

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

Meeting Date: April 10, 2018 [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 the historic rehabilitation of the property located at 421 31<sup>st</sup> Street, West Palm Beach, (Residential).
- B) **Approve** a restrictive covenant for 421 31<sup>st</sup> Street, West 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 the historic rehabilitation of the property located at 317 Cordova Road, West Palm Beach, (Residential).
- D) **Approve** a restrictive covenant for 317 Cordova Road, West Palm 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 the historic rehabilitation of the property located at 327 Dyer Road, West Palm Beach, (Residential).
- F) **Approve** a restrictive covenant for 327 Dyer Road, West Palm 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 West Palm Beach: 421 31<sup>st</sup> Street, (property is privately owned for residential use); 317 Cordova Road (property is privately owned for residential use); and 327 Dyer Road, (property is privately owned for residential use).

If granted, the tax exemption shall take effect January 1, 2018, and shall remain in effect for 10 years, or until December 31, 2027. 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 total tax exempted for the 10 years ending December 31, 2027, is \$111,620. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately \$11,162 tax dollars will be exempted annually based on the 2018 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. For fiscal year 2017-2018, the BCC has approved a total of 2 exemptions totaling \$20,713, District 2 (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 City of West Palm Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance on improvements to historic landmark properties within the City.

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

**Attachments:** *Included are 3 sets for each of the listed properties.*

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

Recommended by: *[Signature]* 3/9/18  
Department Director Date

Approved By: *[Signature]* 3/23/18  
Assistant County Administrator Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2018	2019	2020	2021	2022
Capital Expenditures					
Operating Costs					
External Revenues	\$11,162	\$11,162	\$11,162	\$11,162	\$11,162
Program Income(County)					
In-Kind Match(County)					
<b>NET FISCAL IMPACT</b>	\$11,162	\$11,162	\$11,162	\$11,162	\$11,162
#ADDITIONAL FTE POSITIONS (CUMULATIVE)					

Is Item Included in Current Budget?                      Yes        No ✕  
 Does this item include the use of federal funds?      Yes        No ✓

**Budget Account No:**

Fund            Agency            Organization            Object

**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 the most by the tax on the improvements made to the structure. The estimated improvement costs attributed solely to work for these historic buildings totals \$2,334,424. Estimated exemption will be based upon the Countywide Millage Rate \$(4.7815), it is estimated that approximately \$11,162 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2027, is \$111,620 (\$11,162. x 10).

**C. Departmental Fiscal Review:**

*[Signature]*

**III. REVIEW COMMENTS:**

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

*[Signature]* 3/13/18                      *[Signature]* 3/20/18  
 OFMB 3/13                      Contract Dev. & Control  
 3/20/18

**B. Legal Sufficiency**

*[Signature]* 3/22/18  
 Assistant County Attorney

**C. Other Department Review**

\_\_\_\_\_  
 Department Director

**PROPERTY OWNER LIST**

**2018 City of West Palm Beach  
Historic Property Tax Exemption**

**Property Owner - Address - Use of Building**

Owners: Doriescott, LLC.  
Property: 327 Dyer Road  
West Palm Beach, FL 33405  
Use: Residential

RESOLUTION NO. R-2018-

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

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

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

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

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

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

**WHEREAS**, this property has been certified as a qualified property by the City of West Palm Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (WPB Ordinance No. 3554-02); and,

**WHEREAS**, the property owner(s), Doriescott LLC., filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on October 29, 2016, for an ad valorem tax

exemption for the historic renovation and restoration of the property located at, 327 Dyer Road, West Palm Beach; and,

**WHEREAS**, the West Palm Beach Historic Preservation Board reviewed the Final Application on October 18, 2017, 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, Doriescott LLC., for the restoration, renovation, and improvement to the property located at 327 Dyer Road, West Palm Beach; and,

**WHEREAS**, the West Palm Beach City Commission on November 28, 2017, 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, Doriescott LLC., for the restoration, renovation, and improvement to the property located at, 327 Dyer Road, West Palm Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Doriescott LLC., for a 10 year period, commencing on the January 1, 2018, 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, 327 Dyer Road, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 16-82C:

LAYFAYETTE PARK LTS 3 & 4 BLK 1, according to the  
Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Doriescott 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 Melissa McKinlay, Mayor  
Commissioner Mack Bernard, Vice Mayor  
Commissioner Hal R. Valeche  
Commissioner Paulette Burdick  
Commissioner Dave Kerner  
Commissioner Steven L. Abrams  
Commissioner Mary Lou Berger

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 COMMISSIONER

SHARON R. BOCK,  
CLERK & COMPTROLLER

BY: \_\_\_\_\_  
Asst. County Attorney

BY: \_\_\_\_\_  
Deputy Clerk

DOS Form No. HR3E111292

**HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT**

This Covenant is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by Doriescott 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 327 Dyer Road, West Palm Beach, FL 33405 which is owned in fee simple by the Owner(s) 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:

LAFAYETTE PARK LTS 3 & 4 BLK 1, according to the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agree to the following for the period of the tax exemption which is from January 1, 2018 to December 31, 2027

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

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

The address of the Division of Historic Resources is:

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

3. [Only for properties of archaeological significance] The Owner(s) agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s).

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(s), the Local Historic Preservation Office shall notify the Owner(s) in writing. For the purpose of this Covenant, "gross negligence" means omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner(s) 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(s) 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(s) 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(s) and the Local Historic Preservation Office. If the Owner(s) does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner(s) 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(s), transferees, and their heirs, successors, or assigns.



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

OWNER(S):

Doriescott LLC.  
Name

Cheyl Collins - mgr  
Signature

Feb 4/18  
Date

**IN WITNESS WHEREOF**, the Owner(s) 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

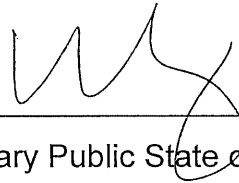
APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

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

STATE OF FLORIDA

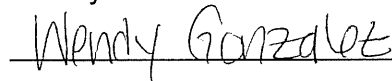
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 4 day of February, 2018, by Cheryl Collin, 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:



My Commission Expires:  
March 25, 2019

(NOTARY SEAL)

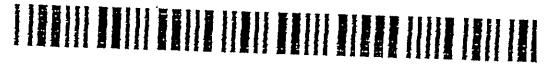


Return to: (enclose self-addressed stamped envelope)

Name:

Address:

Attachment 4



CFN 20180020439

OR BK 29591 PG 1470  
RECORDED 01/17/2018 12:41:39  
Palm Beach County, Florida  
Sharon R. Bock, CLERK & COMPTROLLER  
Pgs 1470 - 1472; (3pgs)

**RESOLUTION NO. 399-17**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 327 DYER ROAD, WEST PALM BEACH, FLORIDA, AS A RESULT OF THE HISTORIC REHABILITATION OF THE PROPERTY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

\* \* \* \* \*

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

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

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

WHEREAS, Section 196.1997, Florida Statutes, establishes the process by which such exemption may be granted; and

WHEREAS, by Ordinance No. 3554-02, the City of West Palm Beach City Commission has approved an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties, which Ordinance provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present such Final Application in a regularly scheduled meeting of the Historic Preservation Board and shall recommend that the Historic Preservation Board grant or deny the exemption; and

WHEREAS, the property owner filed a preconstruction application and received preliminary approval from the Historic Preservation Board on October 25, 2016 for an ad valorem tax exemption upon completion of the historic renovation and restoration ("Improvements") of the property located at 327 Dyer Road, West Palm Beach (the "Property"); and

WHEREAS, on November 28, 2017, the Historic Preservation Board reviewed the Completed Work Application and made a determination that the completed Improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, that the requirements of Sec. 196.1997 Florida Statutes have been met, and recommended granting an ad valorem City tax exemption for the Property.

