



Cover Memorandum/Staff Report

File #: 25-141

Agenda Date: 2/18/2025

Item #: 6.D.

TO: Mayor and Commissioners
FROM: Anthea Giannotes, Development Services Director
THROUGH: Terrence R. Moore, ICMA-CM
DATE: February 18, 2025

RESOLUTION NO. 34-25: 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 300 SE 7TH AVENUE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATIONS SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; AND PROVIDING AN EFFECTIVE DATE.

Recommended Action:

Review and consider Resolution No. 34-25; approving a Historic Property Ad Valorem Tax Exemption request for improvements to the contributing structure and property located at 300 SE 7th Avenue.

Background:

The subject 0.33-acre property is located on the west side of SE 7th Avenue between SE 3rd Street and SE 4th Street. The property is located within the Locally and Nationally Registered Marina Historic District and consists of Lot 23, 24, & East 8 feet of the abandoned alley lying west of & adjacent to, Block 120. The property contains a one-story, 1,973 sq. ft. contributing single-family residence in the Masonry Vernacular style, which was built in 1957.

At its meeting of December 16, 2020, Historic Preservation Board (HPB) reviewed Certificate of Appropriateness & Waiver (2020-209) request associated with the construction of a two-story addition and exterior alterations to the contributing residence on the property. The Board provided comments and direction and, on February 3, 2021, approved the Certificate of Appropriateness and waiver requests with the condition that, should the property owner make a modification to the existing 6' high fencing, the fencing within the front and side street setbacks be reduced to 4' in height to comply with the requirements of the Land Development Regulations (LDR).

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 project is now complete, and applicant therefore requests consideration of the Historic Property Ad Valorem Tax Exemption.

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.

On February 5, 2025, 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 May 7, 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:

The 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. If the application is not approved on this agenda, the ad valorem might be delayed until next year's tax assessment, which would affect the property owner's tax bill.