



## Legislation Details (With Text)

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<b>On agenda:</b>	8/21/2018	<b>Final action:</b>		8/21/2018	
<b>Title:</b>	RESOLUTION NO. 98-18 HISTORIC PROPERTY TAX EXEMPTION REQUEST FOR 109 DIXIE BOULEVARD				
<b>Sponsors:</b>	Planning & Zoning Department				
<b>Indexes:</b>					
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<b>Attachments:</b>	1. Agenda Cover Report, 2. 98-18-Resolution Tax Exemption-109 Dixie Blvd, 3. 2018-07-18-Tax Exemption HPB SR-109 North Dixie Boulevard, 4. 2018-08-21-Final Attachments-109 Dixie Boulevard				

Date	Ver.	Action By	Action	Result
8/21/2018	1	City Commission	approved	

**TO:** Mayor and Commissioners  
**FROM:** Timothy Stillings, Planning, Zoning, and Building Director  
**THROUGH:** Mark R. Lauzier, City Manager  
**DATE:** August 21, 2018

RESOLUTION NO. 98-18 HISTORIC PROPERTY TAX EXEMPTION REQUEST FOR 109 DIXIE BOULEVARD

### **Recommended Action:**

Motion to Adopt Resolution No. 98-18; approving a historic property tax exemption request for improvements to the contributing structure and property located at 109 Dixie Boulevard, based upon positive findings with respect to LDR Section 4.5.1(J).

### **Background:**

The subject property is situated on the north side of Dixie Boulevard between NE 2<sup>nd</sup> Avenue and North Swinton Avenue. The property is located within the R-1-AA (Single Family Residential) zoning district and the Del-Ida Park Historic District. The original historic, 1-story vernacular residence was built in 1937 with a detached garage that was later converted into a guest cottage and is classified as contributing to the Del-Ida Park Historic District.

At its meeting of July 18, 2018, the Historic Preservation Board (HPB) approved the Ad Valorem Tax Exemption associated with approved additions and alterations to the contributing structure.

Pursuant to LDR Section 4.5.1(J)(7)(d)(b), upon approval recommendation of the Historic Property Tax Exemption Application by the Historic Preservation Board, the application shall be placed by resolution on the agenda of the City Commission for approval.

The improvements, both interior and exterior, are completed, and a Certificate of Occupancy (CO) was issued on January 1, 2018. The applicant is now applying for tax exemption status for those

improvements.

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. Additional background and an analysis of the request are provided in the attached HPB Memorandum Staff Report.

**Review by Others**

The HPB considered the tax exemption request at their July 18, 2018 meeting and recommended approval of the Ad Valorem Tax Exemption Application. The tax exemption will apply only to the difference in assessed value after the eligible property improvements.

**City Attorney Review:**

Approved as to form and legal sufficiency.

**Funding Source/Financial Impact:**

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 no later than October 1, 2018.