3.20pm Time Certain 5E-2 Agenda Item #:

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS <u>AGENDA ITEM SUMMARY</u>

Meeting Date: July 10, 2012

[] Consent [] Ordinance [X] Regular [] Public Hearing

Department: Facilities Development & Operations

I. EXECUTIVE BRIEF

Motion and Title: Staff requests Board direction: regarding the request from the Boynton Beach Community Redevelopment Agency (CRA) to amend the Declaration of Covenants and Restrictions encumbering the Boynton Marina to allow the CRA to demolish an existing building formerly housing the dive shop.

Summary: The Board considered the CRA's request on January 24 and May 1 of this year. In response to the Board's request on May 1 for the CRA to explore providing alternate space, the CRA has performed an evaluation of alternates and has requested the Board reconsider the position from May 1, 2012. Written correspondence has been received from Splashdown Divers since the May 1st workshop, but it was prior to the receipt of the CRA's latest update. (PREM) <u>District 4</u> (HJF)

Background & Policy Issues: Copies of the January 24, 2012, and May 1, 2012, Agenda Items are attached which provide additional background information on this issue.

Attachments:

- 1. Location Map
- 2. June 14, 2012, correspondence from CRA
- 3. May 22, 2012, correspondence from Splashdown Divers, Inc.
- 4. May 1, Agenda Item 4D-1
- 5. Jan 24, Agenda Item

Recommended By:	Anny Work	6/18/12
	Department Director	Date
Approved By:	ARUN	>/3/12
	County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2012	2013	2014	2015	2016
Capital Expenditures Operating Costs External Revenues Program Income (County) In-Kind Match (County					
NET FISCAL IMPACT	<u>+see</u> ke	low			
# ADDITIONAL FTE POSITIONS (Cumulative)					·
Is Item Included in Current Budg	get: Yes	N	lo		
Budget Account No: Fund	Dept ogram		nit	Object	
 B. Recommended Sources of I C. Departmental Fiscal Revie 	⊀ Nof	iscal impact.			
A. OFMB Fiscal and/or Control OFMB	ract Develop	A	ents: J. Jow elopment and Wheeler	<u></u>	7/12
B. Legal Sufficiency:	× ×				

C. Other Department Review:

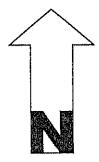
Department Director

This summary is not to be used as a basis for payment.

G:\PREM\AGENDA\2012\07-10\Boynton CRA.docx



LOCATION MAP



Attachment "2"



June 14, 2012

Mr. Ross Hering Director Property & Real Estate Management Palm Beach County 2300 N. Jog Road West Palm Beach, FL 33411-2741

Re: Boynton Harbor Marina - Waterfront Preservation Easement Amendment Request

Dear Ross,

Pursuant to the Board of County Commissioners request at the May 1, 2012 meeting for the Boynton Beach CRA to assist Splashdown Divers in finding retail space within the Boynton Harbor Marina I am writing to report on those efforts.

CRA staff located retail space that was available for lease within the Boynton Harbor Marina; 100 NE 6th Street, Unit H. The space is directly behind Ms. Simmons vessel (see Exhibit 1). This is the space that Ms. Lynn Simmons stated at the May 15, 2012 CRA Board meeting that she had unsuccessfully attempted to purchase.

CRA staff arranged a meeting with the broker for the owner and Ms. Simmons to review the lease terms (See Exhibit 2). The unit is slightly smaller than the space Ms. Simmons occupied as a holdover tenant; 1,070 sq. ft. vs. 1,248 sq. ft. in the old building, a difference of 178 sq. ft. However, the space was recently built out and needs little to no work for Ms. Simmons to move in.

As a holdover tenant, Ms. Simmons had been paying \$2,652 (\$2,500 plus tax) per month for the old dive shop space or \$2 pr sq. ft. The lease term for the proposed space in Marina Village is \$1,000 per month plus 5% of gross sales and Common Area Maintenance (CAM) of \$454 per month. Ms. Simmons gross sales in 2010 were \$171,190 (See Attached Business Tax Returns – Exhibit 3) resulting in additional rent of \$713 per month for a total of \$1,713 excluding CAM for a price per sq. ft. of \$1.60.

Ms. Simmons stated at the June 12, 2012 CRA Board meeting that now, she wants to retain the space she currently has her business in and also lease the new space in Marina Village for a total of 3,070 sq. ft. of retail space. She wants the CRA to pay for the CAM for the new space for five years for a total of \$21,140 plus moving expenses and permits. She also wants the CRA to pay for rent subsidy and build-out in the existing space for a total of \$37,200.

The CRA Board voted to pay Ms. Simmons the remaining balance of her grant funds for her existing site in a lump sum so that she may use the funds to obtain the new space or to improve the space she is currently residing contingent upon the County approving the demolition of the existing building in the Boynton Harbor Marina.

710 North Federal Highway, Boynton Beach, FL 33432 P: 561-737-3256 F: 561-737-3258 www.boyntonbeachcra.com Page Two June 13, 2012 Re: Boynton Harbor Marina – Waterfront Preservation Easement Amendment Request

Also, at the June 12, 2012 CRA Board meeting, the CRA Board voted to offer to the County extending the County's Waterfront Preservation Easement to the property where the new marina building will be located on the Intracoastal. As stated previously, the new building will be solely for the marine related purposes.

We are hopeful that the information provided is sufficient to ensure that the Boynton Beach CRA has made all attempts to ensure that Splashdown Divers shop is able to relocate within the Marina. Please feel free to contact me if you need further information.

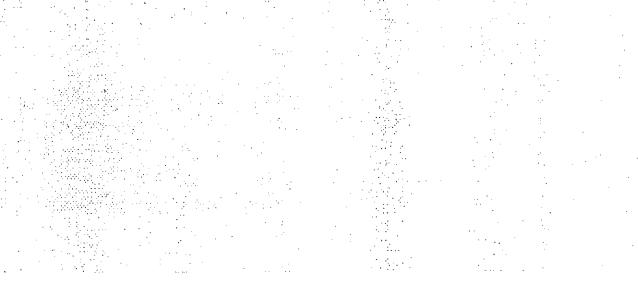
Sincerely,

Vivian L. Brooks Executive Director

Cc: CRA Board

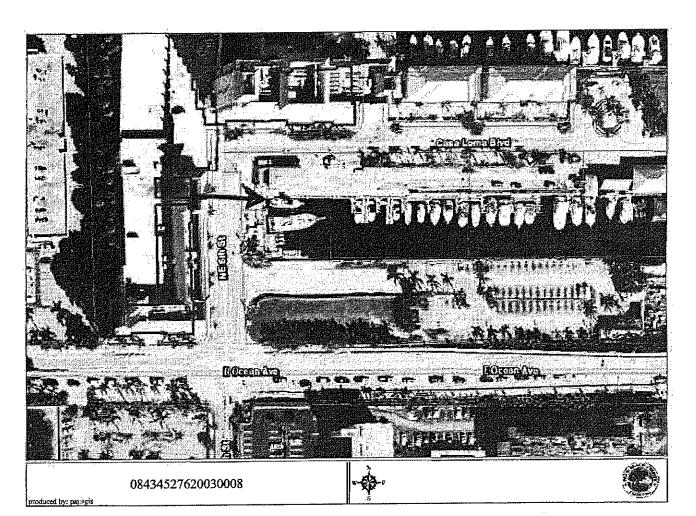
710 North Federal Highway, Boynton Beach, FL 33432 P: 561-737-3256 F: 561-737-3258 www.boyntonbeachcra.com

