



*City of Holly Hill, Florida
Community Redevelopment Agency
Annual Report
October 1, 2006 - September 30, 2007*

Community Redevelopment Agencies: What, When, and How

By Carol Westmoreland, Florida Redevelopment Association

CRAs, as they are known, are quite common, but often there are many questions in the minds of those who don't work with them everyday. How are they authorized? Who oversees them? What is involved in their operation? How are they funded? Find the answers here.

What is a Community Redevelopment Area or District?

Under Florida law (Chapter 163, Part III), local governments are able to designate areas as Community Redevelopment Areas when certain conditions exist. Since all the monies used in financing CRA activities are locally generated, CRAs are not overseen by the state, but redevelopment plans must be consistent with local government comprehensive plans. Examples of conditions that can support the creation of a Community Redevelopment Area include, but are not limited to: the presence of substandard or inadequate structures, a shortage of affordable housing, inadequate infrastructure, insufficient roadways, and inadequate parking. To document that the required conditions exist, the local government must survey the proposed redevelopment area and prepare a Finding of Necessity. If the Finding of Necessity determines that the required conditions exist, the local government may create a Community Redevelopment Area to provide the tools needed to foster and support redevelopment of the targeted area.

There are currently over 170 Community Redevelopment Agencies in the state of Florida. The designation is used by Florida cities of all sizes, from Jacksonville and Tampa to Madison and Apalachicola. Many familiar locations, such as Church Street in Orlando, Ybor City in Tampa and the beachfront in Ft. Lauderdale are successful examples of Community Redevelopment Areas.

What is a Community Redevelopment Agency?

The activities and programs offered within a Community Redevelopment Area are administered by the Community Redevelopment Agency. A five- to seven-member CRA "Board" created by the local government (city or county) directs the agency. The Board can be comprised of local government officials and/or other individuals appointed by the local government. Although one local government may establish multiple CRA districts, there generally may be only one CRA board. Each district must maintain separate trust funds and expend those funds only in that district.

What is a Community Redevelopment Plan?

The Community Redevelopment Agency is responsible for developing and implementing a Community Redevelopment Plan that addresses the unique needs of the targeted area. The plan includes the overall goals for redevelopment in the area, as well as identifying the types of projects planned for the area.

Examples of traditional projects include: streetscapes and roadway improvements, building renovations, new building construction, flood control initiatives, water and sewer improvements, parking lots and garages, neighborhood parks, sidewalks and street tree plantings. The plan can also include redevelopment incentives such as grants and loans for such things as façade improvements, sprinkler system upgrades, signs, and structural improvements. The redevelopment plan is a living document that can be updated to meet the changing needs within the Community Redevelopment Area; however, the boundaries of the area cannot be changed without starting the process from the beginning.

CRAs continued

What is Tax Increment Financing?

Tax increment financing is a unique financing tool available to cities and counties for redevelopment activities. It is used to leverage public funds to promote private sector activity in the targeted area. The dollar value of all real property in the Community Redevelopment Area is determined as of a fixed date, also known as the "frozen value." Taxing authorities, which contribute to the tax increment, continue to receive property tax revenues based on the frozen value. These frozen value revenues are available for general government purposes. However, any tax revenues from increases in real property value, referred to as "increment," are deposited into the Community Redevelopment Agency Trust Fund and dedicated to the redevelopment area.

It is important to note that property tax revenue collected by the school board and any special district are not affected under the tax increment financing process. Further, unlike in some states, Florida taxing entities write a check to the CRA trust fund after monies are received from the tax collector. In California, the increment is sent to the CRAs directly out of collected county tax revenues before they are distributed to each taxing entity.

The tax increment revenues can be used immediately, saved for a particular project, or can be bonded to maximize the funds available. Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area and not for general government purposes.

How does the CRA Process Work?

A public meeting begins the designation process. Several steps will have to be accomplished before the Community Redevelopment Area becomes a reality:

1. **Adopt the Finding of Necessity.** This will formally identify the blight conditions within the targeted area and establish the area boundary.

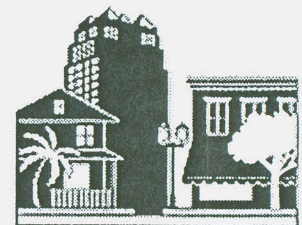
2. **Establish a CRA Board.**
3. **Create a Redevelopment Trust Fund.** This enables the Community Redevelopment Agency to direct the increase in real property tax revenues back into the targeted area.
4. **Develop and adopt the Community Redevelopment Plan.** The plan addresses the unique needs of the targeted area and includes the overall goals for redevelopment in the area, as well as identifying specific projects.

