

**RESOLUTION NO. 2003- 234**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, REGARDING AN APPLICATION FOR AN AD VALOREM TAX EXEMPTION FOR HISTORIC PROPERTIES LOCATED AT 7270 OLD HIGHWAY 207, ELKTON, FLORIDA, IN ACCORDANCE WITH ST. JOHNS COUNTY ORDINANCE 97-61 AND SECTION 196.1997, FLORIDA STATUTES.**

**WHEREAS**, St. Johns County Ordinance 97-61, known as the St. Johns County Historic Preservation Property Tax Exemption Ordinance, sets out the procedures for an ad valorem tax exemption to be given to an owner of historic property in St. Johns County; and

**WHEREAS**, St. Johns County Ordinance 97-61 is effective and applies throughout the entire area of St. Johns County; and

**WHEREAS**, the Board of County Commissioners encourages and supports efforts to preserve, restore and renovate historic property within the County; and

**WHEREAS**, St. Johns County Ordinance 97-61 provides that an application for an historic property ad valorem tax exemption should be submitted to the Local Historic Preservation Office, which is the Planning and Building Division of the City of St. Augustine, prior to initiation of improvements to the property; and

**WHEREAS**, St. Johns County Ordinance 97-61 provides that the completed work must be reviewed and approved by the City's Historic Architectural Review Board (HARB) after which the City Commission of the City of St. Augustine may pass a resolution granting the tax exemption if the work meets with the City's approval; and

**WHEREAS**, St. Johns County Ordinance 97-61 provides that upon the City's approval of the granting of the historic property tax exemption, the Board of County Commissioners may by resolution approve the granting of the historic property tax exemption; and

**WHEREAS**, the property located at 7270 Old Highway 207, Elkton, Florida 32033, known as the Sanchez Homestead and owned by James Browning, is listed in the National Register of Historic Places which makes it "historic property" as defined in St. John County Ordinance 97-61, Section 3 (9); and

**WHEREAS**, the Board of County Commissioners of St. Johns County finds it appropriate and proper to allow the historic property ad valorem tax exemption for the Sanchez Homestead located at 7270 Old Highway 207, Elkton, Florida for administrative purposes such as Federal tax credits which may inure to the property owner, even though initiation of improvements may occur prior to application approval by the City of St. Augustine; and

**WHEREAS**, the approval by the Board of County Commissioners of the historic property ad valorem tax exemption referred to herein is contingent on eventual approval of the application for said exemption by the City of St. Augustine and the property owner's compliance with § 196.1997, Florida Statutes, and with the understanding that the approval of the Board of County Commissioners is based on the good faith intent of the property owner to preserve the historical nature of the property; and

**WHEREAS**, the historic property ad valorem tax exemption, if eventually granted by the City of St. Augustine and by St. Johns County, would not begin until January 1 of the year following substantial completion of the improvements in accordance with the provisions of St. Johns County Ordinance 97-61.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA AS FOLLOWS:**

1. The above 'Whereas' clauses are accepted as findings of fact and incorporated by reference herein.
2. The historic property is located in St. Johns County at 7270 Old Highway 207, Elkton, Florida 32033 and is owned by James Browning.
3. The historic property ad valorem tax exemption, if eventually approved by the City of St. Augustine, will be allowed by St. Johns County even if initiation of improvements occurs prior to application approval by the City of St. Augustine.
4. This Resolution shall take effect immediately upon passage by the Board of County Commissioners of St. Johns County, Florida.

**PASSED AND ADOPTED** by the Board of County Commissioners of St. Johns County, Florida this 2nd day of December, 2003.

**BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA**

By: Karen R. Stern  
Karen R. Stern, Chairman

**ATTEST: CHERYL STRICKLAND, CLERK**

By: Cheryl Strickland  
Deputy Clerk

RENDITION DATE 12/2/2003