EXHIBIT 1



Print Page

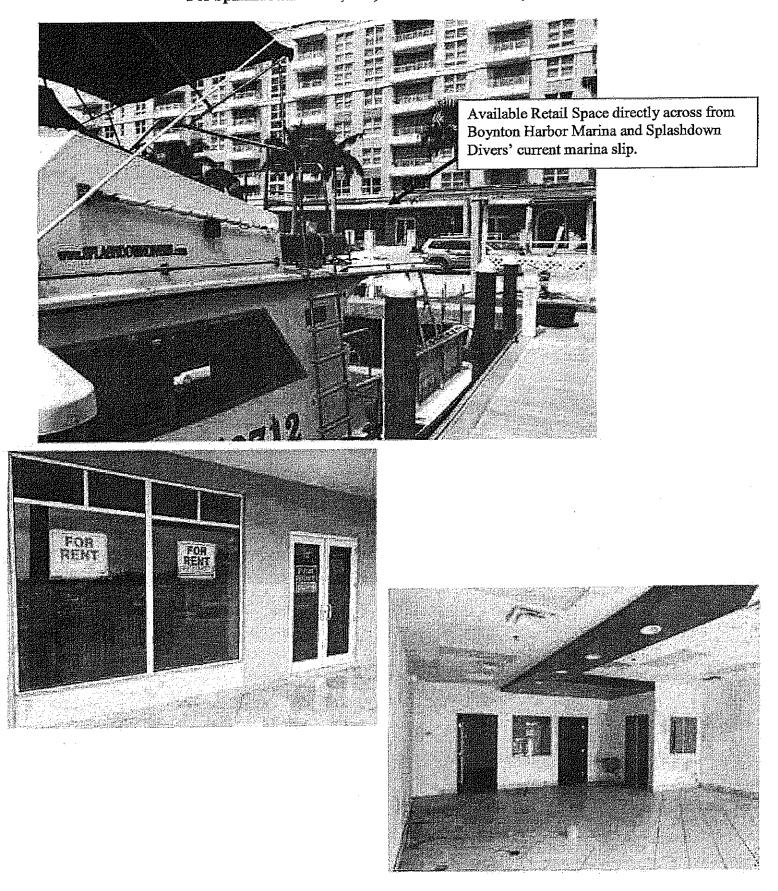
Page 1 of 1



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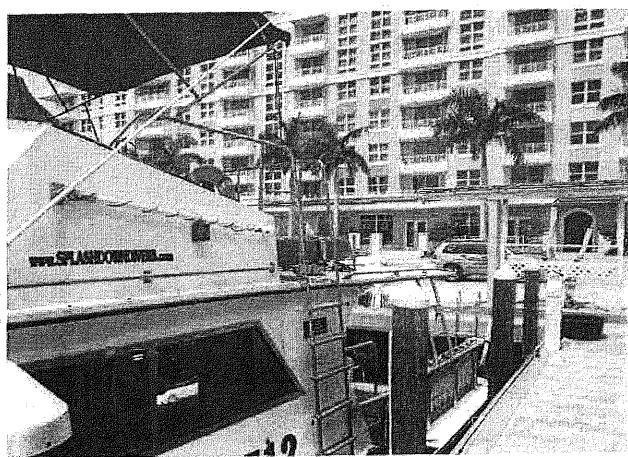
6/13/2012

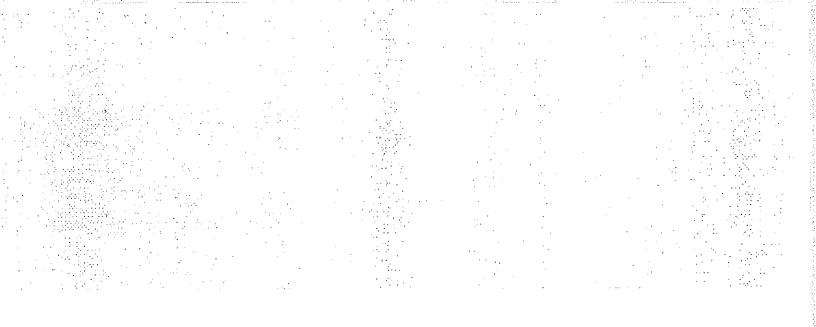
Potential Vacant Retail Space in Marina Village For Splashdown Divers, Inc., 100 Casa Loma Blvd., Unit108



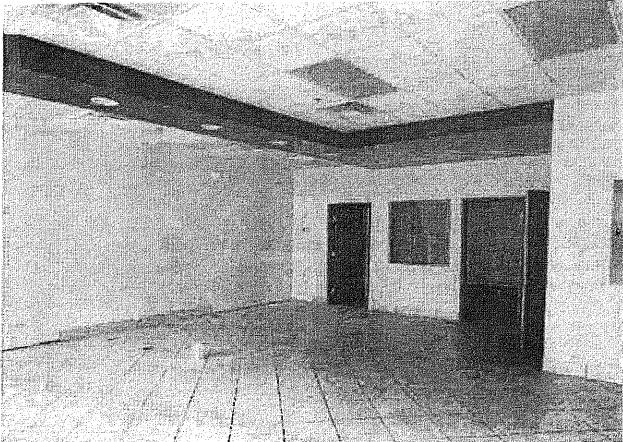


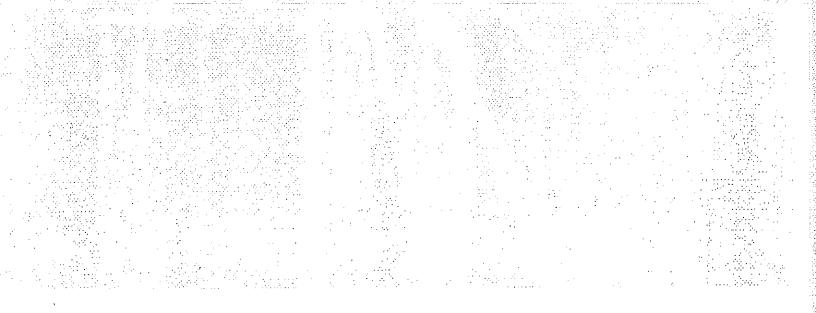




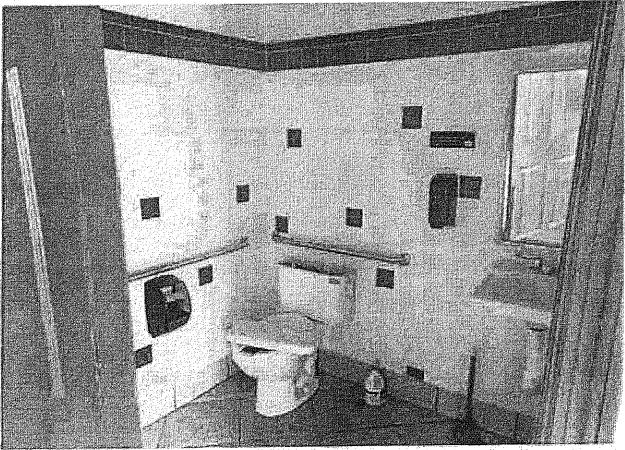




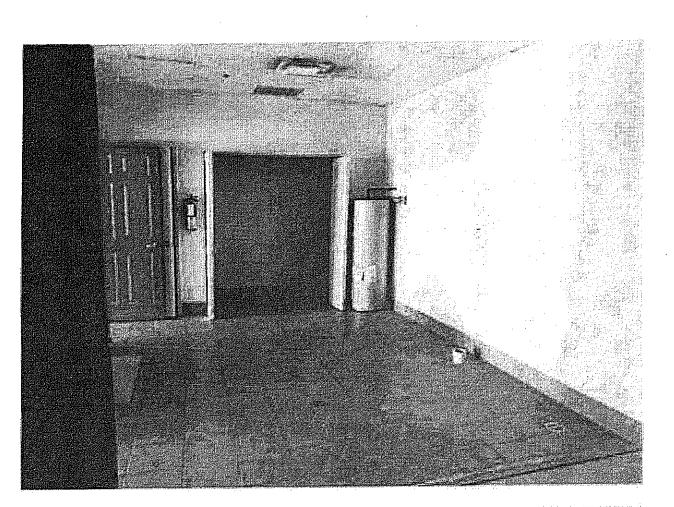












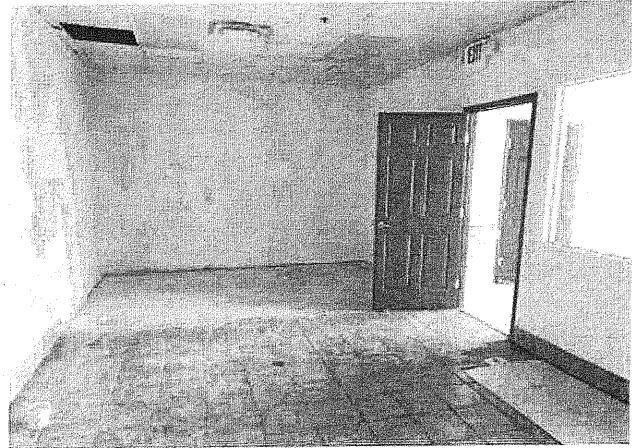


EXHIBIT 2



May 18, 2012

Sent via FedEx and Regular Mail

Lynn Simmons Splashdown Divers, Inc. 640 E. Ocean Avenue, Unit 14 Boynton Beach, FL 33435