These steps should be taken in partnership with the taxing entities that will contribute to the redevelopment trust fund, i.e. the county and any special districts. But when it is all said and done, the local government that creates the CRA is legally responsible for the administration, management and funding of the CRA and its projects and activities.

Florida Redevelopment Association Legislative Position

As monies in the CRA tax increment trust fund build up, disputes may arise over the use of those monies. The FRA has been advocating before the legislature for local resolution of those disputes. This is because CRAs are 100% funded by local tax dollars. We support the ability of local

governments to create and effectively use community redevelopment agencies to redevelop and revitalize their urban areas. This includes the use of tax increment financing. The FRA supports local control and disposition of any disputes between local governments over the use of such agencies and financing.



**FLORIDA
REDEVELOPMENT
ASSOCIATION**

www.redevelopment.net/

CITY OF HOLLY HILL, FLORIDA
COMMUNITY REDEVELOPMENT AGENCY
ANNUAL REPORT
OCTOBER 01, 2006 – SEPTEMBER 30, 2007

The City of Holly Hill Community Redevelopment Agency (Agency) was established in 1993. The primary function of the Agency is the redevelopment of a designated geographic district called the Community Redevelopment Area (CRA) that includes properties located between or near the Florida East Coast Railroad and Ridgewood Avenue or along Ridgewood Avenue, Mason Avenue or LPGA Boulevard (see attached map). Information about the CRA is available on the city's web site www.hollyhillfl.org and may be downloaded by clicking on the CRA link.

This reporting period is the eleventh year that funds have been budgeted and the total annual budget is \$1,681,200. Holly Hill's CRA is classified as a dependent special district and is an entity of the City.

The City Commission of the City of Holly Hill serves as the Redevelopment Agency and fulfills the legislative and governing obligations and responsibilities of the Agency. The Community Redevelopment Area Coordinator performs the day-to-day administrative duties under the general oversight and supervision of the City Manager, the Agency's Executive Director.

This report is being filed concerning the annual redevelopment activities of the Holly Hill Community Redevelopment Agency for the fiscal year 2006/07. The notice of this report was published in The Daytona Beach News-Journal on June 26, 2008.

The Holly Hill Community Redevelopment Agency is required by the Community Redevelopment Act to submit a progress report of the year's community redevelopment activities, including a complete financial statement of assets, liabilities, income and expenses (FS 163.356 (3) (c)). This report is due and must be reported to the "governing body" following the reporting year.

Additionally, FS 189.418 requires the governing body of the special district (Agency) to adopt a budget by resolution each fiscal year and under FS 163.387(8) provide each year an independent financial audit of its trust fund to each taxing authority that pays into the trust fund.

Based on this organization, the audit of the Agency's assets, liabilities, income and expenses, as required under FS 163.356(3) (c), is included with the City's Comprehensive Annual Financial Report (CAFR) for each fiscal year. The fiscal year CAFR is completed usually and accepted by the City Commission by March 31st of the following year. The CAFR is available for review and provided to each taxing authority upon completion and acceptance.

During the reporting year, activities that occurred consistent with the budget included ongoing marketing initiatives involving direct mail campaigns to business prospects and professional associations occurred periodically.

- Separate Redevelopment Agency logo was adopted to provide identity and distinction for redevelopment endeavors.
- Special Response Police Team – focused on the CRA and the Ridgewood Avenue business corridor in particular and continued the distribution of the trespass warning signage for merchants and property owners.
- RFQ published – to hire a consultant to facilitate the Master Plan process.
- Special event sponsorships continued – 4th annual Halloween in the Park in October, 2006, 4th annual Easter egg hunt in March, 2007 and the 4th annual East Central FL Antiques of the Avenue festival in April, 2007.

