

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2024	2025	2026	2027	2028
Capital Expenditures					
Operating Costs					
External Revenues	\$3,921	\$3,921	\$3,921	\$3,921	\$3,921
Program Income(County)					
In-Kind Match(County)					
NET FISCAL IMPACT	\$3,921	\$3,921	\$3,921	\$3,921	\$3,921
#ADDITIONAL FTE POSITIONS (CUMULATIVE)					

Is Item Included in Current Budget? Yes ___ No X
 Is this item using Federal Funds? Yes ___ No X
 Is this item using State Funds? Yes ___ No X

Budget Account No:


Fund Dept Unit

B. Recommended Sources of Funds/Summary of Fiscal Impact:

There is no direct fiscal impact on the Planning, Zoning and Building Department from granting a tax exemption for the property. The overall County impact is a reduction of collectable taxes. Tax revenue is to be reduced at the most by the tax on the improvements made to the structure. The estimated improvement costs attributed solely to work to these historic buildings totals \$871,419.41. Estimated exemption will be based upon the Countywide Millage Rate (4.50), it is estimated that approximately \$3,921.39 tax dollars will be exempted annually.

The estimated total tax exempted for the 10 years ending December 31, 2033, is \$39,213.87 (\$3,921.39 x 10).

C. Departmental Fiscal Review:

 _____

III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Dev. and Control Comments:


 OFMB
 4/10


 Contract Dev. & Control
 4/12/24

B. Legal Sufficiency


 Assistant County Attorney

C. Other Department Review

 Department Director

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.)

PROPERTY OWNER LIST

2024 City of Delray Beach Historic Property Tax Exemption

Property Owner - Address - Use of Building

Owners: Gail B. Tifford, Gail B. Tifford TR,
Gail B. Tifford, TR, TITIL HLDR

Property: 125 N. Dixie Boulevard
Delray Beach, FL 33444

Use: Residential

RESOLUTION NO. R-2024-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 125 N. DIXIE BOULEVARD, DELRAY BEACH, AS FURTHER LEGALLY DESCRIBED HEREIN; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owners of historic properties for improvements to such properties which are the result of the restoration, renovation, or rehabilitation of the historic properties; and,

WHEREAS, the Board of County Commissioners have approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties within the County (Ordinance No. 95-41); and,

WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the County's historic structures; and,

WHEREAS, the Board of County Commissioners have approved an interlocal agreement with the City of Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

WHEREAS, this interlocal agreement delegates review of properties within the City of Delray Beach to the municipal historic preservation agency; and,

WHEREAS, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (Ordinance No. 50-96); and,

WHEREAS, the property owner, Gail B. Tifford, as Trustee of the Gail B. TIFFORD Revocable Trust dated November 2, 2009 and /or Restated, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on October 7, 2020 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 125 N. Dixie Boulevard, Delray Beach; and,

WHEREAS, the City of Delray Beach Historic Preservation Board reviewed the Final Application on October 4, 2023, for a determination that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, and recommended approval to grant an ad valorem City tax exemption to Gail B. Tifford, as Trustee of the GAIL B. TIFFORD Revocable Trust dated November 2, 2009 as Amended and/or Restated, for the restoration, renovation, and improvement to the property located at 125 N. Dixie Boulevard, Delray Beach; and,

WHEREAS, the City of Delray Beach Commission on November 7, 2023, determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, and granted an ad valorem City tax exemption to, Gail B. Tifford, as Trustee of the GAIL B. TIFFORD Revocable Trust dated November 2, 2009 as Amended and/or Restated, for the restoration, renovation, and improvement to the property located at 125 N. Dixie Boulevard, Delray Beach.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

1. The Board of County Commissioners hereby approve an ad valorem County tax exemption to the property owner, Gail B. Tifford, as Trustee of the GAIL B. TIFFORD Revocable Trust dated November 2, 2009 as Amended and/or Restated, for a 10 year period, commencing on the January 1, 2024, from that portion of ad valorem County taxes levied on the increase in assessed value resulting from the renovation, restoration, and rehabilitation of the property located at 125 N. Dixie Boulevard, Delray Beach, which property is as legally described as follows and which improvements are described in HPB Case No. 2023-265:

