

RESOLUTION NO. 99-18

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, PROVIDING FOR THE CITY'S REVOCATION OF THE HISTORIC PRESERVATION PROPERTY AD VALOREM TAX EXEMPTION FOR REAL PROPERTY LOCATED AT 212 SEABREEZE AVENUE IN THE CITY OF DELRAY BEACH, FLORIDA; PROVIDING FOR CONFORMANCE WITH REVOCATION PROCEDURES SET FORTH BY THE CITY'S LAND DEVELOPMENT REGULATIONS AT SUB-PARAGRAPH 4.5.1.(J)(10) ALONG WITH SUB-SECTION 196.1997(7), FLORIDA STATUTES; FURTHER PROVIDING FOR NOTICE OF FINANCIAL PENALITIES DUE UNDER BOTH THE STATE LAW AND THE RECORDED TAX EXEMPTION COVENANT AS A RESULT OF THE REVOCATION OF THE TAX EXEMPTION PRIOR TO ITS NORMAL EXPIRATION DATE AS STATED IN THE HISTORIC PRESERVATION COVENANT; PROVIDING DIRECTION TO THE CLERK; PROVIDING FOR EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the City of Delray Beach, Florida, has received a request by the current owner of real property located at 212 Seabreeze Ave. to remove portions of the structures at this site which would result in a revocation of the "Historic Preservation Property Tax Exemption Covenant" recorded at ORB 24208, Pages 718-721 on November 22, 2010 (the "Covenant"); and

WHEREAS, Sub-paragraph 4.5.1(J)(10) of the City's Land Development Regulations (LDR's) provides the process and the authority for the Historic Preservation Board (the "Board") to recommend to the City Commission that the historic preservation ad valorem tax exemption be revoked; and

WHEREAS, the City Commission then reviews such Board recommendation, which if approved, then adopts a resolution revoking the exemption and provides a notice to the owner of the financial penalties resulting from the revocation pursuant to both Paragraph 8 of the Covenant and also to Sub-section 196.1997(7), Florida Statutes; and

WHEREAS, upon revocation of the historic property tax exemption the owner is 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 in the difference calculation as provide in Sec. 212.12(3), Florida Statutes; and

WHEREAS, the City Commission of the City of Delray Beach supports the recommendation of the Board and determines that the historic preservation ad valorem tax exemption shall be revoked for the property located at 212 Seabreeze Avenue in the City of Delray Beach, Florida.

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

Section 1. That the forgoing recitals are hereby incorporated herein by this reference and are approved and adopted.

Section 2. That pursuant to Sub-paragraph 4.5.1(J)(10) of the Land Development Regulations of the City of Delray Beach, the City Commission hereby determines and makes the following findings: that the recommendation of the Historic Preservation Board ("Board") is approved and the owner is hereby notified of the financial penalties resulting from this ad valorem tax exemption revocation by the provision of this resolution to the owner of the subject property, which amount is set forth on Ex."A" to this Resolution. Thus, the City Commission formally revokes the historic property tax exemption on property located at 212 Seabreeze Avenue, as more particularly described as follows:

Lot 21 & West 35 feet of Lot 22, Delray Beach Esplanade, according to the Plat thereof, as recorded in Plat Book 18, Page 39, of the Public Records of Palm Beach County, Florida.

*Parcel Identification Number:* 12-43-46-16-18-000-0210

Section 3. That the City Clerk, or designee, is directed to send a certified copy of this Resolution to the Board of County Commissioners for Palm Beach County, Florida, the Palm Beach County Property Appraiser along with a third certified copy to the current property owner of 212 Seabreeze Avenue, Delray Beach, Florida; and to ensure that a certified copy of this Resolution is also recorded in the Public Records for Palm Beach County, Florida, pursuant to Sub-paragraph 4.5.1.(J)(10)(c) of the City's LDRs.

Section 4. This Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED in regular session on the \_\_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Shelly Petrolia, Mayor

ATTEST:

\_\_\_\_\_  
Katerri Johnson, City Clerk

Approved as to form and legality:

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R. Max Lohman, City Attorney