

RESOLUTION NO. 2006- 294

A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, APPROVING THE TERMS AND CONDITIONS OF AN AGREEMENT BETWEEN ST. JOHNS COUNTY AND THE TAX COLLECTOR AND AUTHORIZING THE EXECUTION OF SAID AGREEMENT BY THE CHAIRMAN OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA.

WHEREAS, the Board of County Commissioners of St. Johns County, Florida (**Board**) adopted the Right-of-Way Assessment Resolution 2005-270 creating the Deerwood Lane Right-of-Way Municipal Service Benefit Unit (**ROW MSBU**); and

WHEREAS, Resolution 2005-270 provides for the collection of the levied assessments by the Tax Collector in accordance with Florida Statute 197.3632; and

WHEREAS, Florida Statute 197.3632 requires a written agreement attached hereto as **Exhibit "A"**, incorporated by reference and made a part hereof, with the Tax Collector for the collection of the non-ad valorem assessments pursuant to the Right-of-Way Assessment Resolution and the reimbursement of administrative costs associated with those collections. Said reimbursement is defined in the agreement as 2% of payments received by the Tax Collector.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, as follows:

Section 1. The above recitals are incorporated by reference into the body of this Resolution and such recitals are adopted as findings of fact.

Section 2. The Board hereby approves the Agreement with the Tax Collector attached hereto and authorizes the Chairman of the Board to execute said Agreement.

Section 3. The Clerk of the Courts of St. Johns County is instructed to record the original Agreement in the Public Records of St. Johns County, Florida.

PASSED AND ADOPTED, this 5 day of September, 2006.

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

By: James E. Bryant
James E. Bryant, Chairman

ATTEST: Cheryl Strickland, Clerk

By: Patricia McGrade
Deputy Clerk

RENDITION DATE 9-7-06



Res 06-294

Public Records of
St. Johns County, FL
Clerk # 2006068597,
O.R. 2781 PG 1202-1233
09/13/2006 at 04:01 PM,
REC. \$129.00 SUR. \$144.50

Public Records of
St. Johns County, FL
Clerk # 2006068280,
O.R. 2780 PG 1621-1652
09/12/2006 at 02:50 PM,
REC. \$129.00 SUR. \$144.50

AGREEMENT

This Agreement entered into this 17th day of September, 2005 between the Board of County Commissioners of St. Johns County ("County"), Florida, and the Tax Collector of St. Johns County, Florida ("Tax Collector").

Witnesseth: In consideration of the following representations and agreements the parties hereto agree as follows:

1. The tax collector shall perform such duties and tasks as may be required of him in order for the County to implement and use Section 197.3632, Florida Statutes, (Uniform method for levy, collection and enforcement of non ad valorem assessments) in order to levy and collect Special Assessments against the real property located within the Deerwood Lane Right-of-Way Municipal Service Benefits Unit (ROW MSBUs) created by St. Johns County Ordinance 2004-64 and Resolution 2005-270.
2. The County shall reimburse the Tax Collector for all necessary administrative costs incurred by him under Section 197.3632, Florida Statutes, and this Agreement. Administrative costs shall include, but not be limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The parties acknowledge that the administrative costs are calculated to equal two percent (2%) of the amounts collected. The parties further agree that the administrative costs will be included as part of the total assessment amount levied and will not be identified as a separate charge.
3. The County represents that it has complied with all necessary or desired requirements of Section 197.3632(3), Florida Statutes, including the notice of intent which was adopted as part of Resolution 2005-270 by the County on September 20, 2005, and that copies of the adopted resolution have been mailed to the St. Johns County Property Appraiser, the St. Johns County Tax Collector and the State of Florida, Department of Revenue by January 1st, 2006. A depiction of the property subject to the levy of the ROW MSBU referenced in this Agreement as well as the Resolution of the County approving these assessments is attached hereto and incorporated herein by reference as **Exhibit "A"** and **Exhibit "B"**.
4. The parties agree that the non-ad valorem assessments shall be levied using the uniform method provided for in Section 197.3632, Florida Statutes, and shall be included in the combined notice for ad valorem taxes and non-ad valorem assessments provided for in Section 197.3635, Florida Statutes.
5. The parties agree that the non-ad valorem assessments collected pursuant to Section 197.3632, Florida Statutes, shall be subject to the collection procedures provide for in Chapter 197, Florida Statutes, for ad valorem taxes and includes discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment and issuance and sale of tax certificates and tax deeds for nonpayment.

Please re-record to correct date on first page to 2006.

6. The County represents that it has complied with all necessary laws and regulations of the State of Florida and St. Johns County necessary for the passage of the non-ad valorem assessment referenced in this Agreement and for its collection by the Tax Collector.

7. In the event this non-ad valorem assessment or any portion thereof should be found or determined to be unlawful or unconstitutional, and/or any type of refund is ordered or required to be made by the Tax Collector, the County hereby agrees to provide the funds necessary for any such refund, and, further, to reimburse the Tax Collector for any and all necessary administration costs incurred by him for said refund. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

This Agreement entered into as first written above.