Re: Available Commercial Space in Marina Village

Dear Ms. Simmons:

As you are aware, at the May 15, 2012 meeting the CRA Board directed staff to facilitate a meeting between yourself and the owners of the available commercial Unit H in the Marina Village building #3.

This letter is to confirm that you will be in attendance at the meeting between yourself, the unit owner, Z Management Services, Inc., their Realtor, Adolfo Castellano, and myself scheduled to take place on Monday, May 21, 2012, at 10am within the offices of Z Management located at 100 NE 6th Street, Unit 107, in Marina Village across the street from your marina slip.

Additionally, enclosed please find several pictures I took of the interior of the commercial unit while performing a recent site visit as well as the contact information for the unit's Owner and Realtor.

If you have any questions or need any additional information, please do not hesitate to contact me directly.

Sincerely,

what

Michael Simon Development Director

Cc: Vivian Brooks, CRA Executive Director Adolfo Castellano, Realtor, via email file

> 710 N. Federal Highway, Boynton Beach, FL 33435 Office: 561-737-3256 Fax: 561-737-3258 www.boyntonbeachera.com

EXHIBIT 3

		4	1205		U.S. Inc	ome T	Tax Retu	ırn	for a	an S C	orporat	ion	OMB No. 1545-0130
			r of the Treasury		Do no atta	aching For	orm unless th n 2553 to elec	t to b	e an S c	has filed o	r is		2010
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			ion effective date	Use the	Name	Number, su	reet, room/suit	¢ no.	C	ity, state, a	nd ZIP code		ployer identification no.
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			ss activity code r (sae instructions)	Other-	237 AK	RON RO	AD						e incorporated
		812	990	wise,	LAKE W	ORTH,	FL 3346	7					/15/88
			if Sch. M-S	print or type.								•	al assets (see instructions)
		Hachi			<u></u>							\$	29,594.
	G	is th	e corporation ele	ecting to b	e an S corpora	tion beginin	ng with this tex	year?	Ye	s [] No	if "Yes", atta	ch Forn	n 2553 if not already filed
	H	Chex	ะห ฮ:	(0 L] Final return	(2) [_] Na	ame change (9 1 1	Address	: CUSUGe			
	_		r the number of	(4) L	Amended re	sturn (5)	Selection	termi ort of	nanon o The terr u	FIEVOCALIUT			
	[Ente	r the number of	sharehold	ers who were a	snarenoiden	s ounng any p	throw	110 tax y	a the instru	etions for mo	n infor	nation.
	Cau		Include only tr		inesa income	and expension	es on lines Ta	BROU	<u>, 1</u>	50 DIG 11601	Cuons for mo	10	171,190.
			Grees teceipts or a	58.05	171,1	90. DLes	s returns and and	Wance	•		W L'sta p		46,985.
	Ň	2	Cost of goods	sold (Sch	dule A, line 8)		,	,	• • • • • • •			3	124,205.
	ç	3	Gross profit. S	ubtract line	a 2 from line 10	3		• • • • • •		•••••		4	-47,600.
	О М	4	Net gain (loss)	from Fom	n 4797, Part II,	line 17 (atta	ICN FOITT 4/97)				· }	
	E	5	Other income	(loss) (see	instructions -	attach state	ment)				•••••••••••	6	124,205.
		6	Total income	(loss). Ad	d lines 3 through	gn 5							11,800.
		7	Compensation	of officers	•••••		• • • • • • • • • • • • • • • • • • • •	• • • • •				·	<u></u>
		6	Salaries and w	ages (less	employment o	credits)	*****	• • • • •				9	20,150.
		9	Repairs and m	aintenanc	B		• ***********			• • • • • • • • • •		10	0.
		10	Bad debts	• • • • • • • • •	*********	• • • • • • • • •	ج ، «ه ، ج ، ج ، ج ،		• • • • • •		**********	·	46,498.
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DI	E Ó R	12	Taxes and lice	nses			• • • • • • • • • • • • • • • • • • •	, ,				. 12	9,040.
E D f		13	Interest		• • • • • * * * • • •		••••••			• • • • • * • • • •	• * * * * * * * * * *	. 13	
U S	s E	14	Depreciation n	ot claimed	on Schedule	A or elsewh	ere on return (attach	a Form 4	562)	*********	14	<u>4,609.</u> 0.
· • •	рМ. аЛ	15	Depletion (Do	not deduc	t oil and gas	depletion.)					*********	. 15	
	jΥ	16	Advertising .			*,a x.63,****	••••••		• • • • • • •		• • • • • • • • • • • •	. 16	3,072.
0		17	Pension, profit	-sharing, e	etc., plans	~;; = = { • • • • •					6. 	. 17	0.
N	,0	18	Employee ben	efit progra	ms		,			•••••		. 18	43,719.
2,	N S)	19	Other deductio	ons (attach	statement)				•••••	•••••		. 19	
5	, 1 1	20	Total deductio	uns. Add li	ines 7 through	19				•••••		. 20	140,817.
		21	Ordinary busi	ness inco	me (loss), Sut	otract line 20	from line 6 .			<u></u>	<u></u> P	- 21	-16,612.
•	т	22a		ssive incor	ne or LIFO rec	apture tax (:	see instruction	s)	. 228			-	
	À	b						• • • •	22b	l		-	
	X		Add lines 22a						· · · · · ·			. 22c	
	A		2010 estimated					2010	. <u>23a</u>			- ·	
	N D	ь	Tax deposited	with Form	7004				23b			-1 1	
	P	c	Credit for fede	ral tax paid	l on fuels (atta	ch Form 41	36)		23c	l		-	
	A Y	d	Add lines 23a	through 23	ka						• • • • • • • • • • *	. 23d	
	М	24	Estimated tax	penalty (Se	e instructions)). Check if F	form 2220 is at	tache	d		••••	24	
	E N T	25	Amount owed	L If line 23	d is smaller th	an the total	of lines 22c an	d 24,	enter an	nount owed		. 25	
	N T	26	Overpayment	. If line 230	is larger than	the total of	lines 22c and	24, er	nter amol	unt overpaid	4	. 26	
	S	27	Enter amount	of line 26 y	ou want Cred	lited to 201	t estimated ta	ix 🔈			Refunded }		at of my knowledge and belief
•			Under penalties o it is true, correct,	f parjury, I d	eclare that I have - Declaration of	examined this pressrer (othe	s return, including ir than taxpayer)	accon a base	npanying s clonaliinf	chedules and ormation of w	statements, and hich preparer ha	ta tae pa s any kat	ist of my knowledge and belief, pwledge,
	Sig	n i	It is the correct	and combine	B. Declaration of	p.op	· · · · · · · · · · · · · · · · · · ·					Miz	y the IRS discuss this return
	He	re	N				L						h the preparar shown below a instructions)? 🚺 Yes 🛄 No
			Signature of	officer			Date	_ <u></u>	Title		· · · · · · · · · · · · · · · · · · ·		
•	Prin	t pre	parer's name			Preparer's	signature	ļ	Date		Check if self	P	TIN
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	Us	e O	niy		BOYNTON	I BEACH	I, FL	334	35			(201	.) 369-1004 Form 11209 (2010)

