

Board of County Commissioners

Agenda Request

Date of Meeting: August 2, 2010

Date Submitted: July 16, 2010

To: Honorable Chairman and Members of the Board

From: Benjamin H. Pingree, County Administrator
Heather Encinosa, County Attorney

Subject: Request Board Consideration to Take Action of Executing an *Amended* Interlocal Agreement Between the City of St. Marks and Wakulla County by Acknowledging Full Payment of Taxes Due the County

Statement of Issue:

This agenda item requests Board Consideration to take action of executing an *Amended* Interlocal Agreement between the City of St. Marks and Wakulla County by acknowledging full payment of taxes due the County.

Background:

St. Marks recently took possession of 55 acres known as the “St. Marks refinery” located at 627 Port Leon Drive by quit claim deed through U.S. Bankruptcy Court. The prior owner failed to pay all ad valorem taxation due on the property for which tax certificates have been issued to the County for non- payment. The City has made it a priority to clean up the area by obtaining grants to mitigate and clean up the contamination on the property. St. Marks has reached out to Commissioners and others for relief of taxes that remain due on the property they acquired.

Section 163.01, F.S. provides for local governments the ability to enter into inter local agreements by enabling them the ability to cooperate with each other on the basis of mutual advantage in accord with geographic, economic and other factors influencing the needs and development of local communities. The county currently owns some tax certificates held on the site. By law the County is not allowed to outright waive the existing type of debt.

At the June 21, 2010 Board meeting, the Board approved to execute an interlocal agreement as referenced above in the amount of \$22,034.55 which was to allow for payment to be collected from the City and same amount is then reimbursable to go toward the clean up and economic development of the site (Attachment #1).

Analysis:

This agenda item attempts to re-address the issue on taxes owed to the county which was before the Board on June 21, 2010. The County Attorney received notification from the City of St. Marks that the City is seeking acknowledgement of taxes paid in the amount of \$32,145.43 instead of

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\$22,034.55, an additional \$10,110.88. An Amended Interlocal Agreement is being presented for the Board's consideration at this time \$25,117.77 due as ad valorem assessed taxation and \$7,027.66 as penalties (Attachment #2).

Options:

1. Approve the Amended Interlocal Agreement between the City of St. Marks and Wakulla County.
2. Do Not Approve the Amended Interlocal Agreement between the City of St. Marks and Wakulla County.
3. Board Direction.

Recommendation:

Option #3

Attachment(s):

1. Interlocal Agreement Approved on June 21, 2010
2. Amended Interlocal Agreement between the City of St. Marks and Wakulla County