DEL IDA PARK LT 24 (LESS SWLY 25 FT) & LT 25
BLK 4 (DEL-IDA PARK HISTORIC DISTRICT),
according to the plat thereof, as recorded in PLAT
BOOK 9, Page 52, and according to the Warranty deed

2. Prior to the ad valorem tax exemption described herein being effective, Gail B. Tifford, as Trustee of the GAIL B. TIFFORD Revocable Trust dated November 2, 2009 as Amended and/or Restated, shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

3. The Board finds that the property meets the requirements for tax exemption under Section 196.1997, Florida Statutes.

4. The provisions of this resolution shall become effective upon the execution of this agreement.

5. One copy of this agreement shall be filed with the Clerk of the Circuit Court in and for Palm Beach County.

The foregoing Resolution was offered by Commissioner _____,
who moved its adoption. The motion was seconded by Commissioner _____,
and upon being put to a vote, the vote was as follows:

Commissioner Maria Sachs, Mayor
Commissioner Maria G. Marino, Vice Mayor
Commissioner Gregg K. Weiss
Commissioner Michael Barnett
Commissioner Marci Woodward
Commissioner Sara Baxter
Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and adopted this
day of _____, 20__.

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,
CLERK & COMPTROLLER

BY:  _____
Asst. County Attorney

BY: _____
Deputy Clerk

RESOLUTION NO. R-2024-

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WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the County's historic structures; and,

WHEREAS, the Board of County Commissioners have approved an interlocal agreement with the City of Delray Beach (R 98 472 D) for implementation of tax exemptions on improvements to historic landmark properties; and,

WHEREAS, this interlocal agreement delegates review of properties within the City of Delray Beach to the municipal historic preservation agency; and,

WHEREAS, this property has been certified as a qualified property by the City of Delray Beach based on the fact that the property is a locally designated historic property or landmark, in accordance with local historic preservation ordinance (Ordinance No. 50-96); and,

WHEREAS, the property owner, Gail B. Tifford, as Trustee of the Gail B. TIFFORD Revocable Trust dated November 2, 2009 and /or Restated, filed a Preconstruction Application and received preliminary approval from the City of Delray Beach Historic Preservation Board on October 7, 2020 for an ad valorem tax

exemption for the historic renovation and restoration of the property located at 125 N. Dixie Boulevard, Delray Beach; and,

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WHEREAS, the City of Delray Beach Commission on November 7, 2023, determined that the completed improvements were consistent with the United States Secretary of Interior's Standards for Rehabilitation, and granted an ad valorem City tax exemption to, Gail B. Tifford, as Trustee of the GAIL B. TIFFORD Revocable Trust dated November 2, 2009 as Amended and/or Restated, for the restoration, renovation, and improvement to the property located at 125 N. Dixie Boulevard, Delray Beach.

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DEL IDA PARK LT 24 (LESS SWLY 25 FT) & LT 25
BLK 4 (DEL-IDA PARK HISTORIC DISTRICT),
according to the plat thereof, as recorded in PLAT
BOOK 9, Page 52, and according to the Warranty deed

2. Prior to the ad valorem tax exemption described herein being effective, Gail B. Tifford, as Trustee of the GAIL B. TIFFORD Revocable Trust dated November 2, 2009 as Amended and/or Restated, shall execute and record a restrictive covenant in a form established by the State of Florida, Department of State, Division of Historical Resources, requiring the qualifying improvements be maintained during the period that the tax exemption is granted.

