Gainesville Community Redevelopment Agency
802 NW 5th Avenue • Suite 200
Station 48 • P.O. Box 490
Gainesville, Florida 32602-0490
Phone: (352) 393-8200
Fax: (352) 334-2132

Memorandum

To:	Craig Carter, CRA Board Chair and Members of the CRA Board
Via:	Anthony Lyons, CRA Executive Director
From:	Sarah Vidal-Finn, CRA Director
Date:	December 7, 2016
Re:	Communication from Alachua County Staff - Eastside Expansion Area Valuation

On Thursday, December 1st, 2016 CRA Staff received correspondence from the County's Economic Development Coordinator with parcel identification information and tax increment calculations for calendar year 2016. In that correspondence, it was stated that there was a change from last year's valuations in the Eastside Expansion Redevelopment District and that "following advice from the Alachua County Attorney's Office the calculation was corrected to use the same millage rate for City and County." That correspondence is included as backup to this memorandum.

The basis for the reduction in the millage rate by the County was that the 2006 Expansion was not completed prior to October 1, 2006 (a statutorily set date). Upon discussions with the CRA Attorney, it was confirmed that the 2006 Eastside Expansion area was completed in August 2006, prior to October 1, 2006 statutory deadline.

Further, it was noted that there are two additional Eastside Expansion areas added in 2009 and those two areas were apparently not included in this year's valuations. CRA Staff has hired a consultant to assist with the research regarding the inclusion of these expansion areas. The CRA Attorney is reviewing the 2010 records to determine if an Interlocal Agreement was entered into between the City and County agreeing that the County would contribute a higher increment for the 2009 expansion area. It is noted that the 2009 expansion areas were included after a 2007 request by the County Commission.

There also appears to be a calculation error in the County's forms. The form for the 2006 expansion area appears to deduct money from the Eastside CRA total contribution. The statutes do not contemplate a deduction from a CRA trust fund because the valuation is less than the base year. The 2006 Eastside Expansion form will need to be corrected to reflect $0 tax increment attributed to the 2006 Expansion Area before the City signs the requested forms.

CRA Staff was requested to respond to the County's correspondence by Friday, December 16, 2016 by verifying and signing the calculations. The County is required by statute to provide payments by January 1, 2017 or they are required to pay a 5% penalty on any unpaid amounts and an additional 1% interest per month.

Alachua County
County Manager's Office

Dr. Lee A. Niblock, CM
County Manager

Date: November 30, 2016

To: Redevelopment Districts Partners

From: Edgar Campa-Palafox, Economic Development Coordinator ECP

Subject: Community Redevelopment Area (CRA) FY 17 Payment from Alachua County

Please find attached the spreadsheet of taxable values for your Redevelopment Districts for Tax Year 2016 from the Alachua County Property Appraiser's Office.

Please process this information as follows:

1. Verify the attached parcel numbers in your redevelopment district.
2. Verify the enclosed tax increment data form for each redevelopment district.
3. Return the information by close of business Friday, December 16, 2016.

Please mark your corrections, if any, on the attached printout and provide an explanation of your changes. If the district has been expanded, please provide minutes from the City Council/Commission meeting at which the change was approved and attach the new legal description of the district.

If it appears that parcels have "dropped off" the Property Appraiser's printout in error, or if there are any other corrections, please contact me at 352-264-6908. If there are no corrections, please sign the included payment calculation and return it as soon as possible via email at epalafox@alachuacounty.us. Alachua County will submit payment once we have received the original signed form from you.

Due to the statutory requirements for payment by January 1, 2017, please give your fullest attention to this task. I greatly appreciate your assistance with this matter.

cc: Gina Peebles
E. John Brower

Cassamajor, Maryse G

From: Vidal-Finn, Sarah C.
Sent: Thursday, December 08, 2016 1:29 PM
To: Cassamajor, Maryse G
Subject: Fwd: CRA Valuations - Gainesville
Attachments: image001.png; ATT00001.htm; image002.jpg; ATT00002.htm; image003.jpg; ATT00003.htm; image004.jpg; ATT00004.htm; CRA FY2017 Payment Memo.pdf; ATT00005.htm; Gainesville CRAs 2016 Tax Increment Calculations.pdf; ATT00006.htm; 5AVE_PS_Redev_Detail_1stCert 2016.pdf; ATT00007.htm; CCD5_Redev_Detail_1stCert 2016.pdf; ATT00008.htm; CCD4_Redev_Detail_1stCert 2016.pdf; ATT00009.htm; CCDE_Redev_Detail_1stCert 2016.pdf; ATT00010.htm; CCD_CCDS_Redev_Detail_1stCert 2016.pdf; ATT00011.htm; CP_Redev_Detail_1stCert 2016.pdf; ATT00012.htm; CP1 _Redev_Detail_1stCert 2016.pdf; ATT00013.htm

iPhone. iTypos. iApologize.

