

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: May 2, 2023

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 105 NE 6th Street, Delray Beach.
- B) **Approve** a tax exemption covenant for 105 NE 6th Street, Delray 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 131 NW 1st Avenue, Delray Beach.
- D) **Approve** a tax exemption covenant for 131 NW 1st Street, Delray 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 1120 Nassau Street, Delray Beach.
- F) **Approve** a tax exemption covenant for 1120 Nassau Street, Delray Beach, requiring the qualifying improvements be maintained during the 10-year period that the tax exemption is granted.

Summary: The resolutions will authorize a County tax exemption for the following historic properties located within the City of Delray Beach: 105 NE 6th Street, (property is privately owned for residential use), 131 NW 1st Avenue, (property is privately owned for residential use), and 1120 Nassau Street, (property is privately owned for residential use).

If granted, the tax exemptions shall take effect January 1, 2023, and shall remain in effect for 10 years, or until December 31, 2032. 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, 2032, is \$109,827.93. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately \$10,982.79 tax dollars will be exempted annually based on the 2023 Countywide Millage Rate. Accompanying each resolution is a City of Delray Beach approved restrictive covenant, which requires the qualifying improvements be maintained during the period that each tax exemption is granted. Districts 4 & 7 (DL)

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 7, 1998, R 98 472 D, authorizing the City of Delray Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance on improvements to historic landmark properties within the City.

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

Attachments:

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

Recommended by:

K.W.F. *[Signature]*
Department Director

3/30/2023
Date

Approved By:

[Signature]
Assistant County Administrator

4/20/23
Date

PROPERTY OWNER LIST

2023 City of Delray Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Tracy L. Harrison
Property: 105 NE 6th Street
Delray Beach, FL 33444
Use: Residential

RESOLUTION NO. R-2022-

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 105 NE 6th STREET DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

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

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

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

WHEREAS, the Board of County Commissioners have approved an interlocal agreement with the City of Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

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

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

WHEREAS, the property owner(s), Tracy L. Harrison, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on December 16, 2020 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 105 NE 6th Street, Delray Beach; and,

WHEREAS, the City of Delray Beach Historic Preservation Board reviewed the Final Application on October 19, 2022, 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 Tracy L. Harrison, for the restoration, renovation, and improvement to the property located at 105 NE 6th Street Delray Beach; and,

WHEREAS, the City of Delray Beach Commission on December 6, 2022, 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, Tracy L. Harrison, for the restoration, renovation, and improvement to the property located at 105 NE 6th Street, Delray Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Tracy L. Harrison , for a 10 year period, commencing on the January 1, 2023, 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 105 NE 6th Street, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2022-288:

LOTS 9 AND 10, BLOCK 2, OF DEL-IDA PARK,
FLORIDA, ACCORDING TO THE PLAT THEREOF, AS
RECORDED IN PLAT BOOK 9, PAGE 52, according to
the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Tracy L. Harrison, 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 Gregg K. Weiss, Mayor
Commissioner Maria Sachs, Vice Mayor
Commissioner Maria G. Marino
Commissioner Michael A. Barnett
Commissioner Marci Woodward
Commissioner Sara Baxter
Commissioner Mack Bernard

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

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

JOSEPH ABRUZZO,
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 Tracy L. Harrison, (hereinafter referred to as the Owner) 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 105 NE 6th Street, Delray Beach, FL, 33444, which is owned in fee simple by the Owner and is listed in the National Register of Historic Places or locally designated under the terms of a local preservation ordinance or is a contributing property to a National Register listed district or a contributing property to a historic district under the terms of a local preservation ordinance. The areas of significance of this property, as defined in the National Register nomination or local designation report for the property or the district in which it is located are _____ X architecture, X history, _____ archaeology.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The property is more particularly described as follows (include city reference, consisting of repository, book, and page numbers:

LOTS 9 AND 10, BLOCK 2, OF DEL-IDA PARK, according Plat thereof as recorded in Plat Book 9, Page 52, of the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the period of the tax exemption, which is from January 1, 2023 to December 31, 2032

1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property so as to preserve the architectural, historical, or archaeological integrity of the same in order to protect and enhance those qualities that made the Property eligible for listing in the National Register of Historic Places or designation under the provisions of the preservation ordinance.

