

# Wood & Stuart, P.A.

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Please Reply to Bunnell

December 16, 2013

Hon. Laurel Kelly  
1111 U. S. Highway #1, Suite 330  
Stuart, FL 34994

Re: Stuart Community Redevelopment Agency Assessments

Dear Ms Kelly:

You have requested that we comment on the opinion letters from Robert Nabors dated May 8, 2013, and Robert Pritt dated July 19, 2013. First, it is our opinion that your office has no financial liability for any errors in certifications to the taxing districts. Your office's primary source of funding is the Martin County Commission, so if the Commission were to make a claim against your office, it would in effect be making a claim against itself. Should the City of Stuart or the Stuart CRA make a claim against your office, it is our opinion that as a Constitutional officer, you have immunity for any claims for damages and in addition, would have a right to implead the County and have the County represent your office in connection with any such claims.

Second, there is a duty for the taxing bodies to ascertain that your office has correctly coded properties within the jurisdiction, has shown newly-annexed properties as lying within the correct taxing districts, etc.

Third, we have no opinion as to whether there is a duty on the part of Martin County to reimburse the Stuart CRA for any past payments the County should have made to the CRA. This is entirely a matter between the City and the County. I will say incidentally that I believe Mr. Nabors' analysis to be correct.

Do not hesitate to contact us if you have any further questions regarding this matter.

Sincerely,



GAYLORD A. WOOD, JR.