3. The Board finds that the property meets the requirements for tax exemption under Section 196.1997, Florida Statutes.

4. The provisions of this resolution shall become effective upon the execution of this agreement.

5. One copy of this agreement shall be filed with the Clerk of the Circuit Court in and for Palm Beach County.

The foregoing Resolution was offered by Commissioner _____,
who moved its adoption. The motion was seconded by Commissioner _____,
and upon being put to a vote, the vote was as follows:

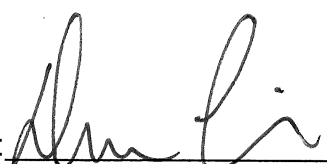
Commissioner Maria Sachs, Mayor
Commissioner Maria G. Marino, Vice Mayor
Commissioner Gregg K. Weiss
Commissioner Michael Barnett
Commissioner Marci Woodward
Commissioner Sara Baxter
Commissioner Mack Bernard

The Mayor thereupon declared the Resolution duly passed and adopted this
day of _____, 20__.

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

JOSEPH ABRUZZO,
CLERK & COMPTROLLER

BY: 
Asst. County Attorney

BY: _____
Deputy Clerk

HISTORIC PRESERVATION PROPERTY TAX EXEMPTION COVENANT

This Covenant is made this _____ day of _____, 20____, by Gail B. Tifford, as Trustee of the GAIL B. TIFFORD Revocable Trust dated November 2, 2009 as Amended and/or Restated, (hereinafter referred to as the Owner and in favor of Palm Beach County (hereinafter referred to as the Local Government) for the purpose of the restoration, renovation or rehabilitation, of a certain Property located at 125 N. Dixie Boulevard, Delray Beach, FL, 33444, which is owned in fee simple by the Owner and is listed in the National Register of Historic Places or locally designated under the terms of a local preservation ordinance or is a contributing property to a National Register listed district or a contributing property to a historic district under the terms of a local preservation ordinance. The areas of significance of this property, as defined in the National Register nomination or local designation report for the property or the district in which it is located are X architecture, X history, _____ archaeology.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements. The property is more particularly described as follows (include city reference, consisting of repository, book, and page numbers:

DEL IDA PARK LT 24 (LESS SWLY 25 FT) & LT 25 BLK 4 (DEL-IDA PARK HISTORIC DISTRICT), according to the plat thereof, as recorded in PLAT BOOK 9, PAGE 52, and according to the Warranty deed OR Book 33277, Page 00489 of the Public Records of Palm Beach County, Florida.

In consideration of the tax exemption granted by the Local Government, the Owner hereby agrees to the following for the period of the tax exemption which is from January 1, 2024 to December 31, 2033

1. The Owner agrees to assume the cost of the continued maintenance and repair of said Property so as to preserve the architectural, historical, or archaeological integrity of the same in order to protect and enhance those qualities that made the Property eligible for listing in the National Register of Historic Places or designation under the provisions of the preservation ordinance.

2. The Owner agrees that no structural alterations will be made to the Property without prior written permission of the Local Historic Preservation Office. The address of the certified Local Historic Preservation Office is, if one exists in the jurisdiction:

City of Delray Beach
Historic Preservation Division
100 North West 1st Avenue
Delray Beach, Florida 33444
Telephone Number: (561) 243-7039

The address of the Division of Historic Resources is:

Bureau of Historic Preservation
Division of Historical Resources
R.A. Gray Building, 500 South Bronough Street
Tallahassee, Florida 32399-0250
Telephone Number: (850) 487-2333

3. [Only for properties of archaeological significance] The Owner agrees to ensure the protection of the site against willful damage or vandalism. Nothing in this Covenant shall prohibit the Owner from developing the site in such a manner that will not threaten or damage the archaeological resource, provided that permission for alteration of the site is obtained pursuant to 2. above.

4. The Owner agrees that the Local Historic Preservation Office and appropriate representatives of the Local Government, their agents and designees shall have the right to inspect the Property at all reasonable times in order to ascertain whether or not the conditions of this covenant are being observed.

5. In the event of the non-performance or violation of the maintenance provision of the Covenant by the Owner or any successor-in-interest during the term of the Covenant, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner shall be required to pay the difference between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12 (3) F.S.

6. If the Property is damaged by accidental or natural causes during the Covenant period, the Owner will inform the Local Historic Preservation Office in writing of the damage to the Property, including (1) an assessment of the nature and extent of the damage; and (2) an estimate of the cost of restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion. In order to maintain the tax exemption, the Owner shall complete the restoration or reconstruction work necessary to return the Property to the condition existing at the time of project completion on a schedule agreed upon by the Owner and the Local Historic Preservation Office.

7. If the Property has been destroyed or severely damaged by accidental or natural causes, that is, if the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have lost or so damaged that restoration is not feasible, the Owner will notify the Local Historic Preservation Office in writing of the loss. The Local Historic Preservation Office will evaluate the information provided and notify the Owner in writing of its determination regarding removal of the Property from eligibility for tax exemption. If the Local Historic Preservation Office determines that the property should be removed from eligibility for tax exemption, it will notify the Property Appraiser of the county in which the Property is located in writing so that the tax exemption can be canceled for the remainder of the Covenant period. In such cases, no penalty or interest shall be assessed against the Owner.

8. If it appears that the historical integrity of the features, materials, appearance, workmanship, and environment, or archaeological integrity which made the Property eligible for listing in the National Register of Historic Places or designation under the terms of the local preservation ordinance have been lost or damaged deliberately or through gross negligence of the Owner, the Local Historic Preservation Office shall notify the Owner in writing. For the purpose of this Covenant, "gross negligence" means omission of care which even inattentive and thoughtless persons never fail to take of their own property. The Owner shall have 30 days to respond indicating any circumstances which show that the damage was not deliberate or due to gross negligence. If the Owner cannot

show such circumstances, he shall develop a plan for restoration of the Property and a schedule for completion of the restoration. In order to maintain the tax exemption, the Owner shall complete the restoration work necessary to return the Property to the condition existing at the time of project completion on a time schedule agreed upon by the Owner and the Local Historic Preservation Office. If the Owner does not complete the restoration work on the agreed upon time schedule, the Local Historic Preservation Office will report such violation to the Property Appraiser and Tax Collector who shall take action pursuant to s. 196.1997 (7), F.S. The Owner shall be required to pay the differences between the total amount of taxes which would have been due in March in each of the previous years in which the Covenant was in effect had the property not received the exemption and the total amount of taxes actually paid in those years, plus interest on the difference calculated as provided in s. 212.12 (3), F.S.

9. The terms of this Covenant shall be binding on the current Property Owner, transferees, and their heirs, successors, or assigns.

This Covenant shall be enforceable in specific performance by a court of competent jurisdiction.

IN WITNESS WHEREOF, the Owner and Local Government have executed or have caused this Agreement.

ATTEST:

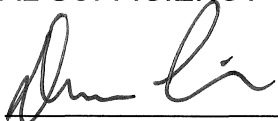
PALM BEACH COUNTY, FLORIDA
BY ITS BOARD OF COUNTY COMMISSIONERS

Joseph Abruzzo,
Clerk & Comptroller

BY: _____
Deputy Clerk

BY: _____
Maria Sachs, Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: 
County Attorney

OWNER:

Gail B. Tifford, as Trustee of the GAIL B. TIFFORD Revocable Trust dated November 2, 2009, as Amended and/or Restated

[Signature]
Signature

1/24/25
Date

WITNESS: (Signature) [Signature]
(Print name) Jaron Kaplan

WITNESS: (Signature) [Signature]
(Print name) Ellen Kaplan

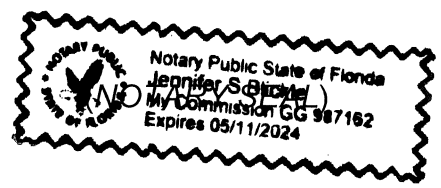
STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me by means of physical presence or [] online notarization, this 25 day of January, 2024 by Gail B. Tifford, who is personally known to me or who have produced _____ (indicate form of identification) (if left blank personal knowledge existed) as identification.

[Signature]
Notary Public State of Florida

Notary Print Name:
Jennifer S. Bickel

My Commission Expires:
5-11-2024



RESOLUTION NO. 206-23

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO GAIL B. TIFFORD, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 125 N. 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.

WHEREAS, the Historic Preservation Program of the City of Delray Beach, Florida (the "City"), is designed to preserve, protect, enhance, and perpetuate resources which represent distinctive and significant elements of the City's historical, cultural, social, economic, political, archaeological, and architectural identity; and/or serve as visible reminders of the City's culture and heritage; and

WHEREAS, the citizens of Florida amended the Florida Constitution, Article VII, Section 3, to authorize counties and municipalities to grant a partial ad valorem tax exemption to owners of historic properties for improvements to such properties which are the result of the restoration, renovation, or rehabilitation of the historic properties; and

WHEREAS, the City of Delray Beach City Commission has approved an ordinance providing for an ad valorem tax exemption for the restoration, renovation, and/or improvement of historic properties (Ordinance No. 50-96); and

WHEREAS, the ad valorem tax exemption is one means of offering a financial incentive to increase interest in restoring, renovating, and improving the City's historic structures; and

WHEREAS, Ordinance No. 50-96 provides that on completion of the review of a Final Application/Request for Review of Completed Work, the Historic Preservation Planner shall present such Final Application in a regularly scheduled meeting of the Historic Preservation Board and shall recommend that the Historic Preservation Board grant or deny the exemption; and

WHEREAS, the property owners filed a Historic Property Ad Valorem Tax Exemption Application for review by the Historic Preservation Board on October 4, 2023, of an ad valorem tax exemption for the historic restoration, renovation, and improvement of the property located at 125 N. Dixie Boulevard, and the Historic Preservation Board determined that the completed improvements were consistent with LDR Section 4.5.1(J) and recommended approval to grant an ad valorem City tax exemption to Gail B. Tifford for the restoration, renovation, and improvement to the property located at 125 N. Dixie Boulevard.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

CITY OF DELRAY BEACH DEVELOPMENT SERVICES DEPARTMENT
HISTORIC PRESERVATION UNIVERSAL DEVELOPMENT APPLICATION

HISTORIC JUSTIFICATION STATEMENTS

Attach a Justification Statement as a separate sheet that addresses the following code sections as applicable:

- SECRETARY OF THE INTERIOR'S STANDARDS FOR REHABILITATION**
- VISUAL COMPATABILITY STANDARDS** – LDR Section 4.5.1 (E) (7) & (8)
- RELOCATION** – LDR Section 4.5.1 (E) (6) (a) & (b) (1)
- DEMOLITION** – LDR Section 4.5.1 (F) (see below)

RELOCATIONS: Indicate if the structure is proposed for relocation to another site or within the existing site:

The application submittal must also include items outlined in LDR Section 4.5.1(E)(6)(2) & (3).

DEMOLITION: Indicate how much of the structure is proposed for demolition:

The application submittal must also include items outlined in LDR Section 4.5.1(F)(5) & (10).

HISTORIC AD VALOREM TAX EXEMPTION

Project completion date (Certificate of Occupancy from Building Division): July 23, 2023

Project costs as indicated on Certificate of Occupancy: \$448,632.00

Total project costs (can attach separate sheet if necessary): \$1,742,838.82

Total project costs attributed solely to the historic structure: \$ 871,419.41

Use of property prior to improvements: Residential / Single Family

Use of property after improvements: Residential / Single Family

Date(s) of previous alterations: 2014 Window Replacements

Has the building/structure ever been moved or relocated? YES NO If yes, when and where?

STATEMENT OF HISTORIC SIGNIFICANCE (Attach Separate Sheet if necessary) - Summarize how the building contributes to the significance of the historic district/area. It should relate to the significance of the district (including the district's period of significance) as identified in the historic district designation documentation (i.e., is it similar to other buildings in the district in scale, building materials, style, and period of construction?). Note important persons from the past associated with the building, former uses of the property, and the name of the architect or builder, if known.

