

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

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 222 SE 7th Avenue, Delray Beach, (Residential).
B) Approve a restrictive covenant for 222 SE 7th Avenue, Delray 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 233 Venetian Drive, Delray Beach (Residential).
D) Approve a restrictive covenant for 233 Venetian Drive, Delray Beach (Residential) 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 1029 Nassau Street, Delray Beach, (Residential).
F) Approve a restrictive covenant for 1029 Nassau Street, Delray Beach, (Residential) requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

Summary: The resolution will authorize a County tax exemption for the following historic properties located within the City of Delray Beach: 222 SE 7th Avenue, (property is privately owned for residential use); 233 Venetian Drive, (property is privately owned for residential use); and 1029 Nassau Street, (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 \$1,241,000. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately a total of \$5,934 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 4 & 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 7, 1998, R 98 472 D, authorizing the City of Delray Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance on improvements to historic landmark properties within the Town.

Copies of the City of Delray 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] Department Director Date 3/7/17
Approved By: [Signature] Assistant County Administrator Date 3/7/17

**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>\$5,934</u>	<u>\$5,934</u>	<u>\$5,934</u>	<u>\$5,934</u>	<u>\$5,934</u>
Program Income (County) In-Kind Match (County)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	<u>\$5,934</u>	<u>\$5,934</u>	<u>\$5,934</u>	<u>\$5,934</u>	<u>\$5,934</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:**


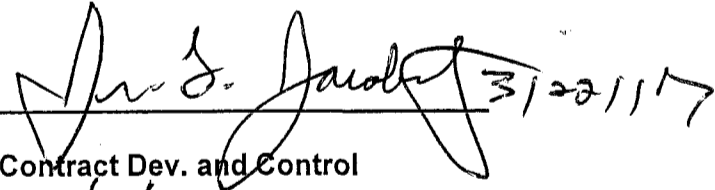
There is no direct fiscal impact on the Planning, Zoning and Building Department from granting a tax exemption for each property. The overall County impact is a reduction of collectable taxes. Tax revenue is to be reduced at most by the tax on the improvements made to the structure. The estimated improvement costs attributed solely to work on these historic building totals \$1,241,000. Estimated exemption will be based upon the Countywide Millage Rate (4.7815), it is estimated that approximately \$5,934 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2026, is \$59,338 (\$5,934 x10).

**C. Departmental Fiscal Review:** \_\_\_\_\_

**III. REVIEW COMMENTS**

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

 _____ OFMB ET 3/8 EP 3/8	 _____ Contract Dev. and Control 3/21/17
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**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: Ann D. Heffernan and James P. Heffernan

Property: 233 Venetian Drive  
Delray Beach, FL 33444

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 233 VENETIAN DRIVE, NASSAU PARK HISTORIC DISTRICT, DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**WHEREAS**, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owner(s) 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 Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

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

**WHEREAS**, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (Ordinance No. 50-96); and,

**WHEREAS**, the property owner(s), Ann D. Heffernan and James P. Heffernan, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on December 17, 2014 for an ad

valorem tax exemption for the historic renovation and restoration of the property located at 233 Venetian Drive, Nassau Park Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on January 21, 2015, 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 Ann D. Heffernan and James P. Heffernan for the restoration, renovation, and improvement to the property located at 233 Venetian Drive, Nassau Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on August 3, 2016, 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 Ann D. Heffernan and James P. Heffernan for the restoration, renovation, and improvement to the property located at 233 Venetian Drive, Nassau Park Historic District, Delray Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Ann D. Heffernan and James P. Heffernan for a 10 year period, commencing on the 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 233 Venetian Drive, Nassau Park Historic District, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2016-207:

JOHN B REIDS VILLAGE LT 1 BLK F (NASSAU ST HISTORIC DISTRICT), according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Ann D. Heffernan and James P. Heffernan 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 233 VENETIAN DRIVE, NASSAU PARK HISTORIC DISTRICT, DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**WHEREAS**, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owner(s) 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,

