Agenda Item #: 3J- 3

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA	ITEM S	SUMMARY
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Meeting Date:	May 18, 2021	[X] []	Consent Workshop	[] []	Regular Public Hearing
Department:	Planning, Zoning, and Bu	ilding Depa	irtment		
Submitted By:	Planning Division				
	Planning Division				

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 322 South L Street, Lake Worth Beach.
- B) Approve a tax exemption covenant for 322 South L Street, Lake Worth 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 407 South Lakeside Drive, Lake Worth Beach.
- D) Approve a tax exemption covenant for 407 South Lakeside Drive, Lake Worth 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 631 Lucerne Avenue, Lake Worth Beach.
- F) Approve a tax exemption covenant for 631 Lucerne Avenue, Lake Worth Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.
- G) 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 910 North M Street, Lake Worth Beach.
- H) Approve a tax exemption covenant for <u>910 North M Street, Lake Worth Beach</u>, 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 Lake Worth Beach: 322 South L Street, (property is privately owned for residential use), 407 South Lakeside Drive, (property is privately owned for residential use) 631 Lucerne Avenue, (property is privately owned for commercial use) and 910 North M Street, (property is privately owned for residential use).

If granted, the tax exemptions shall take effect January 1, 2021, and shall remain in effect for 10 years, or until December 31, 2030. 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, 2030, is \$44,124. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately \$4,412 tax dollars will be exempted annually based on the 2021 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 3 (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 February 3, 1998, R 98 170 D, authorizing the City of Lake Worth 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 Lake Worth 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)
- Town of Palm Beach Historic Tax Exemption Resolution (1 copy) 4.
- 5. Tax Break Down by Property, Annual and 10 Year Total

A	$ \sim \sim$	
Recommended by	1 m /m	4/13/2021
- Ab-	Department Director	Date
Approved By:	far	4/22/21
	Assistant County Administrator	Date
		Updated 10/

1/17

II. FISCAL IMPACT ANALYSIS

Α. Five Year Summary of Fiscal Impact:

Fiscal Years	2021	2022	2023	2024	2025
Capital					
Expenditures					
Operating Costs					
External	\$13,291	\$13,291	\$13,291	\$13,29	\$12.201
Revenues	φ13,291	\$13,291	\$13,291	φ13, 291	\$13,291
Program					
Income(County)					
In-Kind					
Match(County					
NET FISCAL	\$13,29 [,]	\$13,291	\$13,29,	\$13,294	\$13,291
IMPACT	ψ10,201	Ψ10,20¥	ψ15,2 3 %	\$13,234	\$10,231
#ADDITIONAL					
FTE					
POSITIONS					
(CUMULATIVE					

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

Budget Account No:

Fund Organization Object Agency

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 \$2,779,601.00 Estimated exemption will be based upon the Countywide Millage Rate (4.7815), it is estimated that approximately \$13,290.66 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2030, is \$132,907 (\$13,290.66 x 10).

C. Departmental Fiscal Review:

Α.

В.

OFMBORA UTU 2 MG4

Legal Sufficiency Assistant County Attorney

III. REVIEW COMMENTS: OFMB Fiscal and/or Contract Dev. and Control Comments Contract Dev. &

C. **Other Department Review**

Department Director

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

PROPERTY OWNER LIST

2021 City of West Palm Beach Historic Property Tax Exemption

.

Property Owner - Address - Use of Building

Owners: Raimo E. Karvonen and Susan M. Mahoney

- Property: 134 Greymon Drive West Palm Beach, FL 33401
- Use: Residential

RESOLUTION NO. R-2021-

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 134 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), Raimo E. Karvonen and Susan M. Mahoney, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on August 28, 2020, for an ad valorem

tax exemption for the historic renovation and restoration of the property located at, 134 Greymon Drive, West Palm Beach; and,

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on June 23, 2020, 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, Raimo E. Karvonen and Susan M. Mahoney, for the restoration, renovation, and improvement to the property located at 134 Greymon Drive, West Palm Beach; and,

WHEREAS, the West Palm Beach City Commission on December 14, 2020, 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, Raimo E. Karvonen and Susan M. Mahoney, for the restoration, renovation, and improvement to the property located at, 134 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), Raimo E. Karvonen and Susan M. Mahoney, for a 10 year period, commencing on the January 1, 2021, 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, 134 Greymon Drive, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 18-48:

SOUTHLAND PARK W 35 FT OF LTS 1 TO 4 INC & LTS 11 & 12 BLK 6, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Raimo E. Karvonen and Susan M. Mahoney, 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 Maria G. Marino Commissioner Gregg K. Weiss **Commissioner Maria Sachs** Commissioner Melissa McKinlay **Commissioner Mack Bernard**

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

LEGAL SUFFICIENCY

APPROVED AS TO FORM AND PALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONER

> SHARON R. BOCK, **CLERK & COMPTROLLER**

BY:

Asst. County Attorney

BY:_____ Deputy Clerk

Attachment 3

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this ______ day of ______, 20 , by <u>Raimo E. Karvonen & Susan M. Mahoney</u>, (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 <u>134</u> <u>Greymon Drive</u>, 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 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 W 35 FT OF LTS 1 TO 4 INC & LTS 11 & 12 BLK 6, according to the Plat thereof as recorded in the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agrees to the following for the period of the tax exemption, which is from January 1, <u>2021</u> to December 31, <u>2030</u>

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 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 condition existing at the time of project completion or reconstruction work necessary to return the Property to the condition existing at the time of project completion 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

Dave Kerner, Mayor

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: County Attorney

OWNER(S):		
<u>Raimo E. Ka</u> Name	Irvonen Signature	<u>2-8-25</u> 2 (Date
<u>Susan M. Ma</u> Name	ahoney Signature	<u>2- D-200</u> Date
WITNESS:	(Signature) Hannah (J. Farren (Print name) Hannah (J. Farren Kautte alle	
WITNESS:	(Signature) (Print name ather ather	

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this <u>8</u> day of <u>FebruAry</u>, 20<u>21</u>, by <u>Rhino E Karvoner Susan</u> ^{IMAT}, who are <u>personally known to me</u> or who have produced ______, and _____, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

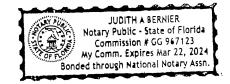
(Bernia

Notary Public State of Florida

Notary Print Name: Judith ABennice

My Commission Expires:

(NOTARY SEAL)



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RESOLUTION NO. 358-20

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 134 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 August 28, 2020 for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 134 Greymon Drive, West Palm Beach (the "Property"); and

WHEREAS, on June 23, 2020, 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 <u>Standards for Rehabilitation</u>, that the requirements of Sec. 196.1997 Florida Statutes have been met, and recommended granting an ad valorem City tax exemption for the Property.

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

SECTION 1: The City Commission of the City of West Palm Beach, Florida, hereby finds that the completed improvements to the Property, as described in the application for ad valorem tax exemption filed with the City and in HPB Case No. 18-48 is

RESOLUTION NO. 358-20

consistent with the United States Secretary of Interior's <u>Standards for Rehabilitation</u> 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, 2021,
	and expiring December 31, 2030, from that portion of ad valorem taxes levied on
	the increase in assessed value resulting from the improvements, between the years
	2018 and 2020, for the real property described as:

Property Owner:	RAIMO KARVONEN and SUSAN MAHONEY
Address:	134 GREYMON DRIVE
Legal Description:	SOUTHLAND PARK W 35 FT OF LTS 1 TO 4 INC & LTS 11 & 12 BLK 6

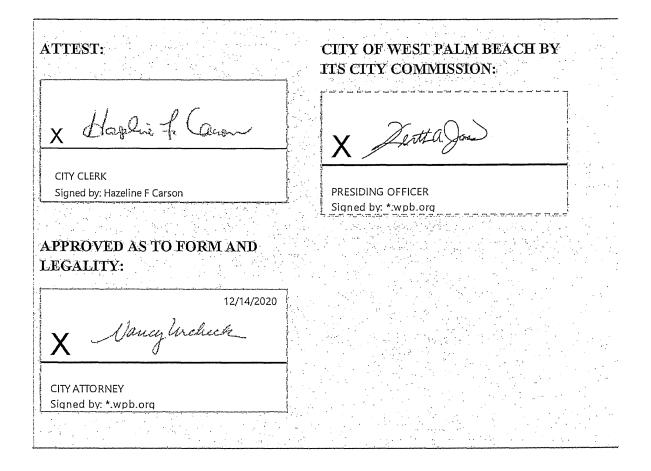
- **SECTION 3:** Prior to the ad valorem tax exemption described herein becoming effective, the Property Owner shall execute and record in the Public Records of Palm Beach County, a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, 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 upon receipt of evidence that the restrictive covenant has been recorded.
- **<u>SECTION 5</u>**: This Resolution shall take effect in accordance with law.

