



Cover Memorandum/Staff Report

File #: 26-0063 CRA

Agenda Date: 4/28/2026

Item #: 7D.

TO: CRA Board of Commissioners
FROM: Cassidy Heitman, Legal Advisor
THROUGH: Renée A. Jadusingh, Esq., Executive Director
DATE: April 28, 2026

APPROVAL OF FIRST AMENDMENT TO THE COMMERCIAL LEASE AGREEMENT WITH TAX POWER SOLUTIONS, LLC (FORMERLY KNOWN AS JACKSON HEWITT TAX SERVICE)

Recommended Action:

Approve the First Amendment to the Commercial Lease Agreement for Danny Mesidort D/B/A Tax Power Solutions, LLC (formerly known as Jackson Hewitt Tax Service) located at 135 NW 5th Avenue, Unit C6, in substantially the attached form.

Background:

On January 10, 2014, the CRA executed a Commercial Lease Agreement with Danny Mesidort d/b/a Jackson Hewitt Tax Service to lease the CRA-owned commercial space at 135 NW 5th Avenue, Unit C6 ("Property"), located in the West Settlers Building, a mixed-use condominium property consisting of four (4) residential units and two (2) ground floor commercial units. This Commercial Lease Agreement expired on January 10, 2023. After its expiration, a subsequent Revocable License Agreement for the property was entered on January 10, 2023, between the CRA and Jackson Hewitt Tax Service, and expired on November 30, 2024.

At the May 30, 2024, CRA Board Meeting, the CRA Board approved the issuance of a Request for Proposals for the Property as required by Florida Statute 163.380. At the October 8, 2024, CRA Board Meeting Jackson Hewitt Tax Service ("Tenant") was selected. On December 10, 2024, the CRA executed a Commercial Lease Agreement ("Agreement") (Exhibit A) with Tenant.

Tenant notified the CRA of its name change from Jackson Hewitt Tax Service to Tax Power Solutions LLC and requested to amend the Agreement on March 4, 2026. In Tenant's letter (Exhibit B) Tenant states that the name change is based on rebranding efforts, and that there is no change in ownership, management structure, financial responsibility, or operational control.

At this time, CRA Staff is requesting the CRA Board approve the First Amendment to the Agreement and amend the Tenant's name to Tax Power Solutions and permit any future amendment to be executed by the CRA Executive Director.

Florida Statute 163.380

Florida Statute 163.380 permits a CRA to sell, lease, dispose of, or otherwise transfer CRA owned real property or any interest therein acquired by it for community redevelopment. At least 30 days before the execution of any contract to sell, lease, or otherwise transfer real property, the CRA must invite proposals from, and make all pertinent information available to, private redevelopers or any persons interested in undertaking to redevelop or rehabilitate a community redevelopment area.

Attachment(s): Exhibit A - Lease Agreement with Danny Mesidort; Exhibit B - Tenant Request to Amend Name to Tax Power; Exhibit C - First Amendment to Danny Mesidort Lease

CRA Attorney Review:

The CRA Legal Advisor has reviewed the First Amendment for legal sufficiency and form and determined it to be acceptable.

Funding Source/Financial Impact:

N/A

Overall need within the Community Redevelopment Area from Delray Beach

CRA Redevelopment Plan:

Removal of Slum and Blight

Land Use

Economic Development

Affordable Housing

Downtown Housing

Infrastructure

Recreation and Cultural Facilities