as follows (include city reference, consisting of repository, book, and page numbers:

Lot 14 (Less with 2 foot alley R/W), Block 67 of Old School Square Historic District, Delray Beach, Florida, according to the plat thereof, on file in the Office of the Clerk of the Circuit Court in and for Palm Beach County, Florida, recorded in Plat Book 1, page 3.

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, 2012 to December 31, 2021

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.

OWNER(S):

Owen G. Cisco
Name


Signature

Nov 10, 2011
Date

Mary Jo Cisco
Name


Signature

11/10/11
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

BY: _____
Deputy Clerk

BY: _____
Chairman

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 10 day of November, 2011, by Oliver G and Mary Jo Curo, who are personally known to me or who have produced _____, and _____, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

Carrie A. DeGloma

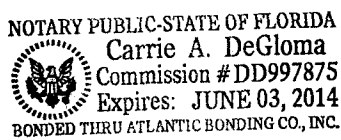
Notary Public State of Florida

Notary Print Name:

Carrie A. DeGloma

My Commission Expires:

June 03, 2014



(NOTARY SEAL)



MEMORANDUM

TO: Mayor and City Commissioners

FROM: Amy E. Alvarez, Historic Preservation Planner
Paul Dorling, AICP, Director of Planning and Zoning

THROUGH: City Manager

DATE: May 26, 2011

SUBJECT: AGENDA ITEM 8.C. - REGULAR COMMISSION MEETING OF JUNE 7, 2011
RESOLUTION NO. 17-11 (TAX EXEMPTION REQUEST FOR ELIGIBLE
IMPROVEMENTS/138 N.E. 1ST AVENUE)

ITEM BEFORE COMMISSION

The item before the City Commission is approval of the tax exemption request for improvements to the property located at 138 NE 1st Avenue, Old School Square Historic District.

BACKGROUND

The subject property originally consisted of a one-story, Mission-style residence and detached garage, both constructed in 1925. The structures were classified as contributing within the Old School Square Historic District. A COA (2009-143) was approved by the HPB at its meeting of May 3, 2009, for improvements which included a one-story addition to the rear of the principal structure, and a connection to the detached garage, window and door replacement and alterations, new awnings, swimming pool, and additional site improvements including landscaping, fencing, and hardscaping.

ANALYSIS

The improvements, both interior and exterior, are complete, and a Certificate of Occupancy (CO) was issued on October 12, 2010. The applicant is now applying for tax exemption status for the eligible improvements, which do not include landscaping.

The HPB considered the tax exemption request at their May 18, 2011 meeting and recommended approval of the Ad Valorem Tax Exemption Application Parts 1 and 2. The tax exemption will apply only to the difference in assessed value after the eligible property improvements.

The applicant is now before the City Commission for final approval of Part 2 of the exemption request. If approved, the request will be forwarded to the Palm Beach County Property Appraiser's Office and the Palm Beach County Planning and Zoning Department for recording and final appraisal of the

improvements. Additional background and an analysis of the request are provided in the attached HPB Memorandum Staff Report.

The request contains qualifying improvements under LDR Section 4.5.1(M)(5)(a)(i)-(iv) and complies with the City's Land Development Regulations, the Historic Preservation Design Guidelines, and the Secretary of the Interior's Standards for Rehabilitation.

Pursuant to LDR Section 4.5.1(M)(10), the "Final Application/Request for Review of Completed Work" was submitted within eighteen (18) months of the CO. The City's Community Improvement Department has verified that the work has been completed, passed the final inspection, and the Certificate of Occupancy was issued on October 12, 2010.

As mandated by LDR Section 4.5.1(M)(10), the Historic Preservation Board reviewed the Final Application at its meeting of May 18, 2011, and determined that the completed improvements were in compliance with the previously approved request. Pursuant to LDR Section 4.5.1(M)(12), upon approval of a Final Application/Request for Review of Completed Work by the Historic Preservation Board, the Final Application shall be placed on the City Commission agenda for approval by resolution.

The expenditures associated with the qualifying improvements total approximately \$329,670. The tax exemption will be limited to the increase in assessed value (as determined by the Palm Beach County Property Appraiser) and result in abatement of the City and County portions of taxes for a period of ten years from the date of approval.

RECOMMENDATION

Approve the tax exemption request, "Part 2/Final Application Request for Review of Completed Work" for site improvements to the property located at 138 NE 1st Avenue, Old School Square Historic District, based upon positive findings with respect to LDR Sections 4.5.1(M)(5)(a)(iii) and (M)(5)(b) and the Delray Beach Historic Preservation Design Guidelines.

