

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

**Meeting Date:** May 6, 2025

☐ Consent

☒ Regular

☐ Ordinance

☐ Public Hearing

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

**Submitted By:** Planning Division

**I. EXECUTIVE BRIEF**

**Motion and Title:** Staff recommends motion to:

- A) **adopt** a Resolution of the Board of County Commissioners (BCC) of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 240 N. Dixie Boulevard, Delray Beach;
- B) **approve** a tax exemption covenant for 240 N. Dixie Boulevard, Delray Beach, requiring the qualifying improvements be maintained during the ten (10)-year period that the tax exemption is granted;
- C) **adopt** a Resolution of the BCC of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 143 S. Swinton Avenue, Delray Beach;
- D) **approve** a tax exemption covenant for 143 S. Swinton Avenue, Delray Beach, requiring the qualifying improvements be maintained during the ten (10)-year period that the tax exemption is granted;
- E) **adopt** a Resolution of the BCC of Palm Beach County, Florida, granting a County tax exemption for the historic rehabilitation of the property located at 300 SE 7<sup>th</sup> Avenue, Delray Beach;
- F) **approve** a tax exemption covenant for 300 SE 7<sup>th</sup> Avenue, Delray Beach, requiring the qualifying improvements be maintained during the ten (10)-year period that the tax exemption is granted;
- G) **adopt** a Resolution of the BCC of Palm Beach County, Florida granting a County tax exemption for the historic rehabilitation of the property located at 531 N. Swinton Avenue, Delray Beach; and
- H) **approve** a tax exemption covenant for 531 N. Swinton Avenue, Delray Beach, requiring the qualifying improvements be maintained during the ten (10)-year period that the tax exemption is granted.

(Continued on page 3)

**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. Information from the City of Delray Beach
- 6. Tax Break Down by Property, Annual and 10 Year Total

**Recommended by:**

  
Department Director

 4/3/25  
Date

**Approved By:**

  
Deputy County Administrator

 4/10/25  
Date

## II. FISCAL IMPACT ANALYSIS

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

<b>Fiscal Years</b>	2025	2026	2027	2028	2029
<b>Capital Expenditures</b>					
<b>Operating Costs</b>					
<b>External Revenues</b>	\$4,794	\$4,794	\$4,794	\$4,794	\$4,794
<b>Program Income(County)</b>					
<b>In-Kind Match(County</b>					
<b>NET FISCAL IMPACT</b>	\$4,794	\$4,794	\$4,794	\$4,794	\$4,794
<b>#ADDITIONAL FTE</b>					
<b>POSITIONS (CUMULATIVE</b>					

Is Item Included in Current Budget?	Yes_____	No <u>  X  </u>
Is this item using Federal Funds?	Yes_____	No <u>  X  </u>
Is this item using State Funds?	Yes_____	No <u>  X  </u>

**Budget Account No:**

Fund	Dept	Unit
------	------	------

**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 the 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 \$1,065,554.23. Estimated exemption will be based upon the Countywide Millage Rate (4.50), it is estimated that approximately \$4,794.99 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2034, is \$47,949.94 (\$4,794.99 x 10).

### C. Departmental Fiscal Review:

Hehary

### III. REVIEW COMMENTS:

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

ASDell 4/4/25  
K/K OFMB 07444

Bund's Znachls 4/8/25  
Contract Dev. & Control  
764.7.25

### B. Legal Sufficiency

  
Assistant County Attorney

### C. Other Department Review

Department Director

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

**Summary (Continued from page 1):** The Resolution will authorize a County tax exemption for the following historic properties located within the City of Delray Beach: 240 N. Dixie Boulevard, (property is privately owned for residential use); 143 S. Swinton Avenue, (property is privately owned for residential use); 300 SE 7<sup>th</sup> Avenue, (property is privately owned for residential use); and, 531 N. Swinton Avenue, (property is privately owned for residential use).

If granted, the tax exemption shall take effect January 1, 2025, and shall remain in effect for ten (10) years, or until December 31, 2034. 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 ten (10) years ending December 31, 2034, is \$47,919. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately \$4,794. tax dollars will be exempted annually based on the 2025 Countywide Millage Rate. Accompanying the Resolution is a City of Delray Beach approved restrictive covenant, which requires the qualifying improvements be maintained during the period that the tax exemption is granted. District 7 (DL)

**Background and Policy Issues:** On October 17, 1995, the BCC adopted a historic property tax exemption ordinance, Ordinance No. 95-41, applicable countywide. The Ordinance allows a qualifying local government to enter into an Interlocal Agreement with the County to perform review functions necessary to implement the ordinance within its municipal boundary. An Interlocal Agreement was approved by the BCC on April 7, 1998, R98-472-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 are available for review at the County's Planning Division.

**PROPERTY OWNER LIST**

**2025 City of Delray Beach  
Historic Property Tax Exemption**

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

Owners: Tim L. McKinney SR, Tim L. McKinney SR, TR,  
Tim L. McKinney TR, TITIL HLDR

Property: 240 N. Dixie Boulevard  
Delray Beach, FL 33444

Use: Residential

RESOLUTION NO. R-2025-

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 240 N. DIXIE BOULEVARD, 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 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 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, Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on July 24, 2024 for an ad valorem tax exemption

for the historic renovation and restoration of the property located at 240 N. Dixie Boulevard, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on September 4, 2024, 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 Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, for the restoration, renovation, and improvement to the property located at 240 N. Dixie Boulevard, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on November 4, 2024, 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, Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, for the restoration, renovation, and improvement to the property located at 240 N. Dixie Boulevard, 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 approves an ad valorem County tax exemption to the property owner, Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, for a 10 year period, commencing on January 1, 2025, 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 240 N. Dixie Boulevard, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2022-254:

LT 7, BLK 10, DEL IDA PARK 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, Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, 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 Maria G. Marino, Mayor  
Commissioner Sara Baxter, Vice Mayor  
Commissioner Gregg K. Weiss  
Commissioner Joel G. Flores  
Commissioner Marci Woodward  
Commissioner Maria Sachs  
Commissioner Bobby Powell Jr.

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

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,  
CLERK & COMPTROLLER

BY:   
County Attorney

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

RESOLUTION NO. R-2025-

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 240 N. DIXIE BOULEVARD, 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 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 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, Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on July 24, 2024 for an ad valorem tax exemption



for the historic renovation and restoration of the property located at 240 N. Dixie Boulevard, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on September 4, 2024, 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 Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, for the restoration, renovation, and improvement to the property located at 240 N. Dixie Boulevard, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on November 4, 2024, 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, Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, for the restoration, renovation, and improvement to the property located at 240 N. Dixie Boulevard, 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 approves an ad valorem County tax exemption to the property owner, Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, for a 10 year period, commencing on January 1, 2025, 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 240 N. Dixie Boulevard, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2022-254:

LT 7, BLK 10, DEL IDA PARK 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, Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, 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 Maria G. Marino, Mayor  
Commissioner Sara Baxter, Vice Mayor  
Commissioner Gregg K. Weiss  
Commissioner Joel G. Flores  
Commissioner Marci Woodward  
Commissioner Maria Sachs  
Commissioner Bobby Powell Jr.

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

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,  
CLERK & COMPTROLLER

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

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

DOS Form No. HR3E111292

**HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT**

This Covenant is made this 18<sup>th</sup> day of May, 2025, by Tim L. McKinney, Sr., as Trustee of the Tim L. McKinney, Sr. Revocable Trust Agreement dated, September 12, 2019, (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 240 N. Dixie Boulevard, 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:

LT 7, BLK 10, DEL IDA PARK, according to the 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, 2025 to December 31, 2034

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 1<sup>st</sup> 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: \_\_\_\_\_  
Maria G. Marino, Mayor

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

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

OWNER:

Tim L. McKinney, Sr., as Trustee  
of the Tim L. McKinney, Sr. Revocable  
Trust dated September 12, 2019

Tim L. McKinney Sr. Trustee 2.28.25  
Signature Date

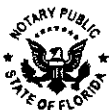
WITNESS: (Signature) Nydia I. Pontón  
(Print name) Nydia I. Pontón  
(Address) 2300 N Jog, West Palm Beach

WITNESS: (Signature) Christian Davenport  
(Print name) Christian Davenport  
(Address) 2300 North Jog, Rd. West Palm Beach 33411

STATE OF FLORIDA  
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of ☒ physical presence  
or ☐ online notarization, this 28<sup>th</sup> day of February, 2025 by  
Tim L. McKinney, who is personally known to me or who have  
produced Florida Driver License, (indicate form of identification) as identification.

Nora Acord  
Notary Public State of Florida



NORA ACORD  
Commission # HH 336153  
Expires January 8, 2027

Notary Print Name:  
Nora Acord

My Commission Expires:  
01-08-2027

(NOTARY SEAL)

## RESOLUTION NO. 210-24

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO TIMOTHY L. MCKINNEY, SR. FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 240 DIXIE BOULEVARD, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATIONS 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 that 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 Florida Constitution, Article VII, Section 3, authorizes counties and municipalities to grant partial ad valorem tax exemptions to owners of historic properties for improvements that are the result of the restoration, renovation, or rehabilitation of historic properties; and

WHEREAS, Section 4.5.1(J) of the Land Development Regulations of the City of Delray Beach Code of Ordinances ("LDR") provides for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties; and

WHEREAS, Timothy L. McKinney Sr. (the "Owner"), is the fee simple owner of a parcel of land located at 240 Dixie Boulevard (the "Property"), as more particularly described in Exhibit "A", attached hereto and incorporated herein; and

WHEREAS, the Property is located in the Del-Ida Park Historic District; and

WHEREAS, the Owner completed improvements to the Property and filed an application (File No. 2024-199) for a Historic Property Ad Valorem Tax Exemption; and

WHEREAS, on September 4, 2024, the Historic Preservation Board determined that the completed improvements are consistent with LDR Section 4.5.1(J) and by a vote of 5 to 0 recommended approval of the ad valorem tax exemption for the restoration, renovation, and improvement to the Property; and

WHEREAS, on November 4, 2024, the City Commission considered the request as set forth herein.

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 240 Dixie Boulevard are consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption for the Property for a ten (10) year period, commencing on January 1, 2025, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the renovation, restoration, and rehabilitation of the Property as described in Historic Preservation Board Certificate of Appropriateness No. 2022-254.


Section 3. The Owner 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 of the tax exemption. A copy of the recorded covenant shall be provided to the City.

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

PASSED AND ADOPTED in regular session on the 4<sup>th</sup> day of November 2024.

ATTEST:

  
Alexis Givings, Interim City Clerk

  
Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:


  
Lynn Gelin, City Attorney





Exhibit "A"

LOT 7, BLOCK 10, DEL-IDA PARK, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 9, PAGE 52, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA; LESS THE SOUTH 2 FEET THEREOF.

