

RESOLUTION NO. 2011 - 293

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, APPROVING A NEW INTERLOCAL AGREEMENT WITH PARTIES ST. JOHNS COUNTY, FLORIDA, THE CITY OF ST. AUGUSTINE, THE CITY OF ST. AUGUSTINE BEACH, AND THE TOWN OF HASTINGS; PROVIDING FOR THE DIVISION AND DISTRIBUTION OF THE PROCEEDS OF THE LOCAL OPTION FUEL TAX THAT IS CURRENTLY IMPOSED BY ST. JOHNS COUNTY; PROVIDING FOR DURATION OF AGREEMENT; PROVIDING FOR INITIAL PERCENTAGE DISTRIBUTIONS; ACCORDING FOR FUTURE UPDATES AND PERCENTAGE DISTRIBUTIONS; USE OF DISTRIBUTIONS; REPLACING PRIOR AGREEMENTS; PROVIDING FOR ASSIGNMENT/TRANSFER/SALE; PROVISION FOR COUNTERPARTS; WITHDRAWAL FROM AGREEMENT; TERMINATION OF AGREEMENT; PROVIDING FOR NOTICES; ACCESS TO RECORDS; NO THIRD PARTY BENEFICIARIES; PROVIDING FOR SEVERABILITY; CONTROLLING LAW/VENUE; FILING OF INTERLOCAL AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 336.025, Florida Statutes, authorizes a County to impose and levy a Local Option Fuel Tax; and

**WHEREAS**, by prior action of the Board, the County imposed and levied a Local Option Fuel Tax in the amount of six (6) cents for every gallon of motor fuel and diesel fuel sold within the County; and

**WHEREAS**, St. Johns County, and the City of St. Augustine, entered in an Interlocal Agreement, dated June 18, 1985, which provided for the division and distribution of the Local Option Fuel Tax that was ultimately enacted and imposed by St. Johns County; and

**WHEREAS**, questions have arisen as to the percentage distribution available to the County, St. Augustine, St. Augustine Beach, and Hastings under the distribution formula set forth in the Second Supplement to Amendment to Interlocal Agreement that currently exists between St. Johns County, and the City of St. Augustine, dated November 14, 2006; and

**WHEREAS**, the County has proposed entering into this new Interlocal Agreement with St. Augustine, St. Augustine Beach, and Hastings, in order to better reflect, and set forth the terms, conditions, provisions, and obligations associated with the division and distribution of the proceeds of the Local Option Fuel Tax that is currently imposed and levied by the County; and

**WHEREAS**, the County, St. Augustine, St. Augustine Beach, and Hastings have reviewed the terms, conditions, provisions, and obligations associated with the division and distribution of the proceeds of the Local Option Fuel Tax that is currently imposed and levied by the County; and

**WHEREAS**, for the purpose of settling any disputes related to the current or past division and distribution of the proceeds of the Local Option Fuel Tax, the County, St. Augustine, St. Augustine Beach, and Hastings have drafted the terms, conditions, provisions, and obligations associated with the division and distribution of the Local Option Fuel Tax that are set forth in the Interlocal Agreement; and

**WHEREAS**, the County, St. Augustine, St. Augustine Beach, and Hastings have determined that the terms, conditions, provisions, and obligations associated with the division and distribution of the Local Option Fuel Tax that are set forth in the Interlocal Agreement are in the collective interests of the County, St. Augustine, St. Augustine Beach, and Hastings; and

**WHEREAS**, Section 163.01, Florida Statutes authorizes the County, and the Local Governments to enter into said Agreement.

**NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of St. Johns County, Florida, that:**

Section 1. The above Recitals are hereby adopted as Findings of Fact.

Section 2. The Board of County Commissioners of St. Johns County hereby approves the terms, provisions, conditions, and requirements of the Interlocal Agreement between the County, St. Augustine, St. Augustine Beach and Hastings.

Section 3. The County Administrator, or his designee, is hereby authorized to execute the Agreement substantially in the form attached on behalf of the County for the purposes mentioned above.

Section 4. To the extent that there are typographical and/or administrative errors and/or omissions that do not change the tone, tenor, or context of this Resolution, then this Resolution may be revised without subsequent approval of the Board of County Commissioners of St. Johns County.

