RESOLUTION NO. 2004-360

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, GRANTING AN *AD VALOREM* TAX EXEMPTION FOR CERTAIN IMPROVEMENTS TO HISTORIC PROPERTY KNOWN AS THE SANCHEZ HOMESTEAD LOCATED AT 7270 OLD HIGHWAY 207, ELKTON, FLORIDA, IN ACCORDANCE WITH ST. JOHNS COUNTY ORDINANCE 97-61 AND SECTION 196.1997, FLORIDA STATUTES, AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, St. Johns County Ordinance 97-61 authorizes the Planning and Building Division of the City of St. Augustine to supervise and administer the rules and regulations pertaining to review of applications for historic property tax exemptions within St. Johns County pursuant to Sections 196.1997 and 197.1998, Florida Statutes; 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 of St. Augustine's Historic Architectural Review Board (HARB) as the Local Historic Preservation Office, and requires the property owner execute a covenant agreeing to maintain the improvements in order to preserve the historical integrity of the property; and

WHEREAS, the property located at 7270 Old Highway 207, Elkton, Florida 32033, known as the Sanchez Homestead and owned by James and Cecily 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 passed and adopted Resolution No. 2003-234 dated December 2, 2003, allowing the historic property *ad valorem* tax exemption for proposed improvements to the Sanchez Homestead located at 7270 Old Highway 207, Elkton, Florida, contingent upon the subsequent approval of the application for said exemption by the City of St. Augustine and the property owner's compliance with Section 196.1997, Florida Statutes; 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, on October 21, 2004, the Historic Architectural Review Board of the City of St. Augustine entered an Order to Approve Certificate of Appropriateness finding that the improvements made to the Sanchez Homestead located at 7270 Old Highway 207, Elkton, Florida meet the standards and requirements to qualify for the historic property *ad valorem* tax exemption under section 196.1977, Florida Statutes; and

WHEREAS, the property owner, James Browning, has executed the covenant required by Florida Statutes; and

WHEREAS, the Board of County Commissioners of St. Johns County now finds it appropriate and proper to allow the historic property *ad valorem* tax exemption for the assessed value of the improvements, previously approved by the City of St. Augustine's Local Historic Preservation Office, to the Sanchez Homestead located at 7270 Old Highway 207, Elkton, Florida for a period of five (5) years beginning January 1, 2005.

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 meets the requirements of section 196.1997, Florida Statutes.
- 4. The historic property *ad valorem* tax exemption on the property stated herein shall be in an amount equal to the assessed value of the improvements for a period of five (5) years beginning January 1, 2005, and expiring December 31, 2009.
- 5. The Chairman of the Board of County Commissioners or County Administrator is hereby authorized to execute the Historic Preservation Property Tax Exemption Covenant on behalf of St. Johns County.
- 6. 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	15	_ day of December, 2004.	
			BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA By: Bruce A. Maguire, Chairman
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Deputy Clerk

RENDITION DATE 12/02/04