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

**WHEREAS**, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (Ordinance No. 50-96); and,

**WHEREAS**, the property owner(s), Ann D. Heffernan and James P. Heffernan, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on December 17, 2014 for an ad

valorem tax exemption for the historic renovation and restoration of the property located at 233 Venetian Drive, Nassau Park Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on January 21, 2015, 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 Ann D. Heffernan and James P. Heffernan for the restoration, renovation, and improvement to the property located at 233 Venetian Drive, Nassau Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on August 3, 2016, 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 Ann D. Heffernan and James P. Heffernan for the restoration, renovation, and improvement to the property located at 233 Venetian Drive, Nassau Park Historic District, Delray Beach.

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

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JOHN B REIDS VILLAGE LT 1 BLK F (NASSAU ST  
HISTORIC DISTRICT), according to the Public Records  
of Palm Beach County, Florida.



2. Prior to the ad valorem tax exemption described herein being effective, Ann D. Heffernan and James P. Heffernan 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 Ann D. Heffernan and James P. Heffernan, (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 233 Venetian Drive, Delray Beach, FL 33483, 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):

JOHN B REIDS VILLAGE LT 1 BLK F (NASSAU ST HISTORIC DISTRICT) 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:

City of Delray Beach:  
Historic Preservation Planner  
100 North West 1<sup>st</sup> Avenue  
Delray Beach, FL 33444  
Telephone Number: (561) 243-7000

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

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

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

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


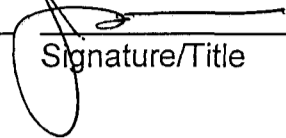
7. If the Property has been destroyed or severely damaged by accidental or natural causes, that is, if the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made property eligible for listing in the National Register of Historic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

8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. For the purpose of this Covenant, "gross negligence" means omission of care 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):

Ann D. Heffernan Name	 Signature/Title	11/30/16 Date
James P. Heffernan Name	 Signature/Title	11/30/2016 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

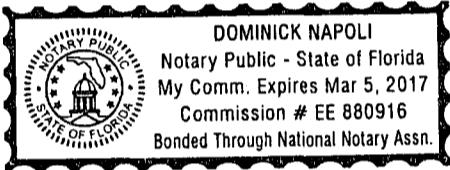
APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

BY: \_\_\_\_\_  
County Attorney

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 30 day of Nov, 2016 by Ann Helferman & James Helferman who are personally known to me or who have produced FL DL, and \_\_\_\_\_, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.



[Signature]

Notary Public State of Florida

Notary Print Name:

Dominick Napoli

My Commission Expires:

3/5/17

(NOTARY SEAL)

RESOLUTION NO. 40-16

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO JAMES P. HEFFERNAN AND ANN D. HEFFERNAN, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 233 VENETIAN DRIVE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(j), TAX EXEMPTION FOR HISTORIC PROPERTIES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Historic Preservation Program of the City of Delray Beach, Florida (the "City"), is designed to preserve, protect, enhance, and perpetuate resources which represent distinctive and significant elements of the City's historical, cultural, social, economic, political, archaeological, and architectural identity; and/or serve as visible reminders of the City's culture and heritage; and

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

WHEREAS, the City of Delray Beach City Commission has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties (Ordinance No. 50-96); and

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

WHEREAS, Ordinance No. 50-96 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present such Final Application in a regularly scheduled meeting of the Historic Preservation Board and shall recommend that the Historic Preservation Board grant or deny the exemption; and

WHEREAS, the property owners filed a Historic Property Ad Valorem Tax Exemption Application for review by the Historic Preservation Board on August 3, 2016, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 233 Venetian Drive, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(j) and recommended approval to grant an ad valorem City tax exemption to 233 Venetian Drive for the restoration, renovation, and improvement to the property located at 233 Venetian Drive.

