



## Legislation Details (With Text)

<b>File #:</b>	18-743	<b>Version:</b>	1	<b>Name:</b>	
<b>Type:</b>	Resolution	<b>Status:</b>		Passed	
<b>File created:</b>	11/1/2018	<b>In control:</b>		City Commission	
<b>On agenda:</b>	11/27/2018	<b>Final action:</b>		11/27/2018	
<b>Title:</b>	RESOLUTION NO. 138-18: HISTORIC PROPERTY AD VALOREM TAX EXEMPTION FOR 219 SE 7th AVENUE				
<b>Sponsors:</b>	Development Services Department				
<b>Indexes:</b>					
<b>Code sections:</b>					
<b>Attachments:</b>	1. Agenda Cover Report, 2. Attachments Tax Exemption-219 SE 7th Avenue, 3. 2018-10-03-Tax Exemption HPB SR-219 SE 7th Avenue Staff Report, 4. Resolution 138-18-Tax Exemption-219 SE 7th Avenue				

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. 138-18: HISTORIC PROPERTY AD VALOREM TAX EXEMPTION FOR 219 SE 7<sup>th</sup> AVENUE

### **Recommended Action:**

Motion to approve Resolution No. 138-18; approving a historic property ad valorem tax exemption for improvements to the contributing structure and property located at 219 SE 7<sup>th</sup> Avenue, based upon positive findings with respect to LDR Section 4.5.1(J).

### **Background:**

The 0.74 acre property is located within the R-1-AA (Single Family Residential) zoning district and is classified as contributing to the Marina Historic District, both on the Local and National Register of Historic Places. The Florida Master Site File form explains that “this residence represents the architecture of the 1930s and illustrates the development history of the area.” Mr. Rod Laver, a previous property owner, was a local tennis player who founded the Laver’s International Tennis Resort in Delray Beach. It is believed that Samuel Ogren, Sr.; the Father of Delray Beach architecture, designed the original structures for Mr. and Mrs. Louis Voorheis. According to City Property cards, the original 2-story structure was constructed in 1935, and remodeled in 1944. Additions were constructed in 1949, 1951, 1953 and 1967. A swimming pool was installed in 1981 and a utility building was constructed in 1984.

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. 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, included a relocation of the existing structure on its lot, as well as interior and exterior renovations and addition, are completed, and a Certificate of Occupancy (CO) was issued on May 11, 2018. The applicant is now applying for tax exemption status 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.