



Cover Memorandum/Staff Report

File #: 24-1375

Agenda Date: 11/4/2024

Item #: 6.E.

TO: Mayor and Commissioners
FROM: Anthea Giannotes, Development Services Director
THROUGH: Terrence R. Moore, ICMA-CM
DATE: November 4, 2024

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 REGULATION (LDR) SECTION 4.5.1(J), TAX EXEMPTION FOR HISTORIC PROPERTIES; AND PROVIDING AN EFFECTIVE DATE.

Recommended Action:

Review and consider Resolution No. 210-24; approving a Historic Property Ad Valorem Tax Exemption request for improvements to the contributing structure and property located at 240 Dixie Boulevard.

Background:

The subject property consists of all of Lot 10, Block 7, Del-Ida Park. The property is located within the Locally Designated Del-Ida Park Historic District and currently contains contributing, one-story Mid-Century Modern style single-family residence, constructed in 1953. The structure contains a flat roof comprised of composition roll with exposed joist ends on the overhang, a stucco exterior with a shallow porch and cement brick facing on square posts on the carport. The windows on the structure are a combination of fixed and jalousie style.

At its meeting of October 19, 2022, HPB approved the Certificate of Appropriateness (2022-254) request is for the construction of a 350 square foot detached guest cottage to the rear of contributing single-family residence.

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 September 4, 2024, 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 May 23,

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.