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

Section 1. The City Commission hereby determines that the completed improvements to the property located at 233 Venetian Drive, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(j).


Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, James P. Heffernan and Ann D. Heffernan, for a ten (10) year period, commencing on January 1, 2017, from that portion of ad valorem taxes levied on the increase in assessed value, between January 1, 2017 and December 31, 2026, resulting from the renovation, restoration, and rehabilitation of the property located at 233 Venetian Drive, which property is legally described as follows and which improvements are described in Historic Preservation Board Certificate of Appropriateness No. 2015-040:

Lot 1, Block "F", JOHN REID'S VILLAGE, according to the Plat recorded in Plat Book 21, Page(s) 95, as recorded in the Public Records of Palm Beach County, Florida.

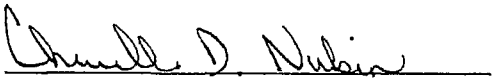
Section 3. Prior to the ad valorem tax exemption described herein being effective, James P. Heffernan and Ann D. Heffernan, shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted. A copy of the recorded covenant shall be provided to the City's Historical Preservation Planner.

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

PASSED AND ADOPTED in regular session on this the 20th day of September, 2016.

  
MAYOR

ATTEST:

  
\_\_\_\_\_

City Clerk

# PROPERTY OWNER LIST

## 2017 Town of Palm Beach Historic Property Tax Exemption

### Property Owner - Address - Use of Building

Owners: Cynthia C. Lamon and John A. Lamon, Jr.

Property: 222 SE 7<sup>th</sup> Avenue  
Delray Beach, FL 33444

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 222 S.E. 7<sup>th</sup> AVENUE, MARINA HISTORIC DISTRICT, DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**WHEREAS**, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owner(s) 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 Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

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

**WHEREAS**, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (Ordinance No. 50-96); and,

**WHEREAS**, the property owner(s), Cynthia C. Lamon and John A. Lamon Jr., filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on September 3, 2014 for an ad valorem

tax exemption for the historic renovation and restoration of the property located at 222 S.E. 7<sup>th</sup> Avenue, Marina Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on August 3, 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 Cynthia C. Lamon and John A. Lamon, Jr., for the restoration, renovation, and improvement to the property located at 222 S.E. 7<sup>th</sup> Avenue, Marina Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on September 20, 2016, 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 Cynthia C. Lamon and John A. Lamon Jr., for the restoration, renovation, and improvement to the property located at 222 S.E. 7<sup>th</sup> Avenue, Marina Historic District, Delray Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Cynthia C. Lamon and John A. Lamon Jr., for a 10 year period, commencing on the 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 222 S.E. 7<sup>th</sup> Avenue, Marina Historic District, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2014-206:

GRAYCE-BYRD N 10 FT OF LT 18 & LT 19, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Cynthia C. Lamon and John A. Lamon Jr., 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 \_\_\_\_\_, 2017.

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 222 S.E. 7<sup>th</sup> AVENUE, MARINA HISTORIC DISTRICT, DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**WHEREAS**, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owner(s) 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 Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

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

**WHEREAS**, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (Ordinance No. 50-96); and,

**WHEREAS**, the property owner(s), Cynthia C. Lamon and John A. Lamon Jr., filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on September 3, 2014 for an ad valorem

tax exemption for the historic renovation and restoration of the property located at 222 S.E. 7<sup>th</sup> Avenue, Marina Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on August 3, 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 Cynthia C. Lamon and John A. Lamon, Jr., for the restoration, renovation, and improvement to the property located at 222 S.E. 7<sup>th</sup> Avenue, Marina Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on September 20, 2016, 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 Cynthia C. Lamon and John A. Lamon Jr., for the restoration, renovation, and improvement to the property located at 222 S.E. 7<sup>th</sup> Avenue, Marina Historic District, Delray Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Cynthia C. Lamon and John A. Lamon Jr., for a 10 year period, commencing on the 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 222 S.E. 7<sup>th</sup> Avenue, Marina Historic District, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2014-206:

GRAYCE-BYRD N 10 FT OF LT 18 & LT 19, according  
to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Cynthia C. Lamon and John A. Lamon Jr., 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 \_\_\_\_\_, 2017.