TAX COLLECTOR OF ST. JOHNS COUNTY, FLORIDA

Dennis W. Hollingsworth
Dennis W. Hollingsworth, Tax Collector

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA

By: James E. Bryant
James E. Bryant, Chairman

(SEAL)

ATTEST: CHERYL STRICKLAND, CLERK

By: Cheryl Strickland
Deputy Clerk



Exhibit "B" – Resolution

RESOLUTION NO. 2005-270

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, RELATING TO THE CONSTRUCTION OF RIGHT-OF-WAY IMPROVEMENTS ON THE ROAD KNOWN AS DEERWOOD LANE AND THE ACCEPTANCE OF SAID ROAD AS A COUNTY ROAD; CREATING THE DEERWOOD LANE RIGHT-OF-WAY MUNICIPAL SERVICE BENEFIT UNIT TO FINANCE SAID IMPROVEMENTS; DESCRIBING THE IMPROVEMENTS TO BE PROVIDED AND THE PROPERTY TO BE INCLUDED IN THE ASSESSMENT AREA; ESTIMATING THE ROAD IMPROVEMENT CAPITAL COST; DESCRIBING THE PROPOSED METHOD OF APPORTIONING THE COST AMONG THE PARCELS LOCATED WITHIN THE ASSESSMENT AREA, THE PROVISIONS FOR ACCELERATION AND PREPAYMENT OF ASSESSMENTS, THE PROVISIONS FOR REALLOCATING THE ASSESSMENT UPON FUTURE SUBDIVISION OF ASSESSED PARCELS; MAKING FINDINGS THAT RECOGNIZE THE FAIRNESS PROVIDED BY THE APPORTIONMENT METHODOLOGY, AND THE COUNTY'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION; ESTABLISHING THE MAXIMUM AMOUNT OF THE ASSESSMENT AND THE ASSESSMENT ROLL; AND AUTHORIZING THE COUNTY ADMINISTRATOR TO EXECUTE, ON BEHALF OF THE COUNTY, ANY AGREEMENTS, DOCUMENTS OR OTHER PAPERWORK NECESSARY TO ACCOMPLISH THAT PURPOSE.

RECITALS

WHEREAS, the Florida Constitution and Chapter 125, Florida Statutes, grant to St. Johns County ("County") all powers of local self-government not inconsistent with general or special law, and;

WHEREAS, the County is authorized by Sections 125.01(1)(q) and (r), Florida Statutes, to establish municipal service benefit units to provide water, sewer, streets, drainage, transportation and other essential facilities and services, and;

WHEREAS, the Board of County Commissioners (the "Board") of St. Johns County, Florida, enacted Ordinance No. 2004-64 (the "Ordinance") to provide for the creation of right-of-way municipal service benefit units ("ROW MSBUs"), authorize the imposition of special assessments to fund the right-of-way capital improvements and related services, and establish the need for the prospective right(s)-of-way to be dedicated to and accepted by the County, and;

WHEREAS, Deerwood Lane is a privately owned right-of-way in need of repairs to ensure the continued provision of services essential to public health, safety and welfare, such as fire protection, emergency medical services, solid waste collection, and postal delivery, and;

WHEREAS, the owners of the Deerwood Lane right-of-way have executed and presented to St. Johns County a deed for the right-of-way, as more particularly described in Deed of Dedication (Rights-of-Way) attached hereto as **Exhibit "A"**, incorporated by reference and made a part hereof, and ;

WHEREAS, the 79% of property owners abutting Deerwood Lane have signified their approval in writing for the creation of the MSBU, the construction of the right-of-way improvements and the imposition of the related assessments by the submission of two separate petitions to the County, the second of which included cost estimates, and;

WHEREAS, the real property subject to the assessment is generally depicted in **Exhibit “B”** attached hereto and incorporated herein, and;

WHEREAS, the Right-of-Way Assessment Roll has been prepared, filed with the Clerk of Courts, attached hereto as **Exhibit “C”** and incorporated herein, and;

WHEREAS, a notice, conforming to Section 197.3632, Florida Statutes, has been published and mailed to each property owner on the proposed Assessment Roll informing them of a public hearing, their opportunity to be heard and the County’s Intent to use the Uniform Method of Collection, and the proof of publication and an affidavit of mailing are attached hereto as **Exhibits “D”** and **“E”** respectively and incorporated herein, and;

WHEREAS, a public meeting has been duly held and comments and objections of all interested persons have been heard and considered.

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

SECTION 1. DEFINITIONS. Terminology used in this resolution shall have its common and ordinary meaning, unless it is otherwise defined in the County Comprehensive Plan, Land Development Code, the ROW MSBU Ordinance, or by law.

