

PALM BEACH COUNTY BOARD
OF COUNTY COMMISSIONERS

Agenda Item #: 3J-1

AGENDA ITEM SUMMARY

Meeting Date: April 4, 2017 [X] Consent [] Regular
[] Workshop [] Public Hearing
Department: Planning, Zoning, and Building Department
Submitted By: Planning Division
Submitted For: Planning Division

L EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to:

- A) **Adopt** a resolution of the Board of County Commissioners (BCC) of Palm Beach County, Florida, granting a County tax exemption for 330 Island Road, Town of Palm Beach, (Residential).
- B) **Approve** a restrictive covenant for 330 Island Road, Town of Palm Beach, (Residential) requiring the qualifying improvements be maintained during the period that the tax exemption is granted.
- C) **Adopt** a resolution of the Board of County Commissioners (BCC) of Palm Beach County, Florida, granting a County tax exemption for 350 Worth Avenue, Town of Palm Beach (Commercial).
- D) **Approve** a restrictive covenant for 350 Worth Avenue, Town of Palm Beach (Commercial) requiring the qualifying improvements be maintained during the period that the tax exemption is granted.
- E) **Adopt** a resolution of the Board of County Commissioners (BCC) of Palm Beach County, Florida, granting a County tax exemption for 801 South County Road, Town of Palm Beach, (Residential).
- F) **Approve** a restrictive covenant for 801 South County Road, Town of Palm Beach, (Residential) 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 Town of Palm Beach: 330 Island Road, (property is privately owned for residential use); 350 Worth Avenue, (property is privately owned for commercial use); and 801 South County Road, (property is privately owned for residential use).

If granted, the tax exemption shall take effect January 1, 2017, and shall remain in effect for 10 years, or until December 31, 2026. The exemption shall apply to 100 percent of the assessed value of all improvements to the historic property, which resulted from restoration, renovation, or rehabilitation of the property. The estimated improvement costs attributed solely to work on these historic building totals \$15,568,068. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately a total of \$74,439 tax dollars will be exempted annually based on the 2017 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 1 & 7 (RPB)

Background and Justification: 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 Town of Palm Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance on improvements to historic landmark properties within the Town.

Copies of the Town of Palm Beach Landmarks Preservation Commission and other backup information for the properties are available for review at the County's Planning Division.

Attachments:

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

Recommended by: [Signature] 3/17/17
Department Director Date

Approved By: [Signature] 3/9/17
Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	<u>\$74,439</u>	<u>\$74,439</u>	<u>\$74,439</u>	<u>\$74,439</u>	<u>\$74,439</u>
Program Income (County) In-	_____	_____	_____	_____	_____
Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>\$74,439</u>	<u>\$74,439</u>	<u>\$74,439</u>	<u>\$74,439</u>	<u>\$74,439</u>
No. 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 to 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 these historic building totals \$15,568,068. Estimated exemption will be based upon the Countywide Millage Rate (4.7815), it is estimated that approximately \$74,439 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2026, is \$744,387 (\$74,439 x 10).

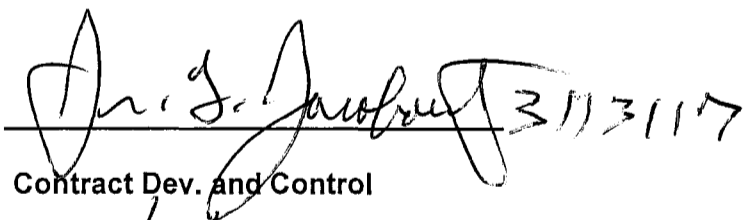
C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

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




 OFMB 2/3/18 ⁰⁵ 3/1



 Contract Dev. and Control
 3/13/17

B. Legal Sufficiency:



 Assistant County Attorney

C. Other Department Review:

 Department Director

PROPERTY OWNER LIST

2017 Town of Palm Beach
Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Milan EAT, LLC.
Property: 330 Island Road
Palm Beach, FL 33480
Use: Residential

**RESOLUTION NO. R-2017-
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 330 ISLAND
ROAD, 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 has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties within the County (Ordinance No. 95-41); and,

WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the county's historic structures; and,

WHEREAS, the Board of County Commissioners has approved an interlocal agreement with the Town of 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 Town of Palm Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the Town of Palm Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (31-93); and,

WHEREAS, the property owner(s) MILAN EAT, LLC., filed a Preconstruction Application and received preliminary approval from the Town of Palm Beach Historic Preservation Board on November 12, 2015, for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 330 Island Road, Palm Beach and,

WHEREAS, the Town of Palm Beach Historic Preservation Board reviewed the Final Application on April 13, 2016, 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 MILAN EAT, LLC., for the restoration, renovation, and improvement to the property located at 330 Island Road, Palm Beach, and,

WHEREAS, the Town of Palm Beach Commission on September 21, 2016 determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and granted an ad valorem town tax exemption to MILAN EAT, LLC., for the restoration, renovation, and improvement to the property located at 330 Island Road, 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 approves an ad valorem County tax exemption to the property owners, MILAN EAT, LLC., for a ten year period, commencing on January 1, 2017 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 330 Island Road, Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 52-2016:

REVISED PLAT OF ISLAND ROAD DEV WEST 85 FEET OF LOT 3, LOT 4 AND EAST 6 FEET OF LOT 5, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, MILAN EAT, LLC., shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

3. The Board finds that the property meets the requirements for tax exemption under section 196.1997, Florida Statutes.

4. The provisions of this resolution shall become effective upon the execution of this agreement.

5. One copy of this agreement shall be filed with the Clerk of the Circuit Court in and for Palm Beach County.

The foregoing Resolution was offered by Commissioner _____ who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Commissioner Paulette Burdick, Mayor
Commissioner Melissa McKinlay, Vice Mayor
Commissioner Hal R. Valeche
Commissioner Dave Kerner
Commissioner Steven L. Abrams
Commissioner Mary Lou Berger
Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and adopted this ____ day of _____, 20__.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

SHARON R. BOCK,
CLERK & COMPTROLLER

BY: _____
Asst. County Attorney

BY: _____
Deputy Clerk

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WHEREAS, the Board of County Commissioners has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties within the County (Ordinance No. 95-41); and,

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exemption for the historic renovation and restoration of the property located at 330 Island Road, Palm Beach and,

WHEREAS, the Town of Palm Beach Historic Preservation Board reviewed the Final Application on April 13, 2016, 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 MILAN EAT, LLC., for the restoration, renovation, and improvement to the property located at 330 Island Road, Palm Beach, and,

WHEREAS, the Town of Palm Beach Commission on September 21, 2016 determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and granted an ad valorem town tax exemption to MILAN EAT, LLC., for the restoration, renovation, and improvement to the property located at 330 Island Road, 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 approves an ad valorem County tax exemption to the property owners, MILAN EAT, LLC., for a ten year period, commencing on January 1, 2017 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 330 Island Road, Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 52-2016:

REVISED PLAT OF ISLAND ROAD DEV WEST 85 FEET OF LOT 3, LOT 4 AND EAST 6 FEET OF LOT 5, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, MILAN EAT, LLC., shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

3. The Board finds that the property meets the requirements for tax exemption under section 196.1997, Florida Statutes.

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Commissioner Melissa McKinlay, Vice Mayor
Commissioner Hal R. Valeche
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Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 20__.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

SHARON R. BOCK,
CLERK & COMPTROLLER

BY: _____
Asst. County Attorney

BY: _____
Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20___, by MILAN EAT LLC., (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 330 Island Road, Palm Beach, FL 33480, 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:

REV PLAT OF ISLAND ROAD DEV W 85 FT OF LT 3, LT 4 & E 6 FT OF LT 5 according to the plat thereof, as recorded in the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the period of the tax exemption which is from January 1, 2017 to December 31, 2026.