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 Cynthia C. Lamon and John A. Lamon, Jr. (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 222 S.E. 7th Avenue, Marina Historic District, Delray Beach, FL 33483, 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):

GRACEY-BYRD N 10 FT OF LT 18 & LT 19 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:

City of Delray Beach:  
Historic Preservation Planner  
100 North West 1<sup>st</sup> Avenue  
Delray Beach, FL 33444  
Telephone Number: (561) 243-7000

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

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

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

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

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

8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. For the purpose of this Covenant, "gross negligence" means omission of care 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.

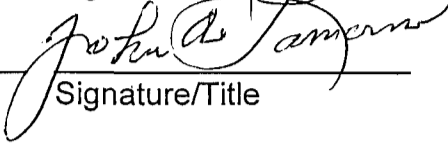
OWNER(S):

Cynthia C. Lamon  
Name

  
Signature/Title

1/19/17  
Date

John A. Lamon, Jr.  
Name

  
Signature/Title

1/19/17  
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

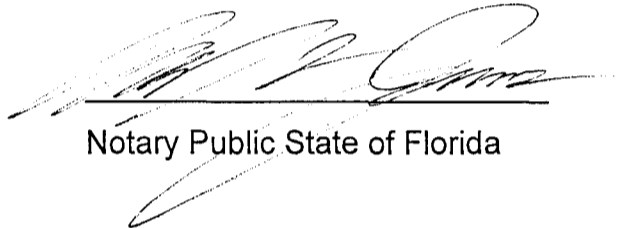
APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

BY: \_\_\_\_\_  
County Attorney

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 19<sup>th</sup> day of January, 2017 by Cynthia A. Lamon + John A. Lamon Jr., who are personally known to me or who have produced Florida Drivers Licenses, and \_\_\_\_\_, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.



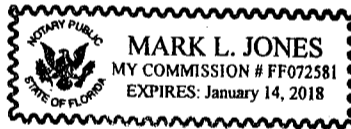
Notary Public State of Florida

Notary Print Name:

Mark L. Jones

My Commission Expires:

01-14-2018



(NOTARY SEAL)

RESOLUTION NO. 38-16

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO JOHN A. LAMON, JR. AND CYNTHIA C. LAMON, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 222 SE 7<sup>TH</sup> AVENUE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Historic Preservation Program of the City of Delray Beach, Florida (the "City"), is designed to preserve, protect, enhance, and perpetuate resources which represent distinctive and significant elements of the City's historical, cultural, social, economic, political, archaeological, and architectural identity; and/or serve as visible reminders of the City's culture and heritage; and

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

WHEREAS, the City of Delray Beach City Commission has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties (Ordinance No. 50-96); and

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

WHEREAS, Ordinance No. 50-96 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present such Final Application in a regularly scheduled meeting of the Historic Preservation Board and shall recommend that the Historic Preservation Board grant or deny the exemption; and

WHEREAS, the property owners filed a Historic Property Ad Valorem Tax Exemption Application for review by the Historic Preservation Board on August 3, 2016 of an Ad Valorem Tax Exemption for the historic restoration, renovation, and improvement of the property located 222 SE 7<sup>th</sup> Avenue, ~~and the Historic Preservation Board determined that the completed improvements~~ were consistent with LDR Section 4.5.1(j) and recommended approval to grant an ad valorem City tax exemption to John A. Lamon, Jr. and Cynthia C. Lamon for the restoration, renovation, and improvement to the property located at 222 SE 7<sup>th</sup> Avenue.

