



## Cover Memorandum/Staff Report

File #: 25-885

Agenda Date: 8/12/2025

Item #: 6.E.

**TO:** Mayor and Commissioners  
**FROM:** Anthea Gianniotis, Development Services Director  
**THROUGH:** Terrence R. Moore, ICMA-CM  
**DATE:** August 12, 2025

RESOLUTION NO. 157-25: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 108 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. 157-25; approving a Historic Property Ad Valorem Tax Exemption request for improvements to the contributing structure and property located at 108 N. Swinton Avenue.

### **Background:**

The subject property consists of the south 15.70 feet of lot 14 and the north 48.80 feet of lot 15, Block 59, Town of Delray. The property is located within the Locally and Nationally Designated Old School Square Historic District and contains a contributing, one-story Bungalow style structure constructed in 1925. The property is zoned Old School Square Historic Arts District (OSSHAD) and the structure is currently being utilized as a single-family residence.

On February 2, 2022, the Historic Preservation Board approved a new addition and exterior modifications as follows:

- ☐ Restoration of the original porch on the front façade of the existing structure;
- ☐ A new 1,383 square foot addition, along with a 497 square foot garage to the west, rear side of the existing structure;
- ☐ Removal of the 342 square foot, existing rear porch shed from the west corner of the existing structure;
- ☐ Construction of a new trellis on the north side of the property;
- ☐ Construction of a new swimming pool, decking, and enclosure wall; and,
- ☐ Replacement of existing ribbon-strip driveway with a paver brick ribbon-strip driveway, construction of a new brick ribbon walkway, and construction of a new paver brick rear driveway, adjacent to the proposed garage.

At its meeting of June 5, 2024, the Historic Preservation Board approved exterior modifications to the approved plans, including a change of material for the east (front) and south facing scalloped gables from wood to Hardie-board, and use of stucco bases for the trellis.

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 July 2, 2025, the HPB recommended approval (by a vote of 5-0;) 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 22, 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.