



Cover Memorandum/Staff Report

File #: 24-570

Agenda Date: 5/7/2024

Item #: 6.E.

TO: Mayor and Commissioners
FROM: Anthea Giannotes, Development Services Director
THROUGH: Terrence R. Moore, ICMA-CM
DATE: May 7, 2024

RESOLUTION NO. 114-24: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO NANCY MCDONALD, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 531 N. SWINTON 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; AND PROVIDING AN EFFECTIVE DATE.

Recommended Action:

Review and consider Resolution No. 114-24; approving a Historic Property Ad Valorem Tax Exemption request for improvements to the contributing structure and property located at 531 N. Swinton Avenue.

Background:

The subject property, which consists of Del-Ida Park, Lot 1 (Less the south 2 Feet), Block 3, is located within the Del-Ida Park Historic District. The property is zoned Single Family Residential (R-1-AA) and contains a contributing Minimal Traditional single-family residence constructed in 1947.

At its meeting of May 5, 2021, the Historic Preservation Board approved the Certificate of Appropriateness (2021-091) request associated with the construction of a one-story, 233 square foot addition and exterior alterations to the rear of an existing, contributing residence on the property.

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 April 3, 2024, 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 March 15, 2024.

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. The owner shall record a restrictive covenant requiring the qualifying improvements be maintained during the period of exemption. 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.