

(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: 108 N. Swinton Avenue, (property is privately owned for residential use); 310 NE 1st Avenue, (property is privately owned for residential use).

If granted, the tax exemptions shall take effect January 1, 2026, and shall remain in effect for ten (10) years, or until December 31, 2035. 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, 2035, is \$65,033. Actual exemption amounts will be based upon the Countywide Millage rate on a yearly basis. It is estimated that approximately \$6,503. tax dollars will be exempted annually based on the 2026 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, R 98 472 D, authorizing the City of Delray Beach Historic Preservation Board to perform the required review to implement the tax exemption ordinance on improvements to historic landmark properties within the City.

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

PROPERTY OWNER LIST

2026 City of Delray Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Tracy R. Picut, Tracy R. Picut, TR,
Tracy R. Picut, TR, TITIL HLDR

Property: 108 N. Swinton Avenue
Delray Beach, FL 33444

Use: Residential

RESOLUTION NO. R-2026-

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 108 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, Tracy R. Picut, as Trustee of the Tracy R. Picut Revocable Trust u/a/d May 21, 2020, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation

Board on August 12, 2025 for an ad valorem tax exemption for the historic renovation and restoration of the property located at 108 N. Swinton Avenue, Delray Beach; and,

WHEREAS, the City of Delray Beach Historic Preservation Board reviewed the Final Application on July 2, 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 N Tracy R. Picut, as Trustee of the Tracy R. Picut Revocable Trust u/a/d May 21, 2020, for the restoration, renovation, and improvement to the property located at 108 N. Swinton Avenue, Delray Beach; and,

WHEREAS, the City of Delray Beach Commission on August 12, 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, Tracy R. Picut, as Trustee of the Tracy R. Picut Revocable Trust u/a/d May 21, 2020, for the restoration, renovation, and improvement to the property located at 108 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, Tracy R. Picut, as Trustee of the Tracy R. Picut Revocable Trust u/a/d May 21, 2020, for a 10 year period, commencing on January 1, 2026, 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 108 N. Swinton Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 25 & 885:

DELRAY TOWN OF S 15.7 FT OF LT 14 (LESS W 2 FT ALLEY R/W) & N 48.8 FT OF LT 15 (LESS W 2 FT ALLY R/W) BLK 59 (OLD SCHOOL SQUARE HISTORIC DISTRICT), according to the plat thereof, as recorded in Plat Book 1, Page 3, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Tracy R. Picut, as Trustee of the Tracy R. Picut Revocable Trust u/a/d May 21, 2020, 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 Sara Baxter, Mayor
Commissioner Marci Woodward, Vice Mayor
Commissioner Maria G. Marino
Commissioner Gregg K. Weiss
Commissioner Joel G. Flores
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

MIKE CARUSO,
CLERK & COMPTROLLER

BY: _____
County Attorney

BY: _____
Deputy Clerk

DOS Form No. HR3E111292

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20____, by Tracy R. Picut, as Trustee of the Tracy R. Picut Revocable Trust u/a/d May 21, 2020, (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 108 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:

DELRAY TOWN OF 1 15.7 FT OF LT 14 (LESS W 2 FT ALLEY R/W) & N 48.8 FT OF LT 15 (LESS W 2 FT ALLEY R/W) BLK 59 (OLD SCHOOL SQUARE HISTORIC DISTRICT), according to the plat thereof, as recorded in PLAT BOOK 1, PAGE 3, 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, 2026 to December 31, 2035

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

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

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

The address of the Division of Historic Resources is:

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

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

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

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

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

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

8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. For the purpose of this Covenant, "gross negligence" means omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owner cannot show such

circumstances, he shall develop a plan for restoration of the Property and a schedule for completion of the restoration. In order to maintain the tax exemption, the Owner shall complete the restoration work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office. If the Owner does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner shall be required to pay the differences between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12 (3), F.S.

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

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

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

ATTEST:

PALM BEACH COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Mike Caruso,
Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Sara Baxter, Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: _____
County Attorney

OWNER:

Tracy R. Picut, Tracy R. Picut, as Trustee of the
Tracy R. Picut Revocable Trust, dated May 21, 2020

[Signature]
Signature

12/30/25
Date

WITNESS: (Signature) [Signature]

(Print name) Inna Stafeychuk

(Address) 1216 Dakota Dr., Jupiter FL 33458

WITNESS: (Signature) [Signature]

(Print name) Vonshel ANDERSON

(Address) 11485 SW Village Parkway Port Saint Lucie FL 34987

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence
or online notarization, this 30th day of December, 2025 by
Tracy R. Picut, who is personally known to me or who have
produced Florida DL, (indicate form of identification) as
identification.