- ~ Interview and selection of the Master Plan project consultant was completed in January, 2007 and hired in March.
- ~ Ownership of the bus transit enclosures, advertising panels and maintenance of same assumed by the city.
- ~ New full-time Community Service position created to concentrate on code enforcement. Officer would work in the CRA district only.
- ~ Master Plan public meetings facilitated by the professional consultant, Herbert-Halback, Inc. (HHI) started in June.
- ~ Owners of single-family homes in the CRA received another mailing explaining availability of and eligibility for the private residential improvement matching grant program.
- ~ Commissioner Penny recommended an exterior caulk and paint grant program for every single-family homeowner in the CRA district and program policies and procedures were studied.
- ~ Criteria for pre-approved improvement matching grant request developed and adopted.
- ~ Ridgewood Avenue water main replacement project contract let. Existing lines were installed in '50s. New 8" main to be installed on the westside and new 2" main installed on the eastside of U S 1.
- ~ Contract work involving utility improvements on lift station #1, #2 and #4 was completed.
- ~ Joint participation agreement for the completion date of the U S 1 landscape and irrigation project was extended to 2008.
- ~ Brochures about Holly Hill were distributed during the International Conference of Shopping Centers FL conference in Kissimmee.
- ~ A service agreement was signed between the Agency and the city for administrative costs and services completed by city staff on behalf of the CRA district.
- ~ At the city's request, the Florida Department of Transportation installed street lights along Nova Road if the city assumed maintenance responsibility of all street light within city limits on FDOT rights of way along Nova Road and U S 1. However, FDOT remits funds to the city for maintaining the street light in operating condition but if a pole requires replacing, the city or the CRA, if pole is along U S 1, would be expected to pay the replacement cost.

All of these improvements and projects discussed and completed are consistent with the intent of the Community Redevelopment Plan adopted in May, 1996 and updated in May, 2005 by the Agency.

The City staff has maintained its membership in the Florida Redevelopment Association.

For more information, please go online and visit the City of Holly Hill web site www.hollyhillfl.org.

Any comments or questions may be directed to:

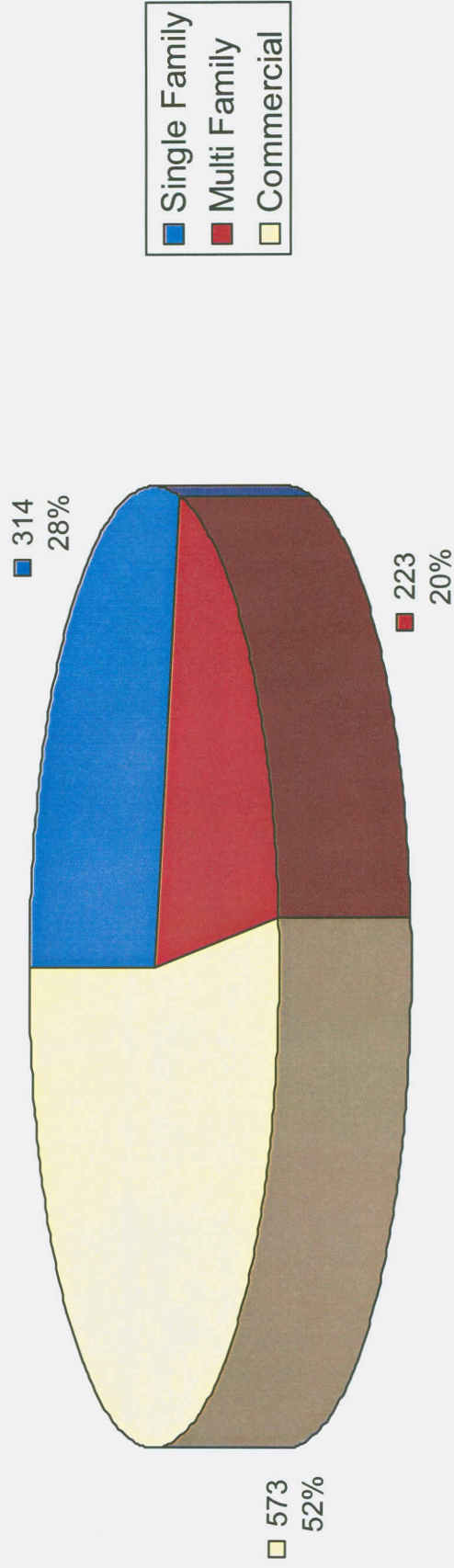
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 Community Redevelopment Area Coordinator
 City of Holly Hill
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 Holly Hill, FL 32117-2807
 voice 386.248.9435
 fax 386.248.9448
 e-mail mradulovich@hollyhillfl.org