RESOLUTION NO. 17-11

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO OWEN G. AND MARY JO CISCO FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 138 NE 1ST 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 May 18, 2011, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 138 NE 1st 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 Owen G. and Mary Jo Cisco for the restoration, renovation, and improvement to the property located at 138 NE 1st 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 138 NE 1st 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).

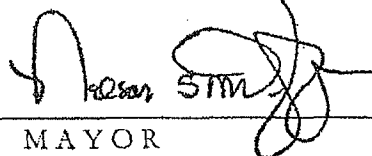
Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, Owen G. and Mary Jo Cisco, for a ten year period, commencing on 1/1/12, from that portion of ad valorem taxes levied on the increase in assessed value, between the years 1/1/12 – 12/31/21, resulting from the renovation, restoration, and rehabilitation of the property located at 138 NE 1st Avenue, which property is legally described as follows and which improvements are described in HPB Certificate of Appropriateness No. 2009-143:

South 50 feet of Lot 10, Block 67, Town of Delray, Delray Beach, Florida


Section 3. Prior to the ad valorem tax exemption described herein being effective, Owen G. and Mary Jo Cisco, 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 June, 2011.


MAYOR

ATTEST:


City Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made the 18th day of October, 2011, by **Owen G. Cisco and Mary Jo Cisco**, (hereinafter referred to as the Owner) and in favor of the City of Delray Beach (hereinafter referred to as the Local Government) for the purpose of the restoration, renovation or rehabilitation, of a certain Property located at **138 NE 1st Avenue**, Delray Beach, Florida 33444 which is owned in fee simple by the Owner and is listed in the National Register of Historic Places or locally designated under the terms of a local preservation ordinance or is a contributing property to a National Register listed district or a contributing property to a historic district under the terms of a local preservation ordinance. The areas of significance of this property, as identified in the National Register nomination or local designation report for the property or the district in which it is located are X architecture, X history, _____ archaeology.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The property is more particularly described as follows (include city reference, consisting of repository, book, and page numbers): **Property Control Number 12-43-46-16-01-067-0101, the South 50 feet of Lot 10, Block 67, Old School Square Historic District, Delray Beach, Florida, according to the Plat thereof on file in the Office of the Clerk of the Circuit Court in and for Palm Beach County, Florida, recorded in Plat Book 1, page 3.**

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, 2012 to December 31, 2021**.

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

City of Delray Beach, Planning and Zoning Department
100 NW 1st Avenue
Delray Beach, Florida
561.243.7284

The address of the Division of Historical Resources is:

Bureau of Historic Preservation
Division of Historical Resources
R.A. Gray Building, 500 South Bronough Street
Tallahassee, Florida 32399-0250
Telephone Number: (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 the Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. above.

4. The Owner agrees that the Local Historic Preservation Office and appropriate representatives of the Local Government, its agents and designees shall have the right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this Covenant are being observed.

5. In the event of the non-performance or violation of the maintenance provision of the Covenant by the Owner or any successor-in-interest during the term of the Covenant, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s.196.1997 (7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s.212.12 (3), F.S.

6. If the Property is damaged by accidental or natural causes during the Covenant period, the Owner will inform the Local Historic Preservation Office in writing of the damage to the Property, including (1) an assessment of the nature and extent of the damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion. In order to maintain the tax exemption, the Owner shall complete the restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office.

7. If the Property has been destroyed or severely damaged by accidental or natural causes, that is, if the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or so damaged that restoration is not feasible, the Owner will notify the Local Historic Preservation Office in writing of the loss. The Local Historic Preservation Office will evaluate the information provided and notify the Owner in writing of its determination regarding removal of the Property from eligibility for tax exemption. If the Local Historic Preservation Office determines that the property should be removed from eligibility for tax exemption, it will notify the Property Appraiser of the county in which the Property is located in writing so that the tax exemption can be canceled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owner.

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

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

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

OWNER:

OWEN G. CISCO OWEN G. CISCO 10/20/11
Name Signature Date

MARY JO CISCO MARY JO CISCO 10/20/11
Name Signature Date

STATE OF Florida }

COUNTY OF Palm Beach }

The foregoing instrument was acknowledged before me this 20th day of October, 2011 by _____, who have produced DRIVER LICENSE as identification (if left blank personal knowledge existed).

DENISE A. VALEK
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD931719
EXPIRES 11/2/2013
BONDED THRU 1-888-NOTARY1

Denise A. Valek
Notary Signature
Denise A. Valek
Printed name

LOCAL GOVERNMENT: City of Delray Beach

Name of Authorized Local Official Signature Date