**PASSED AND ADOPTED** by the Board of Board of County Commissioners of St. Johns County, Florida this 4<sup>th</sup> day of October 2011.

ATTEST: Cheryl Strickland, Clerk

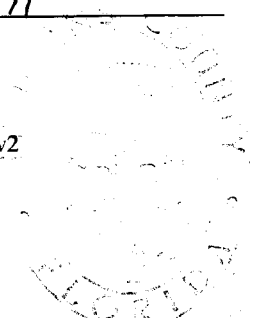
By: Sam Halterman  
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS OF  
ST. JOHNS COUNTY, FLORIDA

By: J. Ken Bryan  
J. Ken Bryan, Chairman

Effective Date: 10/10/11

Rendition Date: 10/10/11



**AMENDED AND RESTATED INTERLOCAL AGREEMENT WITH PARTIES ST. JOHNS COUNTY, FLORIDA, THE CITY OF SAINT AUGUSTINE, THE CITY OF SAINT AUGUSTINE BEACH, AND THE TOWN OF HASTINGS, PROVIDING FOR THE DIVISION AND DISTRIBUTION OF THE PROCEEDS OF THE LOCAL OPTION FUEL TAX IMPOSED BY ST. JOHNS COUNTY**

Res 2011-293

**THIS AMENDED AND RESTATED INTERLOCAL AGREEMENT (Agreement) is made and entered into** with the following parties: **St. Johns County, Florida (County)**, a political subdivision of the State of Florida, by and through its Board of County Commissioners (**Board**), whose address is 500 San Sebastian View, St. Augustine, Florida 32084; **City of Saint Augustine, Florida (Saint Augustine)**, a municipal corporation of the State of Florida, whose address is P.O. Box 210, St. Augustine, Florida 32085-0210; **City of Saint Augustine Beach, Florida (Saint Augustine Beach)**, a municipal corporation of the State of Florida, whose address is 2200 SR A1A South, St. Augustine Beach, Florida 32080; and **Town of Hastings, Florida (Hastings)**, a municipal corporation of the State of Florida, whose address is 6195 South Main Street, Suite A, Hastings, Florida 32145--(the two cities and town collectively known as the **Local Governments**), and amends and restates in its entirety the Interlocal Agreement dated June 18, 1985, between the **County** and **Saint Augustine**, as heretofore superseded, amended and supplemented.

**RECITALS**

**WHEREAS**, Section 336.025, Florida Statutes, authorizes a County to impose and levy a Local Option Fuel Tax: and

**WHEREAS**, by prior action of the **Board**, pursuant to Ordinance No. 86-61, as supplemented ("**County's Local Option Fuel Tax Ordinance**"), the **County** imposed and levied a Local Option Fuel Tax in the amount of six (6) cents for every gallon of motor fuel and diesel fuel sold within the **County**; and

**WHEREAS**, Section 336.025, Florida Statutes authorizes the **County** to establish by interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the local option fuel tax among the county government and all eligible municipalities within the county: and

**WHEREAS**, the **County**, and **Saint Augustine**, entered in an Interlocal Agreement, dated June 18, 1985, which provided for the division and distribution of the Local Option Fuel Tax that was ultimately enacted and imposed by the **County**; and said Interlocal Agreement was superseded by the Amendment to Interlocal Agreement dated June 10, 1986, between the County and Saint Augustine, and said Amendment to Interlocal Agreement was supplemented by the Supplement to Amendment to Interlocal Agreement dated October 20, 2003, and the Second Supplement to Amendment to Interlocal Agreement dated November 14, 2006, each between the **County** and **Saint Augustine** (collectively, "**Original Interlocal Agreement**"); and

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COMMISSION

**WHEREAS**, issues have arisen as to the percentage distribution available to the **County, Saint Augustine, Saint Augustine Beach, and Hastings** under the distribution formula set forth in **Original Interlocal Agreement**; and

**WHEREAS**, the **County** has proposed entering into an amended and restated Interlocal Agreement with **Saint Augustine, Saint Augustine Beach, and Hastings**, in order to better reflect, and set forth the terms, conditions, provisions, and obligations associated with the division and distribution of the proceeds of the Local Option Fuel Tax imposed and levied by the **County**; and