RECENT CONSTRUCTION/REMODELING PROJECTS IN THE HOLLY HILL COMMUNITY REDEVELOPMENT AREA

November, 2001	under construction	Publix Shopping Center	1850 Ridgewood Avenue	opened in 04/2002
October, 2002	under construction	Walgreen's Drug Store	1829 Ridgewood Avenue	opened in 02/2003
Summer, 2004	under construction	Riviera Independent Living Apts	1823 Ridgewood Avenue	opened in 02/2006
June, 2004	under construction	Sonic Drive-in	1830 Ridgewood Avenue	opened in 12/2004
September, 2004	under construction	Sunshine Community Bank	1812 Ridgewood Avenue	opened in 04/2005
July, 2005	remodeling started – empty	existing commercial structure	701 Ridgewood Avenue	occupancy 01/2006
August, 2005	ground breaking ceremony	Marina Grande Condominiums	231 Riverside Drive	opened 11/2007
April, 2006	under construction	Maddens' Ace Hardware	261 Ridgewood Avenue	opened in 10/2006
Summer, 2006	remodeled interior only – empty	Kally K's Café/The Easy Life	841 Ridgewood Avenue	opened in 08/2006
October, 2006	remodel burnt building – empty	existing commercial structure	233 Oakridge Street	reopened 11/2007
December, 2006	remodeling started– empty	5 T-shirts for \$20 store	612 Ridgewood Avenue	opened in 02/2007
February, 2007	remodeling started– empty	Floor Factory Outlet	1548 Ridgewood Avenue	opened in 03/2007
February, 2008	remodeling started	Motorsport Marketing, Inc.	915 Ridgewood Avenue	opened in 06/2008