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Form 1120S (2010)

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Form	11205 (2010) SPLASHDOWN DIVERS, INC. 59-2775968			F	Page 2
Sc	hedule A Cost of Goods Sold (See the instructions)				
1	Inventory at beginning of year	1	1	2.5	17.
2	Purchases		3	3,5	68.
3	Cost of labor	3			
4	Additional section 263A costs (sitach statement)				
5	Other costs (attach statement)	5	1	8,4	48.
6	Total. Add lines 1 through 5	. 6	6	4,5	<u>33.</u>
7	Inventory at end of year	7	1	7.5	48.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	4	6,9	85
	Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section	on 1.471	-3		
9a	(ii) X Lower of cost or market as described in Regulations section 1.471-4				
	(ii) ☐ Other (specify method used and attach explanation) ▶				
	(iii) [_] Other (specify method used and inder opportunity) Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)				.>□
Б	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)				•
с	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
d	inventory computed under LIFO	. 9d			
	inventory computed under LIPO	· · <u></u>	TY D	es [X No
e	It property is produced or acquired for resale, of the roles of Geolian contrappy to the object as the end of the second se	7	Πγ	es [X No
f				••••	
	If "Yes," attach explanation.			Yes	No
	Check accounting method: (a) X Cash (b) Accrual (c) Other (specify)			in the second	
1					
2	See the instructions and enter the: (a) Business activity BOAT CHARTERS (b) Product or service - SCUBA DIV	TNA			
	(a) Business activity BOAT CHARTERS (b) Product or service - SCUBA DIV	o domes			De tra
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of	a uomos Lempiov	005 67		
	corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and	ιοιφιογ	,		x
	identification number (EIN) (b) percentage owned, and (c) If 100% owned, was a QSub election made?	als inform			
4	Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provi	de intorr	nauon on		x
	any reportable transaction?	• • • • • • •	·····································	in sta	A
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount	• • • • • • <i>• •</i>	··· P []		
	If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issu	e Discol	IH		
	Instruments.				2-44
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquir	90 MI			
	asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a			191	n ang shi Ng tin sa
	C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from			-	4 di -
	prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (s	8 6			2
	instructions)		0.		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year.	§			
8	Are the corporation's total receipts (see the instructions) for the tax year and its total assets at the end of the	tax year	1653		
	than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.			X	
9	During the year, was a qualified subchanpter S subsidiary election terminated or revoked? If "Yes," see instr	uctions			X
Sel	hedule K Shareholders' Pro Rata Share Items		Total amount		
	1 Ordinary business income (loss) (page 1, line 21)	1	-1	6 <u>,6</u> 3	12.
	2 Net rental real estate income (loss) (attach Form 8825),	2			
	i 3a Other gross rental income (loss)				
	b Expenses from other rental activities (attach statement)				
	V - Contraction Continues Date Offician Date Official	3c			
		4			
ľ	4 Interest Income 5 Dividends: a Ordinary dividends	Ба			
		6			
	 6 Royalties	7			
	8 Net long-term capital gain (loss) (attach Schedule D (Form 11205)) 8a Net long-term capital gain (loss) (attach Schedule D (Form 11205))	8 a			
	Collectibles (28%) gain (loss) Collectib				
	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9			
	The second se	10			
	10 Other income (loss) (see instructions) 1ype 🕨				

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Form 1120S (2010)

unit i		(2010)	[Total amount
		Shareholders' Pro Rata Share Items (continued)	11	
duc-	11	Section 179 expense deduction (attach Form 4562)	12a	· · · · · · · · · · · · · · · · · · ·
ns	12a	Contributions	12b	
	b	Investment Interest expense	120(2)	
-	C		12d	
	d	Other deductions (see instructions)		
	13a		13a	
dits	b	Low-income housing credit (other)	135	
	C	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	130	
ĺ	d	Other rental real estate credits (see instructions) Type 🕨	13đ	
	8	Other rental credits (see instructions)	13e	
	f	Alcohol and cellulosic blofuel fuels credit (attach Form 6478).	131	
	q	Other credits (see Instructions)Type 🕨	13g	
		Name of country or U.S. possession >		
	b	Gross income from all sources	14b	
	~	Gross income sourced at shareholder level	14c	
	ų	Foreign gross income sourced at corporate level		
		Passive category	14d	
		General category	148	
	e	General category	145	
	f	Other (attach statement)		
elgn		Deductions allocated and apportioned at shareholder level:	14g	
-	g	Interest expense		· · · · · · · · · · · · · · · · · · ·
ns-	ħ	Other,	<u>14h</u>	
ions		Deductions allocated and apportioned at corporate level to foreign source income:		
	1	Passive category	141	
	•]	General category	14	
	k	Other (attach statement)	14k	
		Other information	· .]	
	1	Total foreign taxes (check one): Paid Paid Accrued	141	
	m	Reduction in taxes available for credit (attach statement)	14m	
		Other foreign tax information (attach statement)		· · · · · · · · · · · · · · · · · · ·
ar	15a		158	-1,39
ive	тон Ђ	Adjusted gain or loss	15b	
ii⊣ i		Depletion (other than oil and gas)	15c	
m	C L	Oil, gas, or geothermal propertiesgross Income	15d	
۲ ـــــ	u	Oil, gas, or geothermal propertiesdeductions-	15e	
/T)	e	Oher AMT hems (attach statement).	15†	
אל			16a	
ns		Tax-exempt interest income	16b	
ect-		Other tax-exempt income	180	<u>-</u>
re-	C	Nondeductible expenses		·······
der	đ	Property distributions	16d	
is	e	Repayment of loans from shareholders	160	
er	17a	Investment income	17a	
	b	Investment expenses	17b	
or-	¢	Dividend distributions paid from accumulated earnings and profits,	170	
tion	d	Other items and amounts (attach statement)		
con-		Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column.		
		From the result, subtract the sum of the amounts on lines 11 through 12d and 14t	18	-16,612

SPLASHDOWN DIVERS, INC. 59-2775968

	n 1120S (2010) SPLASHDOWN DIV hedule L Balance Sheets per Books		59-2775968 of tax year	End c	f tax year
SC	Assets	(a)	(b)	(c)	(d)
Ť	Cash		519.	· 영제 위반 위의 유가 문	2,786.
~	Trade notes and accounts receivable	4			
28			 ETher Sectors and Counters and Counters 	(3
.b	Inventories	and the second	12,517.		17,548.
3		- 이미 등 등 수학이었는 관람 등 영향하면 등학교에 대하다.	<u></u>]
4	U.S. government obligations	 White sectors is a property of the sector of	1		
6	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)			에는 일이 가격하게 관재하는 것 	
7	Loans to shareholders	- シャモシルボン しじつ 絵 あったし おおおしろ			
B	Mortgage and real estate loans			이 있는 것은 바람을 가지 않는다. 이 같은 것은 바람을 가지 않는다.	
9	Other Investments (attach statement)			284,217.	PROTECTION AND A STREET
間	Buildings and other depreciable assets	284,217.	in satisfied to be		6,760
b	Less accumulated depreciation	(272,848)	11,369.	<u> </u>	
a	Depletable assets.			1	ka kali kuli i Filmti Habbelinit. N
b	Less accumulated depletion	(
2	Land (net of any amortization)	Constants - Proceeding		n an ann an an ann ann ann an an an ann an 1968. Tha ann an ann an ann ann an ann an ann an a	
la	Intangible assets (amortizable only)		nder Gebergen in Statut		
þ				Contraction of the second second	0 500
4	Other assets (attach statement)		2,500.		2,500
5	Total assets		26,905.		29,594
	Liabilities and Shareholders' Equity				승규가 이 나는 프로그램을
3	Accounts payable				
7	Mortgages, notes, bonds payable in less than 1 yr.				·
3	Other current liabilities (attach statement).		1,130.	에 가장에 가장	852
ź	Loans from shareholders		214,470.	의 이렇는 것을 가지 않았다. 같이 있는 것은 것은 이상을 가지 않는 것을 가지 않는 것을 가지 않는 것을 하는 것을 수요? 같이 있는 것은 것을 하는 것을 것을 것을 수요?	227,249
)	Mortgages, notas, bonds payable in 1 year or more		3,569.	에서 알고 그 그 가지 않는 것이다. 같은 것이 같은 같은 것은 것이다.	10,369
	Other liabilities (attach statement).	승규는 승규는 가장		이 것 같은 것 같은 가야?	
[Capital stock		2,500.		2,500
2	•	· 그 같아요? 승규가 잘 가지 못 가지 않는 것이 같아.			
3	Additional paid-In capital	- 「「「「」」」」」」「「「」」」」「「」」」	-194,764.	같은 11년 1월 11일 11일 11일 11일 11일 11일 11일 11일 11일	-211,376.
ł	Retained earnings				
õ					(
6	Less cost of treasury stock		26,905.	친구는 것이 있는 것이다.	29,594.
7	Total liabilities and shareholders' equity hedule M-1 Reconciliation of Inc		iooke With Income	(Inss) ner Retu	
C	hedule M-1 Reconciliation of In Note: Schedule M-3 requir	coine (Loss) per c ed instead of schedule N	A-1 if total assets are \$10	million or more-see int	ructions
		-16,612.			1
1	Net income (loss) per books	-10,014.	included on Schedul	e K, línes 1 through	
Ľ	income included on Sch K, lines 1, 2, 3c, 4, 5a, 6, 7,		10 (itemize):		1
Ż	income included on Sch K, lines 1, 2, 3c, 4, 5a, 8, 7, 5a, 9, and 10, not recorded on books this yr. (itemize):		10 (itemize): a Tax-exempt Int. \$,, <u>p</u> u-pu-pu-pu-pu-pu-pu-pu-pu-pu-pu-pu-pu-pu	
Ż	5a, 9, and 10, not recorded on books this yr. (itemīze):		a Tax-exempt Int. \$		
ž	5a, 9, and 10, not recorded on books this yr. (itemize): 		a Tax-exempt int. \$6 Deductions included		
2	5a, 9, and 10, not recorded on books this yr. (itemīze):		a Tax-exempt Int. \$6 Deductions included 1 through 12, and 14	l, not charged	
2	5a, 9, and 10, not recorded on books this yr. (itemize): 		a Tax-exempt int. \$6 Deductions included 1 through 12, and 14 against book income	l, not charged this year (itemize):	
2 3	8a, 9, and 10, not recorded on books this yr. (itemize) Expenses recorded on books this year not included on Schedule K, lines 1 through		a Tax-exempt Int. \$6 Deductions included 1 through 12, and 14	l, not charged this year (itemize):	
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a b	5a, 9, and 10, not recorded on books this yr. (itemize): Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14! (itemize): Depreciation \$	-16,612.	a Tax-exempt Int. \$6 Deductions included 1 through 12, and 14 against book income a Depreciation \$7 Add lines 5 and 6 8 income (loss) (Schedule + 5 Account, Other #	I, not charged this year (itemize): (ine 18) Line 4 lass line 7 Adjustments Acco	<u>-16,612</u> ount, and
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Form	4562	α.	-		nation on					2010
Depar	tment of the Tressury	•	-							Attachment Sequence No. 67
Intern	al Revenus Service	► See	separata Instru	CUORS. Busin	Attach I ese or activity to					Identifying number
	e(s) shown on return				OS - Page					59-2775968
Pa	LASHDOWN DI	o Expense C	ertain Prop							
ાણવા	Note: If you	i have any listed p	monerty, comple	an Part \	V before you con	nplete Parl	: I.			
1	Maximum amount. Se	a the instructions	for a higher limit	t for cer	tain businesses				1	500,000.
2	Total cost of section 1	79 property place	d in service (see	a instruc	tions)				2	
3	Threshold cost of sec	tion 179 property	before reduction	n in Umite	ation (see instruc	tions)			3	2,000,000.
4	Reduction in limitation	. Subtract line 3 f	om line 2. If zen	o or less	s, enter0				4	
5	Dollar limitation for tax	vear. Subtract lin	e 4 from line 1.	lf zero o	r less, enter -0	if married	filling s	eparately,		
•	see instructions								5	
6		Description of pro		((b) Cost (busines	s use only)		iected cost		
		······································	<u></u>						-	
7	Listed property. Enter	the amount from	ine 29			7			·	
8	Total elected cost of a	ection 179 proper	ty. Add amounts	s in colu	mn (c), lines 6 a	ndi7			8	
9	Tentative deduction, 6	Enter the smaller	of line 5 or line 8	3					9	
10	Carryover of disallowe	ed deduction from	line 13 of your 2	2010 Fo	rm 4562				10	
11	Business income limit	ation. Enter the sn	naller of busines	s incom	e (not less than -	-0) or line	9 5 (90e	instructions	11	
12	Section 179 expense	deduction. Add lin	es 9 and 10, bu	t do not	t enter more than	line 11 .			12	
13	Carryover of disallowe	d deduction to 20	11. Add lines 9	and 10,	less line 12	▶ 13				
	Do not use Part II or i	Part III helow for li	sted property. In	istead, i	use Part V.					
Par		epreciation A	llowance an	nd Oth	ner Deprecia	tion (Do	not inc	lude listed p	roperi	y.) (See instructions)
	Special depreciation a	Nourance for guat	fied property (or	ther the	n listed property)	placed in	service	during		
14	the tax year (see instri	uotione)	ander freedering for						14	
	Property subject to se								15	
15	Other depreciation (in								16	
16		Depreciation (Do pot include	listed n	menty) (See th	ne instructi	ons.)			
Far	t III MACRS D	cpi coldavii j	DO NOT RIBIDAD		Section A					
	MACRS deductions fo	k across piacod in	sonice in tax V	ears be	oinning hafore 2	10			17	4,609.
17	If you are electing to g		liscent in service	durina	the tax year into	one or mo	re			
18	general asset account	i oup any assers r		, aanu 3				>□	2	
	General asset account	ssets Placed in 1	Service During	2010 Te	ax Year Using th	e Genera	Depre	clation Syst	em	
					(d) Recovery					(g) Depreciation
(a) (Nessification of propert	y year placed in	(c) Basis for (business/investr only-see instruc	ment use	period	(e) Conv	ention	(f) Meth	nd	deduction
		service	DUA-Ree Instruc	51(0044)						
	3-year property	-								
<u>b</u>	5-year property	- Cara A			1	<u> </u>		<u></u>		
C	7-year property	- _	······································							
d	10-year property	-	· 							
ę	15-year property	4				{				
<u></u>	20-year property	_			05.00	┨─────		8/L		
g	25-year property				25 yrs.			8/L	.	
h	Residential rental				27.5 yrs.	MN MN				
	property				27.5 yrs.			<u> </u>		
1	Nonresidential real				39 yrs.			<u>S/L</u>		
	property					<u> Mi</u>			fam	
	Section C-As	sets Placed In Se	rvice During 2	UTU TAX			e vehi	S/L	111	[
20a	Class life	1				<u> </u>				
b	12-year				12 yrs.			<u>S/L</u>		
c	40-year				40 yrs.	MN	4	S/Ł		<u> </u>
Par		(see the instruction							.	<u> </u>
21	Listed property. Enter	amount from line	28						21	
22	Total, Add amounts fr	rom line 12, lines 1	4 through 17, li	nes 19 a	and 20 in column	(g), and li	ne 21. I	Enter here		
	and on the appropriat	e lines of your ret	irn. Partnership:	s and S	corporations-69	a instructio	ns		22	4,609.
23	For assets shown abo	ve and placed in:	service during th	he curre	nt year, enter the					
	portion of the basis at	tributable to section	in 263A costs	- <u></u> .		23				
For F SBA	aperwork Reduction Copyright 2010 Sexor	Act Notice, see s n Tax Software	eparate instruc	tions.						Form 4562 (2010)

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Form 4562 (2010)

Image: Section Property lendude automobiles, certain computates, and property used for entertainment, recreation, or enumements.) Note: For any validid bit of writesh you are using the standard misage rate or deducting lesses expanse, complete only 24a, 24b,					:		•				· .	-			
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entertialment, recession, or anusament.) Note: For any Vahola for Which op user using the standard melaage rate or deducting lease separate, complete only 24s, 24b, column (g) trrough (g) of Section A, and if Section B, and Section C & gepleakate. On Al-Depreciation and Other Information (Cestification the instruction for the for passenger subcenchiat.) Day out how existions of the spectra of the instruction for the for passenger subcenchiat.) Day out how existions of the spectra of the instruction for the form passenger subcenchiat.) Day out how existing of the subcenchine set of the	om 4562 (2010) 🍈	SE	LASHDC	WN D	IVERS	, INC.									
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Dype have endemone to support the business/investment use clained? Yes No. 24b If "Yes," is the endemone whence Yes No. Property with the service of the property places in service during the tax year and used more (b) approximation (c) approximation (c) approximation	columns	(a) through (c)	of Section A	, all of Se	ection B, a	nd Section C	if applic	able.							
An Dec must be order of the second processing and the second processing processing and the second processing and the second processing	ection ADepreciat	on and Other	Information	(Cautio	n: See the	instructions	for limits	for passe	nger a F "Vae	" is the e	es.) vidence	writien?		No	
or (h)				[e)	1	. 198,					(1)	
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Property used more than 50% in a qualified business use: 5 Property used 50% or less in a qualified business use: 54 Property used 50% or less in a qualified business use: 54 Property used 50% or less in a qualified business use: 54 Add amounts in column (h), line 28. Enter here and on line 21, page 1 28 Add amounts in column (b), line 28. Enter here and on line 21, page 1 28 Add amounts in qualified business use: 56 Section B—Information on Use of Whites 50 Section B—Information on Use of Whites 100 Main this section for vanicles used by a sole propriore, partner, or other "more than 5% owner," or related person. If your provided whites to maniperson, first questions in Section C to see if you meet an exception to completing the section for these vehicles. Total businessitient (h) there yees. Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 6 Total other personal (used for personal) Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 8 No Yees No	5 Special allowance	o for qualified li	sted property	y placed	in service ()	during the te	year a	na used i	nore	25					
Year	and a second	**************************************													
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Amortization of costs that began before your 2010 tax year					Vear leee					perce	anage	<u></u>			
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Form 7004 (Rev. December :	Application for Automatic Exte Business Income Tax, Infor File a separate application	mation, and Other Returns)MB No. 1545-0233
Department of the T Internal Revenue Ser	sasury			
	Name		Identifyin	ng number
Type or				
Print	SPLASHDOWN DIVERS, INC.		59-2	2775968
File by the due date for the return for which an extension is	Number, street, and room or suite no. If P.O. box, see 237 AKRON ROAD City, town, state, and ZIP code (If a foreign address, a entering postal code)).		oliow the c	country's practice for
requested. See	Bitternig postar code <i>jj.</i>			
instructions	LAKE WORTH, FL 33467			
Note. See Int	tructions before completing this form.			
	matic 5-Month Extension Complete if Filing F			
1 a Enter the fo	m code for the return that this application is for (see be	Now)		<u></u>
Application	Form	Application		Form
Is For:	Code	Is For:		Code
Form 1065	09	Form 1041 (estate)		
Form 8804	31	Form 1041 (trust)		05
	matic 6-Month Extension Complete it Filing (
b Enter the fo	m code for the return that this application is for (see be	siow)	~	2 5
Application	Form	Application		Form
Is For:	Code	ls For:		Code
Form 706-GS(D)	01	Form 1126-PC		21
Form 706-GS(T)	62	Form 1120-POL		22
Form 1041-N	06	Form 1120-REIT		23
Form 1041-OFT	07	Form 1120-RIC		24
Form 1042	DB	Form 1120S		25
Form 1065-B	10	Form 1120-SF		26
Form 1066	11	Form 3520-A		27
Form 1120	CARACTER STRATEGY AND	Form 8612		28
Form 1120-C	34	Form 8813		29
Form 1120-C	Barrier Barrier Barrier	Form 8725		30
	16 - 1 6	Form 8831		32
Form 1120-FSC		Form 8876		33
Form 1120-H			<u>, , , , , , , , , , , , , , , , , , , </u>	35
Form 1120-L	18	Form 8924		36
Form 1120-ND	19	Form 8928		
	ection 4951 taxes) 20			
3 If the organ If checked, this applica		group that intends to file a consolidated rel	turn, checi	khere 🕨 🔲
Part III All F	lers Must Complete This Part			
4 If the organ	zation is a corporation or partnership that qualities und	er Regulations section 1.6081-5, check he	re	🕨 🗖 🦳
5a The applica	ion is for calendar year 20 10 , or tax year beginni	ng, 20, and t	ending	,, 20
b Short tax y	ear. If this tax year is less than 12 months, check the reau urn Final return Change in acc	ason: cunting period 🛛 🔲 Consolidated r	eturn to b	
6 Tentative to	al tax		. 6	0.
7 Total paym	ents and credits (see instructions)		7	0.
8 Balance du	e. Subtract line 7 from line 6. Generally, you must dep	osit this amount using the Electronic		
Federal Ta	Payment System (EFTPS), a Federal Tax Deposit (F	To contrar at more and cards	8	0.
Withdrawai	(EFW) (see instructions for exceptions)			004 (Rev. 12-2008)
For Paperwork R SBA Copyright 2	eduction Act Notice, see instructions. 08 Saxon Tax Software		roun 1	And high is ends

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이 것 같아요. 이 것 같아요. 이 집에 가지 않는 것 같아요. 이 가지 않는 것 않는			
. 그는 그 말했었는 정말 가지 못했던 것이 가지? 것 같은 그는 것 물건의 가지 않는 것			
이 것은 영상권 사람이 있는 것 수밖은 일반은 일부가 가운데 가지 않는 것 같아. 가지 않는 것 같아.			
이 그는 것은 것 같은 것 같은 것을 가지 않는 것을 들었다. 가지 않는 것은 것 같은 것 같은 것 같은 것을 했다.			
- 2014년 18월 18일 - 19일 - 18일			
· 또한 것은 것을 가지 않는 것은 것을 했다. 것은			4.12
이 이 이야 해외에서 가지 않는 것 같아. 김 승규는 말씀을 하는 것이 가지 않는 것이 하는 것이다.			
이 가슴 가슴 물건에 다니는 것은 동안에게 치금 지도가 너 많은 것이라. 이 것이 가슴이 가슴이 가슴이 가는 것이다.			
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	A start of the second	Sector Sector Sector	ang

m 11205 - For Year Ended 12/31/10	-
Page 1, Line 12 - Taxes and Licenses	
Licenses and fees Payroll taxes	1,541 388 1,929
Page 1, Line 19 - Other Deductions	
Auto and truck expenses Bank charges Credit card fees Fuel Insurance Legal and professional svcs Postage and express services Telephone	9,983 741 4,201 10,882 2,884 7,856 110 7,062 43,719
Page 2, Schedule A, Line 5 - Other Costs Subcontractors	18,448 18,448

Page 4, Schedule L, Line 14 Other Assets	Beginning	Ending
Security Deposit - Rent	<u>2,500.</u> <u>2,500.</u>	2,500. 2,500.
Page 4, Schedule L, Line 18 Other Current Liabilities	Beginning	Ending
State sales tax liability Payroll taxes payable	457. 673.	148. 704.

IRS Notes: Note 1

SPLASHDOWN DIVERS, INC.

Election of accounting method under revenue procedure 2000-22

The corporation hereby elects to utilize the cash method of accounting as permitted by revenue procedure 2000-22 and notice 2001-76, 2001-52 IRB for this and all future years as permitted by the above and future IRS rulings and promulgations.