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

Section 1. The City Commission hereby determines that the completed improvements to the property located at 222 SE 7<sup>th</sup> Avenue, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(j).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, John A. Lamon, Jr. and Cynthia C. Lamon, for a ten (10) year period, commencing on January 1, 2017, from that portion of ad valorem taxes levied on the increase in assessed value, between January 1, 2017 and December 31, 2026, resulting from the renovation, restoration, and rehabilitation of the property located at 222 SE 7<sup>th</sup> Avenue, which property is legally described as follows and which improvements are described in Historic Preservation Board Certificate of Appropriateness No. 2014-206

The North 10 feet of Lot 18 and all of Lot 19, Block 119 of GRACEY-BYRD Subdivision. According to the Plat thereof as recorded in Plat Book 10, Page 52, of the Public Records of Palm Beach County, Florida.


Section 3. Prior to the Ad Valorem Tax Exemption described herein being effective, John A. Lamon, Jr. and Cynthia C. Lamon, shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted. A copy of the recorded covenant shall be provided to the City's Historical Preservation Planner.

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

PASSED AND ADOPTED in regular session on this the 20th day of September, 2016.

  
MAYOR

ATTEST:

  
City Clerk

# PROPERTY OWNER LIST

2017 Town of Palm Beach  
Historic Property Tax Exemption

## Property Owner - Address - Use of Building

Owners: Janie L. Douglas and James W. Douglas

Property: 1029 Nassau Street  
Delray Beach, FL 33444

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 1029 NASSAU STREET, NASSAU STREET HISTORIC DISTRICT, DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**WHEREAS**, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owner(s) 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 Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

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

**WHEREAS**, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (Ordinance No. 50-96); and,

**WHEREAS**, the property owner(s), Janie L. Douglas and James W. Douglas, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on April 3, 2013 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 1029 Nassau Street, Nassau Street Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on September 29, 2015, 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 Janie L. Douglas and James W. Douglas, for the restoration, renovation, and improvement to the property located at 1029 Nassau Street, Nassau Street Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on August 3, 2016, 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 Janie L. Douglas and James W. Douglas, for the restoration, renovation, and improvement to the property located at 1029 Nassau Street, Nassau Street Historic District, Delray Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Janie L. Douglas and James W. Douglas, for a 10 year period, commencing on the 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 1029 Nassau Street, Nassau Street Historic District, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2016-027:

WHEATLEYS SUB LT 1 (NASSAU ST HISTORIC DISTRICT), according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Janie L. Douglas and James W. Douglas, 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 1029 NASSAU STREET, NASSAU STREET HISTORIC DISTRICT, DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**WHEREAS**, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owner(s) 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

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

**WHEREAS**, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (Ordinance No. 50-96); and,

**WHEREAS**, the property owner(s), Janie L. Douglas and James W. Douglas, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on April 3, 2013 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 1029 Nassau Street, Nassau Street Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on September 29, 2015, 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 Janie L. Douglas and James W. Douglas, for the restoration, renovation, and improvement to the property located at 1029 Nassau Street, Nassau Street Historic District, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on August 3, 2016, 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 Janie L. Douglas and James W. Douglas, for the restoration, renovation, and improvement to the property located at 1029 Nassau Street, Nassau Street Historic District, Delray Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Janie L. Douglas and James W. Douglas, for a 10 year period, commencing on the 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 1029 Nassau Street, Nassau Street Historic District, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2016-027:

WHEATLEYS SUB LT 1 (NASSAU ST HISTORIC DISTRICT), according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Janie L. Douglas and James W. Douglas, 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 Janie L. Douglas and James W. Douglas, (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 1029 Nassau Street, Delray Beach, FL 33483, 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):

WHEATLEYS SUB LT 1 (NASSAU ST HISTORIC DISTRICT) 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:

City of Delray Beach:  
Historic Preservation Planner  
100 North West 1<sup>st</sup> Avenue  
Delray Beach, FL 33444  
Telephone Number: (561) 243-7000

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

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

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

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

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

8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. For the purpose of this Covenant, "gross negligence" means omission of care 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):