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**RESOLUTION NO. 399-17**

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

**SECTION 1:** The City Commission of the City of West Palm Beach, Florida, hereby finds that the completed Improvements to the Property, as described in the application for ad valorem tax exemption filed with the City and in HPB Case No. 16-82 is consistent with the United States Secretary of Interior's Standards for Rehabilitation and the Property meets the requirements of Florida Statutes Sec. 196.1997.

**SECTION 2:** In accordance with this finding, and Section 94-51 of the Code of Ordinances, the City Commission hereby approves an ad valorem tax exemption for a ten year period, commencing on January 1, 2018, and expiring December 31, 2027, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the Improvements made between the years 2016 and 2017, for the real Property described as:

Property Owner: DORIESCOTT LLC

Address: 327 DYER ROAD

Legal Description: LAFAYETTE PARK LTS 3 & 4 BLK 1

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

**SECTION 4:** The City Clerk shall provide a certified copy of this Resolution to the City's Historic Preservation Planner, who shall forward it to the Palm Beach County Property Appraiser.

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

[SIGNATURES ON FOLLOWING PAGE]

PASSED AND ADOPTED THIS 16TH DAY OF JANUARY, 2018.



ATTEST:

CITY OF WEST PALM BEACH BY ITS CITY COMMISSION:

X *Hazeline F. Carson*

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CITY CLERK  
Signed by: Hazeline F Carson

X *Geraldine Muoio*

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PRESIDING OFFICER  
Signed by: Geraldine Muoio

APPROVED AS TO FORM AND LEGALITY:

1/12/2018

X *Nancy Urcheck*

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CITY ATTORNEY  
Signed by: Nancy DeSimone Urcheck

STATE OF FLORIDA  
COUNTY OF PALM BEACH  
CITY OF WEST PALM BEACH

This copy is a true copy of the original on file in this office. WITNESS my hand and Official Seal, This 17 day of January, 2018.  
City of West Palm Beach  
By: *Hazeline F. Carson* Deputy Clerk

3



STATE OF FLORIDA • PALM BEACH COUNTY

I hereby certify that the foregoing is a true copy of the record in my office with redactions, if any as required by law.

THIS 17 DAY OF January, 2018  
SHARON R. BOCK  
CLERK & COMPTROLLER

By: *[Signature]*  
DEPUTY CLERK

**PROPERTY OWNER LIST**

**2018 City of West Palm Beach  
Historic Property Tax Exemption**

**Property Owner - Address - Use of Building**

Owners: Douglas C. Taylor  
Property: 317 Cordova Road  
West Palm Beach, FL 33401  
Use: Residential

RESOLUTION NO. R-2018-

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

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

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

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

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

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

**WHEREAS**, this property has been certified as a qualified property by the City of West Palm Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (WPB Ordinance No. 3554-02); and,

**WHEREAS**, the property owner(s), Douglas C. Taylor, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on April 28, 2015, for an ad valorem tax exemption

for the historic renovation and restoration of the property located at, 317 Cordova Road, West Palm Beach; and,

**WHEREAS**, the West Palm Beach Historic Preservation Board reviewed the Final Application on October 24, 2017, 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, Douglas C. Taylor, for the restoration, renovation, and improvement to the property located at 317 Cordova Road, West Palm Beach; and,

**WHEREAS**, the West Palm Beach City Commission on December 4, 2017, 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, Douglas C. Taylor, for the restoration, renovation, and improvement to the property located at, 317 Cordova Road, West Palm Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Douglas C. Taylor, for a 10 year period, commencing on the January 1, 2018, 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, 317 Cordova Road, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 15-18:

EL CID LTS 31 TO 33 INC BLK 2, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Douglas C. Taylor 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 Melissa McKinlay, Mayor  
Commissioner Mack Bernard, Vice Mayor  
Commissioner Hal R. Valeche  
Commissioner Paulette Burdick  
Commissioner Dave Kerner  
Commissioner Steven L. Abrams  
Commissioner Mary Lou Berger

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 COMMISSIONER

SHARON R. BOCK,  
CLERK & COMPTROLLER

BY: \_\_\_\_\_  
Asst. County Attorney

BY: \_\_\_\_\_  
Deputy Clerk

DOS Form No. HR3E111292

**HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT**

This Covenant is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by Douglas C. Taylor, (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 317 Cordova Road, West Palm Beach, FL 33401 which is owned in fee simple by the Owner(s) 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:

EL CID LTS 31 TO 33 INC BLK 2, according to the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agree to the following for the period of the tax exemption which is from January 1, 2018 to December 31, 2027

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

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

The address of the Division of Historic Resources is:

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

3. [Only for properties of archaeological significance] The Owner(s) agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s).