SECTION 2. INTERPRETATION. Unless the context indicates otherwise, words signifying the singular number include the plural number, and vice versa. The terms "hereof", "hereby", "herein", "hereto", "hereunder" and similar terms refer to this resolution. The term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 3. The above recitals are incorporated by reference into the body of this Resolution and such recitals are adopted as findings of fact.

SECTION 4. The above-described Deed of Dedication (Right-of-Way) attached and incorporated hereto is hereby accepted, free and clear of all encumbrances.

SECTION 5. The Clerk is instructed to record the original Deed of Dedication (Right-of-Way) in the Public Records of St. Johns County, Florida.

SECTION 6. CREATION OF ROW MSBU. The Deerwood Lane Right-of-Way Municipal Service Benefit Unit is hereby created to include the property described in the assessment roll, included herein as Exhibit "C", to construct the improvements contemplated herein, and to assess the included property in the manner described herein.

SECTION 7. DESCRIPTION OF IMPROVEMENTS. This resolution authorizes the construction of right-of-way improvements to Deerwood Lane, as described in the attached hereto Exhibit "A", such as stabilization and paving, and installation, replacement or repair of drainage features as deemed necessary by the County, to be funded through the imposition of annual assessments against property located in the Deerwood Lane ROW MSBU.

SECTION 8. DESCRIPTION OF THE ASSESSMENT AREA. The Deerwood Lane ROW MSBU is located in Section 33, Township 7, Range 29 East and shall include all parcels of record facing and therefore utilizing Deerwood Lane as depicted in the attached hereto Exhibit "B". The ROW MSBU was proposed for the purpose of improving access to the aforementioned properties for providers of services essential to public health, safety and welfare.

SECTION 9. APPROVAL OF ASSESSMENT ROLL. The Right-of-Way Assessment Roll, attached hereto as Exhibit "C" is hereby approved.

SECTION 10. ESTIMATE OF COST. The County estimates the cost of the Deerwood Lane ROW MSBU to be **\$87,200**. The proposed assessments are based on this estimate. Upon completion of the improvements, all actual costs will be compiled and the assessments will be re-apportioned amongst the assessed parcels with any formalities required by the ROW MSBU ordinance.

SECTION 11. APPORTIONMENT OF COST.

(A) Residential units have been used as the basis for apportionment since it is the best way to objectively determine trip generation, and thereby use of the road, supported by the Institute of Traffic Engineers assertion on page 262 of the Sixth Edition of *TripGeneration* that "...the number of dwelling units is generally used as the independent variable of choice because it is readily available, easy to project and has a high correlation with average weekday trip ends." The use of the road for which improvements are constructed is reasonably related to the number of residential dwelling units that have, or can be, sited or constructed on each parcel.

(B) The assessments imposed by this resolution provide an equitable method of funding the right-of-way improvements by fairly and reasonably allocating the project cost to specially benefited property, based on the number of residential units attributable to each parcel or classification of property, and objectively determinable, in the manner hereinafter described.

(C) The number of Residential Units attributable to each tax parcel within the ROW MSBU shall be equal to the number of platted lots or parcels of record encompassed by such tax parcel; provided however, that if more than one dwelling unit

has been sited or constructed on a single platted lot or parcel of record, the number of Residential units attributable to the tax parcel shall be increased for each additional residential dwelling unit.

SECTION 12. IMPOSITION OF ASSESSMENTS.

(A) The principal of the ROW MSBU cost shall be amortized in substantially equal annual payments over a period of **15 fiscal years**.

(B) The principal shall bear interest at the rate of **6.25% per annum**.

(C) Assessments shall include the Tax Collector fee of **2%** and reimbursement of **5%** for uncollectible receipts per Section 129.01, Florida Statutes.

(D) Based on the estimated cost of **\$87,200** the total special assessment shall be applied and charged at the maximum yearly rate of **\$622.30 per residential unit** per year (which yearly rate includes interest) for 15 consecutive years commencing November 2006 and will be collected each of those 15 years pursuant to Section 197.3632, Florida Statutes, in the manner and at the times that ad valorem taxes are collected. The maximum rate shall be exceeded only by the passage of a resolution at a public hearing properly noticed per the Uniform Collection Act.

(E) The amount of the special assessment per residential unit shall be changed to reflect the actual cost of the ROW MSBU following construction of the improvements and tabulation of costs.

(F) The County intends to use the **Uniform Assessment Collection Act** as outlined in Section 197.3632, Florida Statutes, to collect Right-of-Way Assessments.

(G) By September 15, 2006, and by September 15 each year thereafter, the County Administrator shall certify the Deerwood Lane ROW MSBU non-ad valorem assessment roll, with the additions and deletions each year as appropriate, on compatible electronic medium to the St. Johns County Tax Collector with the dollar amount of the Deerwood Lane ROW MSBU non-ad valorem assessment due that year from each parcel.

SECTION 13. FUTURE REAPPORTIONMENT.

(A) Upon subdivision of any tax parcel subject to the ROW MSBU assessment, all unpaid, future assessments shall be reapportioned, according to the method described in Section 11 of this resolution, amongst all tax parcels subject to the ROW MSBU assessments that have not prepaid or paid-off their assessments.