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

City of Delray Beach
 Historic Preservation Division
 100 North West 1st Avenue
 Delray Beach, Florida 33444
 Telephone Number: (561) 243-7039

The address of the Division of Historic Resources is:

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

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

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

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

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

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

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

care which even inattentive and thoughtless persons never fail to take of their own property. The Owner shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owner cannot show such circumstances, he shall develop a plan for restoration of the Property and a schedule for completion of the restoration. In order to maintain the tax exemption, the Owner shall complete the restoration work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office. If the Owner does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner shall be required to pay the differences between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12 (3), F.S.

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

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

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

ATTEST:

PALM BEACH COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Joseph Abruzzo, Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Gregg K. Weiss, Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: _____
County Attorney

OWNER:

Tracy L. Harrison
Name

Tracy Harrison
Signature

3-13-23
Date

WITNESS:

(Signature)

Scott Kiesel

(Print name)

Scott Kiesel

WITNESS:

(Signature)

David Vasconcelos

(Print name)

David Vasconcelos

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 13th day of March, 2023, by Tracy Harrison, who is personally known to me or who has produced Florida Driver License, (type of identification) as identification.

Arbella Scarboro

Notary Public State of Florida

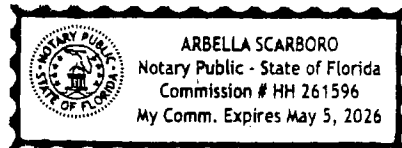
Notary Print Name:

Arbella Scarboro

My Commission Expires:

May 5, 2026

(NOTARY SEAL)



RESOLUTION NO. 184-22

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO TRACY L. HARRISON, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 105 NE 6TH STREET, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

WHEREAS, the property owners filed a Historic Property Ad Valorem Tax Exemption Application for review by the Historic Preservation Board on October 19, 2022, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 105 NE 6th Street, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(J) and recommended approval to grant an ad valorem City tax exemption to Tracy L. Harrison for the restoration, renovation, and improvement to the property located at 105 NE 6th Street.

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

Section 1. The City Commission hereby determines that the completed improvements to the property located at 105 NE 6th Street, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owners, Tracy L. Harrison for a ten (10) year period, commencing on January 1, 2023, from that portion of ad valorem taxes levied on the increase in assessed value, between January 1, 2023 and December 31, 2032, resulting from the renovation, restoration, and rehabilitation of the property located at 105 NE 6th Street, which property is legally described as follows and which improvements are described in Historic Preservation Board Certificate of Appropriateness No. 2020-210:

LOTS 9 AND 10, BLOCK 2, OF DEL IDA PARK ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 9, PAGE 52, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

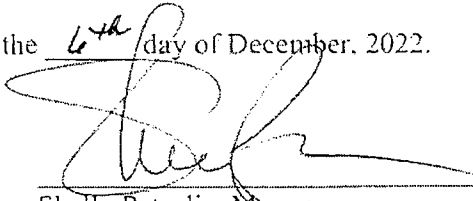
Section 3. Prior to the ad valorem tax exemption described herein being effective, Tracy L. Harrison shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained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

Section 4. This resolution shall become effective immediately upon its passage.

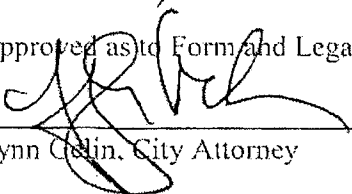
PASSED AND ADOPTED in regular session on the 6th day of December, 2022.

ATTEST:


Katerri Johnson, City Clerk


Shelly Petrolia, Mayor

Approved as to Form and Legal Sufficiency:


Lynn Colvin, City Attorney

PROPERTY OWNER LIST

2023 City of Delray Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Joseph Marion and Donna K. Marion

Property: 131 NW 1st Avenue
Delray Beach, FL 33444

Use: Residential and Commercial

RESOLUTION NO. R-2023-

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 131 NW 1st AVENUE DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

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

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

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

WHEREAS, the Board of County Commissioners have approved an interlocal agreement with the City of Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

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

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

WHEREAS, the property owner(s), Joseph Marion and Donna K. Marion, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on May 20, 2022 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 131 NW 1st Avenue, Delray Beach; and,

WHEREAS, the City of Delray Beach Historic Preservation Board reviewed the Final Application on July 22, 2022, 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 Joseph Marion and Donna K. Marion, for the restoration, renovation, and improvement to the property located at 131 NW 1st Avenue, Delray Beach; and,