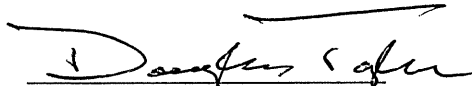
8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner(s), the Local Historic Preservation Office shall notify the Owner(s) in writing. For the purpose of this Covenant, "gross negligence" means omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner(s) 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(s) 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(s) 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(s) and the Local Historic Preservation Office. If the Owner(s) does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner(s) 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(s), transferees, and their heirs, successors, or assigns.

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

OWNER(S):

Douglas C. Taylor  
Name

  
Signature

2/5/18  
Date

**IN WITNESS WHEREOF**, the Owner(s) 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

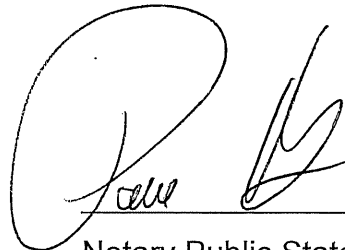
APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

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

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 5<sup>th</sup> day of February, 2018, by Douglas Taylor, who are personally known to me or who have produced Florida Drivers License, and \_\_\_\_\_, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

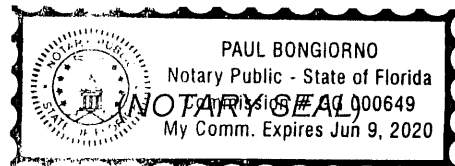


Notary Public State of Florida

Notary Print Name:

Paul Bongiorno

My Commission Expires:  
June 9<sup>th</sup> 2020



RESOLUTION NO. 379-17

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 317 CORDOVA ROAD, WEST PALM BEACH, FLORIDA, AS A RESULT OF THE HISTORIC REHABILITATION OF THE PROPERTY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

\* \* \* \* \*

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

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

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

WHEREAS, Section 196.1997, Florida Statutes, establishes the process by which such exemption may be granted; and

WHEREAS, by Ordinance No. 3554-02, the City of West Palm Beach City Commission has approved an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties, which Ordinance provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present such Final Application in a regularly scheduled meeting of the Historic Preservation Board and shall recommend that the Historic Preservation Board grant or deny the exemption; and

WHEREAS, the property owner filed a preconstruction application and received preliminary approval from the Historic Preservation Board on April 28, 2015 for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 317 Cordova Road, West Palm Beach (the "Property"); and

WHEREAS, on October 24, 2017, the Historic Preservation Board reviewed the Completed Work Application and made a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, that the requirements of Sec. 196.1997 Florida Statutes have been met, and recommended granting an ad valorem City tax exemption for the Property.

RESOLUTION NO. 379-17

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

**SECTION 1:** The City Commission of the City of West Palm Beach, Florida, hereby finds that the completed improvements to the Property, as described in the application for ad valorem tax exemption filed with the City and in HPB Case No. 15-18 is consistent with the United States Secretary of Interior's Standards for Rehabilitation and the property meets the requirements of Florida Statutes Sec. 196.1997.

**SECTION 2:** In accordance with this finding, the City Commission hereby approves an ad valorem tax exemption for a ten year period, commencing on January 1, 2018, and expiring December 31, 2027, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2015 and 2017, for the real property described as:

Property Owner: DOUGLAS TAYLOR

Address: 317 CORDOVA ROAD

Legal Description: EL CID LTS 31 TO 33 INC BLK 2

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

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

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

[SIGNATURES ON FOLLOWING PAGE]

PASSED AND ADOPTED THIS 4TH DAY OF DECEMBER, 2017.



**ATTEST:**

X *Hazeline F. Carson*  
CITY CLERK  
Signed by: Hazeline F Carson

**CITY OF WEST PALM BEACH BY  
ITS CITY COMMISSION:**

X *Cory Neering*  
PRESIDING OFFICER  
Signed by: Cory Michael Neering

**APPROVED AS TO FORM AND  
LEGALITY:**

12/1/2017  
X *Nancy Urcheck*  
CITY ATTORNEY  
Signed by: Nancy DeSimone Urcheck



**PROPERTY OWNER LIST**

**2018 City of West Palm Beach  
Historic Property Tax Exemption**

**Property Owner - Address - Use of Building**

Owners: Stephen Harsnett & Gregory Mermigas

Property: 421 31<sup>st</sup> Street  
West Palm Beach, FL 33407

Use: Residential

RESOLUTION NO. R-2018-

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 421 31<sup>ST</sup> STREET, WEST PALM BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

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

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

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

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

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

**WHEREAS**, this property has been certified as a qualified property by the City of West Palm Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (WPB Ordinance No. 3554-02); and,

**WHEREAS**, the property owner(s), Stephen Harsnett and Gregory Mermigas, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on March 24, 2015, for an ad

valorem tax exemption for the historic renovation and restoration of the property located at, 421 31<sup>st</sup> Street, West Palm Beach; and,

**WHEREAS**, the West Palm Beach Historic Preservation Board reviewed the Final Application on October 24, 2017, 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, Stephen Harsnett and Gregory Mermigas, for the restoration, renovation, and improvement to the property located at 421 31<sup>st</sup> Street, West Palm Beach; and,

**WHEREAS**, the West Palm Beach City Commission on December 4, 2017, 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, Stephen Harsnett and Gregory Mermigas, for the restoration, renovation, and improvement to the property located at, 421 31<sup>st</sup> Street, West Palm Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Stephen Harsnett and Gregory Mermigas, for a 10 year period, commencing on the January 1, 2018, 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, 421 31<sup>st</sup> Street, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 15-13C:

NORTHWOOD ADD LTS 20 & 21 BLK 9, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Stephen Harsnett and Gregory Mermigas 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 Melissa McKinlay, Mayor
- Commissioner Mack Bernard, Vice Mayor
- Commissioner Hal R. Valeche
- Commissioner Paulette Burdick
- Commissioner Dave Kerner
- Commissioner Steven L. Abrams
- Commissioner Mary Lou Berger

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 COMMISSIONER

SHARON R. BOCK,  
CLERK & COMPTROLLER

BY: \_\_\_\_\_  
Asst. County Attorney

BY: \_\_\_\_\_  
Deputy Clerk

DOS Form No. HR3E111292

**HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT**

This Covenant is made this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by Stephen Harsnett and Gregory Mermigas, (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 421 31<sup>st</sup> Street, West Palm Beach, FL 33407 which is owned in fee simple by the Owner(s) 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:

NORTHWOOD ADD LTS 20 & 21 BLK 9, according to the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agree to the following for the period of the tax exemption which is from January 1, 2018 to December 31, 2027

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

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

The address of the Division of Historic Resources is:

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

3. [Only for properties of archaeological significance] The Owner(s) agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s) 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(s).

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(s), the Local Historic Preservation Office shall notify the Owner(s) in writing. For the purpose of this Covenant, "gross negligence" means omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner(s) 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(s) 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(s) 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(s) and the Local Historic Preservation Office. If the Owner(s) does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner(s) 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(s), transferees, and their heirs, successors, or assigns.