(B) Upon the addition or removal of dwelling unit(s) from any tax parcel subject to the ROW MSBU assessment that would change the number of residential units attributable to said parcel, as determined by the method described in Section 11 of this resolution, future assessments shall be reapportioned, in accord with Section 11 of this resolution, amongst all tax parcels subject to the ROW MSBU assessments that have not prepaid or paid-off their assessments. If a dwelling unit is added to a subject parcel that has already prepaid or paid-off its assessment, assessments shall be reapportioned, including a new assessment for the new residential unit(s) added to the previously paid tax parcel.

SECTION 14. ACCELERATION AND PREPAYMENT.

(A) **Initial Prepay Option.** Upon completion of the Road Improvements, the County shall determine the actual cost of the improvements and ROW MSBU creation and provide first class mailed notice to the owner of each tax parcel subject to the ROW MSBU assessments of the Board's intent to begin annual assessments. On or prior to the thirtieth day following the date on which the notice is delivered to the possession of the U.S. Postal Service the owner of each tax parcel may prepay their portion of the costs and avoid future annual assessments and interest.

(B) **Additional Prepay Option.** Following the date specified in the notice provided for the initial prepay option, the owner of each tax parcel may prepay the remainder of their portion of ROW MSBU assessments, with accrued interest, and avoid future interest charges that would occur after the date of payment.

(C) **Mandatory Prepayment.** If at any time a tax certificate has been issued and remains outstanding in respect of any tax parcel subject to the ROW MSBU assessments and the County, at its sole option, elects to accelerate the ROW MSBU assessment, the owner shall pay all unpaid annual ROW MSBU assessments and prepay the remainder of their portion of assessments and interest to the date of payment.

(D) **The amount of prepayments made pursuant to this Section shall be final.** The County shall not be required to refund any portion of a prepayment if annual assessments are not imposed for the full number of years anticipated at the time of such prepayment or if reapportionment following future subdivision, improvement of other tax parcels, or removal of dwelling units would have resulted in lower annual assessments than those anticipated at the time of such prepayment.

SECTION 15. EFFECT OF ROW ASSESSMENT RESOLUTION.

The adoption of this Right-of-Way Assessment Resolution shall be the final adjudication of the issues presented herein including, but not limited to, approval of the Right-of-Way Assessment roll, the amount of the Right-of-Way assessments, the levy and lien of the Right-of-Way Assessments, and the terms for prepayment of the Right-of-Way Assessments unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action on this Right-of-Way Resolution.

SECTION 16. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

SECTION 17. LIEN OF ASSESSMENTS. Upon adoption and/or certification of the assessment roll for each fiscal year, assessments to be collected under the Uniform Assessment Collection Act shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption and/or certification by the Board of the annual assessment roll and shall attach to the property included on the assessment roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 18. REVISIONS TO RIGHT-OF-WAY ASSESSMENTS.

If any assessment made under the provisions of this Resolution is either in whole or in part annulled, vacated or set aside by the judgment of any court, or if the Board is satisfied that any assessment is so irregular or defective that it cannot be enforced or collected, or if the Board has failed to include any property on the Assessment Roll which should have been included, the Board may take all necessary steps to impose a new assessment against any property benefited by the identified improvements, services, facilities, or programs, following as nearly as may be practicable, the provisions of this Resolution. If the second assessment is annulled, the Board may obtain and impose other assessments until a valid assessment is imposed.

SECTION 19. PROCEDURAL IRREGULARITIES. Any irregularity

in the proceedings in connection with the levy of any assessment under the provisions of this Resolution shall not affect the validity of the approved assessment, and any approved assessment shall be competent and sufficient evidence that the assessment was duly levied, that the assessment was duly made and adopted, and that all other proceedings adequate to the assessment were duly had, taken and performed as required by this Resolution. No deviation from the directions of this Resolution shall be held material unless it is clearly shown that the party objecting was materially injured by the deviation. Any party objecting to an assessment imposed pursuant to this Resolution must file an objection with a court of competent jurisdiction within the time periods prescribed.

SECTION 20. CORRECTION OF ERRORS AND OMISSIONS.

(A) No act of error or omission on the part of the Board, the County Administrator, Property Appraiser, Tax Collector, Clerk, or their respective deputies or employees, shall operate to release or discharge any obligation for payment of any assessment imposed by the Board under the provisions of this Resolution.

(B) The number of Assessment Units attributed to a parcel of property may be corrected at any time by the County Administrator. Any such correction that reduces an assessment shall be considered valid from the date on which the assessment was imposed and shall in no way affect the enforcement of the assessment imposed under the provisions of this Resolution. Any such correction which increases an assessment or imposes an assessment on omitted property shall first require notice to the affected owner in the manner described in Section 10, Ordinance 2004-64, St. Johns County, providing the date, time and place that the Board will consider confirming the correction and offering the owner an opportunity to be heard.

