



## Legislation Text

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File #: 20-022, Version: 1

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**TO: Mayor and Commissioners**  
**FROM: Anthea Gianniotis, Development Services Director**  
**THROUGH: George Gretsas, City Manager**  
**DATE: January 21, 2020**

RESOLUTION NO. 29-20: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO OLGA ADLER AND WILLIAM K. ADLER, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 19 NORTH 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; PROVIDING AN EFFECTIVE DATE

### **Recommended Action:**

Review and consider Resolution No. 29-20, granting an ad valorem tax exemption to Olga Adler and William K. Adler, for the historic rehabilitation of the property located at 19 North Dixie Boulevard, as further described herein; determining that the completed improvements are consistent with Land Development Regulation Section 4.5.1(J), Tax Exemption for Historic Properties; providing an effective date.

### **Background:**

The property is located on the north side of North Dixie Boulevard, within the R-1-AA (Single Family Residential) zoning district. The 0.16-acre lot measures 50' wide x 140' deep and contains a 1,018 square foot existing single-family residence and 587 square foot guest cottage. The historic structures were built in 1925 and are classified as contributing to the Del-Ida Park Historic District.

According to the City Property cards, the historic structure had a floorplan consisting of five rooms, flat roof covered in gravel, wood frame, and stucco exterior walls. The structure exhibits mission-style architecture.

At its meeting of February 7, 2018, the Historic Preservation Board approved a COA request (2017-247) for exterior renovations and addition to the single-family residence and guest cottage including:

1. Installation of new impact resistant windows and doors;
2. Paint the structure white with black accents;
3. Construction of a 674 square foot addition connecting the single-family residence and the guest cottage;
4. Construction of a new pool and associated deck;
5. Installation of new exterior light fixtures;
6. Installation of a new emergency generator; and,
7. Reconfiguration of the existing brick paver driveway.

The subject request also included a variance to allow the proposed addition to encroach 1.5' into the required 10' side interior setback on the North side of the property.

Based on State regulations, an 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 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 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 December 4, 2019, the Historic Preservation Board (HPB) approved an Ad Valorem Tax Exemption request associated with the approved additions and alterations to the contributing structure. A Certificate of Occupancy (CO) was issued on September 28, 2019.

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 December 4, 2019 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:**

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.