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:

Town of Palm Beach:
Planning, Zoning and Building Department
60 South County Road
Palm Beach, FL 33480
Telephone Number: (561) 227-6414

The address of the Division of Historic Resources is:
Bureau of Historic Preservation
Division of Historical Resources
R.A. Gray Building, 500 South Bronough Street
Tallahassee, Florida 32399-0250
Telephone Number: (850) 487-2333

3. [Only for properties of archaeological significance] The Owner agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. Above.

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

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

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

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

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

9. The terms of this Covenant shall be binding on the current Property owner, transferees, and their heirs, successors, or assigns.

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

OWNER(S):

Milan EAT LLC.

Name

[Handwritten Signature]
Signature/Title Partner

1/23/17
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 23 day of January, 2017 by Arthur Mineroff, who are personally known to me, or who have produced _____, and _____, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

Gina Parrish

Notary Public State of Florida



Notary Print Name:

gina PARRISH

My Commission Expires:

12/20/2019

(NOTARY SEAL)

RESOLUTION NO. 58-2016

330 Island Road

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING AD VALOREM TAX EXEMPTIONS FOR 330 ISLAND ROAD, AND STATING THAT THE SUBJECT PROPERTY MEETS THE CRITERIA SET FORTH IN CHAPTER 54, ARTICLE V OF THE CODE OF ORDINANCES OF THE TOWN OF PALM BEACH, RELATING TO LANDMARKS PRESERVATION AND TITLED "TAX EXEMPTIONS."

WHEREAS, pursuant to the provisions of Chapter 54, Article V, Code of Ordinances of the Town of Palm Beach, the Landmarks Preservation Commission of the Town of Palm Beach held public hearings and approved Certificates of Appropriateness for renovations and improvements of the certain property described herein; and

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

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

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The property hereinafter described in Section 2 of this Resolution, being listed as a Landmark of the Town of Palm Beach, is hereby approved for the Ad Valorem Tax Exemptions for Historic Properties, pursuant to the provisions of Chapter 54, Article V.

Section 2. The landmark is owned by Milan EAT LLC and is located at 330 Island Road, Palm Beach, Florida. The property is legally described as follows:

Tax Folio Number: 50-43-43-27-04-000-0031

Legal Description: REVISED PLAT OF ISLAND ROAD DEV WEST 85 FEET OF LOT 3, LOT 4 AND EAST 6 FEET OF LOT 5

Section 3. The Town Clerk is hereby ordered to furnish the owner of the property a copy of this Resolution.

PROPERTY OWNER LIST

2017 Town of Palm Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Everglades Club, Inc.
Property: 350 Worth Avenue
Palm Beach, FL 33480
Use: Commercial

**RESOLUTION NO. R-2017-
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 350 WORTH
AVENUE, 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 has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties within the County (Ordinance No. 95-41); and,

WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the county's historic structures; and,

WHEREAS, the Board of County Commissioners has approved an interlocal agreement with the Town of 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 Town of Palm Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the Town of Palm Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (31-93); and,

WHEREAS, the property owner(s) Everglades Club Inc., filed a Preconstruction Application and received preliminary approval from the Town of Palm Beach Historic Preservation Board on October 21, 2015, for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 350 Worth Avenue (Main Hall Foundation Renovation), Palm Beach and,

WHEREAS, the Town of Palm Beach Historic Preservation Board reviewed the Final Application on April 13, 2016, 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 Everglades Club Inc., for the restoration, renovation, and improvement to the property located at 350 Worth Avenue (Main Hall Foundation Renovation), Palm Beach, and,

WHEREAS, the Town of Palm Beach Commission on September 21, 2016 determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and granted an ad valorem town tax exemption to Everglades Club Inc., for the restoration, renovation, and improvement to the property located at 350 Worth Avenue (Main Hall Foundation Renovation), 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 approves an ad valorem County tax exemption to the property owners, Everglades Club Inc., for a ten year period, commencing on January 1, 2017 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 350 Worth Avenue (Main Hall Foundation Renovation), Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 59-2016:

ROYAL PARK ADD LTS 1 THRU 18 BLK 19 & UN#D LT LYG BET BLKS 19 & 20 (LESS W 25 FT) & 27-43-43, FILLED LANDS LYG WLY OF & ADJ TO LT 1 BLK 19 & SLY OF & ADJ TO UN#D LT LYG BET BLKS 19 & 20 (LESS W 25 FT), according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Everglades Club Inc., shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