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

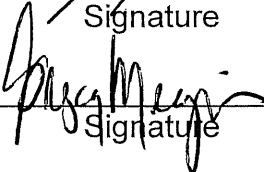
OWNER(S):

Stephen Harsnett  
Name

  
Signature

2/6/18  
Date

Gregory Mermigas  
Name

  
Signature

2/6/18  
Date

**IN WITNESS WHEREOF**, the Owner(s) 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

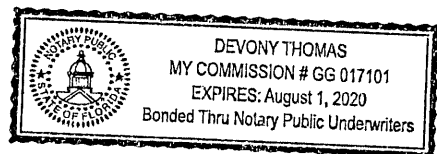
The foregoing instrument was acknowledged before me this 6<sup>th</sup> day of February, 2018, by STEPHEN HARSNETT/GREGORY MERNIGAS, who are personally known to me or who have produced FLORIDA DRIVERS LICENSE and \_\_\_\_\_, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

*Devony Thomas*  
Notary Public State of Florida

Notary Print Name:  
DEVONY THOMAS

My Commission Expires:  
AUGUST 1, 2020

(NOTARY SEAL)





RESOLUTION NO. 378-17

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE PROPERTY LOCATED AT 421 31<sup>st</sup> STREET, WEST PALM BEACH, FLORIDA, AS A RESULT OF THE HISTORIC REHABILITATION OF THE PROPERTY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

\* \* \* \* \*

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

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

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

WHEREAS, Section 196.1997, Florida Statutes, establishes the process by which such exemption may be granted; and

WHEREAS, by Ordinance No. 3554-02, the City of West Palm Beach City Commission has approved an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties, which Ordinance provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present such Final Application in a regularly scheduled meeting of the Historic Preservation Board and shall recommend that the Historic Preservation Board grant or deny the exemption; and

WHEREAS, the property owner filed a preconstruction application and received preliminary approval from the Historic Preservation Board on March 24, 2015 for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 421 31<sup>st</sup> Street, West Palm Beach (the "Property"); and

WHEREAS, on October 24, 2017, the Historic Preservation Board reviewed the Completed Work Application and made a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, that the requirements of Sec. 196.1997 Florida Statutes have been met, and recommended granting an ad valorem City tax exemption for the Property.

RESOLUTION NO. 378-17

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

**SECTION 1:** The City Commission of the City of West Palm Beach, Florida, hereby finds that the completed improvements to the Property, as described in the application for ad valorem tax exemption filed with the City and in HPB Case No. 15-13 is consistent with the United States Secretary of Interior's Standards for Rehabilitation and the property meets the requirements of Florida Statutes Sec. 196.1997.

**SECTION 2:** In accordance with this finding, the City Commission hereby approves an ad valorem tax exemption for a ten year period, commencing on January 1, 2018, and expiring December 31, 2027, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2015 and 2017, for the real property described as:

Property Owner: STEPHEN HARSNETT & GREGORY MERMIGAS

Address: 421 31<sup>st</sup> STREET

Legal Description: NORTHWOOD ADD LTS 20 & 21 BLK 9

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

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

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

[SIGNATURES ON FOLLOWING PAGE]

PASSED AND ADOPTED THIS 4TH DAY OF DECEMBER, 2017.



**ATTEST:**

*Hazeline F. Carson*

CITY CLERK  
Signed by: Hazeline F Carson

**CITY OF WEST PALM BEACH BY  
ITS CITY COMMISSION:**

*Cory Neering*

PRESIDING OFFICER  
Signed by: Cory Michael Neering

**APPROVED AS TO FORM AND  
LEGALITY:**

12/1/2017

*Nancy Urcheck*

CITY ATTORNEY  
Signed by: Nancy DeSimone Urcheck

**Attachment 5  
Tax Break Down By Property, Annual and 10 Year Total  
2018 City of West Palm Beach County Tax Exemption**

Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Annual	10 Year Total
317 Cordova Road	\$1,550,000.00	\$1,500,000.00	\$7,172.25	\$71,722.50
327 Dyer Road	\$332,282.00	\$614,424.00	\$2,937.87	\$29,378.68
421 31st Street	\$420,000.00	\$220,000.00	\$1,051.93	\$10,519.30
<b>Total</b>	<b>2,302,282.00</b>	<b>2,334,424.00</b>	<b>\$11,162.05</b>	<b>\$111,620.48</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.