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SCHEDULE K-1	2010	F.	Final K-1			OMB No. 1545-0130 f Current Year Income
(Form 1120S)	For cziendar year 2010, or tax	Ē	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			nd Other litems
Department of the Treasury Internal Revenus Service	year beginning, 2010	1		ess income (lass)	13	Credits
	ending, 20			-16,612.		
	e of income, Deductions, e 2 of form and separate instructions.	2	Net rental real (estats income (loss)		
Credits, etc. P see pag		3	Othernetrents	(kıcame (kısz)		
and the second	About the Corporation	4	Interest income	1		
A Cartestation's employer ider B Corporation's name, addres		5a	Ordinary divide	aqe	-	
SPLASHDOWN DIVE		5b	Qualified divide	ads.	14	Foreign transactions
237 AKRON ROAD LAKE WORTH, FL 3	33467	6	Royalties			
C IRS Center where corporation		7	Net short-term	; capital gain (loss)		
<u>Ogden</u>	······································	8a	Net lang-term o	capital gain (loss)		
		8b	Collectibles (28	1%) gain (loss)		·
D Shacholder's identifying u	About the Shareholder	8c	Unrecaptured s	ection 1260 gain		
E Shareholder's name, addres		9	Net section 123	11 gain (loss)		
LYNN A SIMMONS	al null anna ann ann	10	Other income (I	oss)	15 A	Alternative min. tax (AMT) items -1,391.
237 AKRON ROAD LAKE WORTH FL 33	467					
F Shareholder's percentage of ownership for tax year	f stock100 %					
For I	RS Use Only				<u> </u>	
		11	Saction 179 dec	Juction	16	Items affecting shareholder basis
		12	Other deductio	ns		
			·			
					17	Other information
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For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1120S. Schedule K-1 (Form 1120S) 20 SBA Copyright 2010 Saxon Tax Software

	DOWN DIVERS, Return Summa			
For Ye	ears 2007 -	2010		
	2007	2008	2009	2010
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Income Net sales	252,107.	203,708.	150,042.	171,190
Cost of goods sold	131,781.	84,694.	77,241.	46,985
Gross profit	120,326.	119,014.	72,801.	124,205
Net gain (loss) from Form 4797	-716.	-		
Total income	119,610.	119,014.	72,801.	124,205
Deductions		4 240	11 056	11,800
Compensation of officers	4,340.	4,340.	11,056. 3,149.	20,150
Repairs and maintenance	20,559.	19,100.	25,711.	46,498
Rents	24,834.	27,138.	1,741	1,929
Taxes and licenses	2,695.	2,349.	34.	9,040
Interest	9,853.	1,349.	4,661	4,609
Depreciation	24,213.	6,835. 4,847.	2,560	3,072
Advertising	896.		34,188.	43,719
Other deductions	42,423.	49,705.	83,100.	140,817
Total deductions	129,813.	115,663.	63,100.	140,011
Net ordinary income (loss)	-10,203.	3,351.	-10,299.	-16,612
Calculated Tax		<u></u>		·····
Schedule K Items to Shareholders				
Income (Loss) Ordinary income (loss) - page 1 Net section 1231 gain (loss).	-10,203. -7,500	3,351.	-10 ₀ 299.	-16,612
Deductions Charitable contributions	5,031,	6,814.		
Charicable Concriberondes as		•		
Foreign taxes (not reflected)				
Alternative Minimum Tax Items Post '86 Depreciation adjustment	-1,686 🖈	-3,278.	-2,,384,	-1,391
Items affecting SH Basis Nondeductible expenses Property distributions	5,367.	6,200: 14,700.	17,000;	

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Form 10 Department of Internal Reve	f the Treasury		Annual Summary and Transmittal of U.S. Information Returns							20) 10					
FILER'S name SPLASHDOWN DIVERS, INC.																
Street at	ddress (inc	luding roor	n or suite n	umber)												
70	0 CAS	A LOMA	BOUL	EVARD												
City, stat	te, and ZH	> code														
во	YNTON	BEACH	I FL	33435	5				[
Name of p	erson to c	ontact			-	one numbe		_			For O	r Official Use Only				
LYNN	SIMMO	ns			561	561 736-0712					I m T					
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1099-MISC 95	1098-OID 96	1099-PATR 97	1095-Q 31	1099-R 98	1099-S 75	1099-SA 94	3921 25		3922 25	5498 26	5498-ESA 72	5498-SA 27				
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Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature >

Title 🕨

PRESIDENT

Date 🍃

EMPLOYER COPY ONLY DO NOT FILE THIS COPY WITH THE IRS

PAVER'S name, street address, city, state, ZIP	Code, and telephone no.		1 Rents	2 Royalties	OMB No. 1545-0115
SPLASHDOWN DIVERS			\$	\$	2010
Di Lizoimoni pi initi	,		3 Other income	4 Federal Income tax withheld	Miscellaneou
700 CASA LOMA BOU	LEVARD		\$	\$	Incom
BOYNTON BEACH FL			5 Fishing bosi proceeds	6 Medical & health care payments	
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MARIE ODNEY			products to a buyer (recipient) for resale	\$	Reduction A Notice, see th
			13 Excess poiden parachule payments	14 Gross proceeds paid to an attorney	2810 Genera
Street address (including spi no.)			\$	\$	Instructions for Certai
5970 ITHACA CIRCLI City, state, and ZIP code	e west		15a Section 408A defemals S	15b Section 409A Income \$	Informatio Returns
LAKE WORTH FL 334	63		16 State lax withheld	17 State/Payer's state no.	18 State income
Account number (see instructions)	·	2nd TIN Not.	\$		
			\$		Sesury - Internal Revenue Service

Attachment "3"

MAY 2 4 2012

SPLASHDOWN DIVERS. INC.

640 E. OCEAN AVE. #14

BOYNTON BEACH, FL 33435

Palm Beach County Board of County Commissions

301 North Olive Avenue

West Palm Beach, FL 33401

Dear Commissioners,

May 22, 2012

This is to keep you informed of the progress being made to achieve your directives of May 1, 2012 to the Boynton Beach CRA regarding relocating the dive shop that has been displaced from the working marina in the city of Boynton Beach. As is well known by now, this marina is and has been under the protection of Paim Beach County through an easement bought in 2006 by the County from the Boynton Beach CRA for two million dollars. The easement restricts the CRA in the scope that they may use and not change the existing marina and uses that were present (and promised) at the time of the agreement. The language is clear to any reasonable person that the marina, the structure and the uses could not be changed. Period. There is no option of "getting permission" to change or waive the condition of the resolution. It in fact clearly states that "ALL resolutions contrary to the resolution are repealed...."

You have made it clear in at least two public meetings that you want what you paid for. You gave public money to achieve a specific purpose. The CRA took that public money for THAT specific purpose. Redefining that purpose should not be facilitated by ANY government agency without mitigation. When a coral reef or a protected species like mangroves are damaged or destroyed, mitigation is required. COMPLETE RESTORATION OR REPLACEMENT is required. If you allow almost 3,000 square feet of valuable commercial space to disappear, an equal amount of commercial space must be provided. The lost use must also be replaced.

You gave the CRA an opportunity to fix what they have already done. Michael Simon of the CRA negotiated a meeting on 5/21/2012 with the owner and real estate agent for a small commercial space within Marina Village Condominium to discuss the possibilities of relocating the dive shop back into the generalmarina area. The owner of Splashdown Divers was also present. This space is much less than the current space which is now being used by Splashdown (1030sq. ft. vs. 1,800 sq. ft.). It is twice the rental rate and is also less than the space which had been provided in the building which is scheduled to be demolished. It is insufficient to provide the level of service needed to qualify as a full service dive shop within the marina nor is it even in the protected parcel. A dive shop had been present for over 20

years at the time that the easement was negotiated and up to the eviction of Splashdown Divers. The only way to make this space work for Splashdown would be to reduce the services available in the marina location and retain the current space at Ocean Plaza for the classrooms, offices, and repair station. Not to mention the rescued parrots which have been a very big attraction for the tourists. There is not room for their cages and the landlord prefers not to have them on site. This option would involve maintaining two leases and all associated costs. Very difficult but with enough financial help, it could be a solution for Splashdown. It would not satisfy the requirements of the Easement.

