

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

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| | | |
|--------------------------|---|---|
| Meeting Date: 03/10/2015 | <input checked="" type="checkbox"/> [X] Consent | <input type="checkbox"/> [] Regular |
| | <input type="checkbox"/> [] Workshop | <input type="checkbox"/> [] Public Hearing |

Department: Planning, Zoning, and Building Department

Submitted By: Planning Division

Submitted For: Planning Division

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I. EXECUTIVE BRIEF

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

Summary: The resolutions will authorize a County tax exemption for the following historic properties located within the City of West Palm Beach:

Address: 726 New York Street, West Palm Beach (Residential)
Address: 119 Westminster Road, West Palm Beach (Residential)

If granted the tax exemptions will take effect January 1, 2015, and shall remain in effect for 10 years, or until December 31, 2024. The exemptions will apply to 100 percent of the assessed value of all improvements to the historic property, which resulted from restoration, renovation, or rehabilitation of the properties. Actual exemption amounts will be based upon the Countywide Millage Rate on a yearly basis. It is estimated that approximately, \$2,905 tax dollars will be exempted annually based on the 2015 Countywide Millage Rate. Accompanying each resolution is a restrictive covenant, which requires the qualifying improvements be maintained during the period that each tax exemption is granted. Districts 2 and 7 (RPB)

Background and Policy Issues: On October 17, 1995, the BCC adopted a historic property tax exemption ordinance, Ordinance No. 95-41, applicable countywide. The ordinance allows a qualifying local government to enter into an interlocal agreement with the County to perform review functions necessary to implement the ordinance within its municipal boundary. An Interlocal Agreement was approved by the BCC on April 2, 1996, R 96 442 D, authorizing the City of West Palm Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance on improvements to historic landmark properties within the City.

The historic properties have filed preconstruction applications and final applications with the City of West Palm Beach Historic Preservation Board. Following review of the completed improvements, the City's Historic Preservation Board determined the improvements were consistent with the U.S. Secretary of Interior's Standards for Rehabilitation, and recommended approval for tax exemption. The West Palm Beach City Commission then granted an ad valorem City tax exemption to the historic properties.

The properties are privately owned for residential use.

Copies of the City of West Palm Beach Historic Preservation Board Applications and other back up information for the properties are available for review at the County's Planning Division.

Attachments:

- 1. Property Owner List
- 2. Resolutions (2 copies)
- 3. Historic Preservation Property Tax Exemption Covenants (1 copy)
- 4. City of West Palm Beach Historic Tax Exemption Resolutions (1 copy)
- 5. Tax Break Down by Property, Annual and 10 Year Total

Recommended By: *Lolly Rebecca T. Caldwell* 2/10/15
Executive Director Date

Approved By: *W. Bafter* 2/25/15
Deputy County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

| Fiscal Years | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|-------------------------|----------------|----------------|----------------|----------------|----------------|
| Capital Expenditures | _____ | _____ | _____ | _____ | _____ |
| Operating Costs | _____ | _____ | _____ | _____ | _____ |
| External Revenues | <u>\$2,905</u> | <u>\$2,905</u> | <u>\$2,905</u> | <u>\$2,905</u> | <u>\$2,905</u> |
| Program Income (County) | _____ | _____ | _____ | _____ | _____ |
| In-Kind Match (County) | _____ | _____ | _____ | _____ | _____ |
| NET FISCAL IMPACT | <u>\$2,905</u> | <u>\$2,905</u> | <u>\$2,905</u> | <u>\$2,905</u> | <u>\$2,905</u> |
| # ADDITIONAL FTE | _____ | _____ | _____ | _____ | _____ |
| POSITIONS (Cumulative) | _____ | _____ | _____ | _____ | _____ |

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

Reporting Category _____

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

There is no direct fiscal impact on the Planning, Zoning and Building Department from granting a tax exemption for each property. The overall County impact is a reduction of collectable taxes. Tax revenue is to be reduced at most by the tax on the improvements made to the structure. The estimated improvement costs attributed solely to work on the historic building totals \$607,500. Estimated exemption will be based upon the Countywide Millage Rate (4.7815), it is estimated that approximately \$2,905 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2024, is \$29,050 (\$2,905 X 10).

