



**BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA**

MEETING DATE: 11/7/2024

ITEM ID: 2024-1364

FROM: Kristin Hual, Deputy County Attorney

SUBJECT: Recommendation Concerning the Escambia Children's Trust's Request for Clarification and Reconsideration.

DEPARTMENT: County Attorney

ITEM TYPE: Recommendation

RECOMMENDATION/REQUIRED ACTION:

That the Board discuss the Escambia Children's Trust's (ECT) request for clarification and reconsideration regarding ECT's previous request for an exemption from contributing tax increment revenues to the nine redevelopment trust funds for each designated redevelopment area within the jurisdictional boundaries of Escambia County for the preceding three tax years and future tax years.

BACKGROUND SUMMARY:

On May 16, 2024, ECT resubmitted its request that the Board of County Commissioners grant ECT an exemption from contributing tax increment revenues for the preceding three tax years in the principal amount of \$1,134,025 and future tax years.

Accordingly, on September 5, 2024, the Board of County Commissioners conducted a public hearing to consider the request from the Escambia Children's Trust (ECT) for an exemption from ECT's statutory obligation to contribute increment revenues to the nine redevelopment trust funds for the County's designated redevelopment areas. The Board voted to deny the request and require payment of outstanding increment revenues accruing for the preceding three tax years within 45 days while authorizing a waiver of any penalties and interest accruing to date.

By correspondence dated September 6, 2024, the County Attorney's Office provided notice of the BCC's action to ECT along with a written analysis specifying the rationale for the denial as required by the statute. A copy of the statement previously provided to ECT was enclosed in the principal amount of \$1,134,025 for increment revenues ECT was required to contribute for the preceding three tax years and payment was requested within 45 days expiring on October 21, 2024.

By Board action on October 8, 2024, ECT authorized payment of tax increment revenues owed for the 2023 tax year in the principal amount of \$443,341.00. ECT declined to authorize payment of the balance in the amount of \$690,684 for tax increment revenues owed for the 2021 and 2022 tax years.

Thereafter, by correspondence dated October 10, 2024, ECT's counsel provided notice of the ECT's recent action and communicated the Executive Director's request for "further clarification from the County on the required specific examples of how the approved community redevelopment plans will benefit, and have benefited, the purpose for which special districts were created, so that this information can be used to inform a request to the BCC for reconsideration of its denial."

FISCAL IMPACT:

The tax increment revenues accruing to date for the preceding three tax years (2021-2023) total \$1,134,025 exclusive of any penalties and interest. The ECT's estimated annual tax increment revenues total \$450,000 for future tax years.

LEGAL CONSIDERATIONS/SIGN-OFF:

N/A

PERSONNEL

N/A

POLICY/REQUIREMENT FOR BOARD ACTION:

N/A

IMPLEMENTATION/COORDINATION:

N/A

ATTACHMENTS:

1. Ltr to ECT 9.6.24
 2. Ltr from ECT 10.10.24
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