



## Legislation Details (With Text)

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**Title:** RESOLUTION NO. 137-18: HISTORIC PROPERTY AD VALOREM TAX EXEMPTION FOR 1109 NASSAU STREET  
**Sponsors:** Development Services Department  
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**Attachments:** 1. Agenda Cover Report, 2. 1109 Nassau Street Tax Exemption-Attachments, 3. 2018-10-03-Tax Exemption HPB SR-1109 Nassau Street Staff Report, 4. Resolution 137-18-Tax Exemption-1109 Nassau Street

Date	Ver.	Action By	Action	Result
11/27/2018	1	City Commission		

**TO:** Mayor and Commissioners  
**FROM:** Timothy Stillings, Development Services Director  
**THROUGH:** Mark R. Lauzier, City Manager  
**DATE:** November 27, 2018

RESOLUTION NO. 137-18: HISTORIC PROPERTY AD VALOREM TAX EXEMPTION FOR 1109 NASSAU STREET

### **Recommended Action:**

Motion to Adopt Resolution No. 137-18; approving a historic property ad valorem tax exemption for improvements to the contributing structure and property located at 1109 Nassau Street, based upon positive findings with respect to LDR Section 4.5.1(J).

### **Background:**

The subject property is situated on the north side of Nassau Street between Gleason Street and South Ocean Boulevard. The property is located within the R-1-A (Single Family Residential) zoning district and the Nassau Park Historic District. The existing 1-story wood frame residence was built in 1937 and is classified as a contributing structure. According to the City Property cards, the original 1-story cottage style residence had an irregular floor plan consisting of 5 rooms, gabled roofs covered in composition shingle, wood exterior siding, and a brick fireplace (originally on the east elevation, and later removed) and the existing 2-story garage was built over the footprint of the old carport in 1984.

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 Historic Preservation Board, the application shall be placed by resolution on the agenda of the City Commission for approval. At its meeting of October 3, 2018, the Historic Preservation Board (HPB) approved an Ad Valorem Tax Exemption request associated with approved additions and alterations to the contributing structure. The improvements,

both interior and exterior, are completed, and a Certificate of Occupancy (CO) was issued on July 25, 2018. The applicant is now applying for tax exemption for those improvements. 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.

**City Attorney Review:**

Approved as to form and legal sufficiency.

**Funding Source/Financial Impact:**

The tax exemption will apply only to the difference in assessed value of the eligible property improvements for a period of 10 years.

**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 as soon as possible.