[SIGNATURES ON FOLLOWING PAGE]

RESOLUTION NO. 358-20

PASSED AND ADOPTED THIS 14TH DAY OF DECEMBER, 2020.





PROPERTY OWNER LIST

2021 City of West Palm Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

- Owners: Thomas F. O'Donnell, Kimberly S. O'Donnell, Kimberly S. O'Donnell ET AL TR, TITL, HLDRS, Thomas F. O'Donnell TR and Kimberly S. O'Donnell TR
- Property: 617 Claremore Drive West Palm Beach, FL 33401

Use: Residential

RESOLUTION NO. R-2021-

RESOLUTION OF THE BOARD Α OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE REHABILITATION HISTORIC OF THE PROPERTY LOCATED AT 617 CLAREMORE 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), Thomas F. O'Donnell, Kimberly S. O'Donnell, Kimberly S. O'Donnell ET AL TR, TITL, HLDRS, Thomas F. O'Donnell TR, and Kimberly S. O'Donnell TR, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on May 24,

2016, for an ad valorem tax exemption for the historic renovation and restoration of the property located at, 617 Claremore Drive, West Palm Beach; and,

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on September 22, 2020, 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, Thomas F. O'Donnell, Kimberly S. O'Donnell, Kimberly S. O'Donnell ET AL TR, TITL, HLDRS, Thomas F. O'Donnell TR and Kimberly S. O'Donnell TR, for the restoration, renovation, and improvement to the property located at 617 Claremore Drive, West Palm Beach; and,

WHEREAS, the West Palm Beach City Commission on December 14, 2020, 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, Thomas F. O'Donnell, Kimberly S. O'Donnell, Kimberly S. O'Donnell, Kimberly S. O'Donnell ET AL TR, TITL, HLDRS, Thomas F. O'Donnell TR, and Kimberly S. O'Donnell TR, for the restoration, renovation, and improvement to the property located at, 617 Claremore 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), Thomas F. O'Donnell, Kimberly S. O'Donnell ET AL TR, TITL, HLDRS, Thomas F. O' Donnell TR, and Kimberly S. O'Donnell TR, for a 10 year period, commencing on the January 1, 2021, 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, 617 Claremore Drive, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 16-36:

FLAMINGO PARK LTS 11 & 12 BLK 18, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Thomas F. O'Donnell, Kimberly S. O'Donnell, Kimberly S. O'Donnell ET AL TR, TITL, HLDRS, Thomas F. O'Donnell TR, and Kimberly S. O'Donnell TR, 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 Maria G. Marino Commissioner Gregg K. Weiss Commissioner Maria Sachs 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 <u>R.</u> <u>Thomas F. O'Donnell, Kimberly S. O'Donnell, Kimberly S. O'Donnell ET AL TR, TITL,</u> <u>HLDRS, Thomas F. O'Donnell TR, and Kimberly S. O'Donnell TR,</u> (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 <u>617 Claremore Drive, West Palm Beach, FL</u>, 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 ______ architecture, _____ 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:

FLAMINGO PARK LTS 11 & 12 BLK 18, according to the Plat thereof as recorded in the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agrees to the following for the period of the tax exemption, which is from January 1, <u>2021</u> to December 31, <u>2030</u>

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 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 condition existing at the time of project completion 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

Dave Kerner, Mayor

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: **County Attorney** OWNER(S):

<u>Thomas F. O'Donnell</u> Name

<u>Kimberly S. O' Donnell</u> Name

Kimberly S. O'Donnell <u>ET AL, TR, TITL, HLDRS</u> Name

<u>Kimberly S. O'Donnell, TR</u> Name

<u>Thomas F. O'Donnell, TR</u> Name Signature K = 10.5

Siar nature . Sigi ature Sighature

021 Date 2/912021

Date

 $\frac{2|q| 20 2|}{Date}$ $\frac{2|q| 20 2|}{Date}$ $\frac{2|q| 20 2|}{2|q| 20 2|}$