(C) After the assessment roll has been delivered to the Tax Collector in accordance with the Uniform Assessment Collection Act, any changes, modifications or corrections shall be made in accordance with the procedures applicable to errors and insolvencies for ad valorem taxes.

SECTION 21. SEVERABILITY. If any portion of this Resolution is for any reason held or declared to be unconstitutional, inoperative or void, it shall not affect the remaining portions of this Resolution. If this Resolution or any of its provisions is held to be inapplicable to any person, property or circumstances, it shall not affect its applicability to any other person, property or circumstances.

PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County,
Florida this 20th day of September, 2005

**BOARD OF COUNTY COMMISSIONERS
OF ST JOHNS COUNTY**

By: _____
Bruce A. Maguire, Chairman

EXHIBIT "A" TO THE RIGHT-OF-WAY ASSESSMENT RESOLUTION

Prepared by:

St. Johns County
4020 Lewis Speedway
St. Augustine, Florida 32084

**DEED OF DEDICATION
RIGHT-OF-WAY**

THIS INDENTURE, made this ___ day of _____, 2005, between **J. B. BURNEY** and **EDISON M. BURNEY**, conveying their separate, non-homestead property, whose address is 24 Pellicer Lane, St. Augustine, Florida 32084, hereinafter called Grantor, and **ST. JOHNS COUNTY, FLORIDA**, a political subdivision of the State of Florida, whose address is 4020 Lewis Speedway, St. Augustine, Florida 32084, hereinafter called Grantee.

WITNESSETH: that for and in consideration of the acceptance of this Dedication by the Grantee, said Grantor does hereby give, grant, dedicate, and convey to the Grantee, its successors and assigns forever, the following described land, situated in St. Johns County, Florida, to wit:

PROPERTY AS DESCRIBED ON EXHIBIT "A" ATTACHED HERETO AND BY THIS REFERENCE MADE A PART HEREOF.

TO HAVE AND HOLD the same unto the Grantees, its successors and assigns forever, in fee simple for a public road, including therein the right to construct, maintain, and operate, either above or below the surface of the ground, electric light and power, water, sewer, and drainage lines and other public utilities.

AND the Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey said land, and hereby warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever, and that said land is free of all encumbrances, except taxes accruing subsequent to December 31, 2004.

IN WITNESS WHEREOF, the said Grantor has hereunto set hand and seal the day and year first above written.

**Signed and Sealed
in Our Presence as Witnesses:**

GRANTOR:

Signature

Print

Signature

Print

**STATE OF FLORIDA
COUNTY OF ST. JOHNS**

The foregoing instrument was acknowledged before me this ____ day of _____, 2005, by **J. B. Burney and Edison M. Burney**, who are personally known to me or have produced _____ as identification.

Notary Public

My Commission Expires: _____

Exhibit A

A 60 FOOT WIDE STRIP IN SECTION 33, TOWNSHIP 7 SOUTH, RANGE 29 EAST, ST. JOHNS COUNTY, FLORIDA, THE EASTERLY END OF SAID STRIP BEING THE WESTERLY RIGHT-OF-WAY LINE OF DEERWOOD ACRES DRIVE AND SAID STRIP BEING ADJACENT TO AND 30 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTER LINE; COMMENCE AT THE SOUTHEAST CORNER OF TRACT 17, BLOCK "A", DEERWOOD ACRES, UNIT No. ONE AS RECORDED IN MAPBOOK 12, PAGES 78 THROUGH 80 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA; THENCE SOUTH $3^{\circ}33'19''$ WEST, 46.84 FEET ALONG THE WEST RIGHT-OF-WAY LINE OF DEERWOOD ACRES DRIVE; THENCE SOUTH $11^{\circ}40'11''$ EAST, 192.14 FEET ALONG SAID WEST RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING OF THE CENTER LINE BEING DESCRIBED; THENCE SOUTH $66^{\circ}34'49''$ WEST, 611.00 FEET TO A POINT 30 FEET EAST OF, WHEN MEASURED A RIGHT ANGLE TO, THE WEST LINE OF GOVERNMENT LOT 7, SECTION 33, TOWNSHIP 7 SOUTH, RANGE 29 EAST; THENCE SOUTH $2^{\circ}32'26''$ EAST, 1628.65 FEET, SAID LINE BEING PARALLEL TO AND 30 FEET WEST OF THE WEST LINE OF GOVERNMENT LOT 7 AND THE WEST LINE OF THE SOUTHEAST QUARTER OF SECTION 33, TOWNSHIP 7 SOUTH, RANGE 29 EAST, TO THE END OF THE CENTER LINE BEING DESCRIBED.

EXHIBIT "B" FOR THE RIGHT-OF-WAY ASSESSMENT RESOLUTION



**EXHIBIT "C" FOR THE RIGHT-OF-WAY ASSESSMENT RESOLUTION
DEERWOOD LANE ROW MSBU ASSESSMENT ROLL**

The estimated maximum annual assessment for each Assessment Unit is \$622.30.