HISTORIC JUSTIFICATION STATEMENTS
Attach a Justification Statement as a separate sheet that addresses the following code sections as applicable: <input type="checkbox"/> SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION <input type="checkbox"/> VISUAL COMPATABILITY STANDARDS – LDR Section 4.5.1(E)(7)&(8) <input type="checkbox"/> RELOCATION – LDR Section 4.5.1(E)(6)(a) & (b)(1) <input type="checkbox"/> DEMOLITION – LDR Section 4.5.1(F) (see below)
RELOCATIONS: Indicate if the structure is proposed for relocation to another site or within the existing site:  The application submittal must also include items outlined in LDR Section 4.5.1(E)(6)(2) & (3).
DEMOLITION: Indicate how much of the structure is proposed for demolition:  The application submittal must also include items outlined in LDR Section 4.5.1(F)(5) & (10).
HISTORIC AD VALOREM TAX EXEMPTION
Project completion date (Certificate of Occupancy from Building Division):05-23-24
Project costs as indicated on Certificate of Occupancy:\$75,000
Total project costs (can attach separate sheet if necessary):\$125,000
Total project costs attributed solely to the historic structure:\$125,000
Use of property prior to improvements:RESIDENTIAL
Use of property after improvements:RESIDENTIAL
Date(s) of previous alterations:NONE
Has the building/structure ever been moved or relocated? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If yes, when and where?
STATEMENT OF HISTORIC SIGNIFICANCE (Attach Separate Sheet if necessary) - Summarize how the building contributes to the significance of the historic district/area. It should relate to the significance of the district (including the district's period of significance) as identified in the historic district designation documentation (i.e., is it similar to other buildings in the district in scale, building materials, style, and period of construction?). Note important persons from the past associated with the building, former uses of the property, and the name of the architect or builder, if known. THE CONTRIBUTING MAIN HOUSE IS A SINGLE-FAMILY, ONE STORY, MID-CENTURY MODERN STYLE BUILT IN 1953.  THE PROJECT IS A 350 SQUARE FOOT DETACHED GUEST HOUSE TO THE REAR OF THE CONTRIBUTING STRUCTURE.
DESCRIPTION OF PHYSICAL APPEARANCE PRIOR TO IMPROVEMENTS (Attach Separate Sheet if necessary) - Provide information about the major exterior and interior features of the building. Describe the building in its existing condition. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe any changes that have been made to the building since its original construction (i.e., additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior). Other buildings on the property such as carriage houses, barns and sheds should also be described. Describe how the building relates to others in the historic district/area in terms of siting, scale, construction/materials, and date of construction. THE CONTRIBUTING MAIN HOUSE IS A SINGLE-FAMILY, ONE STORY, MID-CENTURY MODERN STYLE BUILT IN 1953, THE STRUCTURE HAS A FLAT ROOF WITH EXPOSED JOIST ENDS ON THE OVERHANG. IT HAS A STUCCO EXTERIOR WITH A SHALLOW PORCH & CEMENT BRICK SQUARE POSTS ALONG THE FRONT.

PROPERTY OWNER LIST

2025 City of Delray Beach  
Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Nigel Development, Inc.

Property: 143 S. Swinton Avenue  
Delray Beach, FL 33444

Use: Residential

**RESOLUTION NO. R-2025-**

**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 145 S. SWINTON 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 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 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, Nigel Development, Inc., filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on October 16, 2024 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 143 S. Swinton Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on December 10, 2024, 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 Nigel Development, Inc., for the restoration, renovation, and improvement to the property located at 143 S. Swinton Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on November 19, 2024, 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, Nigel Development, Inc., for the restoration, renovation, and improvement to the property located at 143 S. Swinton 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 approves an ad valorem County tax exemption to the property owner, Nigel Development, Inc., for a 10 year period, commencing on January 1, 2024, 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 143 S. Swinton Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2019-227 & 228:

SUNDY & CROMER AMND PL LT 9 (LESS E. 2.50 FT ALLEY R/W) & LT 10 (LESS E. 2.50 FT ALLEY & RTN CRV AREA SW 2ND ST RWS) BLK 70 (OLD SCHOOL SQUARE HISTORIC DISTRICT), according to the plat thereof, as recorded in Plat Book 6, Page 17, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Nigel Development, Inc., 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:

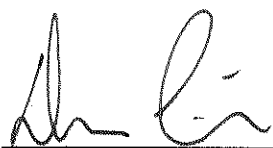
Commissioner Maria G. Marino, Mayor  
Commissioner Sara Baxter, Vice Mayor  
Commissioner Gregg K. Weiss  
Commissioner Joel G. Flores  
Commissioner Marci Woodward  
Commissioner Maria Sachs  
Commissioner Bobby Powell Jr.

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

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,  
CLERK & COMPTROLLER

BY:   
County Attorney

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

RESOLUTION NO. R-2025-

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 145 S. SWINTON 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 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 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, Nigel Development, Inc., filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on October 16, 2024 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 143 S. Swinton Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on December 10, 2024, 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 Nigel Development, Inc., for the restoration, renovation, and improvement to the property located at 143 S. Swinton Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on November 19, 2024, 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, Nigel Development, Inc., for the restoration, renovation, and improvement to the property located at 143 S. Swinton 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 approves an ad valorem County tax exemption to the property owner, Nigel Development, Inc., for a 10 year period, commencing on January 1, 2024, 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 143 S. Swinton Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2019-227 & 228:

SUNDY & CROMER AMND PL LT 9 (LESS E. 2.50 FT ALLEY RW) & LT 10 (LESS E. 2.50 FT ALLEY & RTN CRV AREA SW 2ND ST RWS) BLK 70 (OLD SCHOOL SQUARE HISTORIC DISTRICT), according to the plat thereof, as recorded in Plat Book 6, Page 17, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Nigel Development, Inc., 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 Maria G. Marino, Mayor  
Commissioner Sara Baxter, Vice Mayor  
Commissioner Gregg K. Weiss  
Commissioner Joel G. Flores  
Commissioner Marci Woodward  
Commissioner Maria Sachs  
Commissioner Bobby Powell Jr.