WITNESS:	(Signature) Mul U. William
	(Print name) Jaden A. Williams
WITNESS:	(Signature) MMADD
	(Print name) My Kelshe Moses

STATE OF FLORIDA COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of [4] physical presence or [] online notarization, this ______ day of \underline{IEDUAV} ______, 20 \underline{ZI} , by $\underline{KimberV}$ 0' $\underline{Donnell and Thomas 0' \underline{Donnell III}$, who are personally known to me or who have produced $\underline{DNell [Const}$, and $\underline{DNell [I]}$, who are personally known to me or who have identification) (if left blank personal knowledge existed) as identification.

Notary Public State of Florida

Notary Print Name: nhs

My Commission Expires: 1/30/2023

CHRISTOPHER HAYNES CHRISTOPHER HAYNES Notary Public - State of Florida Commission # GG 296256 My Comm. Expires Jan 30, 2023 Bonded through National Notary Assn.

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Page 4

RESOLUTION NO. 359-20

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 617 CLAREMORE 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 May 24, 2016, for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 617 Claremore Drive, West Palm Beach (the "Property"); and

WHEREAS, on September 22, 2020, 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 <u>Standards for Rehabilitation</u>, 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

RESOLUTION NO. 359-20

for ad valorem tax exemption filed with the City and in HPB Case No. 16-36 is consistent with the United States Secretary of Interior's <u>Standards for Rehabilitation</u> 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, 2021, and expiring December 31, 2030, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2016 and 2020, for the real property described as:

Property Owner: KIMBERLY ODONNELL & THOMAS ODONNELL ET AL TR TITL HDRS

Address: 617 CLAREMORE DRIVE

Legal Description: FLAMINGO PARK LTS 11 & 12 BLK 18

- **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 upon receipt of evidence that the restrictive covenant has been recorded.
- **<u>SECTION 5</u>**: This Resolution shall take effect in accordance with law.

[SIGNATURES ON FOLLOWING PAGE]

RESOLUTION NO. 359-20

PASSED AND ADOPTED THIS 14TH DAY OF DECEMBER, 2020.



ATTEST:	CITY OF WEST PALM BEACH BY ITS CITY COMMISSION:	
× Maplie f. Canon	X Sentta Dana	
CITY CLERK		
Signed by: Hazeline F Carson	PRESIDING OFFICER	1
APPROVED AS TO FORM AND LEGALITY:		
12/14/2020		
X Vancy Wrohack		
CITYATTORNEY		• •
Signed by: *.wpb.org		

•

PROPERTY OWNER LIST

2021 City of West Palm Beach Historic Property Tax Exemption

1

Property Owner - Address - Use of Building

Owners: Nelson D. Calle Acevedo and Ana M. Caballero

- Property: 2111 S. Flagler Drive West Palm Beach, FL 33401
- Use: Residential

RESOLUTION NO. R-2021-

RESOLUTION OF THE BOARD OF Α COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 2111 S. FLAGLER 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), Nelson D. Calle Acevedo and Ana M. Caballero, filed a Preconstruction Application and received preliminary approval from the West Palm Beach Historic Preservation Board on August 22, 2017, for an ad

valorem tax exemption for the historic renovation and restoration of the property located at, 2111 S. Flagler Drive, West Palm Beach; and,

WHEREAS, the West Palm Beach Historic Preservation Board reviewed the Final Application on November 18, 2020, 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, Nelson D. Calle Acevedo and Ana M. Caballero, for the restoration, renovation, and improvement to the property located at 2111 S. Flagler Drive, West Palm Beach; and,

WHEREAS, the West Palm Beach City Commission on December 14, 2020, 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, Nelson D. Calle Acevedo and Ana M. Caballero, for the restoration, renovation, and improvement to the property located at, 2111 S. Flagler 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), Nelson D. Calle Acevedo and Ana M. Caballero, for a 10 year period, commencing on the January 1, 2021, 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, 2111 S. Flagler Drive, West Palm Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 17-56:

EL CID LT 26 /LESS N 1/2 OF W 15 FT / BLK 7, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Nelson D. Calle Acevedo and Ana M. Caballero, 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 Maria G. Marino Commissioner Gregg K. Weiss Commissioner Maria Sachs Commissioner Melissa McKinlay Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and

adopted this _____, 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

28

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this ______ day of ______, 20 , by <u>Nelson D. Calle Acevedo & Ana M. Caballero</u>, (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 <u>2111 S. Flagler Drive, West Palm Beach, FL</u>, 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 or local designation report for the property, as defined in the National Register nomination or local designation report for the property or the district in which it is located are ______ architecture, ______ 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 LT 26 / LESS N 1/2 OF W 15 FT / BLK 7, according to the Plat thereof as recorded in the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner(s) hereby agrees to the following for the period of the tax exemption, which is from January 1, <u>2021</u> to December 31, <u>2030</u>

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 Number: (561) 822-1435

Page 1

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 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: _____

Dave Kerner, Mayor

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: _____ County Attorney

OWNER(S):			:
<u>Nelson D. Ca</u> Name	alle Acevedo	<u>Alludulk</u> Signature	2/16/2021 Date
<u>Ana M. Caba</u> Name	allero	Signature	$\frac{2}{Date}$
WITNESS:	(Signature)	Sold -	
	(Print name)	Scett JWiles-	
WITNESS:	(Signature)	OPP	
	(Print name)	Raul Cerelli	

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of [J] physical presence or [] online notarization, this $\underline{|U|U}$ day of $\underline{Februard}$, 2021, by Netson Calle & And Caballero, who are personally known to me or who have produced $\underline{N|A}$, and $\underline{N|A}$, respectively, (indicate form of identification) (if left blank personal knowledge existed) as identification.

Notary Public State of Florida

Notary Print Name: Exika Henao

(NOTARY SEAL)



My Commission Expires: Feb 5,2022

RESOLUTION NO. 361-20

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 2111 SOUTH FLAGLER 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 August 22, 2017, for an ad valorem tax exemption upon completion of the historic renovation and restoration of the property located at 2111 South Flagler Drive, West Palm Beach (the "Property"); and

WHEREAS, on November 18, 2020, 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 <u>Standards for Rehabilitation</u>, 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

RESOLUTION NO. 361-20

for ad valorem tax exemption filed with the City and in HPB Case No. 17-56 is consistent with the United States Secretary of Interior's <u>Standards for Rehabilitation</u> 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, 2021, and expiring December 31, 2030, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the improvements, between the years 2017 and 2020, for the real property described as:

Property Owner:ANA CABALLERO & NELSON CALLE ACEVEDOAddress:2111 S FLAGLER DRIVELegal Description:EL CID LT 26/LESS N ½ OF W 15 FT/ BLK 7S

- **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 upon receipt of evidence that the restrictive covenant has been recorded.
- **<u>SECTION 5</u>**: This Resolution shall take effect in accordance with law.

[SIGNATURES ON FOLLOWING PAGE]

RESOLUTION NO. 361-20

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PASSED AND ADOPTED THIS 14TH DAY OF DECEMBER, 2020.



ATTEST:	CITY OF WEST PALM BEACH BY ITS CITY COMMISSION:	· · ·
x Haplie f. Canon	X Letta Jone	
CITY CLERK		1.
Signed by: Hazeline F Carson	PRESIDING OFFICER	2 F 11
an a	Signed by: *:wpb.org	
APPROVED AS TO FORM AND LEGALITY:		
12/14/2020 X Vancy brocheck		
CITY ATTORNEY		

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

30

Local government millage rate = 4	.7815	\$13,290.66		
Total	3,410,381.00	2,779,601.00	\$13,290.66	\$132,906.62
2111 South Flagler Drive	\$2,200,000.00	\$2,000,000.00	\$9,563.00	\$95,630.00
617 Claremore	\$700,000.00	\$350,000.00	\$1,673.53	\$16,735.25
134 Greymon Drive	\$510,381.00	\$429,601.00	\$2,054.14	\$20,541.37
Property	Total Cost of Imporovments	Costs to Historic Buildings	Annual	10 YearTotal
		Estimated Improvement		1

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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.