[Signature]

Notary Public State of Florida



NORA ACORD
Commission # HH 336153
Expires January 8, 2027

Notary Print Name:

Nora Acord

My Commission Expires:

January 8, 2027

(NOTARY SEAL)

RESOLUTION NO. 157-25

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 108 N. 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 ("LDR") provides for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties; and

WHEREAS, Tracy R. Picut (the "Owner"), is the fee simple owner of a parcel of land located at 108 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 Old School Square Historic District; and

WHEREAS, the Owner completed improvements to the Property and filed an application (File No. 2025-184) for a Historic Property Ad Valorem Tax Exemption; and

WHEREAS, on July 2, 2025, 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 August 12, 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 I. The City Commission hereby determines that the completed improvements to the property located at 108 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, 2026, 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. 2021-255.

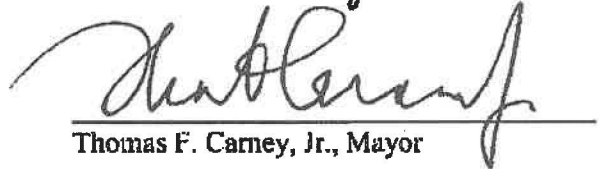
Section 3. The Owner shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period of the tax exemption. A copy of the recorded covenant shall be provided to the City.

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

PASSED AND ADOPTED in regular session on the 12th day of August 2025.

ATTEST:


Alexis Givings, City Clerk


Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:

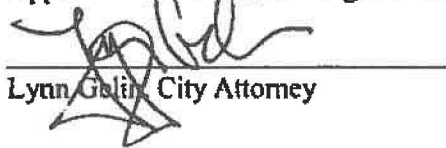

Lynn Galin, City Attorney



Exhibit "A"

THE SOUTH 15.7 FEET OF LOT 14 AND THE NORTH 48.8 FEET OF LOT 15, BLOCK 59, MAP OF THE TOWN OF LINTON, FLORIDA, ACCORDING TO THE PLAT THEREOF ON FILE IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT IN AND FOR PALM BEACH COUNTY, FLORIDA, IN PLAT BOOK 1, PAGE 3 (THE TOWN OF LINTON IS NOW KNOWN AS DELRAY BEACH)

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): 7/22/24

Project costs as indicated on Certificate of Occupancy: 1,070,742

Total project costs (can attach separate sheet if necessary): 1,603,855.00

Total project costs attributed solely to the historic structure: 593,000.00

Use of property prior to improvements: residential home

Use of property after improvements: residential home

Date(s) of previous alterations: August 2022 — July 2024

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.

The home is located in Old School Square Historic district in a highly visible area.

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.

A delapidated home with excessive termite damage.

PROPERTY OWNER LIST

2026 City of Delray Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Joseph G. Wagman & Susan G. Wagman

Property: 310 NE 1st Avenue
Delray Beach, FL 33444

Use: Residential

RESOLUTION NO. R-2026-

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

WHEREAS, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to 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, Joseph G. Wagman and Susan G. Wagman, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on May 7, 2025 for an ad

valorem tax exemption for the historic renovation and restoration of the property located at 310 NE 1st Avenue, Delray Beach; and,

WHEREAS, the City of Delray Beach Historic Preservation Board reviewed the Final Application on March 25, 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 Joseph G. Wagman and Susan G. Wagman, for the restoration, renovation, and improvement to the property located at 310 NE 1st Avenue, Delray Beach; and,

WHEREAS, the City of Delray Beach Commission on August 12, 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, Joseph G. Wagman and Susan G. Wagman, for the restoration, renovation, and improvement to the property located at 310 NE 1st Avenue, Delray Beach.

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

1. The Board of County Commissioners hereby approves an ad valorem County tax exemption to the property owners, Joseph G. Wagman and Susan G. Wagman, as Amended and/or Restated, for a 10 year period, commencing on January 1, 2026, 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 310 NE 1st Avenue, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 25-886:

DELRAY TOWN OF LT 26 (LESS W 2 FT ALLEY & E 5 FT NE 1ST AVE R/WS) BLK 65 (OLD SCHOOL SQUARE HISTORIC DISTRICT) according to the plat thereof, as recorded in Plat Book 2, Page 20, according to the Public Records of Palm Beach County, Florida.