St. Johns County Property Appraiser
Detailed Information on 101190 0100

PIN: 101190 0100

Owner's Name Physical Address
BURNEY JACKSON K ETAL 2345 DEERWOOD LN
Mailing Address Map Page
2345 DEERWOOD LN 4E33S
Sec/Town/Range
SAINT AUGUSTINE,FL 32084 33/7/29

Values

Land 53750 Building Sketch [click here](#)
Extra Features 500 Heated/Cooled Area 1576
Building Value 82400 Adjusted Area 1856
Market 136650 Year Built 1998
Assessed 128530 Tax District 450
Exempt 25000 Neighborhood Code 222900
Taxable 103530 Use Code/Description 100/SINGLE FAM

Legal Description

2-10 PT OF GL 7 LYING S OF LOT 17 BLK A DEERWOOD ACRES UT 1 & W OF
DEERWOOD ACRES DRIVE
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
12231997 100 1285 & 1224 WD U V 1
12231997 100 1285 &1221 CD U V 1
11281997 100 1280 & 1875 WD U V 1

**DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101190 0100: 1 Assessment Unit @ \$622.30 = \$622.30**

St. Johns County Property Appraiser
Detailed Information on 101190 0000

PIN: 101190 0000

Owner's Name Physical Address
BURNEY J B,EDISON M DEERWOOD ACRES DR
Mailing Address Map Page

24 PELLICER LN 4E33S
Sec/Town/Range
SAINT AUGUSTINE,FL 32084 33/7/29

Values

Land 0 Building Sketch click here
Extra Features 0 Heated/Cooled Area
Building Value Adjusted Area
Market 14100 Year Built
Assessed 14100 Tax District 450
Exempt 0 Neighborhood Code 222900
Taxable 14100 Use Code/Description 6100/PASTURELAN

Legal Description

2 PT OF GL 7 & N 1082FT OF SE 1/4 LYING NW OF FEC R/W (EX DEERWOOD
ACRES SUB)(EX 2.16AC
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
9011984 0 656 & 732 U V 1
7011982 0 546 &340 U V 1
0 0 &

DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101190 0000: 2 Assessment Units @ \$622.30 = \$1244.60

St. Johns County Property Appraiser
Detailed Information on 101190 0010

PIN: 101190 0010

Owner's Name Physical Address
BURNEY E M,J B DEERWOOD LN
Mailing Address Map Page
24 PELLICER LN 4E33S
Sec/Town/Range
SAINT AUGUSTINE,FL 32084 33/7/29

Values

Land 87750 Building Sketch click here
Extra Features 0 Heated/Cooled Area
Building Value Adjusted Area
Market 87750 Year Built
Assessed 87750 Tax District 450
Exempt 0 Neighborhood Code 222900
Taxable 87750 Use Code/Description 9900/NO AG ACRE

Legal Description

2-1 ALL S 1560FT OF SE1/4 LYING NW OF FEC R/W OR514/128

Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode

10011981 5900 514 & 128 U V 1

0 0 &

0 0 &

DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL

ASSESSMENT FOR PIN 101190 0010: 1 Assessment Unit @ \$622.30 = \$622.30

St. Johns County Property Appraiser

Detailed Information on 101245 0110

PIN: 101245 0110

Owner's Name Physical Address

BURNEY EDISON METAL 2545 DEERWOOD LN

Mailing Address Map Page

24 PELLICER LN 4E33S

Sec/Town/Range

SAINT AUGUSTINE,FL 32084 33/7/29

Values

Land 0 Building Sketch [click here](#)

Extra Features 0 Heated/Cooled Area

Building Value Adjusted Area

Market 8460 Year Built

Assessed 8460 Tax District 450

Exempt 0 Neighborhood Code 222900

Taxable 8460 Use Code/Description 5600/TIMBERLAND

Legal Description

8-11 PART OF E1/2 OF SW1/4 LYING E OF I-95 (EX N1087FT IN OR371/476 & EX OR806/1589) (EX

Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode

4011978 0 370 & 346 U V 1

0 0 &

0 0 &

DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL

ASSESSMENT FOR PIN 101245 0110: 1 Assessment Unit @ \$622.30 = \$622.30

St. Johns County Property Appraiser

Detailed Information on 101245 0111

PIN: 101245 0111

Owner's Name Physical Address
BURNEY EDISON M,SHARIL S 2545 DEERWOOD ACRES LN
Mailing Address Map Page
2545 DEERWOOD ACRES LN 4E33S
Sec/Town/Range
SAINT AUGUSTINE,FL 32084 33/7/29

Values

Land 45300 Building Sketch [click here](#)
Extra Features 680 Heated/Cooled Area 2662
Building Value 180750 Adjusted Area 3550
Market 226730 Year Built 2004
Assessed 226730 Tax District 450
Exempt 25000 Neighborhood Code 222900
Taxable 201730 Use Code/Description 100/SINGLE FAM