**WHEREAS**, the **County, Saint Augustine, Saint Augustine Beach, and Hastings** have reviewed the terms, conditions, provisions, and obligations contained herein associated with the division and distribution of the proceeds of the Local Option Fuel Tax imposed and levied by the **County**; and

**WHEREAS**, for the purpose of settling any disputes related to the current or past division and distribution of the proceeds of the Local Option Fuel Tax, the **County, Saint Augustine, Saint Augustine Beach, and Hastings** have drafted the terms, conditions, provisions, and obligations associated with the division and distribution of the Local Option Fuel Tax that are set forth in this Interlocal Agreement; and

**WHEREAS**, the **County, Saint Augustine, Saint Augustine Beach, and Hastings** have determined that the terms, conditions, provisions, and obligations contained herein associated with the division and distribution of the Local Option Fuel Tax imposed and levied by the **County**, are in the collective interests of the **County, Saint Augustine, Saint Augustine Beach, and Hastings**; and

**WHEREAS**, Section 163.01, Florida Statutes authorizes the **County** and the **Local Governments** to enter into this **Agreement**.

**NOW, THEREFORE, THE COUNTY AND THE LOCAL GOVERNMENTS AGREE AS FOLLOWS:**

**Section 1. Effect of Recitals.**

The above Recitals are incorporated into the body of this **Agreement**, and said Recitals are adopted as Findings of Fact.

**Section 2. Representations.**

**Saint Augustine** is a municipality located within St. Johns County, Florida, and **Saint Augustine** represents that **Saint Augustine** is eligible to receive a portion/percentage of the State-authorized Local Option Fuel Tax, that is imposed by **St. Johns County**, and collected on behalf of the **County**, in accordance with the **County's Local Option Fuel Tax Ordinance**.

**Saint Augustine Beach** is a municipality located within St. Johns County, Florida, and **Saint Augustine Beach** represents that **Saint Augustine Beach** is eligible to receive a portion/percentage of the State-authorized Local Option Fuel Tax, that is imposed by **St. Johns County**, and collected on behalf of the **County**, in accordance with the **County's Local Option Fuel Tax Ordinance**.

**Hastings** is a municipality located within St. Johns County, Florida, and **Hastings** represents that **Hastings** is eligible to receive a portion/percentage of the State-authorized Local Option Fuel Tax that is imposed by **St. Johns County**, and collected on behalf of the **County**, in accordance with the **County's Local Option Fuel Tax Ordinance**.

**Section 3. Duration of Agreement.**

This **Agreement** shall begin on the effective date listed in Section 17 of this Agreement and shall continue uninterrupted until the **County's Local Option Fuel Tax Ordinance** is repealed.

**Section 4. Initial Percentage Distributions; Accord for Future Updates and Percentage Distributions.**

Proceeds from the **County's Local Option Fuel Tax Ordinance** shall be distributed among the **County**, and each of the **Local Governments (Saint Augustine, Saint Augustine Beach, and Hastings)**.

The amount of distribution of **County Local Option Fuel Tax** proceeds shall be determined by the latest population estimates prepared by Bureau of Economic and Business Research, Population Program at the University of Florida, as described below.

The amount distribution of **County Local Option Fuel Tax** established herein reflects the percentage of population of each separate eligible entity (the **County** population being computed as those persons living in the unincorporated areas of the **County**) when compared to the sum of the population of all such entities.

For purposes of this **Agreement**, based on the April 1, 2010, population estimates prepared by the Bureau of Economic and Business Research, Population Program at the University of Florida, the initial percentage distribution shall be as follows:

<b>St. Johns County</b>	<b>88.90%</b>
<b>Saint Augustine</b>	<b>7.40%</b>
<b>Saint Augustine Beach</b>	<b>3.40%</b>
<b>Hastings</b>	<b>0.30%</b>

The above percentage distribution shall take effect on **January 1, 2012**, provided, however, that if the Florida Department of Revenue is unable to reallocate the percentage distribution by January 1, 2012, then the initial percentage distribution shall take effect as soon as the Florida Department of Revenue is able to make such reallocation. Regardless, the initial percentage distribution shall be effective through **December 31, 2016**.