Begin forwarded message:

> **From:** "Edgar Campa-Palafox" <epalafox@alachuacounty.us>
> **To:** "Vidal-Finn, Sarah C." <vidalsc@cityofgainesville.org>
> **Cc:** "Gina Peebles" <gpeebles@alachuacounty.us>, "Edward Brower" <ebrower@AlachuaCounty.US>, "Meeker, Andrew G." <meekerag@cityofgainesville.org>
> **Subject: CRA Valuations - Gainesville**
>
> Good morning Sarah,
>
> Hope that you are doing well. Please find attached the City of Gainesville 2016 CRA districts valuations. Please refer to the attached memo for the specific actions required and due date.
>
> Please notice a change from last year valuations in the Eastside Expansion Redevelopment District calculations. Following advice from the Alachua County Attorney's Office, the calculation was corrected to use the same millage rate for City and County. This correction is due to Section 163.387(1)(b)(2), Fla. Stat. This section provides that when a redevelopment agency, which was not created pursuant to delegation of authority from the County, petitions its municipal governing body to modify its redevelopment plan to expand the boundaries of an area after October 1, 2006, the County shall contribute to the municipal trust fund, for the expanded area, at the lower of the millage rates of the municipality or the County, cross-referencing Section 163.387(1)(b)(1)(a), Fla. Stat.
>
> Please let me know if you have any questions.
>
> **EDGAR CAMPA-PALAFOX** ECONOMIC DEVELOPMENT COORDINATOR, ALACHUA COUNTY
> epalafox@alachuacounty.us | 352-374-5204 | 12 SE 1st Street, Gainesville FL

2016 Tax Increment
Financing District Liability Calculations
City of Gainesville--College Park Redevelopment District

Tabulated below is a summary of the Tax Increment data relative to the City of Gainesville-College Park Redevelopment District

Assessment Roll Values:
Alachua County

1. Base Year (1994) Assessment Roll Taxable Value-Taxable Properties	$73,462,770
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$335,321,730
3. Current Year (2016) Incremental Value Taxable Properties	$261,858,960

City of Gainesville

1. Base Year (1994) Assessment Roll Taxable Value-Taxable Properties	$73,462,770
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$335,321,730
3. Current Year (2016) Incremental Value Taxable Properties	$261,858,960

Taxing Authority Liabilities; Calculations:

1. Alachua County @ 8.9290 mills (95%)	$2,221,232
2. City of Gainesville @ 4.5079 mills (95%)	$1,121,412
3. Total Trust Fund Potential	$3,342,644

Approved By: ______________________________
Signature, Title, and Date

2016 Tax Increment
Financing District Liability Calculations
City of Gainesville - College Park Expansion Redevelopment District

Tabulated below is a summary of the Tax Increment data relative to the City of Gainesville - College Park Expansion Redevelopment District

Assessment Roll Values:
Alachua County

1. Base Year (2005) Assessment Roll Taxable Value-Taxable Properties	$43,710,250
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$81,671,892
3. Current Year (2016) Incremental Value Taxable Properties	$37,961,642

City of Gainesville

1. Base Year (2005) Assessment Roll Taxable Value-Taxable Properties	$43,710,250
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$81,671,892
3. Current Year (2016) Incremental Value Taxable Properties	$37,961,642

Taxing Authority Liabilities; Calculations:

1. Alachua County @ 8.9290 mills (95%)	$322,012
2. City of Gainesville @ 4.5079 mills (95%)	$162,571
3. Total Trust Fund Potential	$484,582

Approved By: ______________________________
Signature, Title, and Date

2016 Tax Increment
Financing District Liability Calculations
City of Gainesville--Downtown Redevelopment District

Tabulated below is a summary of the Tax Increment data relative to the City of Gainesville-Downtown Redevelopment District

Assessment Roll Values:
Alachua County

1. Base Year (1980) Assessment Roll Taxable Value-Taxable Properties	$18,795,570
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$163,090,060
3. Current Year (2016) Incremental Value Taxable Properties	$144,294,490

City of Gainesville

1. Base Year (1980) Assessment Roll Taxable Value-Taxable Properties	$18,795,570
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$163,090,060
3. Current Year (2016) Incremental Value Taxable Properties	$144,294,490

Taxing Authority Liabilities; Calculations:

1. Alachua County @ 8.9290 mills (95%)	$1,223,985
2. City of Gainesville @ 4.5079 mills (95%)	$617,942
3. Total Trust Fund Potential	$1,841,927

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Signature, Title, and Date

2016 Tax Increment
Financing District Liability Calculations
City of Gainesville -- Downtown Expansion Redevelopment District

Tabulated below is a summary of the Tax Increment data relative to the City of Gainesville-Downtown Expansion Redevelopment District.

Assessment Roll Values:
Alachua County

1. Base Year (2001) Assessment Roll Taxable Value-Taxable Properties	$29,813,210
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$69,945,426
3. Current Year (2016) Incremental Value Taxable Properties	$40,132,216

City of Gainesville

1. Base Year (2001) Assessment Roll Taxable Value-Taxable Properties	$29,813,210
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$69,945,426
3. Current Year (2016) Incremental Value Taxable Properties	$40,132,216

Taxing Authority Liabilities; Calculations:

1. Alachua County @ 8.9290 mills (95%)	$340,424
2. City of Gainesville @ 4.5079 mills (95%)	$171,866
3. