

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: June 16, 2020 Consent Regular
 Workshop Public Hearing

Department: **Planning, Zoning, and Building Department**

Submitted By: **Planning Division**

Submitted For: **Planning Division**

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to:

- A) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 147 Greymon Drive, West Palm Beach.
- B) **Approve** a tax exemption covenant for 147 Greymon Drive, West Palm Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- C) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 194 Pershing Way, West Palm Beach.
- D) **Approve** a tax exemption covenant for 194 Pershing Way, West Palm Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- E) **Adopt** a resolution of the Board of County Commissioners of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 313 Datura Street, West Palm Beach.
- F) **Approve** a tax exemption covenant for 313 Datura Street, West Palm Beach, requiring the qualifying improvements be maintained during the 10-year 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: 147 Greymon Drive, (property is privately owned for residential use); 194 Pershing Way, (property is privately owned for residential use) and 313 Datura Street, (property is privately owned for commercial use).

If granted, the tax exemption shall take effect January 1, 2020, and shall remain in effect for 10 years, or until December 31, 2029. 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, 2029, is \$250,120. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately \$25,012 tax dollars will be exempted annually based on the 2020 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. District 2 & 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 Board of County Commissioners 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:  4/1/20
 Department Director Date

Approved By:  6/1/20
 Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2020	2021	2022	2023	2024
Capital Expenditures					
Operating Costs					
External Revenues	\$25,012	\$25,012	\$25,012	\$25,012	\$25,012
Program Income(County)					
In-Kind Match(County)					
NET FISCAL IMPACT	\$25,012	\$25,012	\$25,012	\$25,012	\$25,012
#ADDITIONAL FTE POSITIONS (CUMULATIVE)					

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

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 to these historic buildings totals \$5,231,000.00 Estimated exemption will be based upon the Countywide Millage Rate (4.7815), it is estimated that approximately \$25,012.03 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2029, is \$250,120 (\$25,012.03 x 10).

C. Departmental Fiscal Review:

[Handwritten Signature]

III. REVIEW COMMENTS:

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

[Handwritten Signature] 4/4/2020 *[Handwritten]*
 OFMB *[Handwritten]* (2/2) 4/9

[Handwritten Signature] 5/22/2020
 Contract Dev. & Control
 5/22/20 *[Handwritten]*

B. Legal Sufficiency

[Handwritten Signature]
 Assistant County Attorney

C. Other Department Review

 Department Director

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT)

PROPERTY OWNER LIST

2020 City of West Palm Beach
Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: STI Holdings Datura, LLC.

Property: 313 Datura Street
West Palm Beach, FL 33401

Use: Commercial

RESOLUTION NO. R-2020-

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 313 DATURA 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), STI Holdings Datura, LLC., filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on May 27, 2018, for an ad valorem tax exemption

for the historic renovation and restoration of the property located at, 313 Datura Street, West Palm Beach; and,

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on October 22, 2019, 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, STI Holdings Datura, LLC., for the restoration, renovation, and improvement to the property located at 313 Datura Street, West Palm Beach; and,

WHEREAS, the West Palm Beach City Commission on December 16, 2019, 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, STI Holdings Datura, LLC., for the restoration, renovation, and improvement to the property located at, 313 Datura 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), STI Holdings Datura, LLC., for a 10 year period, commencing on the January 1, 2020, 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, 313 Datura Street, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 18-15 & 18-16:

WEST PALM BEACH TOWN OF E 1/2 OF LT 16 & 17
(LESS S 13 FT DATURA ST RW) BLK 12, as recorded
in the Plat Book 28378, Page 1363 of the Public Records
of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, STI Holdings Datura, 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 Dave Kerner, Mayor
Commissioner Robert S. Weinroth, Vice Mayor
Commissioner Hal R. Valeche
Commissioner Gregg K. Weiss
Commissioner Mary Lou Berger
Commissioner Melissa McKinlay
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 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 STI HOLDINGS DATURA, 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 313 Datura Street, West Palm Beach, FL, 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:

WEST PALM BEACH TOWN OF E 1/2 OF LT 16 & LT 17 (LESS S 13 FT DATURA ST R/W) BLK 12, according to the Plat thereof as recorded in Plat Book 28378, Page 1363 of the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agrees to the following for the period of the tax exemption which is from January 1, 2020 to December 31, 2029

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
 401 Clematis Street, Second Floor
 West Palm Beach, Florida 33401
 Telephone: (561) 822-1435

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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.

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

OWNER(S): STI Holdings Datura, LLC,
Sunshine Towers, Inc., Manager

David Felton,
President
Name/Title

[Signature]
Signature

2-5-20
Date

WITNESS: (Signature) [Signature]
(Print name) BONNIE J. Melchiori

WITNESS: (Signature) [Signature]
(Print name) Doerthy L. Thow

STATE OF FLORIDA

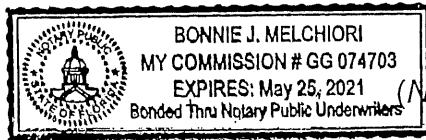
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 5th day of February, 2020, by DAVID Felton who is personally known to me or who has produced _____, (indicate form of identification) (if left blank personal knowledge existed) as identification.

[Signature]
Notary Public State of Florida

Notary Print Name:
BONNIE J. Melchiori

My Commission Expires:
05/25/2021



(NOTARY SEAL)

RESOLUTION NO. 402-19

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 313 DATURA 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 27, 2018 for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 313 Datura Street, West Palm Beach (the "Property"); and

WHEREAS, on October 22, 2019, 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. 402-19

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. 18-16 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, 2020, and expiring December 31, 2029, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2018 and 2019, for the real property described as:

Property Owner: STI HOLDINGS DATURA LLC
Address: 313 DATURA STREET
Legal Description: WEST PALM BEACH TOWN OF E ½ OF LT 16
& LT 17 (LESS S 13 FT DATURA ST R/W) BLK
12

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

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

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

[SIGNATURES ON FOLLOWING PAGE]

PASSED AND ADOPTED THIS 16TH DAY OF DECEMBER, 2019.



ATTEST:

X *Hazeline F. Carson*

CITY CLERK
Signed by: Hazeline F Carson

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

X *Terrell A. Jones*

PRESIDING OFFICER
Signed by: *.wpb.org

**APPROVED AS TO FORM AND
LEGALITY:**

12/16/2019
X *Stacey W. Weinger*

CITY ATTORNEY
Signed by: Stacey Rachel Weinger

PROPERTY OWNER LIST

2020 City of West Palm Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Kenneth Peluso Jr., Leslie Peluso and
Saundra L. Mann

Property: 147 Greymon Drive
West Palm Beach, FL 33405

Use: Residential

RESOLUTION NO. R-2020-

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 147 GREYMON DRIVE, 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), Kenneth Peluso Jr., Leslie Peluso and Sandra L. Mann, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on April 25, 2017, for an ad

valorem tax exemption for the historic renovation and restoration of the property located at, 147 Greymon Drive, West Palm Beach; and,

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on November 20, 2019, 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, Kenneth Peluso Jr., Leslie Peluso and Sandra L. Mann, for the restoration, renovation, and improvement to the property located at 147 Greymon Drive, West Palm Beach; and,

WHEREAS, the West Palm Beach City Commission on December 16, 2019, 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, Kenneth Peluso Jr., Leslie Peluso and Sandra Mann, for the restoration, renovation, and improvement to the property located at, 147 Greymon Drive, 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), Kenneth Peluso Jr., Leslie Peluso and Sandra L. Mann, for a 10 year period, commencing on the January 1, 2020, 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, 147 Greymon Drive, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 17-18:

SOUTHLAND PARK LTS 72 & 73 BLK 5, as recorded in the Plat Book 30816, Page 494 of the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Kenneth Peluso Jr., Leslie Peluso and Sandra L. Mann, 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 Dave Kerner, Mayor
- Commissioner Robert S. Weinroth, Vice Mayor
- Commissioner Hal R. Valeche
- Commissioner Gregg K. Weiss
- Commissioner Mary Lou Berger
- Commissioner Melissa McKinlay
- 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 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 Kenneth Peluso Jr., Leslie Peluso and Sandra L. Mann, (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 147 Greymon Drive, West Palm Beach, FL, 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:

SOUTHLAND PARK LTS 72 & 73 BLK 5, according to the Plat thereof as recorded in Plat Book 30816, Page 494, of the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agrees to the following for the period of the tax exemption which is from January 1, 2020 to December 31, 2029

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
 401 Clematis Street, Second Floor
 West Palm Beach, Florida 33401
 Telephone: (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.