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

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,  
CLERK & COMPTROLLER

BY:   
County Attorney

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

# **HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT**

This Covenant is made this 6<sup>th</sup> day of May, 2025, by Nigel Development, Inc. (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 143 S. Swinton Avenue, 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 70, OF THE AMENED PLAT OF SUNDY AND CROMER'S SUBDIVISION, according to the plat thereof, as recorded in PLAT BOOK 6, PAGE 17, 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, 2025 to December 31, 2034

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 1<sup>st</sup> 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: \_\_\_\_\_  
Maria G. Marino, Mayor

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

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

OWNER: Nigel Development, Inc.

JAIME MAYO  
Print Name/Title PRESIDENT

Signature

2025 02 21  
Date

WITNESS: (Signature) Colleen Van Driessen

(Print name) COLLEEN VAN DRIESEN

(Address) 3580 NE 16TH AVE, OAKLAND PARK, FL 33334

WITNESS: (Signature) Rachel Nojaim

(Print name) Rachel Nojaim

(Address) 116 W Costa Cir, Delray Beach, FL 33444

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of ☒ physical presence  
or [ ] online notarization, this 21<sup>st</sup> day of February, 2025 by JAIME MAYO  
(Name of person)

as President for Nigel Development, Inc, on behalf of  
(Title of officer/ member/ partner) (Name of corporation/company/partnership)

the Corporation who is ☒ personally known to me or has produced

—, (type of identification) as identification.

Anna Maria Wilder Palumbo

Notary Public State of Florida

Notary Print Name:

ANNA MARIA WILDER PALUMBO

My Commission Expires:

03/02/2027

(NOTARY SEAL)



Anna Maria Wilder Palumbo  
Notary Public  
State of Florida  
Comm# HH368560  
Expires 3/2/2027

RESOLUTION NO. 221-24

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 143 SOUTH SWINTON AVENUE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATIONS 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 that 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 Florida Constitution, Article VII, Section 3, authorizes counties and municipalities to grant partial ad valorem tax exemptions to owners of historic properties for improvements that are the result of the restoration, renovation, or rehabilitation of historic properties; and

WHEREAS, Section 4.5.1(J) of the Land Development Regulations of the City of Delray Beach Code of Ordinances ("LDR") provides for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties; and

WHEREAS, Nigel Development, Inc. (the "Owner"), is the fee simple owner of a parcel of land located at 143 South Swinton Avenue (the "Property"), as more particularly described in Exhibit "A", attached hereto and incorporated herein; and

WHEREAS, the Property is located in the Old School Square Historic District; and

WHEREAS, the Owner completed improvements to the Property and filed an application (File No. 2024-245) for a Historic Property Ad Valorem Tax Exemption; and

WHEREAS, on October 16, 2024, the Historic Preservation Board determined that the completed improvements are consistent with LDR Section 4.5.1(J) and by a vote of 4 to 0 recommended approval of the ad valorem tax exemption for the restoration, renovation, and improvement to the Property; and

WHEREAS, on December 10, 2024, the City Commission considered the request as set forth herein.

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 143 S. Swinton Avenue are consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption for the Property for a ten (10) year period, commencing on January 1, 2025, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the renovation, restoration, and rehabilitation of the Property as described in Historic Preservation Board Certificate of Appropriateness No. 2019-227 & 228.


Section 3. The Owner 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 of the tax exemption. A copy of the recorded covenant shall be provided to the City.

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

PASSED AND ADOPTED in regular session on the 19th day of November 2024.

ATTEST:

  
\_\_\_\_\_  
Alexis Givings, Interim City Clerk

  
\_\_\_\_\_  
Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:

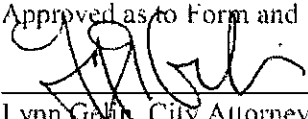
  
\_\_\_\_\_  
Lynn Gelin, City Attorney



Exhibit "A"

LOTS 9 AND 10, BLOCK 70, OF THE AMENDED PLAT OF SUNDY AND CROMERS SUBDIVISION,  
ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 6, PAGE 17, PUBLIC  
RECORDS OF PALM BEACH COUNTY, FLORIDA.



