



## Cover Memorandum/Staff Report

**File #:** 23-1376

**Agenda Date:** 11/7/2023

**Item #:** 6.J.

**TO:** Mayor and Commissioners  
**FROM:** Anthea Giannotes, Development Services Director  
**THROUGH:** Terrence R. Moore, ICMA-CM  
**DATE:** November 7, 2023

RESOLUTION NO. 206-23: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO GAIL B. TIFFORD, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 125 N. DIXIE BOULEVARD, 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; AND PROVIDING AN EFFECTIVE DATE.

### **Recommended Action:**

Review and consider Resolution No. 206-23; approving a Historic Property Ad Valorem Tax Exemption request for improvements to the contributing structure and property located at 125 N. Dixie Boulevard.

### **Background:**

The subject property is located on the north side of Dixie Boulevard, between North Swinton Avenue and NE 2nd Avenue within the Locally designated Del-Ida Park Historic District and is zoned R-1-AA (Single Family Residential). The 0.2411-acre property contains a 1,668 square foot two-story, contributing, Mediterranean Revival style, single-family residence that was constructed in 1928.

On October 7<sup>th</sup>, 2020, the Historic Preservation Board (HPB) approved COA 2020-180 for the construction of a 1-story addition, exterior modifications to the original contributing structure, a new swimming pool, an outdoor patio with terrace, new decorative landscape pavers, and new parking spaces to the front of the subject property (125 N. Dixie Boulevard). A variance was also approved to allow for the 1-story addition to encroach into the west side interior setback from the required 10' to 7.5'.

Based on State of Florida regulations, a Historic Property Ad Valorem Tax Exemption can be approved for a project before, during, or after it has been undertaken. The applicant therefore requests consideration of the Historic Property Ad Valorem Tax Exemption as the project is complete.

Pursuant to LDR Section 4.5.1(J)(7)(d)(b), upon approval recommendation of the Historic Property Ad Valorem Tax Exemption Application by the HPB, the application shall be placed by resolution on the agenda of the City Commission for approval. At its meeting of October 4, 2023, the HPB recommended approval (by a vote of 6-0;) of the Historic Property Ad Valorem Tax Exemption request associated with the approved additions and alterations to the contributing structure. A Certificate of Occupancy (CO) was issued on July 23, 2023.

The item is now before the City Commission for final approval of the exemption request. If approved, the request will be forwarded to the Palm Beach County Property Appraiser's Office and the Palm Beach County Planning and Zoning Department for recordation and final appraisal of the improvements. Additional background and an analysis of the request are provided in the attached HPB Memorandum Staff Report.

**City Attorney Review:**

Approved as to form and legal sufficiency.

**Funding Source:**

N/A

**Timing of Request:**

Approved Resolution must be forwarded to the Palm Beach County Property Appraiser's Office and the Palm Beach County Planning and Zoning Department for appraisal of the improvements.