2. Prior to the ad valorem tax exemption described herein being effective, Joseph G. Wagman and Susan G. Wagman, 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 Sara Baxter, Mayor
Commissioner Marci Woodward, Vice Mayor
Commissioner Maria G. Marino
Commissioner Gregg K. Weiss
Commissioner Joel G. Flores
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

MIKE CARUSO,
CLERK & COMPTROLLER

BY: _____
County Attorney

BY: _____
Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20____, by Joseph G. Wagman and Susan G Wagman, (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 310 NE 1st Avenue, Delray Beach, FL, 33444, 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:

DELRAY TOWN OF LT 26 (LESS W 2FT ALLEY & E 5 FT NE 1ST AVE R/W/S) BLK 65 (OLD SCHOOL SQUARE DISTRICT), according to the plat thereof, as recorded in Plat Book 2, Page 20, of the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owners hereby agree to the following for the period of the tax exemption, which is from January 1, 2026, to December 31, 2035.

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 1st Avenue
Delray Beach, Florida 33444
Telephone Number: (561) 243-7039

The address of the Division of Historic Resources is:

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

3. [Only for properties of archaeological significance] The 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

Mike Caruso,
Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Sara Baxter, Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: _____
County Attorney

OWNERS:

Joseph G. Wagman,
Owner
Name/Title

Joseph G. Wagman
Signature

Nov 20, 2025
Date

Susan G. Wagman,
Owner
Name/Title

Susan G. Wagman
Signature

11/20/25
Date

WITNESS: (Signature) Abigail Grant

(Print name) Abigail Grant

(Address) 211 Pauline Dr York PA 17402

WITNESS: (Signature) Caleb C. Hulse

(Print name) Caleb C. Hulse

(Address) 211 Pauline Dr. York PA 17402

STATE OF ~~FLORIDA~~ PENNSYLVANIA
COUNTY OF ~~PALM BEACH~~ YORK

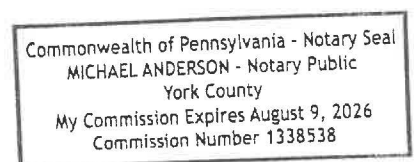
The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization, this 20th day of November, 20 25 by Joseph G Wagman and Susan G Wagman, who are personally known to me or who have produced PA Drivers Licenses, (indicate form of identification) as identification.

Michael Anderson
Notary Public State of Florida Pennsylvania

Notary Print Name:
Michael Anderson

My Commission Expires:
08/09/2026

(NOTARY SEAL)



RESOLUTION NO. 156-25

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 310 NE 1ST 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, Joseph George Wagman and Susan G. Wagman (the "Owner"), are the fee simple owners of a parcel of land located at 310 NE 1st 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. 2025-161) for a Historic Property Ad Valorem Tax Exemption; and

WHEREAS, on May 7, 2025, 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 August 12, 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 310 NE 1st 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, 2026, 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. 2022-292.


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 12th day of August 2025.

ATTEST:


Alexis Givings, City Clerk


Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:

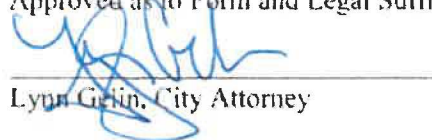

Lynn Gelin, City Attorney



Exhibit "A"

LOT 26, SUBDIVISION OF BLOCK 65, DELRAY FLORIDA, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 2, PAGE 20, 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):	
Project costs as indicated on Certificate of Occupancy: \$ 1,098,911.00	
Total project costs (can attach separate sheet if necessary): \$ 1,202,182.00	
Total project costs attributed solely to the historic structure: \$ 852,182.00	
Use of property prior to improvements: Residential	
Use of property after improvements: Residential	
Date(s) of previous alterations: Replacement of windows (2001)	
Has the building/structure ever been moved or relocated? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If yes, when and where?	
<p>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.</p> <p>The subject 0.154-acre property is located within the locally and nationally registered Old School Square Historic District. The original cottage was constructed circa 1940 and is a one-story Minimal Traditional style structure that is classified as contributing within the district. The names of the original architect and builder are unknown.</p>	
<p>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.</p> <p>The subject 0.154-acre property is located within the locally and nationally registered Old School Square Historic District. The original wood frame cottage was constructed circa 1940, in a Minimal Traditional style that is classified as contributing within the district. Distinguishing architectural features include a secondary gable form within the primary front facing gable on the east, a porch recessed below the gables and supported by paired posts braced by 'X' cross-members, and a brick chimney.</p>	

Attachment x
Tax Break Down By Property, Annual and 10 Year Total
2026 City of Delray Beach County Tax Exemption

Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Annual	10 Year Total
108 N Swinton Avenue	\$1,603,855.00	\$593,000.00	\$2,668.50	\$26,685.00
310 NE 1st Avenue	\$1,202,182.00	\$852,182.00	\$3,834.82	\$38,348.19
Total	2,806,037.00	1,445,182.00	\$6,503.32	\$65,033.19

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.