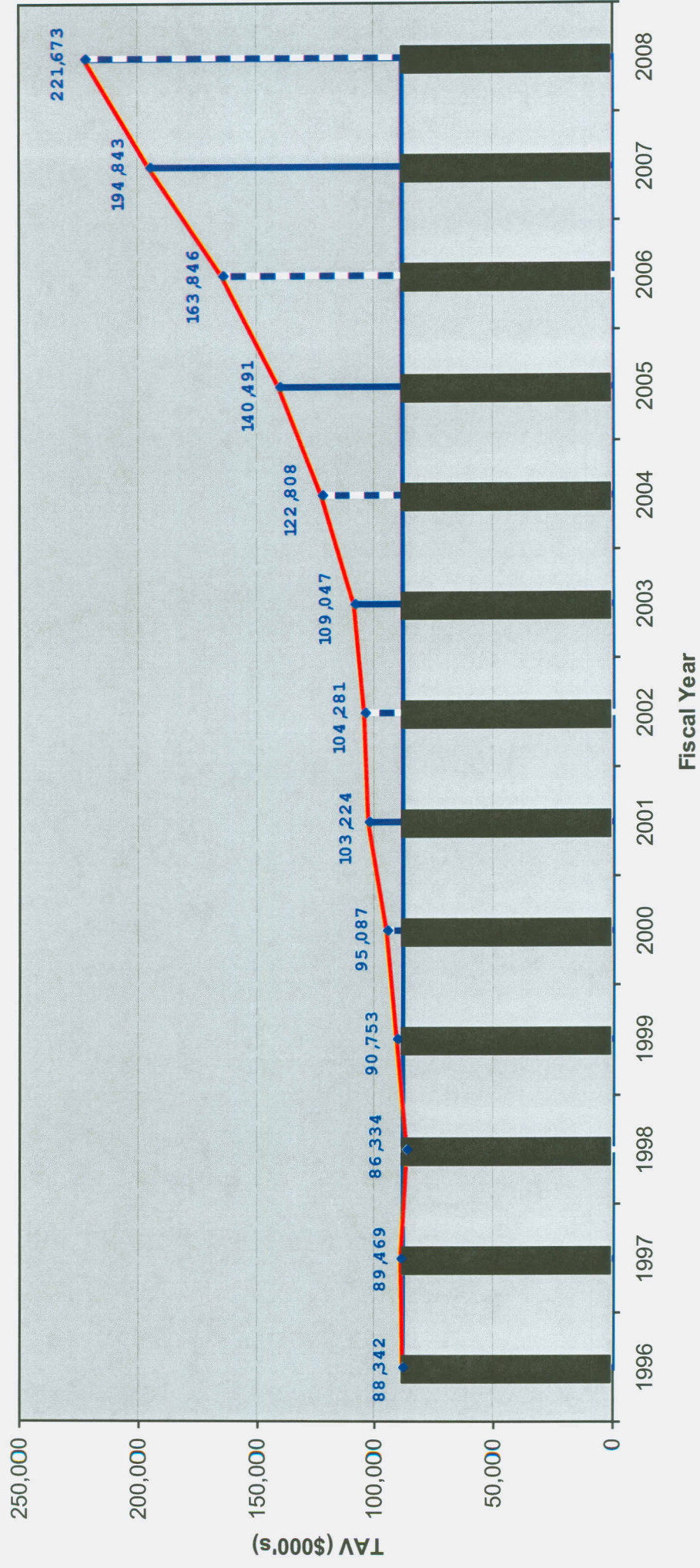


Current Land Use Within CRA



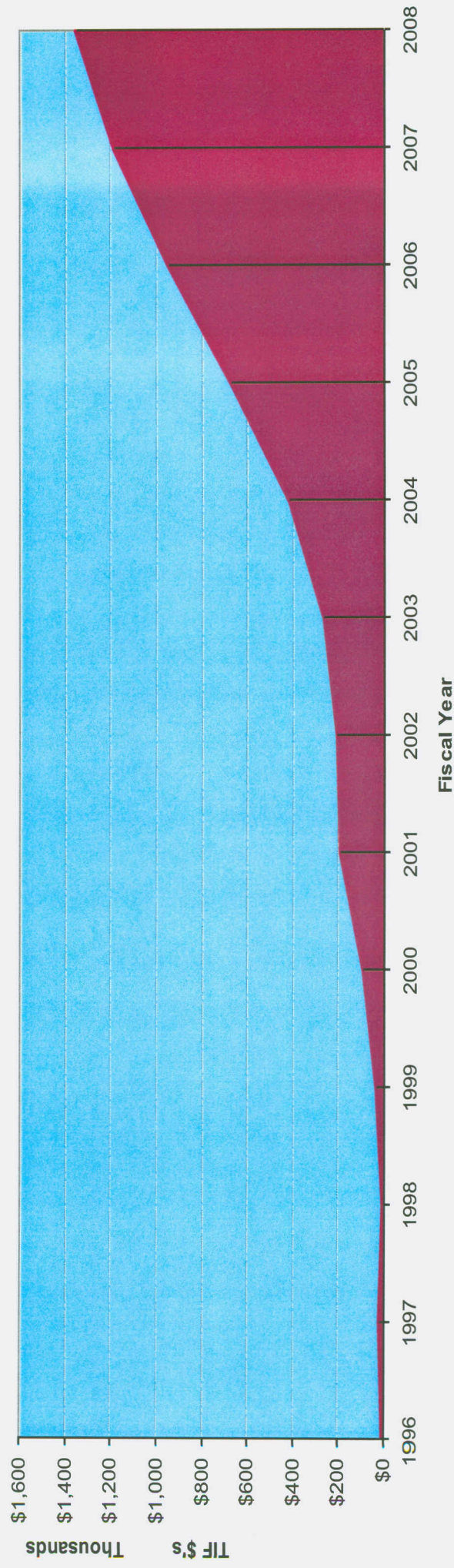


Taxable Assessed Value(TAV) vs Base Year (\$000's)