WHEREAS, the City of Delray Beach Commission on December 6, 2022, 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, Joseph Marion and Donna K. Marion, for the restoration, renovation, and improvement to the property located at 131 NW 1st Avenue, Delray Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Joseph Marion and Donna K. Marion, for a 10 year period, commencing on the January 1, 2023, 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 131 NW 1st Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2022-228:

DELRAY TOWN OF S 3 FT OF LT 2 (LESS W 5 FT NW 1ST AVE & E 2 FT ALLEY RWS) & LT 3 (LESS W 5 FT NW 1ST AVE & E 2 FT ALLEY RWS) BLK 59 (OLD SCHOOL SQUARE HIST DIST), according to the Warranty Deed OR Book 14917, Page 00362 of the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Joseph Marion and Donna K. Marion, 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 Gregg K. Weiss, Mayor
- Commissioner Maria Sachs, Vice Mayor
- Commissioner Maria G. Marino
- Commissioner Michael Barnett
- Commissioner Marci Woodward
- Commissioner Sara Baxter
- Commissioner Mack Bernard

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

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

JOSEPH ABRUZZO,
CLERK & COMPTROLLER

BY: _____
Asst. County Attorney

BY: _____
Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20____, by Joseph Marion and Donna K. Marion, (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 131 NW 1st Avenue, Delray Beach, FL, 33444, 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:

DELRAY TOWN OF S 3 FT OF LT 2 (LESS W 5 FT NW 1ST AVE & E 2FT ALLEY R/WS) & LT 3 (LESS W 5 FT NW 1ST AVE & E 2 FT ALLEY R/WS) BLK 59 (OLD SCHOOL SQUARE HIST DIST) Delray Florida, according to the Warranty Deed OR Book 14917, Page 00362, 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, 2023 to December 31, 2032

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 Delray Beach
Historic Preservation Division
100 North West 1st Avenue
Delray Beach, Florida 33444
Telephone Number: (561) 243-7039

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

Joseph Abruzzo, Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Gregg K. Weiss, Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: _____
County Attorney

OWNER(S):

Joseph Marion
Name

[Signature]
Signature

2/27/23
Date

Donna K. Marion
Name

Donna Marion
Signature

2/27/23
Date

WITNESS: (Signature)

[Signature]

(Print name)

Margell Bernard

WITNESS: (Signature)

[Signature]

(Print name)

GINA PIERRE

STATE OF FLORIDA

COUNTY OF PALM BEACH

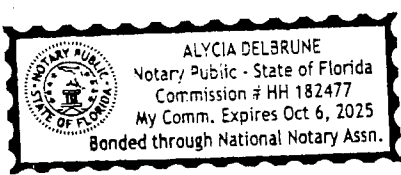
The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this 27th day of February, 2023 by Joseph & Donna Marion, who is [] personally known to me or who has produced Florida Driver's License, (type of identification) as identification.

[Signature]
Notary Public State of Florida

Notary Print Name:
Alycia Delbrune

My Commission Expires:
Oct. 6, 2025

(NOTARY SEAL)



RESOLUTION NO. 183-22

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO JOSEPH AND DONNA K MARION, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 131 NW 1ST AVENUE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

WHEREAS, the property owners filed a Historic Property Ad Valorem Tax Exemption Application for review by the Historic Preservation Board on September 7, 2022, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 131 NW 1st Avenue, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(J) and recommended approval to grant an ad valorem City tax exemption to Joseph and Donna K. Marion for the restoration, renovation, and improvement to the property located at 131 NW 1st Avenue.

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

Section 1. The City Commission hereby determines that the completed improvements to the property located at 131 NW 1st Avenue, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owners, Joseph and Donna K. Marion for a ten (10) year period, commencing on January 1, 2023, from that portion of ad valorem taxes levied on the increase in assessed value, between January 1, 2023 and December 31, 2032, resulting from the renovation, restoration, and rehabilitation of the property located at 131 NW 1st Avenue, which property is legally described as follows and which improvements are described in Historic Preservation Board Certificate of Appropriateness No. 2019-150:

THE SOUTH 3.00 FEET OF LOT 2 AND LOT 3, BLOCK 59, TOWN OF LINTON (N/K/A TOWN OF DELRAY), A SUBDIVISION AS RECORDED IN PLAT BOOK 1, PAGE 3, IN THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA; TOGETHER WITH ALL IMPROVEMENTS THEREON AND FIXTURES THEREIN.