C. Departmental Fiscal Review: *Pat Higgins*

III. REVIEW COMMENTS

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

Susan Neary 2/12/15
 FSO ASO OFMB
 2/12 2/12

J. J. Jacobus 2/17/15
 Contract Dev. and Control

B. Legal Sufficiency:

[Signature]
 Assistant County Attorney

C. Other Department Review:

 Department Director

PROPERTY OWNER LIST

2015 City of West Palm Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: S. Michael Ereshena and Dale N. Maryfield

Property: 726 New York Street
West Palm Beach, FL 33401

Use: Residential

RESOLUTION NO. R-2015-

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 726 NEW YORK STREET, WEST PALM BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

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

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

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

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

WHEREAS, the property owners, S. Michael Ereshena and Dale N. Maryfield, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on August 26, 2014, for an ad valorem

tax exemption for the historic renovation and restoration of the property located at 726 New York Street, West Palm Beach; and,

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on August 26, 2014, for a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, and recommended approval to grant an ad valorem City tax exemption to S. Michael Ereshena and Dale N. Maryfield, for the restoration, renovation, and improvement to the property located at 726 New York Street, West Palm Beach; and,

WHEREAS, the West Palm Beach City Commission on October 14, 2014, 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 S. Michael Ereshena and Dale N. Maryfield, for the restoration, renovation, and improvement to the property located at, 726 New York Street, West Palm Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owners, S. Michael Ereshena and Dale N. Maryfield, for a 10-year period, commencing on the January 1, 2015, 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 726 New York Street, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 06-184:

GRANDVIEW HEIGHTS LT 204 & 205, according to the
Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, S. Michael Ereshena and Dale N. Maryfield 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, Mayor
Commissioner Mary Lou Berger, Vice Mayor
Commissioner Hal R. Valeche
Commissioner Paulette Burdick
Commissioner Steven L. Abrams
Commissioner Melissa McKinlay
Commissioner Priscilla A. Taylor

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 2015.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

SHARON R. BOCK,
CLERK & COMPTROLLER

BY: _____

Asst. County Attorney

BY: _____

Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20____, by S. Michael Ereshena and Dale N. Maryfield, (hereinafter referred to as the Owner(s) 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 726 New York Street, West Palm Beach, which is owned in fee simple by the Owners 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:

GRANDVIEW HEIGHTS LT 204 & 205, according to the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owners hereby agree to the following for the period of the tax exemption which is from January 1, 2015 to December 31, 2024

1. The Owners agree 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 Owners agree that no structural alterations will be made to the Property without prior written permission of the Local Historic Preservation Office. The address of the certified Local Historic Preservation Office is, if one exists in the jurisdiction:

City of West Palm Beach, Historic Preservation Division
401 Clematis Street,
Second Floor
West Palm Beach, Florida 33401
Telephone Number: (561) 822-1435

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 Owners agree to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owners 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 Owners 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 Owners 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 Owners 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 Owners 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 Owners 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 Owners 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 Owners 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 Owners 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 Owners.
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 Owners, the Local Historic Preservation Office shall notify the Owners 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 Owners shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owners 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 Owners 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 Owners and the Local Historic Preservation Office. If the Owner(s) 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 Owners 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 Owners, transferees, and their heirs, successors, or assigns.

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

SHE OWNERS(S):

S. Michael S. Ereshena
Name

[Signature]
Signature

17th Dec 2014
Date

Dale N. Maryfield
Name

[Signature]
Signature

12/17/14
Date

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

ATTEST:

PALM BEACH COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Sharon R. Bock, Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: [Signature]
County Attorney

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 17 day of DECEMBER, 2014, by SMICHAEL ERESHENA & DALE N MARYFIELD, who are personally known to me or who have produced _____, and _____, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

Susan Hills

Notary Public State of Florida

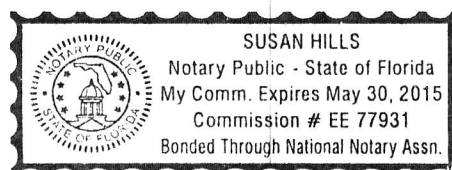
Notary Print Name:

SUSAN HILLS

My Commission Expires:

MAY 30, 2015

(NOTARY SEAL)



A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 726 NEW WORK STREET, WEST PALM BEACH, FLORIDA, AS A RESULT OF THE HISTORIC REHABILITATION OF THE PROPERTY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

* * * * *

WHEREAS, the Historic Preservation Program of the City of West Palm Beach, Florida, 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 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, 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, Section 196.1997, Florida Statutes, establishes the process by which such exemption may be granted; and

WHEREAS, by Ordinance No. 3554-02, the City of West Palm Beach City Commission has approved an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties, which Ordinance 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 owner filed a preconstruction application and received preliminary approval from the Historic Preservation Board on August 26, 2014, for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 726 New York Street, West Palm Beach (the "Property"); and

WHEREAS, on August 26, 2014, the Historic Preservation Board reviewed the Completed Work Application and made a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, that the requirements of Sec. 196.1997, *Florida Statutes*, have been met, and recommended granting a City ad valorem tax exemption for the Property;

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

SECTION 1: The City Commission of the City of West Palm Beach, Florida, hereby finds that the completed improvements to the Property, as described in the application for ad valorem tax exemption filed with the City and in HPB Case No. 14-44 is consistent with the United States Secretary of Interior's Standards for Rehabilitation and the property meets the requirements of Florida Statutes Sec. 196.1997.

