

RESOLUTION NO. 210-24

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO TIMOTHY L. MCKINNEY, SR. FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 240 DIXIE BOULEVARD, 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.

WHEREAS, the Historic Preservation Program of the City of Delray Beach, Florida (the “City”), is designed to preserve, protect, enhance, and perpetuate resources that represent distinctive and significant elements of the City’s historical, cultural, social, economic, political, archaeological, and architectural identity, and/or serve as visible reminders of the City’s culture and heritage; and

WHEREAS, the Florida Constitution, Article VII, Section 3, authorizes counties and municipalities to grant partial ad valorem tax exemptions to owners of historic properties for improvements that are the result of the restoration, renovation, or rehabilitation of historic properties; and

WHEREAS, Section 4.5.1(J) of the Land Development Regulations of the City of Delray Beach Code of Ordinances (“LDR”) provides for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties; and

WHEREAS, Timothy L. McKinney Sr. (the “Owner”), is the fee simple owner of a parcel of land located at 240 Dixie Boulevard (the “Property”), as more particularly described in Exhibit “A”, attached hereto and incorporated herein; and

WHEREAS, the Property is located in the Del-Ida Park Historic District; and

WHEREAS, the Owner completed improvements to the Property and filed an application (File No. 2024-199) for a Historic Property Ad Valorem Tax Exemption; and

WHEREAS, on September 4, 2024, the Historic Preservation Board determined that the completed improvements are consistent with LDR Section 4.5.1(J) and by a vote of 5 to 0 recommended approval of the ad valorem tax exemption for the restoration, renovation, and improvement to the Property; and

WHEREAS, on November 4, 2024, the City Commission considered the request as set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

Section 1. The City Commission hereby determines that the completed improvements to the property located at 240 Dixie Boulevard are consistent with LDR Section 4.5.1(J).

Section 2. The City Commission hereby approves an ad valorem tax exemption for the Property for a ten (10) year period, commencing on January 1, 2025, from that portion of ad valorem taxes levied on the increase in assessed value resulting from the renovation, restoration, and rehabilitation of the Property as described in Historic Preservation Board Certificate of Appropriateness No. 2022-254.

Section 3. The Owner shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period of the tax exemption. A copy of the recorded covenant shall be provided to the City.

Section 4. This resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED in regular session on the \_\_\_\_\_ day of \_\_\_\_\_ 2024.

ATTEST:

\_\_\_\_\_  
Alexis Givings, Interim City Clerk

\_\_\_\_\_  
Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:

\_\_\_\_\_  
Lynn Gelin, City Attorney

Exhibit "A"

LOT 7, BLOCK 10, DEL-IDA PARK, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 9, PAGE 52, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA; LESS THE SOUTH 2 FEET THEREOF.