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 Paulette Burdick, Mayor
Commissioner Melissa McKinlay, Vice Mayor
Commissioner Hal R. Valeche
Commissioner Dave Kerner
Commissioner Steven L. Abrams
Commissioner Mary Lou Berger
Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and adopted this ____ day of _____, 20__.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

SHARON R. BOCK,
CLERK & COMPTROLLER

BY: _____
Asst. County Attorney

BY: _____
Deputy Clerk

**RESOLUTION NO. R-2017-
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exemption for the historic renovation and restoration of the property located at 350 Worth Avenue (Main Hall Foundation Renovation), Palm Beach and,

WHEREAS, the Town of Palm Beach Historic Preservation Board reviewed the Final Application on April 13, 2016, 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 Everglades Club Inc., for the restoration, renovation, and improvement to the property located at 350 Worth Avenue (Main Hall Foundation Renovation), Palm Beach, and,

WHEREAS, the Town of Palm Beach Commission on September 21, 2016 determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and granted an ad valorem town tax exemption to Everglades Club Inc ., for the restoration, renovation, and improvement to the property located at 350 Worth Avenue (Main Hall Foundation Renovation), 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 approves an ad valorem County tax exemption to the property owners, Everglades Club Inc., for a ten year period, commencing on January 1, 2017 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 350 Worth Avenue (Main Hall Foundation Renovation), Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 59-2016:

ROYAL PARK ADD LTS 1 THRU 18 BLK 19 & UN#D LT LYG BET BLKS 19 & 20 (LESS W 25 FT) & 27-43-43, FILLED LANDS LYG WLY OF & ADJ TO LT 1 BLK 19 & SLY OF & ADJ TO UN#D LT LYG BET BLKS 19 & 20 (LESS W 25 FT), according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Everglades Club Inc., shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

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 Paulette Burdick, Mayor
Commissioner Melissa McKinlay, Vice Mayor
Commissioner Hal R. Valeche
Commissioner Dave Kerner
Commissioner Steven L. Abrams
Commissioner Mary Lou Berger
Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 20__.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

SHARON R. BOCK,
CLERK & COMPTROLLER

BY: _____
Asst. County Attorney

BY: _____
Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20___, by Everglades Club Inc., (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 350 Worth Avenue, Palm Beach, FL 33480, 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:

ROYAL PARK ADD LTS 1 THRU 18 BLK 19 & UN#D LT LYG BET BLKS 19 & 20 (LESS W 25 FT) & 27-43-43, FILLED LANDS LYG WLY OF & ADJ TO LT 1 BLK 19 & SLY OF & ADJ TO UN#D LT LYG BET BLKS 19 & 20 (LESS W 25 FT) according to the plat thereof, as recorded in the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the period of the tax exemption which is from January 1, 2017 to December 31, 2026.

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:

Town of Palm Beach:
Planning, Zoning and Building Department
60 South County Road
Palm Beach, FL 33480
Telephone Number: (561) 227-6414

The address of the Division of Historic Resources is:
Bureau of Historic Preservation
Division of Historical Resources
R.A. Gray Building, 500 South Bronough Street
Tallahassee, Florida 32399-0250
Telephone Number: (850) 487-2333

3. [Only for properties of archaeological significance] The Owner agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. Above.

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

the conditions of this covenant are being observed.

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

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

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

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

9. The terms of this Covenant shall be binding on the current Property owner, transferees, and their heirs, successors, or assigns.