SECTION 2: In accordance with this finding, the City Commission hereby approves an ad valorem tax exemption for a ten year period, commencing on January 1, 2015, and expiring December 31, 2024, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2012 and 2014, for the real property described as:

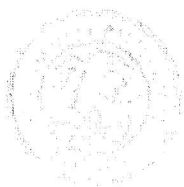
Property Owner: New York Street LLC
Address: 726 New York Street
Legal Description:
GRANDVIEW HEIGHTS LT 204 & 205

SECTION 3: Prior to the ad valorem tax exemption described herein being effective, the Property Owner shall execute and record in the Public Records of Palm Beach County, a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring that the qualifying improvements must be maintained during the period for which the tax exemption is granted. A copy of the recorded covenant shall be provided to the City's Historic Preservation Planner.

SECTION 4: A certified copy of this Resolution shall be provided to the Palm Beach County Property Appraiser.

SECTION 5: This Resolution shall take effect in accordance with law.
[SIGNATURES ON NEXT PAGE]

PASSED AND ADOPTED THIS 14TH DAY OF OCTOBER, 2014.



ATTEST:

| |
|--|
| X <i>Hazeline F. Carson</i> |
| CITY CLERK Signed by: Hazeline Carson |

CITY OF WEST PALM BEACH BY
ITS CITY COMMISSION:

| |
|---|
| X <i>Geraldine Muoio</i> |
| PRESIDING OFFICER Signed by: Geraldine Muoio |

APPROVED AS TO FORM AND
LEGALITY:

| |
|---|
| <div>10/9/2014</div> X <i>Nancy Nurcheck</i> |
| CITY ATTORNEY Signed by: NUrcheck |

PROPERTY OWNER LIST

2015 City of West Palm Beach
Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Melanie Harris

Property: 119 Westminster Road
 West Palm Beach, FL 33405

Use: Residential

RESOLUTION NO. R-2015-

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 119 WESTMINSTER ROAD, WEST PALM BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

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

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

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

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

WHEREAS, the property owner, Melanie Harris, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on November 26, 2013, for an ad valorem tax exemption for the

historic renovation and restoration of the property located at 119 Westminster Road, West Palm Beach; and,

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on October 28, 2014, for a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, and recommended approval to grant an ad valorem City tax exemption to Melanie Harris, for the restoration, renovation, and improvement to the property located at 119 Westminster Road, West Palm Beach; and,

WHEREAS, the West Palm Beach City Commission on December 8, 2014, 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 Melanie Harris, for the restoration, renovation, and improvement to the property located at, 119 Westminster Road, West Palm Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner, Melanie Harris, for a 10 year period, commencing on the January 1, 2015, 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 119 Westminster Road, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 06-184:

PROSPECT PARK SOUTH W 5 FT OF LT 5 & LT 6 BLK

M, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Melanie Harris 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, Mayor
Commissioner Mary Lou Berger, Vice Mayor
Commissioner Hal R. Valeche
Commissioner Paulette Burdick
Commissioner Steven L. Abrams
Commissioner Melissa McKinlay
Commissioner Priscilla A. Taylor

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 2015.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

SHARON R. BOCK,
CLERK & COMPTROLLER

BY: 
Asst. County Attorney

BY: _____
Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20____, by Melanie Harris, (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 119 Westminster Road, West Palm Beach, 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:

PROSPECT PARK SOUTH W 5 FT OF LT 5 & LT 6 BLK M, according to the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner hereby agree to the following for the period of the tax exemption which is from January 1, 2015 to December 31, 2024

1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property so as to preserve the architectural, historical, or archaeological integrity of the same in order to protect and enhance those qualities that made the Property eligible for listing in the National Register of Historic Places or designation under the provisions of the preservation ordinance.