At the last CRA Board meeting, Mr. Simon told the board that he had contacted the owner of a much larger commercial unit and that due to an A/C problem, the unit was not usable and that the owner wanted to open a spa in the space, therefore it was not really available. I have since talked with this owner and this is not exactly the information which she gave me. We have a meeting scheduled this coming Saturday to discuss possible solutions that might satisfy all parties. Yes, she would prefer to sell but for a very high price. I can afford to pay the payments but I cannot qualify for a conventional loan. My credit has been destroyed due to the financial damages caused by this situation with the CRA. If one or more of the other parties would offer to help achieve this purchase, a true "mitigation" could be accomplished.

It is with this in mind, I am requesting a meeting with any or all of you individually to discuss the progress and possibilities.

Sincerely,

Lynn A. Simmons, President

Splashdown Divers, Inc.

(561) 736-0712

P.S. As another piece of information, our primary vendor, Scubapro, has removed our dealership "due to the loss of the specific location". This is the verbal reason given by the Sales Representative and his supervisor. Before this happened, I had been made aware of attempts by the CRA to solicit other wealthier dive business owners to open a dive shop in the marina building. The day the Rep told me I was losing the dealership, he just happened to be having lunch at the little pizza restaurant next door to our new shop location with the new owner of a Boca Raton dive shop and a Pompano beach dive store. He lives in north Florida and the other man is located two towns south of me. Just happened to be in the neighborhood???

P.P.S. Please remember that this demolition issue was not disclosed to you OR the public by the CRA. They had no intentions of requesting your permission or even advising you of the impending changes. They certainly were aware of the limiting document as they were the originating entity and they signed and accepted the conditions. They also withheld the document in our previous lawsuit when it should have been disclosed in "discovery". This issue could have been settled by you two years ago. Now you are being asked to uphold and **enforce your original agreement** to ensure that the originally intended working marina is retained. The best way to do that is to keep the old building and renovate it. If not, mitigation should be encouraged. **Please do the right thing.** Has anyone answered the question as to why it is so important to tear down the building, costing more than half a million dollars above what it will cost to renovate it?

Cc: Commissioner Shelly Vana

Commissioner Karen Marcus Commissioner Jesse Santa Maria Commissioner Steven Abrams Commissioner Burt Aaronson Commissioner Paulette Burdick Commissioner Priscilla Taylor Boynton Beach CRA City of Boynton Beach

Agenda	Item #:	4	D	9 64	\mathcal{I}
PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS <u>AGENDA ITEM SUMMARY</u>	30- M	day BA abs	یم ۵-ی	st ₽°	n-e
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Meeting Date:	May 1, 2012	[] Consent	[X] Regular	
		[] Ordinance	[] Public Hearing	

Department: Facilities Development & Operations

I. EXECUTIVE BRIEF

Motion and Title: Staff requests Board direction: regarding the request from the Boynton Beach Community Redevelopment Agency (CRA) to amend the Declaration of Covenants and Restrictions encumbering the Boynton Marina to allow the CRA to demolish an existing building formerly housing the dive shop.

Summary: The Board considered the CRA's request on January 24, 2012. In response to concerns regarding relocation of the Splashdown Divers dive shop, the Board requested that options to accommodate the dive shop be explored, including providing space within the new/replacement building or renovation of the existing building. Providing space in the proposed new/replacement building is not a viable option as it is in a poor location for the dive shop, is limited in size to 1,500 sf by a Settlement Agreement with the adjacent Marina Village condominium, and the condominium is unwilling to allow an increase in the building size for a retail/dive shop use. Renovation of the existing building could accommodate both the dive shop and the public restrooms desired by the CRA. However, this option would require the CRA to both perform a costly renovation of the existing building and construct a separate 200 sf dockmaster's office as required by the Settlement Agreement with the adjacent Marina Village condominium. The CRA feels that renovation of the existing building would be the most costly option and is not in accordance with its master plan for the marina which would replace the building with open/green space. The CRA is again requesting that the Board allow the CRA to demolish the existing building. If the Board does not approve demolition, the CRA is likely to abandon the project and leave the building in its existing condition, as the Declaration does not require renovation of the existing building, nor does the Declaration require the CRA to lease the existing building to Splashdown Divers. Splashdown Divers agreed to a September 2011 Final Judgment requiring it to vacate the building and has relocated to new space across the street. (PREM) District 4 (HJF)

Background and Justification: A copy of the January 24, 2012, Agenda Item is attached which provides additional background information. The CRA has submitted the materials attached as Attachment 2 responding to questions/comments raised by the Board.

Attachments:

- 1. Location Map/Site Plan
- 2. April 6, 2012, correspondence from the CRA
- 3. January 24, 2012, Agenda Item

MAY 07 2012

Ageno	la Item is	more than 50 pages a	nd may be viewed in Minutes
Recommended H	y: Cot	- Anny Wilf	4/13/12-
	Y	Department Director	Date
Approved By: _		Aller	youla
		County Administrator	Date

Attachment "4"

Attachment 35"

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PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS <u>AGENDA ITEM SUMMARY</u>

Meeting Date:January 24, 2012[] Consent[X] Regular[] Ordinance[] Public Hearing

Department: Facilities Development & Operations

I. <u>EXECUTIVE BRIEF</u>

Motion and Title: Staff recommends motion to approve: a request from the Boynton Beach CRA to amend the grant conditions (specifically Declaration of Restrictive Covenants) to allow demolition of a building within the Boynton Beach Marina allowing for the redevelopment of the overall property in accordance with the CRA's Master Plan.

Summary: In 2006, the County provided the CRA \$2M (R2006-1919) in grant funding under the \$50M Waterfront Preservation and Access Bond to assist in the CRA's acquisition of the Boynton Beach Marina. A Declaration of Restrictive Covenants was recorded to; 1) restrict the use to public marina purposes, 2) require that at least eight (8) boat slips remain available for Charter/Commercial operations, and 3) require that an existing two story building used for Marina office, restrooms, dive shop and classroom be used for public Marina purposes. The Declaration further restricts any construction, renovation or alteration which would materially alter the Marina and/or otherwise impair, restrict or eliminate existing Marina uses. A key objective in the CRA's master plan is to provide ADA accessible bathrooms in a location accessible to the overall Marina. To that end, the City analyzed options for renovating the existing two story building. The analysis concluded that due to the building's age, condition and non-compliance with current codes, that it would be more cost effective to construct a new building than to renovate the existing building. The CRA proposes to demolish the existing building and construct a new building in a new location as depicted on their master plan. The new building is proposed to include public bathrooms and a Marina office, but will not include space for a dive shop operation. This will displace an existing Marina use/tenant. The City will present an overview of their master plan for the Marina and support their plan to demolish the existing building and displace the existing dive shop operation. The actions proposed by the CRA require Board approval pursuant to the Declaration. (PREM) District 4 (HJF)

Background & Policy Issues: Attached is a copy of the September 12, 2006, Agenda Item approving funding for the CRA and the Declaration of Restrictive Covenants. Also attached is correspondence from the existing dive shop operator, Splashdown Divers opposing the demolition of the existing building. The CRA will be making a presentation on their plans for the Marina, including demolition of the existing building and its rationale for displacing the existing dive shop operation. Attached are copies of the CRA's presentation materials.

The actions proposed by the CRA are in conflict with provisions of the Declaration and require Board approval in order for the CRA to proceed.

Attachments:

- 1. Location Map
- 2. September 12, 2006, Agenda Item
- 3. Marina Master Plan
- 4. Correspondence from CRA
- 5. CRA presentation materials
- 6. Correspondence from Splashdown Divers

	/	
Recommended By:	Annun Worf	12/22/11
-	Department Director	Date
Approved By:	. April m	1/19/2
	County Administrator	Date