



## Agenda Item Summary

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**File ID:** 20-0657

**Meeting Date:** 4/27/2020

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**PLACEMENT:** Presentations

**TITLE:**

**MARTIN COUNTY CRA TIF REPAYMENT**

**EXECUTIVE SUMMARY:**

This item will present the history of the Tax Increment Financing (TIF) underpayment to Martin County and City of Stuart CRA areas due to an error by the Property Appraiser discovered in 2013.

**BACKGROUND/RELATED STRATEGIC GOAL:**

In April 2013, the County and the City of Stuart were advised of an error made by the Property Appraiser that negatively impacted the calculation of TIF in the County's seven CRA areas and the City of Stuart CRA. Though the correct amount of tax was assessed and paid, the error created an underpayment of TIF to all CRAs involved and was corrected for the 2013 tax roll. Please see the attached Wood and Stuart letter dated 12/16/13.

The City of Stuart invoked dispute resolution proceedings, as allowed in Florida Statutes, with the County. Mediation was required, and a settlement was negotiated. BOCC Agenda Item dated 12/17/13 outlines the settlement and is attached for your review.

The County CRAs, as part of the County, could not invoke dispute resolution with the County, so the County sought other methods to ascertain a resolution. A legal opinion was provided (Attached Nabors, Giblin and Nickerson letter dated 5/8/13); budget constraints were studied; County benefits to the CRA areas were reviewed; CRA projects were examined, and the local economy was taken into account. All these factors led the County to deduce that it was not feasible to repay the CRA TIF.

The issue of repayment was addressed in 2013. It is untimely and confusing to renew discussion on this issue. Chapter 95, Section 95.11, provides for statutes of limitation on actions, specifically, (3) provides a 4-year statute of limitations for: (f) an action founded on a statutory liability and (m) an action for money paid to any governmental authority by mistake of inadvertence.

**LEGAL SUFFICIENCY REVIEW:**

N/A

**RECOMMENDED ACTION:**

Move that the Agency acknowledge there is no further action to be taken.

**FISCAL IMPACT:**

N/A

**DOCUMENT(S) REQUIRING ACTION:**

N/A

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