2. The Owner agrees that no structural alterations will be made to the Property without prior written permission of the Local Historic Preservation Office. The address of the certified Local Historic Preservation Office is, if one exists in the jurisdiction:

City of West Palm Beach, Historic Preservation Division
401 Clematis Street,
Second Floor
West Palm Beach, Florida 33401
Telephone Number: (561) 822-1435

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

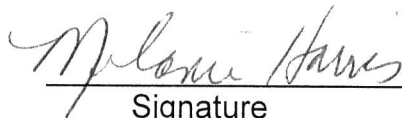
care which even inattentive and thoughtless persons never fail to take of their own property. The Owner shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owner cannot show such circumstances, he shall develop a 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:

Melanie Harris
Name


Signature

1-9-15
Date

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

ATTEST:


PALM BEACH COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Sharon R. Bock, Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Mayor


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 7 day of January, 2015, by Melanie Harris, who are personally known to me or who have produced FLORIDA DL, and _____, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.


Notary Public State of Florida

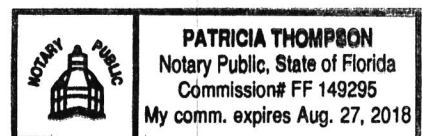
Notary Print Name:

PATRICIA THOMPSON

My Commission Expires:

27 Aug 2018

(NOTARY SEAL)



A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 119 WESTMINSTER ROAD, WEST PALM BEACH, FLORIDA, AS A RESULT OF THE HISTORIC REHABILITATION OF THE PROPERTY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

* * * * *

WHEREAS, the Historic Preservation Program of the City of West Palm Beach, Florida, 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 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, 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, Section 196.1997, Florida Statutes, establishes the process by which such exemption may be granted; and

WHEREAS, by Ordinance No. 3554-02, the City of West Palm Beach City Commission has approved an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties, which Ordinance 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 owner filed a preconstruction application and received preliminary approval from the Historic Preservation Board on November 26, 2013, for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 119 Westminster Road, West Palm Beach (the "Property"); and

WHEREAS, on October 28, 2014, the Historic Preservation Board reviewed the Completed Work Application and made a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, that the requirements of Sec. 196.1997 Florida Statutes have been met, and recommended granting an ad valorem City tax exemption for the Property;

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

SECTION 1: The City Commission of the City of West Palm Beach, Florida, hereby finds that the completed improvements to the Property, as described in the application for ad valorem tax exemption filed with the City and in HPB Case No. 14-44 is consistent with the United States Secretary of Interior's Standards for Rehabilitation and the property meets the requirements of Florida Statutes Sec. 196.1997.

SECTION 2: In accordance with this finding, the City Commission hereby approves an ad valorem tax exemption for a ten year period, commencing on January 1, 2015, and expiring December 31, 2024, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2013 and 2014, for the real property described as:

Property Owner: Melanie Harris

Address: 119 Westminster Road

Legal Description: PROSPECT PARK SOUTH
W 5 FT OF LT 5 & LT 6 BLK M

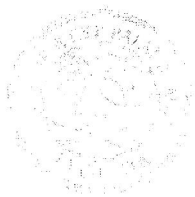
SECTION 3: Prior to the ad valorem tax exemption described herein being effective, the Property Owner shall execute and record in the Public Records of Palm Beach County, a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring that the qualifying improvements must be maintained during the period for which the tax exemption is granted. A copy of the recorded covenant shall be provided to the City's Historic Preservation Planner.

SECTION 4: A certified copy of this Resolution shall be provided to the Palm Beach County Property Appraiser.

SECTION 5: This Resolution shall take effect in accordance with law.

[Signatures on following page]

PASSED AND ADOPTED THIS 8TH DAY OF DECEMBER, 2014.



ATTEST:

| |
|--|
| X <i>Hazeline F. Carson</i> |
| CITY CLERK Signed by: Hazeline Carson |

CITY OF WEST PALM BEACH BY
ITS CITY COMMISSION:

| |
|---|
| X <i>Geraldine Muoio</i> |
| PRESIDING OFFICER Signed by: Geraldine Muoio |

APPROVED AS TO FORM AND
LEGALITY:

| | |
|--------------------------------------|-----------|
| X <i>Nancy Urcheck</i> | 12/5/2014 |
| CITY ATTORNEY Signed by: NUrcheck | |

Attachment 5
Tax Break Down By Property, Annual and 10 Year Total
2015 City of West Palm Beach County Tax Exemption

| Property | Total Cost of Improvements | Estimated Improvement Costs to Historic Buildings | Annual | 10 Year Total |
|----------------------|----------------------------|---|--------------|---------------|
| 726 New York Street | \$223,000.00 | 187,500.00 | 897 | 8,970 |
| 119 Westminster Road | \$420,000.00 | 420,000.00 | 2,008 | 20,080 |
| | | | | |
| | | | | |
| | | | | |
| Total | \$643,000.00 | \$607,500.00 | 2,905 | 29,050 |

Local government millage rate = 4.7815
 (estimated improvement cost) x (.0047815) = (annual estimated tax dollars exempted)

\$2,904.76