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

OWNER(S):

Kenneth Peluso Jr.
Name

[Signature]
Signature

1/31/20
Date

Leslie Peluso
Name

[Signature]
Signature

1/31/20
Date

Saundra Mann
Name

[Signature]
Signature

1/31/20
Date

WITNESS: (Signature) [Signature]
(Print name) Dana Bacc

WITNESS: (Signature) [Signature]
(Print name) EDWARD NESSEPTHEON

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 31st day of January, 2020, by with: Kenneth Peluso Jr., Leslie Peluso & Saundra Mann who is personally known to me or who has produced FLDL's, (indicate form of identification) (if left blank personal knowledge existed) as identification.



NORA ACORD
Commission # GG 289283
Expires January 8, 2023
Bonded Thru Budget Notary Services

[Signature]
Notary Public State of Florida

Notary Print Name:
Nora Acord

My Commission Expires:
January 8, 2023

(NOTARY SEAL)

RESOLUTION NO. 400-19

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 147 GREYMON DRIVE, 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 25, 2017 for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 147 Greymon Drive, West Palm Beach (the "Property"); and

WHEREAS, on November 20, 2019, the Historic Preservation Board reviewed the Completed Work Application and made a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, that the requirements of Sec. 196.1997 Florida Statutes have been met, and recommended granting an ad valorem City tax exemption for the Property.

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

SECTION 1: The City Commission of the City of West Palm Beach, Florida, hereby finds that the completed improvements to the Property, as described in the application

SRW

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RESOLUTION NO. 400-19

for ad valorem tax exemption filed with the City and in HPB Case No. 17-18 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, 2020, and expiring December 31, 2029, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2017 and 2019, for the real property described as:

Property Owner: KENNETH & LESLIE PELUSO and SAUNDRA MANN

Address: 147 GREYMON DRIVE

Legal Description: SOUTHLAND PARK LTS 72 & 73 BLK 5

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

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

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

[SIGNATURES ON FOLLOWING PAGE]

PASSED AND ADOPTED THIS 16TH DAY OF DECEMBER, 2019.



ATTEST:

CITY OF WEST PALM BEACH BY
ITS CITY COMMISSION:

X *Hazeline F. Carson*

CITY CLERK
Signed by: Hazeline F Carson

X *Tertha Jones*

PRESIDING OFFICER
Signed by: *.wpb.org

APPROVED AS TO FORM AND
LEGALITY:

12/16/2019

X *Stacey Rachel Weinger*

CITY ATTORNEY
Signed by: Stacey Rachel Weinger

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 16th day of

December, 20 19.

By: *[Signature]* Deputy Clerk

SRW

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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 7 DAY OF Jan, 20 20

SHARON R. BOCK
CLERK & COMPTROLLER

By: *V. Welsh*
DEPUTY CLERK

PROPERTY OWNER LIST

2020 City of West Palm Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Kenneth Pearson and Sharon Pearson

Property: 194 Pershing Way
West Palm Beach, FL 33401

Use: Residential

RESOLUTION NO. R-2020-

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 194 PERSHING WAY, 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), Kenneth Pearson and Sharon Pearson, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on October 23, 2018, for an ad valorem

tax exemption for the historic renovation and restoration of the property located at, 194 Pershing Way, West Palm Beach; and,

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on November 20, 2019, 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, Kenneth Pearson and Sharon Pearson, for the restoration, renovation, and improvement to the property located at 194 Pershing Way, West Palm Beach; and,

WHEREAS, the West Palm Beach City Commission on December 16, 2019, 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, Kenneth Pearson and Sharon Pearson, for the restoration, renovation, and improvement to the property located at, 194 Pershing Way, 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), Kenneth Pearson and Sharon Pearson, for a 10 year period, commencing on the January 1, 2020, 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, 194 Pershing Way, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 18-62C:

PERSHING PARK LAKE ADD LTS 25 TO 28 INC BLK 2,
according to the Plat book 30126, Page 968 as recorded
in the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Kenneth Pearson and Sharon Pearson, 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 Dave Kerner, Mayor
- Commissioner Robert S. Weinroth, Vice Mayor
- Commissioner Hal R. Valeche
- Commissioner Gregg K. Weiss
- Commissioner Mary Lou Berger
- Commissioner Melissa McKinlay
- 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 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 Kenneth Pearson and Sharon Pearson, (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 194 Pershing Way, West Palm Beach, FL, 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:

PERSHING PARK LAKE ADD LTS 25 TO 28 INC BLK 2, according to the Plat thereof as recorded in Plat Book 30126, Page 968 of the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agrees to the following for the period of the tax exemption which is from January 1, 2020 to December 31, 2029

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
401 Clematis Street, Second Floor
West Palm Beach, Florida 33401
Telephone: (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.

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

OWNER(S):

Kenneth Pearson
Name

[Signature]
Signature

5/13/2020
Date

Sharon Pearson
Name

[Signature]
Signature

5/13/2020
Date

WITNESS: (Signature) [Signature]

(Print name) Mona Abousteit

WITNESS: (Signature) [Signature]

(Print name) RAY TIRADO

STATE OF ~~FLORIDA~~ Texas

COUNTY OF ~~PALM BEACH~~ Harris

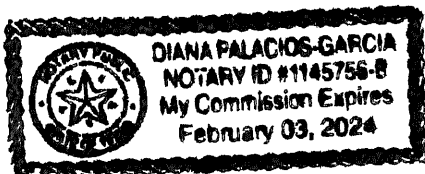
The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this 13th day of May, 2020, by Kenneth Pearson Sharon Pearson, who is personally known to me or who has produced TX Drivers License, (indicate form of identification) (if left blank personal knowledge existed) as identification.

[Signature]

Notary Public State of Florida

Notary Print Name:

Diana Palacios Garcia



My Commission Expires:

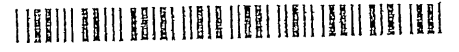
February 3, 2024

(NOTARY SEAL)

Return to: (enclose self-addressed stamped envelope)

Name:

Address:


 CFN 20200012174
 OR BK 31149 PG 1899
 RECORDED 01/10/2020 10:55:41
 Palm Beach County, Florida
 Sharon R. Bock, CLERK & COMPTROLLER
 Pgs 1899 - 1901; (3pgs)

RESOLUTION NO. 401-19

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 194 PERSHING WAY, 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 23, 2018 for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 194 Pershing Way, West Palm Beach (the "Property"); and

WHEREAS, on November 20, 2019, 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.

SRW

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RESOLUTION NO. 401-19

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. 18-62 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, 2020, and expiring December 31, 2029, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2018 and 2019, for the real property described as:

Property Owner: KENNETH & SHARON PEARSON
Address: 194 PERSHING WAY
Legal Description: PERSHING PARK LAKE ADD LTS 25 TO 28
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.

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

[SIGNATURES ON FOLLOWING PAGE]

PASSED AND ADOPTED THIS 16TH DAY OF DECEMBER, 2019.



ATTEST:	CITY OF WEST PALM BEACH BY ITS CITY COMMISSION:
X <i>Hazeline F. Carson</i>	X <i>Betha Jones</i>
CITY CLERK Signed by: Hazeline F Carson	PRESIDING OFFICER Signed by: *.wpb.org
APPROVED AS TO FORM AND LEGALITY:	
12/16/2019	
X <i>Stacey Rachel Weinger</i>	
CITY ATTORNEY Signed by: Stacey Rachel Weinger	

SRW

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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 18th day of December, 2019.
By: *[Signature]* Deputy Clerk



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 10 DAY OF Jan, 2020
By: *[Signature]* CLERK & COMPTROLLER
DEPUTY CLERK

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**Attachment 5
Tax Break Down By Property, Annual and 10 Year Total
2020 City of West Palm Beach County Tax Exemption**

Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Annual	10 Year Total
147 Greyton Dr	\$283,000.00	\$31,000.00	\$148.23	\$1,482.27
194 Pershing Way	\$200,000.00	\$200,000.00	\$956.30	\$9,563.00
313 Datura Street	\$5,000,000.00	\$5,000,000.00	\$23,907.50	\$239,075.00
Total	5,483,000.00	5,231,000.00	\$25,012.03	\$250,120.27

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.