HISTORIC JUSTIFICATION STATEMENTS
Attach a Justification Statement as a separate sheet that addresses the following code sections as applicable: <input type="checkbox"/> SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION <input type="checkbox"/> VISUAL COMPATABILITY STANDARDS – LDR Section 4.5.1 (E)(7) & (8) <input type="checkbox"/> RELOCATION – LDR Section 4.5.1 (E)(6)(a) & (b)(1) <input type="checkbox"/> DEMOLITION – LDR Section 4.5.1 (F) (see below)
RELOCATIONS: Indicate if the structure is proposed for relocation to another site or within the existing site:  The application submittal must also include items outlined in LDR Section 4.5.1(E)(6)(2) & (3).
DEMOLITION: Indicate how much of the structure is proposed for demolition:  The application submittal must also include items outlined in LDR Section 4.5.1(F)(5) & (10).
HISTORIC AD VALOREM TAX EXEMPTION
Project completion date (Certificate of Occupancy from Building Division): 08/08/24
Project costs as indicated on Certificate of Occupancy: \$757,404
Total project costs (can attach separate sheet if necessary): \$757,404
Total project costs attributed solely to the historic structure: \$353,475
Use of property prior to improvements: Residential
Use of property after improvements: Commercial
Date(s) of previous alterations: Information included in Historic Significance package
Has the building/structure ever been moved or relocated? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If yes, when and where?
STATEMENT OF HISTORIC SIGNIFICANCE (Attach Separate Sheet if necessary) - Summarize how the building contributes to the significance of the historic district/area. It should relate to the significance of the district (including the district's period of significance) as identified in the historic district designation documentation (i.e., is it similar to other buildings in the district in scale, building materials, style, and period of construction?). Note important persons from the past associated with the building, former uses of the property, and the name of the architect or builder, if known. Statement of Historic Significance is attached.
DESCRIPTION OF PHYSICAL APPEARANCE PRIOR TO IMPROVEMENTS (Attach Separate Sheet if necessary) - Provide information about the major exterior and interior features of the building. Describe the building in its existing condition. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe any changes that have been made to the building since its original construction (i.e., additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior). Other buildings on the property such as carriage houses, barns and sheds should also be described. Describe how the building relates to others in the historic district/area in terms of siting, scale, construction/materials, and date of construction. Information included in Historic Significance package

**PROPERTY OWNER LIST**

**2025 City of Delray Beach  
Historic Property Tax Exemption**

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

Owners:        Robert Kubin and Lisa M. Ruth

Property:      300 SE 7<sup>Th</sup> Avenue  
                    Delray Beach, FL 33483

Use:             Residential

**RESOLUTION NO. R-2025-**

**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 300 SE 7<sup>th</sup> 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 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 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 owners, Robert Kubin and Lisa M. Ruth, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on January 25, 2025 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 300 SE 7<sup>th</sup> Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on February 5, 2025, 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 Robert Kubin and Lisa M. Ruth, for the restoration, renovation, and improvement to the property located at 300 SE 7<sup>th</sup> Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on February 18, 2025, 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, Robert Kubin and Lisa M. Ruth, for the restoration, renovation, and improvement to the property located at 300 SE 7<sup>th</sup> 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 approves an ad valorem County tax exemption to the property owners, Robert Kubin and Lisa M. Ruth, as Amended and/or Restated, for a 10 year period, commencing on January 1, 2025, 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 300 SE 7<sup>th</sup> Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2025-107:

BLANK-NICHOLS SUB L TS 23 & 24 & E 8 FT ABND  
ALLEY LYG W OF & ADJ TO, BLK 120, according to  
the plat thereof, as recorded in Plat Book 13, Page 28,  
according to the Public Records of Palm Beach County,  
Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Robert Kubin and Lisa M. Ruth, 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 Maria G. Marino, Mayor  
Commissioner Sara Baxter, Vice Mayor  
Commissioner Gregg K. Weiss  
Commissioner Joel G. Flores  
Commissioner Marci Woodward  
Commissioner Maria Sachs  
Commissioner Bobby Powell Jr.

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

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,  
CLERK & COMPTROLLER

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

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

**RESOLUTION NO. R-2025-**

**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 300 SE 7<sup>th</sup> 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 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 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 owners, Robert Kubin and Lisa M. Ruth, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on January 25, 2025 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 300 SE 7<sup>th</sup> Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on February 5, 2025, 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 Robert Kubin and Lisa M. Ruth, for the restoration, renovation, and improvement to the property located at 300 SE 7<sup>th</sup> Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on February 18, 2025, 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, Robert Kubin and Lisa M. Ruth, for the restoration, renovation, and improvement to the property located at 300 SE 7<sup>th</sup> 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 approves an ad valorem County tax exemption to the property owners, Robert Kubin and Lisa M. Ruth, as Amended and/or Restated, for a 10 year period, commencing on January 1, 2025, 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 300 SE 7<sup>th</sup> Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2025-107:

BLANK-NICHOLS SUB L TS 23 & 24 & E 8 FT ABND  
ALLEY LYG W OF & ADJ TO, BLK 120, according to  
the plat thereof, as recorded in Plat Book 13, Page 28,  
according to the Public Records of Palm Beach County,  
Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Robert Kubin and Lisa M. Ruth, 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 Maria G. Marino, Mayor  
Commissioner Sara Baxter, Vice Mayor  
Commissioner Gregg K. Weiss  
Commissioner Joel G. Flores  
Commissioner Marci Woodward  
Commissioner Maria Sachs  
Commissioner Bobby Powell Jr.

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

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,  
CLERK & COMPTROLLER

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

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



**HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT**

This Covenant is made this 10<sup>th</sup> day of May, 202<sup>5</sup>, by Robert Kubin and Lisa M. Ruth, (hereinafter referred to as the Owners) 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 300 SE 7<sup>th</sup> Avenue, Delray Beach, FL, 33483, which is owned in fee simple by the Owners 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:

BLANK-NICHOLS SUB LTS 23 & 24 & E 8 FT ABND ALLEY LYG W OF & ADJ TO , BLK 120, according to the plat thereof, as recorded in Plat Book 13, Page 28, of the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owners hereby agrees to the following for the period of the tax exemption which is from January 1, 2025 to December 31, 2034

1. The Owners 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 Owners 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 1<sup>st</sup> 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 Owners agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owners 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 Owners 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 Owners 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 Owners 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 Owners shall 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 Owners 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 Owners 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 Owners 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 Owners 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 Owners.