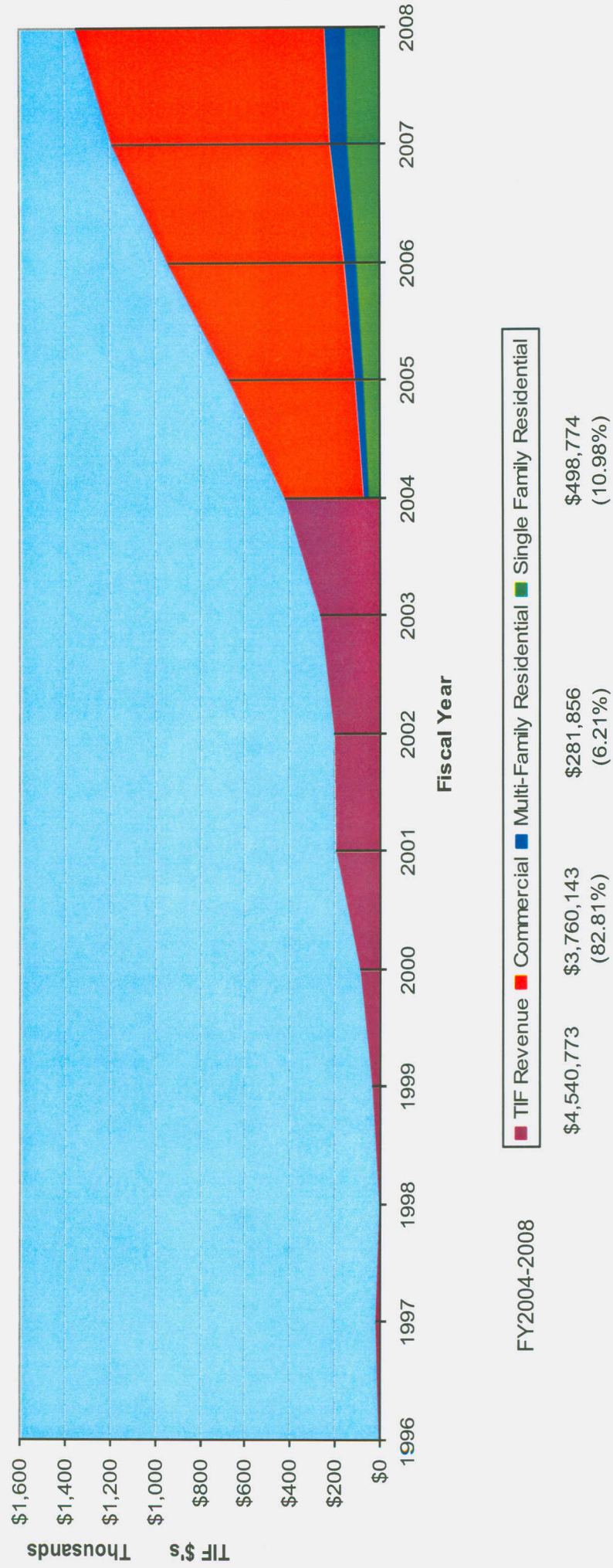


TIF Revenue





TIF Revenue By Property Type



FY2004-2008

	FY 2004/05	FY 2005/06	FY 2006/07
Total CRA District Taxable Value	\$140,491,202	\$163,846,024	\$194,842,752
Total CRA District Building Permits Issued		42	52
Total CRA District Building Permits Value	\$1,782,219	\$123,423,091	\$2,779,321
Total CRA commercial new building permits issued	2	3	2
value	\$110,000	\$11,671,536	\$710,000
Total CRA residential new building permits issued	3	6	2
value	\$260,000	\$110,107,693	\$160,000
Total CRA public facilities new building permits issued		1	0
value	\$141,000	\$386,196	\$0
Total CRA commercial remodel/addition permits issued	35	22	33
value	\$1,246,117	\$1,179,499	\$1,642,639
Total CRA residential remodel/addition permits issued	7	10	13
value	\$25,102	\$78,167	\$244,752
Total CRA public facilities remodel/addition permits issued			2
value			\$21,930
Commercial façade improvement grants approved	23	23	24
award amount total	\$115,025	\$102,117	\$121,193
estimated project value		\$309,436	\$618,743
Commercial landscape improvement grants approved	5	7	8
award amount total	\$26,252	\$82,557	\$24,878
estimated project value		\$120,453	\$32,623
Private residential improvement grants approved	11	7	6
award amount total	\$19,415	\$12,114	\$12,664
estimated project value		\$26,826	\$25,193
Number of demolition grants approved	3	9	0
award amount total	\$126,623	\$89,827	\$0
Tax Increment Fund Revenue from Ad Valorem taxes	\$202,130	\$292,654	\$412,796
Intergovernmental Share of TIF	\$462,124	\$645,523	\$766,355
Interest Income	\$19,500	\$34,274	\$53,170
Other Income	\$400	\$1,188	\$8,254
CRA Fund Balance	\$516,474	\$542,048	\$778,934
CRA Capital Projects Fund Balance	\$6,322,750	\$6,260,423	\$6,199,944
Debt Service Fund Balance	\$196,870	\$202,093	\$223,714



**HOLLY HILL COMMUNITY REDEVELOPMENT AREA
MATCHING IMPROVEMENT GRANTS APPROVED SINCE 2001**

Commercial property improvement grants – approximately 425 commercial properties eligible
program adopted September, 2001

14 grants approved FY 2001/2
22 grants approved FY 2002/3
26 grants approved FY 2003/4
23 grants approved FY 2004/5
23 grants approved FY 2005/6
24 grants approved FY 2006/7

Commercial landscape improvement grants – approximately 425 commercial properties eligible
program adopted September, 2003

11 grants approved FY 2003/4
5 grants approved FY 2004/5
7 grants approved FY 2005/6
8 grants approved FY 2006/7

Private residential improvement grants – approximately 277 single-family properties eligible
program adopted March, 2005

11 grants approved FY 2004/5
7 grants approved FY 2005/6
6 grants approved FY 2006/7

Demolition grants – program adopted March, 2005

3 grants approved FY 2004/5
9 grants approved FY 2005/6
0 grants approved FY 2006/7

