



Cover Memorandum/Staff Report

File #: 25-886

Agenda Date: 8/12/2025

Item #: 6.D.

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

RESOLUTION NO. 156-25: 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 310 NE 1ST 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. 156-25; approving a Historic Property Ad Valorem Tax Exemption request for improvements to the contributing structure and property located at 310 NE 1st Avenue.

Background:

The subject 0.154-acre property is located within the Locally and Nationally Registered Old School Square Historic District. The property contains a circa 1940, one-story Minimal Traditional style structure that is classified as contributing within the district. Distinguishing architectural features include a secondary gable form inset within the primary front facing gable on the east, a porch recessed below the gable below and supported by cross-brace wood posts, a brick chimney, and composition shingles. The structure includes 6/6 double hung windows, that replaced the original awning windows in 2001.

On January 4, 2023, the Historic Preservation Board (HPB) approved a Certificate of Appropriateness and Variance (2022-292) request for an addition and exterior modifications to the existing contributing structure. Specifically, the following:

- A 1,290-square foot rear addition with garage and enclosure of the existing carport.
- Installation of a pool and deck, rear driveway for the addition with garage;
- Minor façade alterations including repainting of the structure; and
- Variance to the minimum required interior side setback

At its January 15, 2025, meeting, HPB approved an after the fact installation of a horizontal roller window where a fixed window was approved on the enclosed carport.

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 May 7, 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 March 25, 2025.

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.