* See Included Separate Sheet

DESCRIPTION OF PHYSICAL APPEARANCE PRIOR TO IMPROVEMENTS (Attach Separate Sheet if necessary) - Provide information about the major exterior and interior features of the building. Describe the building in its existing condition. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe any changes that have been made to the building since its original construction (i.e., additions, porch enclosures, new storefronts, relocation of doors and windows, and alterations to the interior). Other buildings on the property such as carriage houses, barns and sheds should also be described. Describe how the building relates to others in the historic district/area in terms of siting, scale, construction/materials, and date of construction.

* See Included Separate Sheet

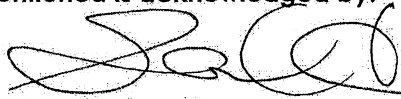
CITY OF DELRAY BEACH DEVELOPMENT SERVICES DEPARTMENT
HISTORIC PRESERVATION UNIVERSAL DEVELOPMENT APPLICATION

APPLICATION ACKNOWLEDGEMENTS

Please read the following and acknowledge below:

- A pre-application meeting with a member of the Historic Preservation Division is strongly recommended and can be scheduled by appointment at 561-243-7040, ext. 6055, or pzmail@mydelraybeach.com.
- All documentation submitted for this application is considered a public record subject to Chapter 119 of the Florida Statutes and shall be disclosed upon request.
- I hereby certify the statements or information made in any paper or plans submitted herewith are true and correct to the best of my knowledge. I understand that any knowingly false, inaccurate or incomplete information provided by me will result in the denial, revocation or administrative withdrawal of this application, request, approval or permit. I further acknowledge that additional information may be required by the City of Delray Beach, Florida to process this application.
- Per Resolution No. 133-20, a resubmittal fee for the higher of \$250 or 25% of original application fee is applied to third and subsequent resubmittals.
- Project waivers identified during the technical review of the proposal that were not identified in the initial submittal are subject to an increased fee (\$2,750) per request in accordance with Resolution No. 133-20.
- The applicant is responsible for postponement and additional advertising fees along with providing revised notice requirements when a request for postponement is submitted by the applicant or the item is delayed due to an Act of God or the representative's absence/tardiness to attend the meeting and present the item.
- Certain documents such as, mailing list, certificate of attorney or consent forms, might be required to be revised or updated if older than 6 months from the application submittal date.
- Applications that are inactive for a period over three months, which there has been no action in good faith to move forward with the request, will receive a notification of closure and be given a grace period of 30-days before the file is closed. When a file is closed, a new, complete application, including any required fees, will be required to initiate the review process once again.
- When the applicable board reaches a decision, the decision is presented to the City Commission as "Report of Appealable Land Use Items", under consent items in a City Commission agenda. At the City Commission's discretion, the acting Board's decision can be appealed. Therefore, a Board decision is NOT final until the item is listed on a City Commission agenda as part of an approved Consent Agenda item. Board decisions appealed by the City Commission are scheduled for a new hearing at a later time.
- When a final decision is made at a public meeting, and the appeal period has passed, the request is considered final. A new application, including any required fees and documents, is required to be submitted for consideration of new and redesigned proposals or additions and changes to previously acted on proposals.

The aforementioned is acknowledged by:



SIGNATURE - OWNER/APPLICANT

Gail B. Tifford

PRINT NAME - OWNER/APPLICANT

SIGNATURE - DESIGNATED AGENT

PRINT NAME - DESIGNATED AGENT

Statement of Historic Significance

The subject property is located on the north side of Dixie Boulevard, between North Swinton Avenue and NE 2nd Avenue within the Locally designated Del-Ida Park Historic District and is zoned R-1-AA (Single Family Residential). The 0.2411-acre property contains a 1,668 square foot two-story contributing, Mediterranean Revival style, single-family residence that was constructed in 1928. The property was once owned by the Link family, with Frederick H. Link and his daughter Catherine Link (Strong) listed as owners on Delray Beach Building Yellow card records.