CITY OF HOLLY HILL, FLORIDA
COMMUNITY REDEVELOPMENT FUNDS
BALANCE SHEET
September 30, 2007

	Community Redevelopment Agency	Community Redevelopment Capital Projects	Community Redevelopment Debt Service	Total All CRA Funds
Assets:				
Cash and cash equivalents	\$ 811,998	6,224,254	223,714	7,259,966
Receivables, net				
Accounts Receivable	-	-	-	-
Due from other funds	-	-	-	-
Total assets	811,998	6,224,254	223,714	7,259,966
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and other liabilities	\$ 15,376	24,310	-	39,686
Due to other funds	17,688	-	-	17,688
Total liabilities	33,064	24,310	-	57,374
Fund Balances:				
Reserved for:				
Encumbrances	-	38,291	-	38,291
Debt service	-	-	223,714	223,714
Unreserved, special revenue fund	778,934	6,161,653	-	6,940,587
Total fund balances	778,934	6,199,944	223,714	7,202,592
Total liabilities and fund balances	\$ 811,998	6,224,254	223,714	7,259,966

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
COMMUNITY REDEVELOPMENT AGENCY
For the Fiscal Year Ended September 30, 2007
CITY OF HOLLY HILL, FLORIDA

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenue:				
Taxes:				
Current Ad Valorem Taxes				
(<i>§163.387(1)(a), F.S.</i>):				
City of Holly Hill (increment).....	\$ 398,600	412,800	412,796	(4)
Intergovernmental Revenue:				
Tax Increment Shared Revenues				
(<i>§163.387(1)(a), F.S.</i>):				
Volusia County.....	862,600	766,400	461,603	(304,797)
Halifax Hospital District.....	-	-	278,233	278,233
Port Authority District.....	-	-	7,275	7,275
Mosquito Control District.....	-	-	19,244	19,244
	<u>862,600</u>	<u>766,400</u>	<u>766,355</u>	<u>(45)</u>
Miscellaneous Revenue:				
Miscellaneous.....	-	8,300	8,254	(46)
Interest Earnings.....	<u>20,000</u>	<u>35,000</u>	<u>53,170</u>	<u>18,170</u>
	<u>20,000</u>	<u>43,300</u>	<u>61,424</u>	<u>18,124</u>
Total revenue.....	<u>1,281,200</u>	<u>1,222,500</u>	<u>1,240,575</u>	<u>18,075</u>
Expenditures:				
Economic Environment:				
Administrative and overhead				
(<i>§163.387(6)(a), F.S.</i>):				
Personal services.....	78,100	78,100	75,188	2,912
Operating expenditures.....	87,700	65,400	54,870	10,530
Capital outlay.....	-	2,100	2,092	8
Public safety (<i>§163.387(6)(h), F.S.</i>)				
Personal services.....	317,100	335,800	350,068	(14,268)
Operating expenditures.....	12,000	18,000	16,174	1,826
Grants and Aid (<i>§163.387(6)(d), F.S.</i>)				
Facade improvements.....	<u>715,800</u>	<u>652,600</u>	<u>18,509</u>	<u>634,091</u>
Total expenditures.....	<u>1,210,700</u>	<u>1,152,000</u>	<u>516,901</u>	<u>635,099</u>
Excess of revenue over (under)				
expenditures.....	<u>70,500</u>	<u>70,500</u>	<u>723,674</u>	<u>653,174</u>

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
COMMUNITY REDEVELOPMENT AGENCY - (Continued)
For the Fiscal Year Ended September 30, 2007
CITY OF HOLLY HILL, FLORIDA

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Other Financing Sources (Uses):				
Proceeds of long-term debt.....	-	5,888,000	-	(5,888,000)
Transfer to Debt Service Fund				
(\$163.387(6)(e), F.S.).....	(470,500)	(470,500)	(486,788)	(16,288)
Appropriated fund balance.....	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>(400,000)</u>
Total other financing sources (uses).	<u>(70,500)</u>	<u>5,817,500</u>	<u>(486,788)</u>	<u>(6,304,288)</u>
Excess of revenue and other				
sources over (under)				
expenditures and other uses.....	-	5,888,000	236,886	(5,651,114)
Fund balances, beginning of year.....	<u>542,048</u>	<u>542,048</u>	<u>542,048</u>	<u>-</u>
Fund balances, end of year.....	<u>\$ 542,048</u>	<u>542,048</u>	<u>778,934</u>	<u>(5,651,114)</u>

BUDGETARY COMPARISON SCHEDULE
MAJOR COMMUNITY REDEVELOPMENT
AGENCY CAPITAL PROJECTS FUND
For the Fiscal Year Ended September 30, 2007
CITY OF HOLLY HILL, FLORIDA