Janie L. Douglas  
Name

Signature/Title

Date

*Janie Douglas  
owner*

*11/22/16*

James W. Douglas  
Name

Signature/Title

Date

*James W. Douglas  
owner*

*11-22-16*

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  
*TRIAS*

COUNTY OF PALM BEACH  
*COLLIN*

The foregoing instrument was acknowledged before me this *29th* day of *November*, 20*16* by *James Douglas Ed Jane Douglas* who are personally known to me or who have produced \_\_\_\_\_, and \_\_\_\_\_, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

*Karen M. Haun*

Notary Public State of Florida  
*TRIAS*

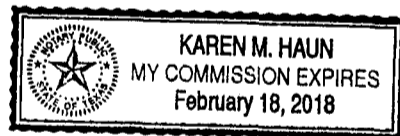
Notary Print Name:

*KAREN M. HAUN*

My Commission Expires:

*2/18/2018*

(NOTARY SEAL)



RESOLUTION NO. 39-16

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO JAMES W. DOUGLAS AND JANIE L. DOUGLAS, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 1029 NASSAU STREET, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Historic Preservation Program of the City of Delray Beach, Florida (the "City"), is designed to preserve, protect, enhance, and perpetuate resources which represent distinctive and significant elements of the City's historical, cultural, social, economic, political, archaeological, and architectural identity; and/or serve as visible reminders of the City's culture and heritage; and

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

WHEREAS, the City of Delray Beach City Commission has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties (Ordinance No. 50-96); and

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

WHEREAS, Ordinance No. 50-96 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present such Final Application in a regularly scheduled meeting of the Historic Preservation Board and shall recommend that the Historic Preservation Board grant or deny the exemption; and

WHEREAS, the property owners filed a Historic Property Ad Valorem Tax Exemption Application for review by the Historic Preservation Board on August 3, 2016, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 1029 Nassau Street, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(J) and recommended approval to grant an ad valorem City tax exemption to James W. Douglas and Janie L. Douglas for the restoration, renovation, and improvement to the property located at 1029 Nassau Street.



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

Section 1. The City Commission hereby determines that the completed improvements to the property located at 1029 Nassau Street, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(j).

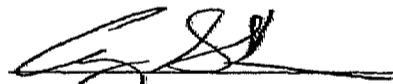
Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, James W. Douglas and Janie L. Douglas, for a ten (10) year period, commencing on January 1, 2017, from that portion of ad valorem taxes levied on the increase in assessed value, between January 1, 2017 and December 31, 2026, resulting from the renovation, restoration, and rehabilitation of the property located at 1029 Nassau Street, which property is legally described as follows and which improvements are described in Historic Preservation Board Certificate of Appropriateness No. 2013-114:

Lot 1, Wheatley's Subdivision. According to the plat thereof as recorded in Plat Book 16, Page(s) 98, Public Records of Palm Beach County, Florida.

Section 3. Prior to the ad valorem tax exemption described herein being effective, James W. Douglas and Janie L. Douglas shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted. A copy of the recorded covenant shall be provided to the City's Historical Preservation Planner.

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

PASSED AND ADOPTED in regular session on this the 20th day of September, 2016.

  
MAYOR

ATTEST:



City Clerk

**Attachment 5  
Tax Break Down By Property, Annual and 10 Year Total  
2017 City of Delray Beach County Tax Exemption**

Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Annual	10 Year Total
222 SE 7th Avenue	\$400,000.00	\$400,000.00	\$1,912.60	\$19,126.00
233 Venetian Drive	\$800,000.00	\$600,000.00	\$2,868.90	\$28,689.00
1029 Nassau Street	\$241,000.00	\$241,000.00	\$1,152.34	\$11,523.42
<b>Total</b>	<b>1,441,000.00</b>	<b>1,241,000.00</b>	<b>\$5,933.84</b>	<b>\$59,338.42</b>

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.