Thereafter, the percentage distribution of **County Local Option Fuel Tax** proceeds to the **County, Saint Augustine, Saint Augustine Beach, and Hastings** shall be revised annually, with a scheduled effective date of **January 1**, of each successive year, for the duration of this **Agreement**.

The percentage distribution of **County Local Option Fuel Tax** proceeds to the **County, Saint Augustine, Saint Augustine Beach, and Hastings** shall be revised each year according to the then latest annual population estimates prepared by the Bureau of Economic and Business Research, Population Program at the University of Florida.

The above percentage distribution, and all subsequent/future percentage distributions of **County Local Option Fuel Tax** proceeds shall be rounded to the nearest one hundredth of a percent, rounded arithmetically, as that term is customarily defined. However, if a percentage distribution that is rounded to the nearest one hundredth of a percent results in percentages that do not add up to exactly 100%, then for that specific percentage distribution revision only, the proceeds shall be rounded to the next decimal place that would result in the percentages adding up to exactly 100%.

At no time shall either the **County**, or any one of the **Local Governments**, have a percentage distribution that equals zero (0) or zero percent (0%).

In accordance with Section 336.025, Florida Statutes, this Agreement shall under no circumstances materially and adversely affect the rights of the holders of outstanding bonds which are backed by the Local Option Fuel Tax, and the amounts distributed to the County and each Local Government shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the effective date of this Agreement.

#### **Section 5. Use of Distributions.**

The **County**, and each one of the **Local Governments (Saint Augustine, Saint Augustine Beach, and Hastings)** agree that all expenditures of the **County Local Option Fuel Tax** proceeds, divided and distributed pursuant to this **Agreement**, shall be utilized only for transportation expenditures in accordance with the provisions and requirements of Section 336.025, Florida Statutes, as amended.

**Section 6. This Agreement Replaces Prior Agreements.**

This **Agreement** replaces and supersedes any prior and/or previous agreement, including the Original Interlocal Agreement between the **County**, and any one, and/or all, of the **Local Governments** with respect to the distribution of proceeds generated by the **County's Local Option Fuel Tax**.

**Section 7. Assignment/Transfer/Sale.**

In light of the scope and rationale for this **Agreement**, neither the **County**, nor any one of the **Local Governments**, may assign, transfer, and/or sell any of the rights noted in this **Agreement** without the express written approval of each of the other parties. Should either the **County**, or any one of the **Local Governments** assign, transfer, or sell any of the rights noted in this **Agreement** without the express written approval of each of the other parties, then such action on the part of the **County**, or any one of the **Local Governments** may result in the termination of this **Agreement** with respect to the breaching party at the discretion of the non-breaching/non-offending parties. Termination with respect to the breaching party shall occur upon notification to the breaching party by any other party. Notification of termination shall occur within 30 days of discovery of the un-approved assignment, transfer, or sale. In the alternative, the affected parties may ratify the actions of the breaching party.

Notwithstanding the foregoing, nothing herein shall limit or restrict the ability of any party to pledge the **Local Option Fuel Tax** to secure bonded indebtedness.

**Section 8. Counterparts.**

This **Agreement** may be executed in counterparts, and each fully executed counterpart shall be deemed an original instrument.

**Section 9. Withdrawal from Agreement.**

Either the **County**, or any one of the **Local Governments (Saint Augustine, Saint Augustine Beach, and Hastings)** may withdraw from this **Agreement** upon (a) prior formal consideration and approval by Commission/Council of the **County, or Saint Augustine, or Saint Augustine Beach, or Hastings**, and (b) providing sixty (60) days advance written notice to each of the other remaining parties. No reason need be given for withdrawal. If the **County** or **Saint Augustine** withdraws from this **Agreement**, then this **Agreement** shall automatically terminate and the distribution of **County Local Option Fuel Tax** proceeds shall be determined in accordance with § 336.025, Florida Statutes. If **Saint Augustine Beach** or **Hastings** withdraws from this **Agreement**, then the percentage distribution currently in effect at such time shall remain in effect unless the remaining **Local Governments** determine that a revision of the percentage distribution must be made to comply with state law.

