

RESOLUTION NO. 92-19

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO MINDI JO SCHIFRIN, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 231 NE 1ST AVENUE, 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 February 6, 2019, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 231 NE 7th Avenue, 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 Mindi Jo Schifrin for the restoration, renovation, and improvement to the property located at 231 NE 1st Avenue.

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 231 NE 1st Avenue, 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 owners, Mindi Jo Schiffrin for a ten (10) year period, commencing on January 1, 2020, from that portion of ad valorem taxes levied on the increase in assessed value, between January 1, 2020 and December 31, 2029, resulting from the renovation, restoration, and rehabilitation of the property located 231 NE 1st Avenue, which property is legally described as follows and which improvements are described in Historic Preservation Board Certificate of Appropriateness No. 2019-071:

THE SOUTH 38.5 FEET OF LOT 4 AND THE NORTH 17 FEET OF LOT 5, BLOCK 74, SUBDIVISION OF BLOCK 74, DELRAY BEACH, FLORIDA, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 11, PAGE 12, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

Section 3. Prior to the ad valorem tax exemption described herein being effective, Mindi Jo Schiffrin 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 become effective immediately upon its passage.

PASSED AND ADOPTED in regular session on the _____ day of April 2019.

ATTEST:

Katerri Johnson, City Clerk

Shelly Petrolia, Mayor

Approved as to Form and Legal Sufficiency:

Lynn Gelin, City Attorney