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3 RESOLUTION NO. 04-2022 OF THE CITY COMMISSION OF THE CITY
4 OF LAKE WORTH BEACH, FLORIDA, GRANTING AN AD VALOREM TAX
5 EXEMPTION FOR THE PROPERTY LOCATED AT 1020 SOUTH
6 LAKESIDE DRIVE, LAKE WORTH BEACH, FLORIDA, AS A RESULT OF
7 THE HISTORIC PRESERVATION/ REHABILITATION OF THE
8 PROPERTY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER
9 PURPOSES.

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11 WHEREAS, the City of Lake Worth Beach has adopted the Historic Preservation
12 Program that is designed to preserve, protect, enhance, and perpetuate resources
13 which represent distinctive and significant elements of the City's historical, cultural,
14 social, economic, political, archaeological, and architectural identity; and/or serve as
15 visible reminders of the City's culture and heritage; and

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

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22 WHEREAS, Section 196.1997, Florida Statutes, establishes the process by which
23 such exemption may be granted to property owners; and

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25 WHEREAS, the City of Lake Worth Beach is an approved Certified Local
26 Government to perform the review functions necessary for Historic Tax Exemption
27 applications; and

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29 WHEREAS, the City passed Ordinance No. 97-26, which approved an ad valorem
30 tax exemption for the restoration, renovation, and/or improvement of historic properties,
31 which provides that upon completion of the review of a Final Application/Request for
32 Review of Completed Work that the Historic Preservation Planner shall present such
33 Final Application in a regularly scheduled meeting of the Historic Resources
34 Preservation Board with a recommendation that the Historic Resources Preservation
35 Board recommend approval or deny the exemption to the City Commission; and

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37 WHEREAS, the property owners, LEWIS MAKEPEACE AND NATHALIE
38 MAKEPEACE, filed a preconstruction application and received preliminary approval from
39 the Historic Resources Preservation Board on September 11, 2019, for an ad valorem
40 tax exemption upon completion of the historic renovation and restoration of the property
41 located at 1020 South Lakeside Drive, Lake Worth Beach (the "Property"); and

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43 WHEREAS, on September 8, 2021, the Historic Resource Preservation Board
44 reviewed the Completed Work Application and determined that the completed
45 improvements were consistent with the United States Secretary of Interior's *Standards*
46 *for Rehabilitation*, that the requirements of Section 196.1997, Florida Statutes, have been
47 met, and recommended granting an ad valorem City tax exemption for the Property; and
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49 WHEREAS, the current property owner, LEWIS MAKEPEACE AND NATHALIE
50 MAKEPEACE, signed a covenant with the City, on September 27, 2021, to maintain the
51 qualifying improvements for the exemption period, not to exceed 10 years.

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53 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE
54 CITY OF LAKE WORTH BEACH, FLORIDA, that:

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56 SECTION 1. The foregoing recitals are incorporated into this resolution as true
57 and correct statements.

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59 SECTION 2. The Property is designated as a contributing property to a historic
60 district under the terms of the Lake Worth Beach Historic Preservation Program.

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62 SECTION 3. The City Commission of the City of Lake Worth Beach, Florida,
63 hereby finds that the completed improvements to the Property, as described in the
64 application for ad valorem tax exemption filed with the City and in HRPB Case No. 19-
65 00100107 is consistent with the United States Secretary of Interior's *Standards for*
66 *Rehabilitation*, the City of Lake Worth Beach Land Development Regulations 23.5-4
67 and 23.5-5, and the property meets the requirements of Section 196.1997, Florida
68 Statutes.

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70 SECTION 4. In accordance with this finding, the City Commission hereby
71 approves an ad valorem tax exemption for a ten-year period, commencing on January 1,
72 2022, and expiring December 31, 2031, from that portion of ad valorem taxes levied on
73 the increase in assessed value resulting from the restoration, renovation, and
74 rehabilitation improvements, for the real property described as:

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76 Property Owner: Lewis Makepeace and Nathalie Makepeace

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78 Address: 1020 South Lakeside Drive
79 Lake Worth Beach, Florida 33460

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81 Legal Description: Add 1 to Town of Lake Worth Lot 1 Block 42.

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83 SECTION 5. Prior to the ad valorem tax exemption described herein being
84 effective, the Property Owner shall execute and record in the Public Records of Palm
85 Beach County, a restrictive covenant in a form established by the State of Florida,
86 Department of State, Division of Historical Resources, requiring that the qualifying
87 improvements must be maintained during the period for which the tax exemption is
88 granted. A copy of the recorded covenant shall be provided to the City's Historic
89 Preservation Planner.

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91 SECTION 6. A certified copy of this resolution shall be provided to the
92 Palm Beach County Property Appraiser.

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94 SECTION 7. This resolution shall take effect upon its passage and
95 approval.
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