Legal Description

8-11A PART OF E1/2 OF SW1/4 LYING E OF I-95 & S & W OF LANDS IN
OR806/1590 OR1850/741
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
11202002 100 1850 & 741 WD U V 1
0 0 &
0 0 &

DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101190 0111: 1 Assessment Unit @ \$622.30 = \$622.30

St. Johns County Property Appraiser
Detailed Information on 101245 0000

PIN: 101245 0000

Owner's Name Physical Address
STRICKLAND CHRISTOPHER C,TAMMY 2535 DEERWOOD LN
Mailing Address Map Page
331 ORANGE AVE 4E33S
Sec/Town/Range
JACKSONVILLE,FL 32259 33/7/29

Values

Land 32500 Building Sketch [click here](#)
Extra Features 4510 Heated/Cooled Area 1588

Building Value 28710 Adjusted Area 2026
Market 65720 Year Built 1982
Assessed 47704 Tax District 450
Exempt 25000 Neighborhood Code 222900
Taxable 22704 Use Code/Description 200/MOBILE HOM

Legal Description

8-1 PT OF E1/2 OF SW1/4 LYING E OF I-95 - 404.53 X 280FT OR2355/265 &
2378/786(C/D)
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
2182005 0 2378 & 786 CD U I 1
1112005 20000 2355 &265 WD Q I
12011988 0 806 & 1589 U I 1

DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101245 0000: 1 Assessment Unit @ \$622.30 = \$622.30

St. Johns County Property Appraiser
Detailed Information on 101245 0120

PIN: 101245 0120

Owner's Name Physical Address
SMITH TIMOTHY N DEERWOOD LN
Mailing Address Map Page
1191 DAVID DR 4E33S
Sec/Town/Range
HOLLY HILL,FL 32117 33/7/29

Values

Land 35100 Building Sketch [click here](#)
Extra Features 0 Heated/Cooled Area
Building Value Adjusted Area
Market 35100 Year Built
Assessed 35100 Tax District 450
Exempt 0 Neighborhood Code 222900
Taxable 35100 Use Code/Description 0/VACANT

Legal Description

8-12 PT OF SW1/4 LYING E OF I-95 R/W - 418.98FT ON E R/W OR1786/129
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
7162002 42000 1786 & 129 WD Q V
6272002 100 1786 &126 CD U V 1
6272002 100 1786 & 124 QC U V 1

**DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101245 0120: 1 Assessment Unit @ \$622.30 = \$622.30**

**St. Johns County Property Appraiser
Detailed Information on 101245 0090 -SEARCH PRODUCED NO RESULTS**

**PIN: 101245 0090
Owner's Name Physical Address
*****CONFIDENTIAL*****
Mailing Address Map Page
***** 4E33S
Sec/Town/Range
***** 33/7/29**

**Values
Land ***** Building Sketch click here
Extra Features * Heated/Cooled Area
Building Value Adjusted Area
Market ***** Year Built
Assessed ***** Tax District ***
Exempt * Neighborhood Code *****
Taxable ***** Use Code/Description *******

**Legal Description
8-9 PT OF E1/2 & W1/2 OF SW1/4 LYING E OF I-95 (EX OR916/330)
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode**

**DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101245 0090: 1 Assessment Unit @ \$622.30 = \$622.30**

**St. Johns County Property Appraiser
Detailed Information on 101245 0080**

**PIN: 101245 0080
Owner's Name Physical Address
MIELE DEBBIE J,PETER M 2505 DEERWOOD LN
Mailing Address Map Page
2505 DEERWOOD LN 4E33S
Sec/Town/Range
SAINT AUGUSTINE,FL 32084 33/7/29**

Values

Land 40000 Building Sketch click here
Extra Features 13500 Heated/Cooled Area 2072
Building Value 55910 Adjusted Area 2129
Market 109410 Year Built 1998
Assessed 90431 Tax District 450
Exempt 25000 Neighborhood Code 222900
Taxable 65431 Use Code/Description 200/MOBILE HOM

Legal Description

8-8 PART OF NE1/4 OF SW1/4 288.5 X 604FT OR1282/1843
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
12101997 16000 1282 & 1843 WD U V 1
8011982 12000 549 &217 U V 1
0 0 &

**DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101245 0080: 1 Assessment Unit @ \$622.30 = \$622.30**

St. Johns County Property Appraiser
Detailed Information on 101245 0070

PIN: 101245 0070

Owner's Name Physical Address
RENTZ WALTON C 2495 DEERWOOD LN
Mailing Address Map Page
2495 DEERWOOD LN 4E33S
Sec/Town/Range
SAINT AUGUSTINE,FL 32084 33/7/29

Values

Land 30000 Building Sketch click here
Extra Features 950 Heated/Cooled Area 1632
Building Value 54220 Adjusted Area 1682
Market 85170 Year Built 1992
Assessed 76372 Tax District 450
Exempt 25000 Neighborhood Code 222900
Taxable 51372 Use Code/Description 100/SINGLE FAM