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 Owners, the Local Historic Preservation Office shall notify the Owners 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 Owners shall have 30 days to respond indicating any circumstances which

show that the damage was not deliberate or due to gross negligence. If the Owners 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 Owners 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 Owners and the Local Historic Preservation Office. If the Owners 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 Owners 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 Owners, 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 Owners 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: \_\_\_\_\_  
Maria G. Marino, Mayor

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

BY:   
County Attorney

OWNERS:

Robert Kubin,  
Owner  
Name/Title

[Signature]  
Signature

3/11/2025  
Date

Lisa M. Ruth,  
Owner  
Name/Title

[Signature]  
Signature

3/11/2025  
Date

WITNESS: (Signature) [Signature]  
(Print name) Conner Graham  
(Address) 300 SE 7th Ave

WITNESS: (Signature) [Signature]  
(Print name) Scott Rausch  
(Address) 111 SE 7th Ave apt 1

STATE OF FLORIDA  
COUNTY OF PALM BEACH

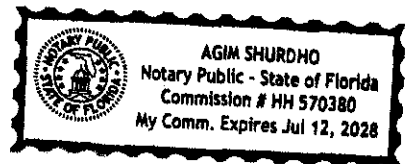
The foregoing instrument was acknowledged before me by means of ☒ physical presence  
or ☐ online notarization, this 11<sup>th</sup> day of March, 2025 by Robert E. Kubin  
and Lisa M. Ruth, who are personally known to me or who have produced  
FL ID, (indicate form of identification) as identification.

[Signature]  
Notary Public State of Florida

Notary Print Name:  
AGIM SHURDHO

My Commission Expires:  
July 12, 2028

(NOTARY SEAL)



RESOLUTION NO. 34-25

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 300 SE 7TH AVENUE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATIONS 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 that 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 Florida Constitution, Article VII, Section 3, authorizes counties and municipalities to grant partial ad valorem tax exemptions to owners of historic properties for improvements that are the result of the restoration, renovation, or rehabilitation of historic properties; and

WHEREAS, Section 4.5.1(J) of the Land Development Regulations of the City of Delray Beach ("LDR") provides for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties; and

WHEREAS, Lisa M. Ruth and Robert Kubin (the "Owner"), are the fee simple owners of a parcel of land located at 300 SE 7th Avenue (the "Property"), as more particularly described in Exhibit "A", attached hereto and incorporated herein; and

WHEREAS, the Property is located in the Marina Historic District; and

WHEREAS, the Owner completed improvements to the Property and filed an application (File No. 2025-107) for a Historic Property Ad Valorem Tax Exemption; and

WHEREAS, on February 5, 2025, the Historic Preservation Board determined that the completed improvements are consistent with LDR Section 4.5.1(J) and by a vote of 6 to 0 recommended approval of the ad valorem tax exemption for the restoration, renovation, and improvement to the Property; and

WHEREAS, on February 18, 2025, the City Commission considered the request as set forth herein.

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 300 SE 7<sup>th</sup> Avenue are consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption for the Property for a ten (10) year period, commencing on January 1, 2025, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the renovation, restoration, and rehabilitation of the Property as described in Historic Preservation Board Certificate of Appropriateness No. 2020-209.

Section 3. The Owner 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 of the tax exemption. A copy of the recorded covenant shall be provided to the City.

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

PASSED AND ADOPTED in regular session on the 18<sup>th</sup> day of February 2025.

ATTEST:

Alexis Givings  
Alexis Givings, City Clerk

Thomas F. Carney, Jr.  
Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:

Lynn Cain  
Lynn Cain, City Attorney

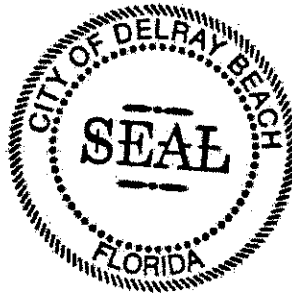


Exhibit "A"

BLANK-NICHOLS SUB L TS 23 & 24 & E 8 FT ABND ALLEY LYG W OF & ADJ TO, BLK 120

**HISTORIC JUSTIFICATION STATEMENTS**

Attach a Justification Statement as a separate sheet that addresses the following code sections as applicable:

- ☐ **SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION**  
☐ **VISUAL COMPATABILITY STANDARDS** – LDR Section 4.5.1 (E) (7) & (8)  
☐ **RELOCATION** – LDR Section 4.5.1 (E) (6) (a) & (b) (1)  
☐ **DEMOLITION** – LDR Section 4.5.1 (F) (see below)

**RELOCATIONS:** Indicate if the structure is proposed for relocation to another site or within the existing site:

The application submittal must also include items outlined in LDR Section 4.5.1 (E) (6) (2) & (3).

**DEMOLITION:** Indicate how much of the structure is proposed for demolition:

The application submittal must also include items outlined in LDR Section 4.5.1 (F) (5) & (10).

**HISTORIC AD VALOREM TAX EXEMPTION**

Project completion date (Certificate of Occupancy from Building Division):

5-7-24

Project costs as indicated on Certificate of Occupancy:

245,000.00

Total project costs (can attach separate sheet if necessary):

360,000.00

Total project costs attributed solely to the historic structure:

245,000.00

Use of property prior to improvements:

DRIVEWAY

Use of property after improvements:

GARAGE

Date(s) of previous alterations:

NONE

Has the building/structure ever been moved or relocated? ☐ YES ☒ NO If yes, when and where?