**Section 10. Termination of Agreement.**

In the event that the **Board** repeals the **County Local Option Fuel Tax Ordinance**, this **Agreement** is automatically terminated without further action of the parties hereto.

In the event that a court of competent jurisdiction rules (a) **Section 336.025, Florida Statutes**, (b) **the County Local Option Fuel Tax Ordinance**, or (c) **this Agreement**, unconstitutional or unenforceable, substantially in whole, then this **Agreement** is terminated without further action of the parties hereto.

**Section 11. Notices.**

All Notices sent under this **Agreement** shall be sufficient if sent by regular U.S. Mail to the following addresses:

**St. Johns County      County Administrator  
500 San Sebastian View  
St. Augustine, Florida 32084**

**City of Saint  
Augustine              City Manager  
P.O. Box 210  
Saint Augustine, Florida 32085-0210**

**City of Saint  
Augustine Beach      City Manager  
2200 SR A1A South  
Saint Augustine Beach, Florida 32080**

**Town of Hastings      Town Manager  
6195 South Main Street, Suite A  
Hastings, Florida 32145**

**Section 12. Access to Records.**

The access to, disclosure, non-disclosure, or exemption of records, data, documents, and/or materials associated with this **Agreement** shall be subject to applicable provisions of the Florida Public Records Law (Chapter 119, Florida Statutes), as amended, and other applicable State or Federal law. Access to such public records may not be blocked, thwarted, or hindered by placing the public records in the possession of a third party, or an unaffiliated party.

**Section 13. No Third Party Beneficiaries.**

Both the **County**, and each **Local Government** explicitly agree, and this **Agreement** explicitly states that no third party beneficiary status or interest is conferred to, or inferred to, any other person or entity.

**Section 14. Severability.**

If any word, phrase, sentence, part, subsection, section, or other portion of this **Agreement**, or any application thereof, to any person or circumstance is declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, subsection, or other portion or the proscribed application thereof shall be severable, and the remaining portions of this **Agreement**, and all applications thereof, not having been declared void, unconstitutional, or invalid shall remain in full force, and effect.

**Section 15. Controlling Law/Venue.**

This **Agreement** shall be construed according to the laws of the State of Florida. Venue for any administrative and/or legal action arising out of this **Agreement** shall be in St. Johns County, Florida.

**Section 16. Filing of Interlocal Agreement.**

Pursuant to Section 163.01, Florida Statutes, this **Agreement** shall be executed by an authorized representation of **St. Johns County, the City of Saint Augustine, the City of Saint Augustine Beach, and the Town of Hastings**, and filed with the **Clerk of the Courts of St. Johns County, Florida**.

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Section 17. Effective Date.

The effective date of this Interlocal Agreement shall be January 1, 2012.

Attest: Cheryl Strickland, Clerk

By: *Sam Hatterman*  
Deputy Clerk

Board of County Commissioners  
of St. Johns County, Florida

By: *Mark P. Miner*  
Mark P. Miner, Chair

Date: 2/6/12

Attest:

By: *Jim [Signature]*  
City Clerk

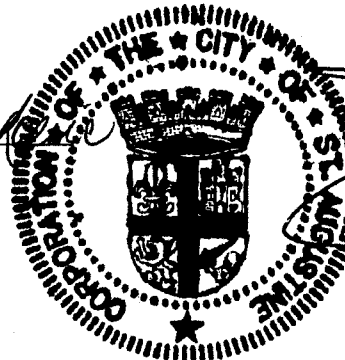
City of Saint Augustine Beach, Florida

By: *P. Dany [Signature]*  
Mayor

Date: 2/10/12

Attest:

By: *[Signature]*  
City Clerk



City of Saint Augustine, Florida

By: *[Signature]*  
Mayor

Date: Feb 10, 2012

Attest:

By: *[Signature]*  
Town Clerk

Town of Hastings, Florida

By: *[Signature]*  
Mayor

Date: January 09, 2012

INTERLOCAL AGREEMENT

Between

ST. JOHNS COUNTY

and the

CITY OF ST. AUGUSTINE

Providing for

DIVISION AND DISTRIBUTION OF THE  
PROCEEDS OF THE LOCAL OPTION GAS TAX THAT MAY  
BE IMPOSED BY A ST. JOHNS COUNTY  
LOCAL OPTION GAS TAX ORDINANCE

THIS AGREEMENT, made and entered into by and between ST. JOHNS COUNTY, FLORIDA, a political subdivision of the State of Florida, hereinafter referred to as "COUNTY," and the

CITY OF ST. AUGUSTINE, a municipal corporation, existing under the laws of the State of Florida, hereinafter referred to as "CITY,"

W I T N E S S E T H:

WHEREAS, the County of St. Johns is considering imposing, as provided by Florida Statutes 336.025, as amended, a local option gas tax on motor fuel and special fuel, and

WHEREAS, pursuant to the provisions of Florida Statutes 336.025 (3)(a) the parties are desirous of providing a distribution formula for dividing the proceeds of such taxes among county government and all eligible municipalities within the County, and

WHEREAS, the City of St. Augustine, Florida represents a majority of the population of the incorporated areas within the County.

NOW THEREFORE, in consideration of the mutual terms, conditions, promises, covenants and premises hereinafter set forth and pursuant to the authorization of paragraph (3)(a)1 of Section 336.025, Florida Statutes, as amended, the COUNTY and the CITY agree as follows:

1. The CITY is a municipality located within St. Johns County, Florida, and the CITY represents that the CITY is eligible to receive a portion of the Local Option Gas Tax, to be imposed by a St. Johns County Local Option Gas Tax Ordinance.

2. In the event the County enacts a Local Option Gas Tax Ordinance in 1985, the Local Option Gas Tax shall be divided among, and distributed to, the COUNTY and the eligible municipalities within the County during the first 5 years as follows:

<u>Recipient</u>	<u>Share of Proceeds</u>
City of St. Augustine	19%
City of St. Augustine Beach	4%
Town of Hastings	1%
St. Johns County	76%

3. The division of proceeds established in paragraph 2 above reflect the percentage (rounded to the nearest whole number) of the population of each separate entity (the St. Johns County population being computed as those persons living in the unincorporated areas of the County) when compared to the sum of the populations of all such entities. The population figures used to compute the percentages are the figures contained in the current document referred to as the Florida Estimates of Population, published on an annual basis by the Bureau of Economic and Business Research, Population

Division, University of Florida. The percentages shown in paragraph 2 above shall be adjusted for each succeeding 5 year period during which this Interlocal Agreement is in effect based on the then current population figures published by the Bureau of Economic and Business Research, Population Division, University of Florida. Such 5 year adjustment shall be determined as of September 1 of the first year of each succeeding 5 year period during which this Interlocal Agreement is in effect.

4. This Agreement shall be in effect from the date that the County Local Option Gas Tax Ordinance - if passed in 1985 - becomes effective to the date such ordinance is repealed. It shall govern the division and distribution of proceeds of the Local Option Gas Tax collected pursuant to such Local Option Gas Tax Ordinance. In the event the County does not enact a Local Option Gas Tax Ordinance in 1985, this Agreement shall be of no force or effect.

5. The COUNTY and the CITY agree that all expenditures of the Local Option Gas Tax proceeds, divided and distributed pursuant to this Interlocal Agreement, shall be utilized only for transportation expenditures in accordance with the provisions and requirements of Section 336.025, Florida Statutes, as amended.

6. A copy of this agreement and all subsequent amendments hereto shall be filed by the County with the Clerk of the Circuit Court of St. Johns County, Florida, upon its execution by all parties hereto.

7. This Agreement may be executed in counterparts and each fully executed counterpart shall be deemed an original instrument.