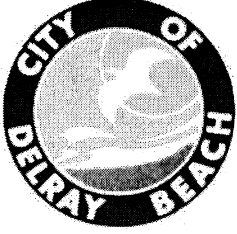
The Del-Ida Park Subdivision was the city's first platted subdivision, it was first recorded on September 18, 1923. Motivated by patriotic spirit and the optimism of Florida's land boom, Del-Ida Park originally contained streets named after six U.S. Presidents. Mr. J.C. Secord of Miami organized the Ocean City Development Company and purchased the 58-acre tract containing 300 lots and three pie-shaped public parks. Within days of its recording, it was reported that "Del-Ida Park is growing fast", as 58 lots had sold. Mr. Frederick Henry Link, a former craftsman at Addison Mizner Industries in West Palm Beach, purchased several lots and served as the subdivisions general contractor. In 1923, he began construction of his own home at 524 NE 2nd Avenue. Built in the Mediterranean Revival style, the house started the trend for such designs which remained popular through 1930. Link's daughter, Catherine Link Strong, lived on Dixie Boulevard as an adult, and was Delray Beach's first woman mayor in 1954. Originally a rather elite development, the real estate bust left the area without much growth and development until the 1940's and later. The City of Delray Beach designated the Del-Ida Park Historic District in 1988.

At its meeting of June 18, 2003, the Historic Preservation Board (HPB) approved COA (2003-280) request for material change of the two driveway aprons to Old Chicago brick.

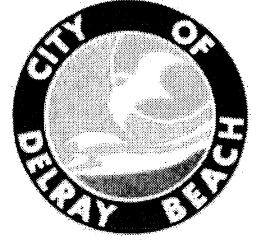
At its meeting of June 16, 2004, the HPB approved COA (2004-278) request for the relocation of a wood gazebo from 211 NW 1st Avenue to the subject property.

At its meeting of January 15, 2014, the HPB approved COA (2003-280) request to replace the original wood, upper-story arched, single hung, 4-over-1 windows with aluminum impact-rated windows.

The property was formerly combined with the lots to the west, which is now known as 115 Dixie Boulevard. In 2017, the Planning, Zoning and Building Department and the City Engineer approved a subdivision plat exemption request associated with the recombination of the property into 2 individual lots (115 North Dixie Boulevard and 125 North Dixie Boulevard). Then, on July 18, 2018, the HPB approved Certificate of Appropriateness 2018-100 for construction of a new 1-story, courtyard style single-family residence with an attached 2-car garage on the existing vacant lot. The home has been constructed.



CITY OF DELRAY BEACH
CITY ATTORNEY'S OFFICE
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LEGAL REVIEW FORM

This form is to be used solely for the legal review of documents not including procurement agreements. Procurement Agreements are reviewed under a separate cover. This form shall only be completed by a member of the City Attorney's Office.

Date of Review: 10/10/23

Document Name: RESOLUTION NO. 206-23

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, GRANTING AN AD VALOREM TAX EXEMPTION TO GAIL B. TIFFORD, FOR THE HISTORIC REHABILITATION OF THE PROPERTY LOCATED AT 125 N. 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.

Document Type: Resolution

Submitted by: Katherina Paliwoda

This document is approved as to form and legal sufficiency.

This document is approved as to form and legal sufficiency; however, the undersigned made the following change(s):

This document is not approved as to form and legal sufficiency for the following reason(s):

s/Kelly W. Brandon, Esq.
Attorney

Copy to:

 City Attorney's Office (with a copy of the approved document)

Attachment 6

**Tax Break Down By Property, Annual and 10 Year Total
2024 City of Delray Beach County Tax Exemption**

Property	Total Cost of Improvements	Estimated Improvement Costs to Historic Buildings	Annual	10 Year Total
125 N. Dixie Boulevard	\$1,742,838.82	\$871,419.41	\$3,921.39	\$39,213.87
Total	1,742,838.82	871,419.41	\$3,921.39	\$39,213.87

Local government millage rate = 4.50
 (estimated improvement cost) x (.0045) = (annual estimated tax dollars exempted)

Note: Annual Total amount is rounded up after the decimal.