



## Legislation Details (With Text)

**File #:** 18-506      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Passed  
**File created:** 8/6/2018      **In control:** City Commission  
**On agenda:** 8/21/2018      **Final action:** 8/21/2018  
**Title:** RESOLUTION NO. 99-18 REVOCATION OF AN AD VALOREM PROPERTY TAX EXEMPTION REQUEST FOR 212 SEABREEZE AVENUE  
**Sponsors:** Planning & Zoning Department  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Agenda Cover Report, 2. Res-99-18-SeabreezeHistoricTaxExemptRevoke, 3. 2018-07-18-COA HPB SR-212 Seabreeze Avenue, 4. 2009-12-22-PBC Covenant-Recorded

Date	Ver.	Action By	Action	Result
8/21/2018	1	City Commission	approved	

**TO:** Mayor and Commissioners  
**FROM:** Timothy Stillings, Planning, Zoning, and Building Director  
**THROUGH:** Mark R. Lauzier, City Manager  
**DATE:** August 21, 2018

RESOLUTION NO. 99-18 REVOCATION OF AN AD VALOREM PROPERTY TAX EXEMPTION REQUEST FOR 212 SEABREEZE AVENUE

### **Recommended Action:**

Motion to Approve Resolution No. 99-18 for the Revocation of an Ad Valorem Property Tax Exemption associated with the removal of additions and improvements to the contributing structure and property located at 212 Seabreeze Avenue, based upon positive findings with respect to LDR Section 4.5.1(J).

### **Background:**

The subject property consists of Lot 21 and the West 35 Feet of Lot 22, Delray Beach Esplanade and is zoned Single Family Residential (R-1-AA). The original structure built in 1955, contained 1,594 square feet all of which was elevated off the ground and situated on the second floor. Designed by architect Paul Rudolph, the structure is representative of 20th century regional modernism tailored for the Florida environment.

In the early 1980's a 1,156 square foot, first floor addition was constructed on the north side of the property. On July 5, 2005, the City Commission passed Ordinance 50-05 listing the subject property on the Local Register of Historic Places. The house was named for the original owner, Sewell C. Biggs. The HPB approved Certificate of Appropriateness (COA) 2006-454 on October 18, 2006 for a new two-story, 1,936 square foot addition to the south side of the historic structure. At its meeting of October 20, 2009, the City Commission passed Resolution 52-09 granting an Ad Valorem Tax Exemption to Virginia Courtenay (property owner) for the historic rehabilitation of the property.

On July 18, 2018, the HPB approved a COA request for demolition of the two non-contributing additions, bringing the house back to its original layout and configuration.

The Ad Valorem Tax Exemption request, passed in 2009, is in effect until December 2019 and is applicable to the 2006 addition. The existing exemption is binding, and if violated, the property owner is required to comply with the agreement listed in the Covenant and the requirements of LDR Section 4.5.1(J)(10).

Pursuant to LDR Section 4.5.1(J)(10) Revocation proceedings:

(a) The Historic Preservation Board may initiate proceedings to revoke the ad valorem tax exemption provided herein, in the event the applicant, or subsequent owner or successors in interest to the property, fails to maintain the property according to the terms, conditions and standards of the Historic Preservation Exemption Covenant.

(b) The Historic Preservation Planner shall provide notice to the current owner of record of the property and the Historic Preservation Board shall hold a revocation hearing and make a recommendation to the City Commission.

(c) The City Commission shall review the recommendation of the Historic Preservation Board and make a determination as to whether the tax exemption shall be revoked. Should the City Commission determine that the tax exemption shall be revoked, a written resolution revoking the exemption and notice of penalties as provided in Paragraph 8 of the covenant shall be provided to the owner, the Palm Beach County Property Appraiser, and filed in the official records of Palm Beach County.

(d) Upon receipt of the resolution revoking the tax exemption, the Palm Beach County Property Appraiser shall discontinue the tax exemption on the property as of January 1 of the year following receipt of the notice of revocation.

Should the City Commission determine that the tax exemption shall be revoked, a written resolution revoking the exemption and notice of penalties as provided in Paragraph 8 of the Covenant shall be provided to the owner, the Palm Beach County Property Appraiser, and filed in the official records of Palm Beach County. The penalties as provided in Paragraph 8 of the covenant requires the owner 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. The property owner has accepted this penalty and has agreed to pay back the taxes to Palm Beach County.

The item is now before the City Commission is for final approval of the revocation request. If approved, the property owner will then be required to submit repayment of taxes to the Palm Beach County Property Tax Collector. Additional background and an analysis of the request are provided in the attached HPB Memorandum Staff Report.

#### **Review by Others**

The HPB considered the tax exemption request at their July 18, 2018 meeting and recommended approval of the Ad Valorem Tax Exemption Application.

#### **City Attorney Review:**

Approved as to form and legal sufficiency.

#### **Funding Source/Financial Impact:**

N/A

**Timing of Request:**

N/A