IN WITNESS WHEREOF, the parties hereto have made and executed this  
Interlocal Agreement on the respective dates under each signature:

BOARD OF COUNTY COMMISSIONERS  
COUNTY OF ST. JOHNS, FLORIDA

BY: Francis D. Brubaker  
Vice Chairman

June 18, 1985

ATTEST: Carl "Bud" Markel, Clerk

By: Maryl Kent  
Deputy Clerk

CITY OF ST. AUGUSTINE

BY: Kenneth H. Beaman, Jr.  
Mayor-Commissioner

June 18<sup>th</sup>, 1985

ATTEST:

Paul B. Owen  
City Clerk

11/14/06



FILED

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CHERYL STECKLAND  
CLERK COUNTY COMMISSION  
ST. JOHNS COUNTY FL

SECOND SUPPLEMENT  
To  
AMENDMENT  
To  
INTERLOCAL AGREEMENT  
That Currently Exists Between  
ST. JOHNS COUNTY  
And  
CITY OF ST. AUGUSTINE

This Second Supplement Provides For

DIVISION AND DISTRIBUTION OF THE  
PROCEEDS OF THE LOCAL OPTION FUEL TAX THAT MAY  
BE EXTENDED, REIMPOSED AND/OR RELIEVED BY ENACTMENT OF A COUNTY  
ORDINANCE THAT SUPPLEMENTS OR AMENDS ST. JOHNS COUNTY'S EXISTING  
LOCAL OPTION FUEL TAX ORDINANCE

HEREBY CERTIFY THAT THIS DOCUMENT  
IS A TRUE AND CORRECT COPY AS APPEARS  
ON RECORD IN ST. JOHNS COUNTY, FLORIDA  
AT THE END OF MY HAND AND OFFICIAL SEAL  
THIS DAY OF 11/14/06  
CHERYL STECKLAND, CLERK  
of the Board of County Commissioners  
*Cheryl Steckland*

THIS SECOND SUPPLEMENT TO AMENDMENT TO INTERLOCAL AGREEMENT, made and entered into by and between ST. JOHNS COUNTY, a political subdivision of the State of Florida, hereinafter referred to as the "County" and CITY OF ST. AUGUSTINE, a municipal corporation existing under the laws of the State of Florida, hereinafter referred to as the "City", WITNESSETH:

WHEREAS, the County desires to issue additional transportation improvement revenue bonds (the "Bonds") pursuant to St. Johns County Resolution 92-103, as amended and supplemented, and pursuant to Section 336.025 Florida Statutes, as amended; and

WHEREAS, in order to efficiently and advantageously issue the Bonds, the County has determined to extend, reimpose and relieve the County's current six (6) cent local option fuel tax (originally referred to as six (6) cent local option gas tax) from its current expiration date of December 31, 2032, established pursuant to St. Johns County Ordinances 86-61, 2003-91 and 2003-104; and

WHEREAS, the City represents a majority of the population of the incorporated areas within the County; and

WHEREAS, pursuant to the provisions of Florida Statutes 336.025(3)(a) (1985), the parties previously entered into an Amendment to Interlocal Agreement dated June 10, 1986, that provided a distribution formula for dividing the proceeds of local option fuel taxes among County government and all eligible municipalities within the County, provided that the County enacted a local option fuel tax ordinance in 1986; and

WHEREAS, the County enacted St. Johns County Ordinance 86-61 in 1986 (the "Original Ordinance") imposing and levying a six (6) cent local option fuel tax effective September 1, 1986 to August 31, 2016, both inclusive; and

WHEREAS, the Original Ordinance provided that the six (6) cent local option fuel tax would be distributed among the County and the eligible municipalities located within the County in the manner provided in the June 10, 1986 Amendment to Interlocal Agreement between the County and the City (the "Original Interlocal Agreement"); and

WHEREAS, the County enacted St. Johns County Ordinance 2003-91 and entered into a Supplement to Amendment to Interlocal Agreement with the City dated October 20, 2003, which reimposed, extended and relieved the six (6) cent local option fuel tax effective September 1, 2016 and continuing to August 31, 2033, both dates inclusive; and

WHEREAS, the County enacted St. Johns County Ordinance 2003-104 which deleted and substituted Section 2 of said Ordinance 2003-91 and reimposed, extended and relieved the six (6) cent local option fuel tax effective September 1, 2016 and continuing to December 31, 2032, both dates inclusive; and

WHEREAS, the City and the County will both benefit if the six (6) cent local option fuel tax is extended, reimposed and relieved from January 1, 2033 and continuing to December 31, 2035, both dates inclusive; and