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

OWNER(S):

Everglades Club Inc.
Name

[Handwritten Signature]
Signature/Title

10-24-16
Date

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

ATTEST:

[Handwritten Signature]



PALM BEACH COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Sharon R. Bock, Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Mayor

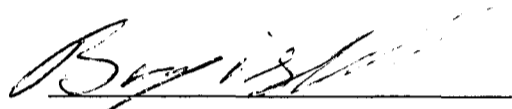
APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: _____
County Attorney

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 24 day of October, 2016 by Scott R. Lese, who are personally known to me or who have produced _____, and _____, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

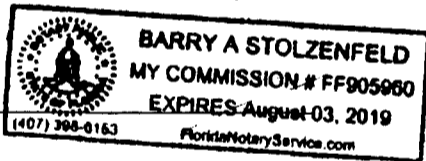


Notary Public State of Florida

Notary Print Name:

Barry A. Stolzenfeld

My Commission Expires:



(NOTARY SEAL)

RESOLUTION NO. 59-2016

Everglades Club, 350 Worth Avenue
Main Hall Foundation Renovation

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING AD VALOREM TAX EXEMPTIONS FOR 350 WORTH AVENUE, THE EVERGLADES CLUB (MAIN HALL FOUNDATION RENOVATION) AND STATING THAT THE SUBJECT PROPERTY MEETS THE CRITERIA SET FORTH IN CHAPTER 54, ARTICLE V OF THE CODE OF ORDINANCES OF THE TOWN OF PALM BEACH, RELATING TO LANDMARKS PRESERVATION AND TITLED "TAX EXEMPTIONS."

WHEREAS, pursuant to the provisions of Chapter 54, Article V, Code of Ordinances of the Town of Palm Beach, the Landmarks Preservation Commission of the Town of Palm Beach held public hearings and approved Certificates of Appropriateness for renovations and improvements of the certain property described herein; and

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

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

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The property hereinafter described in Section 2 of this Resolution, being listed as a Landmark of the Town of Palm Beach, is hereby approved for the Ad Valorem Tax Exemptions for Historic Properties, pursuant to the provisions of Chapter 54, Article V.

Section 2. The landmark is owned by The Everglades Club Inc. and is located at 350 Worth Avenue, Palm Beach, Florida. The property is legally described as follows:

Tax Folio Number: 50-43-43-23-05-019-0010

Legal Description: ROYAL PARK ADD LTS 1 THRU 18 BLK 19 & UN#D LT LYG BET BLKS 19 & 20 (LESS W 25 FT) & 27-43-43, FILLED LANDS LYG WLY OF & ADJ TO LT 1 BLK 19 & SLY OF & ADJ TO UN#D LT LYG BET BLKS 19 & 20 (LESS W 25 FT)

Section 3. The Town Clerk is hereby ordered to furnish the owner of the property a copy of this Resolution.

PROPERTY OWNER LIST

2017 Town of Palm Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Frances I. Kettenbach, Maura Ziska, Trust,
Maura Ziska, TR, TITL, HLDR

Property: 801 S. County Road
Palm Beach, FL 33480

Use: Residential

**RESOLUTION NO. R-2017-
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 801 SOUTH
COUNTY ROAD, 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 has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties within the County (Ordinance No. 95-41); and,

WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the county's historic structures; and,

WHEREAS, the Board of County Commissioners has approved an interlocal agreement with the Town of 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 Town of Palm Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the Town of Palm Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (31-93); and,

WHEREAS, the property owner(s) Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, filed a Preconstruction Application and received preliminary approval from the Town of Palm Beach Historic Preservation Board on

May 17, 2012, for an ad valorem tax exemption for the historic renovation and restoration of the property located at 801 South County Road, Palm Beach and,

WHEREAS, the Town of Palm Beach Historic Preservation Board reviewed the Final Application on April 13, 2016, 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 Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, for the restoration, renovation, and improvement to the property located at 801 South County Road, Palm Beach, and,

WHEREAS, the Town of Palm Beach Commission on September 14, 2016 determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and granted an ad valorem town tax exemption to Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, for the restoration, renovation, and improvement to the property located at 801 South County Road, 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 approves an ad valorem County tax exemption to the property owners, Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, for a ten year period, commencing on January 1, 2017 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 801 South County Road, Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 182-2016:

35-43-43, S 150 FT OF N 491.52 FT, E 206 FT OF S 150 FT OF N 641.52 FT OF GOV LT 1 LYG E OF SOUTH COUNTY RD & S 300 FT OF N 641.52 OF GOV LT 1 LYG E OF OCEAN BLVD, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Frances I. Kettenbach, Maura Ziska, TR, Maura Ziska, TR, TITL, HLDR, 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 Paulette Burdick, Mayor
Commissioner Melissa McKinlay, Vice Mayor
Commissioner Hal R. Valeche
Commissioner Dave Kerner
Commissioner Steven L. Abrams
Commissioner Mary Lou Berger
Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and adopted this day of _____, 20__.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

SHARON R. BOCK,
CLERK & COMPTROLLER

BY: _____
Asst. County Attorney

BY: _____
Deputy Clerk

**RESOLUTION NO. R-2017-
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 801 SOUTH
COUNTY ROAD, 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 has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties within the County (Ordinance No. 95-41); and,

WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the county's historic structures; and,

WHEREAS, the Board of County Commissioners has approved an interlocal agreement with the Town of 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 Town of Palm Beach to the municipal historic preservation agency; and

WHEREAS, this property has been certified as a qualified property by the Town of Palm Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (31-93); and,

WHEREAS, the property owner(s) Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, filed a Preconstruction Application and received preliminary approval from the Town of Palm Beach Historic Preservation Board on

May 17, 2012, for an ad valorem tax exemption for the historic renovation and restoration of the property located at 801 South County Road, Palm Beach and,

WHEREAS, the Town of Palm Beach Historic Preservation Board reviewed the Final Application on April 13, 2016, 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 Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, for the restoration, renovation, and improvement to the property located at 801 South County Road, Palm Beach, and,

WHEREAS, the Town of Palm Beach Commission on September 14, 2016 determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation and granted an ad valorem town tax exemption to Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, for the restoration, renovation, and improvement to the property located at 801 South County Road, 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 approves an ad valorem County tax exemption to the property owners, Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, for a ten year period, commencing on January 1, 2017 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 801 South County Road, Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 182-2016:

35-43-43, S 150 FT OF N 491.52 FT, E 206 FT OF S 150 FT OF N 641.52 FT OF GOV LT 1 LYG E OF SOUTH COUNTY RD & S 300 FT OF N 641.52 OF GOV LT 1 LYG E OF OCEAN BLVD, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Frances I. Kettenbach, Maura Ziska, TR, Maura Ziska, TR, TITL, HLDR, 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 Paulette Burdick, Mayor
- Commissioner Melissa McKinlay, Vice Mayor
- Commissioner Hal R. Valeche
- Commissioner Dave Kerner
- Commissioner Steven L. Abrams
- Commissioner Mary Lou Berger
- Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and adopted this day of _____, 20__.

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

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

SHARON R. BOCK,
CLERK & COMPTROLLER

BY: _____
Asst. County Attorney

BY: _____
Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20__, by Frances I. Kettenbach, Maura Ziska TR, Maura Ziska, TR, TITL, HLDR, (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 801 S. County Rd, Palm Beach, FL 33480, 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:

35-43-43, S 150 FT OF N 491.52 FT, E 206 FT OF S 150 FT OF N 641.52 FT OF GOV LT 1 LYG E OF SOUTH COUNTY RD & S 300 FT OF N 641.52 OF GOV LT 1 LYG E OF OCEAN BLVD according to the plat thereof, as recorded in the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the period of the tax exemption which is from January 1, 2017 to December 31, 2026.

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:

Town of Palm Beach:
Planning, Zoning and Building Department
60 South County Road
Palm Beach, FL 33480
Telephone Number: (561) 227-6414

The address of the Division of Historic Resources is:
Bureau of Historic Preservation
Division of Historical Resources
R.A. Gray Building, 500 South Bronough Street
Tallahassee, Florida 32399-0250
Telephone Number: (850) 487-2333

3. [Only for properties of archaeological significance] The Owner agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. Above.
4. The Owner agrees that the Local Historic Preservation Office and appropriate representatives of the Local Government, their agents and designees shall have the

right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this covenant are being observed.