**STATEMENT OF HISTORIC SIGNIFICANCE** (Attach Separate Sheet if necessary) - Summarize how the building contributes to the significance of the historic district/area. It should relate to the significance of the district (including the district's period of significance) as identified in the historic district designation documentation (i.e., is it similar to other buildings in the district in scale, building materials, style, and period of construction?). Note important persons from the past associated with the building, former uses of the property, and the name of the architect or builder, if known.

ORIGINAL BLANK FAMILY RESIDENCE

**DESCRIPTION OF PHYSICAL APPEARANCE PRIOR TO IMPROVEMENTS** (Attach Separate Sheet if necessary) - Provide information about the major exterior and interior features of the building. Describe the building in its existing condition. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe any changes that have been made to the building since its original construction (i.e., additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior). Other buildings on the property such as carriage houses, barns and sheds should also be described. Describe how the building relates to others in the historic district/area in terms of siting, scale, construction/materials, and date of construction.

1957 Masonry Vernacular



**PROPERTY OWNER LIST**

**2025 City of Delray Beach  
Historic Property Tax Exemption**

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

Owners:        Nancy McDonald, Nancy McDonald TR,  
                     Nancy McDonald TR, TITIL HLDR

Property:       531 N. Swinton Avenue  
                     Delray Beach, FL 33444

Use:             Residential

**RESOLUTION NO. R-2025-**

**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 531 N. SWINTON 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 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 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, Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on December 6, 2023 for an ad valorem tax exemption for the historic

renovation and restoration of the property located at 531 N. Swinton Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on April 3, 2024, 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 Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, for the restoration, renovation, and improvement to the property located at 531 N. Swinton Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on May 7, 2024, 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, Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, for the restoration, renovation, and improvement to the property located at 531 N. Swinton 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 approves an ad valorem County tax exemption to the property owner, Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, as Amended and/or Restated, for a 10 year period, commencing on January 1, 2025, 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 531 N. Swinton Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2024-060:

DEL IDA PARK LT 1 (LESS S 2 FT) BLK 3 (DEL-IDA PARK HISTORIC DISTRICT), 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, Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9,

2008, 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:

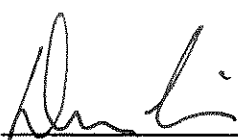
Commissioner Maria G. Marino, Mayor  
Commissioner Sara Baxter, Vice Mayor  
Commissioner Gregg K. Weiss  
Commissioner Joel G. Flores  
Commissioner Marci Woodward  
Commissioner Maria Sachs  
Commissioner Bobby Powell Jr.

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

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,  
CLERK & COMPTROLLER

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

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

RESOLUTION NO. R-2025-

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 531 N. SWINTON 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 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 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, Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on December 6, 2023 for an ad valorem tax exemption for the historic

renovation and restoration of the property located at 531 N. Swinton Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Historic Preservation Board reviewed the Final Application on April 3, 2024, 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 Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, for the restoration, renovation, and improvement to the property located at 531 N. Swinton Avenue, Delray Beach; and,

**WHEREAS**, the City of Delray Beach Commission on May 7, 2024, 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, Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, for the restoration, renovation, and improvement to the property located at 531 N. Swinton 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 approves an ad valorem County tax exemption to the property owner, Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, as Amended and/or Restated, for a 10 year period, commencing on January 1, 2025, 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 531 N. Swinton Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2024-060:

DEL IDA PARK LT 1 (LESS S 2 FT) BLK 3 (DEL-IDA PARK HISTORIC DISTRICT), 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, Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9,

2008, 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 Maria G. Marino, Mayor  
Commissioner Sara Baxter, Vice Mayor  
Commissioner Gregg K. Weiss  
Commissioner Joel G. Flores  
Commissioner Marci Woodward  
Commissioner Maria Sachs  
Commissioner Bobby Powell Jr.

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

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,  
CLERK & COMPTROLLER

BY:   
County Attorney

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

## HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this 16<sup>th</sup> day of May, 2025, by Nancy McDonald, as Trustee of the Nancy McDonald Trust, u/a/d June 9, 2008, (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 531 N. Swinton Avenue, 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:

LOT 1, BLK 3, DEL-IDA PARK, according to the plat thereof, as recorded in PLAT BOOK 9, PAGE 52, of the Public Records of Palm Beach County, Florida; less the South 2 feet thereof.

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, 2025 to December 31, 2034

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 1<sup>st</sup> 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: \_\_\_\_\_  
Maria G. Marino, Mayor

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

BY:   
County Attorney

OWNER:

Nancy McDonald, as Trustee of the  
Nancy McDonald Trust, u/a/d June 9, 2008

Nancy McDonald  
Signature

2/22/2025  
Date

WITNESS: (Signature) Tom Zarnes

(Print name) Tom Zarnes

(Address) 150 SE 2nd Ave APT #409 Delray Beach FL 33444

WITNESS: (Signature) Pylan Wiener

(Print name) Pylan Wiener

(Address) 455 NE 5th Ave., Delray Beach,  
FL, 33483

STATE OF FLORIDA

COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of [ ☒ ] physical presence  
or [ ☐ ] online notarization, this 22 day of February, 2025 by  
Nancy McDonald, who is personally known to me or who have  
produced Florida Driver License, (indicate form of identification) as  
identification.