WHEREAS, Sections 336.025(1)(a)1, 336.025(1)(a)3 and 336.025(3) Florida Statutes, as amended, provide that in order to relevy, reimpose or extend the County's six (6) cent local option fuel tax at its current expiration date, the City and the County must either enter into an interlocal agreement redetermining the method of distribution of the County's extended, reimposed and relieved six (6) cent local option fuel tax among the County and the municipalities located within the County or if such interlocal agreement is not entered into, the County must adopt a resolution of intent to extend, reimpose and relevy the currently existing six (6) cent local option fuel tax; and

WHEREAS, the City and the County desire to supplement the current Original Interlocal Agreement, as supplemented, to confirm and redetermine that the local option fuel tax distribution formula that is set forth in the current Original Interlocal Agreement will continue to be used in the event the County enacts an ordinance in 2006 whereby the County's six (6) cent local option fuel tax is extended, reimposed and/or relieved from January 1, 2033 through and including December 31, 2035;

NOW THEREFORE, in consideration of the mutual terms, conditions, promises, covenants and premises hereinafter set forth and pursuant to the authorization of Section 336.025, Florida Statutes, as amended, the County and the City agree as follows:

1. The City is a municipality located within St. Johns County, Florida; the City represents a majority of the population of the incorporated areas within the County; and the City is eligible to receive a portion of the six (6) cent local option fuel tax.

2. In the event the County enacts by ordinance in 2006 an amendment or supplement to St. Johns County Ordinance 86-51, as supplemented, which extends, reimposes and/or relieves

the County's six (6) cent local option fuel tax from and including January 1, 2033 and continuing to December 31, 2035, both dates inclusive, then the City and the County agree that the Original Interlocal Agreement, as supplemented, is hereby automatically supplemented effective January 1, 2033 to confirm, reestablish and redetermine that the method of distribution of the County's six (6) cent local option fuel tax that is provided and set forth in the Original Interlocal Agreement, as supplemented, shall continue uninterrupted from December 31, 2032 until St. Johns County Ordinance 86-61, as supplemented, and the above-referenced 2006 St. Johns County ordinance that amends or supplements said Ordinance 86-61 are repealed.

3. In the event the County does not amend or supplement said Ordinance 86-61 in 2006 in the manner set forth in paragraph 2 above, this Second Supplement to Amendment to Interlocal Agreement shall be of no force and effect and the Original Interlocal Agreement, as supplemented, shall remain in effect unamended and unsupplemented hereby.

4. A copy of this Second Supplement to Amendment to Interlocal Agreement shall be filed by the County Administrator or his designee with the Clerk of the Circuit Court of St. Johns County, Florida, upon its execution by all parties hereto.

5. The parties agree that if the County extends, reimposes and/or relieves the County's six (6) cent local option fuel tax as contemplated herein, this Second Supplement to Amendment to Interlocal Agreement shall constitute an Interlocal Agreement that confirms, reestablishes and redetermines the method of distribution of the six (6) cent local option fuel tax that is extended, reimposed and/or relieved by the above-referenced 2006 St. Johns County ordinance.

6. This Second Supplement to Amendment to Interlocal Agreement shall take effect immediately upon being executed by both the City and the County.

IN WITNESS WHEREOF, the parties hereto have made and executed this Second Supplement to Amendment to Interlocal Agreement on the respective dates under each signature.

BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

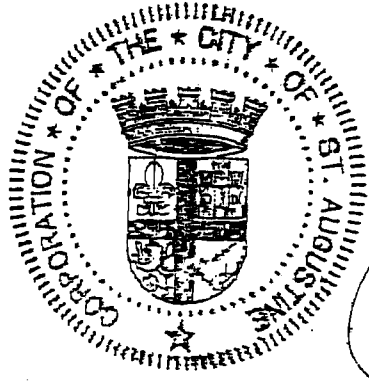
By: James Bryant  
Chairman

Date: November 14, 2006

ATTEST:

By: Christina M. Grady  
Deputy Clerk





CITY OF ST. AUGUSTINE

By: [Signature]  
Mayor-Commissioner

Date: November 13, 2005

ATTEST:

By: [Signature]  
City Clerk