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 County Commissioners of St. Johns County, Florida this 4th day of October 2011.

ATTEST: Cheryl Strickland, Clerk

By:  
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS OF
ST. JOHNS COUNTY, FLORIDA

By:  
J. Ken Bryan, Chairman

Effective Date: 10/10/11

Rendition Date: 10/10/11

T/Resolutions/Interlocal Agreements/Local Option Fuel Tax/Resolution Local Option Fuel Tax.v2

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; 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.

RECATALS

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
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:

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>St. Johns County</td>
<td>88.90%</td>
</tr>
<tr>
<td>Saint Augustine</td>
<td>7.40%</td>
</tr>
<tr>
<td>Saint Augustine Beach</td>
<td>3.40%</td>
</tr>
<tr>
<td>Hastings</td>
<td>0.30%</td>
</tr>
</tbody>
</table>
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


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.

The Rest of This Page Intentionally Left Blank
Section 17. Effective Date.

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

Attest: Cheryl Strickland, Clerk
By: Dan Hattiman
   Deputy Clerk

Board of County Commissioners of St. Johns County, Florida
By:     Mark P. Miner, Chair
Date: 2/6/12

Attest:
By:                                         City of Saint Augustine Beach, Florida
   City Clerk

By:                                         Mayor
Date: 2/10/12

Attest:
By:                                         City of Saint Augustine, Florida
   City Clerk

By:                                         Mayor
Date: Feb 10, 2012

Attest:
By:                                         Town of Hastings, Florida
   Town Clerk

By:                                         Mayor
   January 09, 2012
Date:
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:

<table>
<thead>
<tr>
<th>Recipient</th>
<th>Share of Proceeds</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of St. Augustine</td>
<td>19%</td>
</tr>
<tr>
<td>City of St. Augustine Beach</td>
<td>4%</td>
</tr>
<tr>
<td>Town of Hastings</td>
<td>1%</td>
</tr>
<tr>
<td>St. Johns County</td>
<td>76%</td>
</tr>
</tbody>
</table>

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 M. Burtcher
Vice Chairman

June 18, 1985

ATTEST: Carl "Bud" Markel, Clerk

By: [Signature]
Deputy Clerk

CITY OF ST. AUGUSTINE

BY: [Signature]
Mayor-Commissioner

June 18, 1985

ATTEST:

[Signature]
City Clerk
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

THESE 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 relieve, 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 re-determining 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 relieve 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 re-determine 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 re levies 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 levied 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: [Signature]
Chairman

Date: November 14, 2006

ATTEST:

[Signature]
Clerk