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	
Revenue:				
Miscellaneous:				
Interest earnings.....	\$ -	-	341,653	341,653
Total revenue.....	-	-	341,653	341,653
Expenditures:				
Current:				
Economic Environment:				
Capital outlay.....	-	5,888,000	402,132	5,485,868
Total expenditures.....	-	5,888,000	402,132	5,485,868
Excess of revenue over (under)				
expenditures.....	-	(5,888,000)	(60,479)	5,827,521
Other Financing Sources (Uses):				
Appropriated fund balance.....	-	5,888,000	-	(5,888,000)
Net change in fund balance.....	-	-	(60,479)	(60,479)
Fund balances, beginning of year.....	6,260,423	6,260,423	6,260,423	-
Fund balances, end of year.....	\$ 6,260,423	6,260,423	6,199,944	(60,479)

BUDGETARY COMPARISON SCHEDULE
NONMAJOR COMMUNITY REDEVELOPMENT
AGENCY DEBT SERVICE FUND
For the Fiscal Year Ended September 30, 2007
CITY OF HOLLY HILL, FLORIDA

	Budgeted Amounts		Actual	
	Original	Final	Amounts	Variance
Revenue:				
Miscellaneous:				
Interest earnings.....	\$ -	-	5,266	5,266
Expenditures:				
Debt Service:				
Principal retirement.....	194,300	194,300	194,241	59
Interest payments.....	276,200	276,200	276,192	8
Total expenditures.....	470,500	470,500	470,433	67
Excess of revenue over (under)				
expenditures.....	(470,500)	(470,500)	(465,167)	5,199
Other Financing Sources (Uses):				
Transfers in.....	470,500	470,500	486,788	16,288
Net change in fund balance.....	-	-	21,621	21,487
Fund balances, beginning of year	202,093	202,093	202,093	-
Fund balances, end of year.....	\$ 202,093	202,093	223,714	21,487

Community Redevelopment Agency - Tax Increment Financing (TIF) District
Tax Collections FY 2007 for 2006 Property Tax Year
Due before January 1, 2007

Current 2006 Taxable Value \$ 194,842,752
Less: Base 1995 Taxable Value 88,342,219
Incremental Taxable Value \$ 106,500,533

Incremental Taxable Value x Agency
Millage Rate x 95% equals Amount
to be collected by January 1 each year
(Per F.S.S. Chapter 163.337)

AGENCY	MILLAGE RATE	TAX AMOUNT	95% DUE 12/31/2006	F.S.S. 163.387(2) (b)	
				Penalty 5% Jan 1 2007	1% per mo Interest
Holly Hill	0.00408000	\$ 434,522.17	\$ 412,796.07		
Volusia Co - GF	0.00425630	453,298.22	430,633.31		
Vol Co - Forever*	0.00010610	11,299.71	10,734.72		
Vol Co - Echo	0.00020000	21,300.11	20,235.10		
E Vol Mosq Cont	0.00019020	20,256.40	19,243.58		
Port Authority	0.00007190	7,657.39	7,274.52		
Halifax Hospital	0.00275000	292,876.47	278,232.64		
Totals		\$ 1,241,210.46	\$ 1,179,149.94		

*Forever Fund 2005 Bond Millage Rate Portion Exempted as of Nov. 2005
per Sally Bruner/Volusia County Balance of total Forever 11/16/06
(.1061) still available for TIF Districts - Tax Year 2006
Forever 2005 Bond millage rate (.0939) is exempt in Tax Yr 2006

FINANCE\FinDirCorresp\Community Redevelopment\Ad Valorem Tax Calculations\Final Tax Collection Worksheet Oct 1\Tax
Collection Calculations - TIF District



According to the Volusia County Property Appraiser's Office, the final taxable valuation of real estate properties in the Holly Hill Community Redevelopment Area

as of 01/01/2001	\$ 104,281,464	% of increase
as of 01/01/2002	\$ 109,046,728	4.569%
as of 01/01/2003	\$ 122,807,510	12.619%
as of 01/01/2004	\$ 140,491,202	14.399%
as of 01/01/2005	\$ 163,846,024	16.623%
as of 01/01/2006	\$ 194,842,752	18.918%
as of 01/01/2007	\$ 221,673,449	13.770%
as of 01/01/2008		
as of 01/01/2009		
as of 01/01/2010		
as of 01/01/2011		
as of 01/01/2012		
as of 01/01/2013		
as of 01/01/2014		
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as of 01/01/2018		
as of 01/01/2019		
as of 01/01/2020		
as of 01/01/2021		
as of 01/01/2022		
as of 01/01/2023		
as of 01/01/2024		
as of 01/01/2025		

COMMUNITY REDEVELOPMENT AREA City of Holly Hill, Florida

 Community Redevelopment Area

 Holly Hill City Limit

July 30, 2004

