

## **RESOLUTION NO. 97-18**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO NOEL S. SMITH, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 49 PALM SQUARE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATION (LDR) SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

WHEREAS, the property owners filed a Historic Property Ad Valorem Tax Exemption Application for review by the Historic Preservation Board on July 18, 2018, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 49 Palm Square, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(J) and recommended approval to grant an ad valorem City tax exemption to Noel S. Smith, for the restoration, renovation, and improvement to the property located at 49 Palm Square.

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 49 Palm Square, as described in the application for ad valorem tax exemption filed with the City, were consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption to the property owner, Noel S. Smith, for a ten (10) year period, commencing on January 1, 2019, from that portion of ad valorem taxes levied on the increase in assessed value, between January 1, 2019 and December 31, 2028, resulting from the renovation, restoration, and rehabilitation of the property located at 49 Palm Square, which property is legally described as follows and which improvements are described in Historic Preservation Board Certificate of Appropriateness No. 2018-097:

Parcel A:

Commencing at the northwest corner of block 125, Town of Linton, Florida (now known as Delray Beach), 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; thence easterly along the north line of said block 125, a distance of 362.27 feet to a point, said point being 51.1 feet east of the northwest corner of block 133 of said plat; thence southerly parallel to the west line of said block 133, a distance of 338.60 feet to the point of beginning; thence westerly parallel to the north line of said block 133 to the east right of way line of Palm Street; thence southerly along said east right of way line, a distance of 75 feet; thence easterly parallel to the north line of said block 133, a distance of 110 feet; thence northerly parallel to the east right of way line of Palm Street, a distance of 50 feet; thence easterly parallel to the north line of said block 133, a distance of 12 feet, more or less, to a point, said point being 51.15 feet easterly of the west line of said block 133; thence northerly parallel to the east right of way of Palm Street, 25 feet to the point of beginning.

Also known as lot 64 (less the east 3 feet) and all of lots 65 and 66, Palm Square, unrecorded.

Parcel B:

A parcel of land in Block 125 and Block 133, Town of Linton, Florida (now known as Delray Beach), 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, being more particularly described as follows:

Commence at the northwest corner of said block 125; thence easterly, along the north line of said block 125, a distance of 311.12 feet to the northwest corner of said block 133; thence southerly, along the west line of block 133 (also being the east line of block 125), a distance of 338.60 feet to the point of beginning; thence easterly parallel with the north line of said block 133, a distance of 51.15 feet to a point; thence northerly along a line parallel with the said west line of block 133, a distance of 12.5 feet to a point; thence westerly, along a line parallel with the said north line of blocks 133 and 125, a distance of 122.27 feet to the east right of way line

of Palm Way; thence southerly, along the said east right of way line of Palm Way, being parallel with the said east line of block 125, a distance of 12.5 feet to a point; thence easterly, along a line parallel with the said north line of block 125, a distance 71.12 feet to the point of beginning.

Also known as the south one half of lot 63, less the east three feet, Palm Square, unrecorded.

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

Section 4. This resolution shall take effect in accordance with law.

PASSED AND ADOPTED in regular session on the 21<sup>st</sup> day of August, 2018.

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Shelly Petrolia, Mayor

ATTEST:

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Katerri Johnson, City Clerk

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY.

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R. Max Lohman, City Attorney