Christine Smith  
Notary Public State of Florida



CHRISTINE SMITH  
Commission # HH 612957  
Expires November 17, 2028

Notary Print Name:  
Christine Smith

My Commission Expires:

11-17-2028

(NOTARY SEAL)

RESOLUTION NO. 114-24

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 531 NORTH SWINTON AVENUE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATIONS 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 that 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 Florida Constitution, Article VII, Section 3, authorizes counties and municipalities to grant partial ad valorem tax exemptions to owners of historic properties for improvements that are the result of the restoration, renovation, or rehabilitation of historic properties; and

WHEREAS, Section 4.5.1(J) of the Land Development Regulations of the City of Delray Beach Code of Ordinances ("LDR") provides for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties; and

WHEREAS, Nancy McDonald (the "Owner"), is the fee simple owner of a parcel of land located at 531 N. Swinton Avenue (the "Property"), as more particularly described in Exhibit "A", attached hereto and incorporated herein; and

WHEREAS, the Property is located in the Del-Ida Park Historic District; and

WHEREAS, the Owner completed improvements to the Property and filed an application (File No. 2024-060) for a Historic Property Ad Valorem Tax Exemption; and

WHEREAS, on April 3, 2024, the Historic Preservation Board determined that the completed improvements are consistent with LDR Section 4.5.1(J) and by a vote of 6 to 0 recommended approval of the ad valorem tax exemption for the restoration, renovation, and improvement to the Property; and

WHEREAS, on May 7, 2024, the City Commission considered the request as set forth herein.

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 531 N. Swinton Avenue are consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption for the Property for a ten (10) year period, commencing on January 1, 2025, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the renovation, restoration, and rehabilitation of the Property as described in Historic Preservation Board Certificate of Appropriateness No. 2021-091.


Section 3. The Owner 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 of the tax exemption. A copy of the recorded covenant shall be provided to the City.

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

PASSED AND ADOPTED in regular session on the 7<sup>th</sup> day of May 2024.

ATTEST:

  
Katerri Johnson, City Clerk

  
Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:

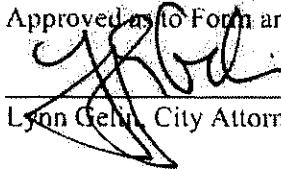
  
Lynn Gelman, City Attorney



Exhibit "A"

LOT 1, BLOCK 3, DEL-IDA PARK, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 9, PAGE 52, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA: LESS THE SOUTH 2 FEET THEREOF.

CITY OF DELRAY BEACH DEVELOPMENT SERVICES DEPARTMENT  
HISTORIC PRESERVATION UNIVERSAL DEVELOPMENT APPLICATION

**HISTORIC JUSTIFICATION STATEMENTS**

Attach a Justification Statement as a separate sheet that addresses the following code sections as applicable:

- ☐ **SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION**  
☐ **VISUAL COMPATABILITY STANDARDS** – LDR Section 4.5.1(E)(7) & (8)  
☐ **RELOCATION** – LDR Section 4.5.1(E)(6)(a) & (b)(1)  
☐ **DEMOLITION** – LDR Section 4.5.1(F) (see below)

**RELOCATIONS:** Indicate if the structure is proposed for relocation to another site or within the existing site:

**The application submittal must also include items outlined in LDR Section 4.5.1(E)(6)(2) & (3).**

**DEMOLITION:** Indicate how much of the structure is proposed for demolition:

**The application submittal must also include items outlined in LDR Section 4.5.1(F)(5) & (10).**

**HISTORIC AD VALOREM TAX EXEMPTION**

Project completion date (Certificate of Occupancy from Building Division): 1/11/2023

Project costs as indicated on Certificate of Occupancy:

Total project costs (can attach separate sheet if necessary): See attached #3 \$342,079.23

Total project costs attributed solely to the historic structure: (Pool excluded) \$342,079.23

Use of property prior to improvements: Residential

Use of property after improvements: Residential

Date(s) of previous alterations: See attached Permit Verification #4

Has the building/structure ever been moved or relocated? ☐ YES ☒ NO If yes, when and where?

**STATEMENT OF HISTORIC SIGNIFICANCE** (Attach Separate Sheet if necessary) - Summarize how the building contributes to the significance of the historic district/area. It should relate to the significance of the district (including the district's period of significance) as identified in the historic district designation documentation (i.e., is it similar to other buildings in the district in scale, building materials, style, and period of construction?). Note important persons from the past associated with the building, former uses of the property, and the name of the architect or builder, if known.

See attached #5

**DESCRIPTION OF PHYSICAL APPEARANCE PRIOR TO IMPROVEMENTS** (Attach Separate Sheet if necessary) - Provide information about the major exterior and interior features of the building. Describe the building in its existing condition. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe any changes that have been made to the building since its original construction (i.e., additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior). Other buildings on the property such as carriage houses, barns and sheds should also be described. Describe how the building relates to others in the historic district/area in terms of siting, scale, construction/materials, and date of construction.

See attached #6

**Attachment 6**  
**Tax Break Down By Property, Annual and 10 Year Total**  
**2025 City of Delray Beach County Tax Exemption**

Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Annual	10 Year Total
240 N. Dixie Boulevard	\$125,000.00	\$125,000.00	\$562.50	\$5,625.00
143 S. Swinton Avenue	\$757,404.00	\$353,475.00	\$1,590.64	\$15,906.38
300 SE 7th Avenue	\$360,000.00	\$245,000.00	\$1,102.50	\$11,025.00
531 N. Swinton Avenue	\$342,079.23	\$342,079.23	\$1,539.36	\$15,393.57
<b>Total</b>	<b>1,584,483.23</b>	<b>1,065,554.23</b>	<b>\$4,794.99</b>	<b>\$47,949.94</b>

Local government millage rate = 4.50  
 (estimated improvement cost) x (.0045) = (annual estimated tax dollars exempted)

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