PROPERTY DESCRIBED HEREIN F/K/A:

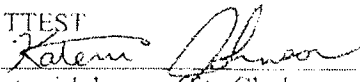
PARCEL A: THE NORTH 72 FEET OF LOT 3 AND THE SOUTH 3 FEET OF LOT 2, BLOCK 59, TOWN OF LINTON, PLAT BOOK 1, PAGE 3 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

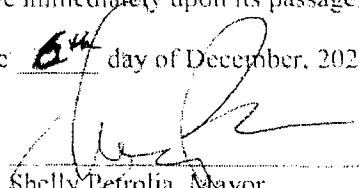
PARCEL B: THE SOUTH 4.5 FEET OF LOT 3, BLOCK 59, TOWN OF LINTON, PLAT BOOK 1, PAGE 3 OF THE PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

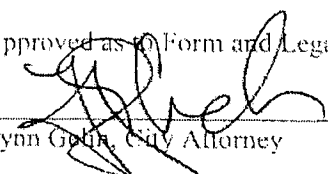
Section 3. Prior to the ad valorem tax exemption described herein being effective, Joseph and Donna K. Marion shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be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

Section 4. This resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED in regular session on the 24th day of December, 2022.

ATTEST

Katerri Johnson, City Clerk


Shelly Petrolia, Mayor

Approved as to Form and Legal Sufficiency:

Lynn Galt, City Attorney

PROPERTY OWNER LIST

2023 City of Delray Beach
Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Charles F. Luciano and Catherine M. Luciano

Property: 1120 Nassau Street
Delray Beach, FL 33483

Use: Residential

RESOLUTION NO. R-2023-

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 1120 NASSAU STREET DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

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

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

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

WHEREAS, the Board of County Commissioners have approved an interlocal agreement with the City of Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

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

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

WHEREAS, the property owner(s), Charles F. Luciano and Catherine M. Luciano, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on September 28, 2022 for an ad

valorem tax exemption for the historic renovation and restoration of the property located at 1120 Nassau Street, Delray Beach; and,

WHEREAS, the City of Delray Beach Historic Preservation Board reviewed the Final Application on October 19, 2022, 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 Charles F. Luciano and Catherine M. Luciano, for the restoration, renovation, and improvement to the property located at 1120 Nassau Street, Delray Beach; and,

WHEREAS, the City of Delray Beach Commission on December 6, 2022, 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, Charles F. Luciano and Catherine M. Luciano, for the restoration, renovation, and improvement to the property located at 1120 Nassau Street, Delray Beach.

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

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner(s), Charles F. Luciano and Catherine M. Luciano, for a 10 year period, commencing on the January 1, 2023, 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 1120 Nassau Street, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2022-296:

NASSAU PARK E 35.5 FT OF LT 15 (LESS N 10.60 FT NASSAU ST RW) & W 19.5 FT OF LT 16 (LESS N 10.60 FT NASSAU ST RW) (NASSAU ST HISTORIC DISTRICT) Delray Florida, according to the Plat Book 16, Page 67, of the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Charles F. Luciano and Catherine M. Luciano, 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 Gregg K. Weiss, Mayor
Commissioner Maria Sachs, Vice Mayor
Commissioner Maria G. Marino
Commissioner Michael Barnett
Commissioner Marci Woodward
Commissioner Sara Baxter
Commissioner Mack Bernard

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

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

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

JOSEPH ABRUZZO,
CLERK & COMPTROLLER

BY: _____
Asst. County Attorney

BY: _____
Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20____, by Charles F. Luciano and Catherine M. Luciano, (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 1120 Nassau Street, Delray Beach, FL, 33444, 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:

NASSAU PARK E 35.5 FT OF LT 15 (LESS N 10.60 FT NASSAU ST R/W) & W 19.5 FT OF LT 16 (LESS N 10.60 FT NASSAU ST R/W) (NASSAU ST HISTORIC DISTRICT) Delray Florida, according to or plat thereof as recorded in Plat Book 16, Page 67, 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, 2023 to December 31, 2032