Legal Description

8-7 PT OF NE1/4 OF SW 1/4 225 X 580FT OR762/0232 (Q/C)
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
10011987 0 762 & 232 U V 1
11011985 0 688 &727 U V 1
9011982 14000 555 & 585 U V 1

**DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101245 0070: 1 Assessment Unit @ \$622.30 = \$622.30**

St. Johns County Property Appraiser
Detailed Information on 101245 0040

PIN: 101245 0040

Owner's Name Physical Address
CRAIG D BLAIR,LESLIE K 2465 DEERWOOD LN
Mailing Address Map Page
1055 KALAPAKI ST 4E33S
Sec/Town/Range
HONOLULU,HI 96825 33/7/29

Values

Land 30000 Building Sketch [click here](#)
Extra Features 4280 Heated/Cooled Area 2876
Building Value 95680 Adjusted Area 3043
Market 129960 Year Built 1983
Assessed 129960 Tax District 450
Exempt 0 Neighborhood Code 222900
Taxable 129960 Use Code/Description 100/SINGLE FAM

Legal Description

8-4 PART OF NE1/4 OF SW1/4 225 X 580FT OR2198/1651
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
5032004 276000 2198 & 1651 WD Q I
12061994 100 1086 &292 CD U I I
9191994 145000 1073 & 1431 WD Q I

**DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101245 0040: 1 Assessment Unit @ \$622.30 = \$622.30**

St. Johns County Property Appraiser
Detailed Information on 101245 0030

PIN: 101245 0030

Owner's Name Physical Address
CRANDALL DOROTHY 2435 DEERWOOD LN
Mailing Address Map Page
2435 DEERWOOD LN 4E33S

Sec/Town/Range
SAINT AUGUSTINE,FL 32084 33/7/29

Values

Land 38000 Building Sketch [click here](#)
Extra Features 0 Heated/Cooled Area 868
Building Value 9780 Adjusted Area 868
Market 47780 Year Built 1982
Assessed 31140 Tax District 450
Exempt 25000 Neighborhood Code 222900
Taxable 6140 Use Code/Description 200/MOBILE HOM

Legal Description

8-3 PT OF E 580FT OF N 319FT OF SW1/4 (EX N30FT IN OR568/1415) OR458/439
& 440
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
1011983 0 568 & 1417 U I 1
1011980 6000 458 &439 U V 1
0 0 &

DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101245 0030: 1 Assessment Unit @ \$622.30 = \$622.30

St. Johns County Property Appraiser
Detailed Information on 101200 0050

PIN: 101200 0050

Owner's Name Physical Address

MC LEOD JAMES O JR ETAL 2425 DEERWOOD LN
Mailing Address Map Page
PO BOX 5147 4E33S
Sec/Town/Range
SAINT AUGUSTINE,FL 32085 33/7/29

Values

Land 50000 Building Sketch [click here](#)
Extra Features 0 Heated/Cooled Area 1632
Building Value 29360 Adjusted Area 1632
Market 79360 Year Built 1981
Assessed 40209 Tax District 450
Exempt 25000 Neighborhood Code 222900
Taxable 15209 Use Code/Description 805/MUL UT YR

Legal Description

4-5 PT OF GL 6 E464.3 OF S461.29FT & 1/10 INT IN LAKE OR712/621 & 1073/181
9(Q/C)

Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
4261994 100 1073 & 1819 QC U I 11
7011986 0 712 &621 U V 1
0 0 &

DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101200 0050: 2 Assessment Units @ \$622.30 = \$1244.60

St. Johns County Property Appraiser
Detailed Information on 101200 0030

PIN: 101200 0030

Owner's Name Physical Address
YEOMAN PHILLIP A 2365 DEERWOOD LN
Mailing Address Map Page
2365 DEERWOOD LN LOT B 4E33S
Sec/Town/Range
SAINT AUGUSTINE,FL 32084 33/7/29

Values

Land 50000 Building Sketch [click here](#)
Extra Features 30 Heated/Cooled Area 1056
Building Value 19360 Adjusted Area 1064
Market 69390 Year Built 1987
Assessed 43142 Tax District 450
Exempt 25000 Neighborhood Code 222900
Taxable 18142 Use Code/Description 200/MOBILE HOM

Legal Description

4-3 PT OF GL 6 E464.3 OF S 948.4FT (EX 5AC IN OR712/621) & 1/10 INT IN LAKE
Sale Date Adjusted Price Book&Page Instrument Qualified Vacant or Improved RCode
4151996 50000 1166 & 1515 WD Q I
9211992 0 958 &530 LE U V 1
9211992 0 958 & 529 WD U V 1

DEERWOOD LANE ROW MSBU ESTIMATED MAXIMUM ANNUAL
ASSESSMENT FOR PIN 101200 0030: 1 Assessment Unit @ \$622.30 = \$622.30