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

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

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

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

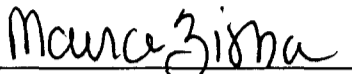
9. The terms of this Covenant shall be binding on the current Property owner,

transferees, and their heirs, successors, or assigns.

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

OWNER(S):

Frances I. Kettenbach		1-23-17
Name	Signature/Title	Date

Maura Ziska, TR		1/20/17
Name	Signature/Title	Date

Maura Ziska, TR, TITL, HLDR		1/20/17
Name	Signature/Title	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

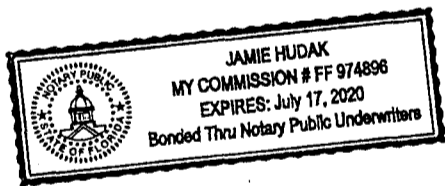
APPROVED AS TO FORM AND
LEGAL SUFFICIENCY.

BY: _____
County Attorney

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 20 day of January, 2017 by Maura Ziska, who ~~are~~ ^{is} personally ~~known~~ to me or who have produced _____, and _____, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.



Jamie Hudak
Notary Public State of Florida

Notary Print Name:
Jamie Hudak

My Commission Expires:

07/17/20

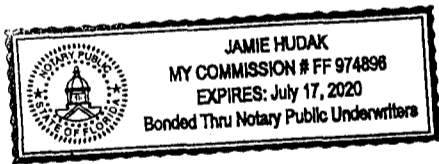
(NOTARY SEAL)

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 23 day of January, 2017 by Frances I. Kettenbach, who ~~are~~ ^{is} personally known to me or who have produced _____, and _____, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

Jamie Hudak
Notary Public State of Florida



Notary Print Name:
Jamie Hudak

My Commission Expires:

07/17/20

(NOTARY SEAL)

RESOLUTION NO. 182-2016

801 South County Road

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AUTHORIZING AD VALOREM TAX EXEMPTIONS FOR 801 SOUTH COUNTY ROAD, HEREINAFTER DESCRIBED AND STATING THAT THE SUBJECT PROPERTY MEETS THE CRITERIA SET FORTH IN CHAPTER 54, ARTICLE V OF THE CODE OF ORDINANCES OF THE TOWN OF PALM BEACH, RELATING TO LANDMARKS PRESERVATION AND TITLED "TAX EXEMPTIONS."

WHEREAS, pursuant to the provisions of Chapter 54, Article V, Code of Ordinances of the Town of Palm Beach, the Landmarks Preservation Commission of the Town of Palm Beach held public hearings and approved Certificates of Appropriateness for renovations and improvements of the certain property described herein; and

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

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

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The property hereinafter described in Section 2 of this Resolution, being listed as a Landmark of the Town of Palm Beach, is hereby approved for the Ad Valorem Tax Exemptions for Historic Properties, pursuant to the provisions of Chapter 54, Article V.

Section 2. The landmark is owned by Palmieral Revocable Trust and is located at 801 South County Road, Palm Beach, Florida. The property is legally described as follows:

Tax Folio Number: 50-43-43-35-00-001-0040

Legal Description: 35-43-43, S 150 FT OF N 491.52 FT, E 206 FT OF S 150 FT OF N 641.52 FT OF GOV LT 1 LYG E OF SOUTH COUNTY RD & S 300 FT OF N 641.52 OF GOV LT 1 LYG E OF OCEAN BLVD

Section 3. The Town Clerk is hereby ordered to furnish the owner of the property a copy of this Resolution.

Attachment 5
Tax Break Down By Property, Annual and 10 Year Total
2017 Town of Palm Beach County Tax Exemption

Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Annual	10 Year Total
330 Island Road	\$7,373,682.00	\$6,983,370.00	\$33,390.98	\$333,909.84
350 Worth Avenue	\$850,000.00	\$841,500.00	\$4,023.63	\$40,236.32
801 South County Road	\$12,000,000.00	\$7,743,198.34	\$37,024.10	\$370,241.03
Total	20,223,682.00	15,568,068.34	\$74,438.72	\$744,387.19

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

Note: Annual Total amount is rounded up after the decimal.