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 Delray Beach
Historic Preservation Division
100 North West 1st Avenue
Delray Beach, Florida 33444
Telephone Number: (561) 243-7039

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

Joseph Abruzzo, Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Gregg K. Weiss, Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: _____
County Attorney

OWNER(S):

Charles F. Luciano
Name

[Signature]
Signature

2/28/23
Date

Catherine M. Luciano
Name

[Signature]
Signature

2/28/23
Date

WITNESS: (Signature) [Signature]

(Print name) Grace Luciano

WITNESS: (Signature) [Signature]

(Print name) FILISA MUSA

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization, this 28th day of FEB, 2023 by

CHARLES & CATHERINE LUCIANO, who is [] personally known to me or who has produced N/A, (type of identification) as identification.

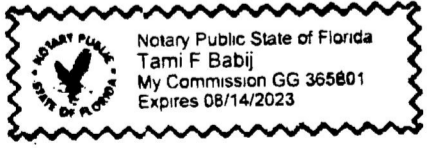
[Signature]

Notary Public State of Florida

Notary Print Name:
Tami F. Babij

My Commission Expires:
8/14/23

(NOTARY SEAL)



RESOLUTION NO. 185-22

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA. GRANTING AN AD VALOREM TAX EXEMPTION TO CHARLES F. AND CATHERINE M. LUCIANO, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 1120 NASSAU STREET, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

WHEREAS, the property owners filed a Historic Property Ad Valorem Tax Exemption Application for review by the Historic Preservation Board on October 19, 2022, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 1120 Nassau Street, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(J) and recommended approval to grant an ad valorem City tax exemption to Charles F. and Catherine M. Luciano for the restoration, renovation, and improvement to the property located at 1120 Nassau Street.

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

Section 1. The City Commission hereby determines that the completed improvements to the property located at 1120 Nassau Street, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owners, Charles F. and Catherine M. Luciano for a ten (10) year period, commencing on January 1, 2023, from that portion of ad valorem taxes levied on the increase in assessed value, between January 1, 2023 and December 31, 2032, resulting from the renovation, restoration, and rehabilitation of the property located at 1120 Nassau Street, which property is legally described as follows and which improvements are described in Historic Preservation Board Certificate of Appropriateness No. 2019-194:

THE EAST 35.5 FEET OF LOT 15 AND THE WEST 19.5 FEET OF LOT 16,
OF NASSAU PARK, AS SHOWN ON THE PLAT RECORDED IN PLAT
BOOK 16, PAGE 67, OF THE PUBLIC RECORDS OF PALM BEACH
COUNTY, FLORIDA.

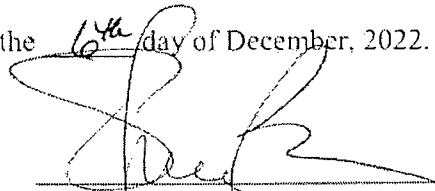
Section 3. Prior to the ad valorem tax exemption described herein being effective, Charles F. and Catherine M. Luciano shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements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

Section 4. This resolution shall become effective immediately upon its passage.

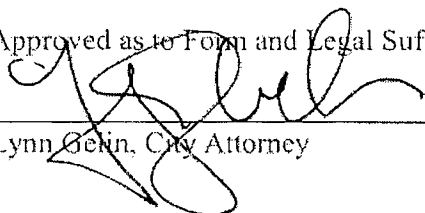
PASSED AND ADOPTED in regular session on the 16th day of December, 2022.

ATTEST:


Katerri Johnson, City Clerk


Shelly Petrolia, Mayor

Approved as to Form and Legal Sufficiency:


Lynn Genn, City Attorney

Attachment 5
Tax Break Down By Property, Annual and 10 Year Total
2023 City of Delray Beach County Tax Exemption

Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Annual	10 Year Total
105 NE 6th Street	\$624,070.99	\$297,000.00	\$1,400.36	\$14,003.55
131 NW 1st Avenue	\$1,407,330.44	\$1,407,330.44	\$6,635.56	\$66,355.63
1120 Nassau Street	\$760,000.00	\$625,000.00	\$2,946.88	\$29,468.75
Total	2,791,401.43	2,329,330.44	\$10,982.79	\$109,827.93

Local government millage rate = 4.715
 (estimated improvement cost) x (.004715) = (annual estimated tax dollars exempted)

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