



Cover Memorandum/Staff Report

File #: 25-887

Agenda Date: 8/12/2025

Item #: 6.F.

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

RESOLUTION NO. 158-25: 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 NW 4TH AVENUE, AS FURTHER DESCRIBED HEREIN; DETERMINING THAT THE COMPLETED IMPROVEMENTS ARE CONSISTENT WITH LAND DEVELOPMENT REGULATIONS (LDR) SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; AND PROVIDING AN EFFECTIVE DATE.

Recommended Action:

Review and consider Resolution No. 158-25; approving a Historic Property Ad Valorem Tax Exemption request for improvements to the contributing structure and property located at 108 NW 4th Avenue.

Background:

The subject property consists of Lot 15, Block 27, Town of Delray. The property is located within the Locally Designated West Settlers Historic District and contains a contributing, one-story Masonry Vernacular structure constructed in 1949. The structure's architectural features include a stucco exterior, chimney with flat cap, a covered, front porch on the east facade, porthole gable vents on the east and north facades, and flat, stucco, windowsills. The property is zoned R-1-A (Single Family Residential), and the structure is currently being utilized as a single-family residence.

On December 6, 2023, HPB approved (COA) 2023-276 request for a new rear (west side) addition and exterior modifications to the existing contributing one-story single-family residence. Specifically, the request included the following:

- ☐ Construction of a new 810 square foot addition to the rear (west side) of the existing main structure;
- ☐ Construction of a new 227 square foot stone paver patio and pool deck to the rear of the residence;
- ☐ Construction of a new swimming pool (submitted through permit);
- ☐ Exterior Modifications to the existing structure including window shutters, repainting, door addition, and beveled columns; and,
- ☐ New concrete driveway, aluminum and board-on-board, wood fencing, and stone patio pavers.

Once the improvements were completed the property owner submitted for a minor COA for exterior modifications to front façade. At its May 7, 2025, meeting, the Historic Preservation approved

alterations including: removal of the approved porch railings on the front (east) elevation, alteration of the approved porch columns, and a color change for the existing wood window shutters from white to light blue (SW 9145 - Sleepy Hollow).

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 June 4, 2025, the HPB recommended approval (by a vote of 7-0;) 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 21, 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.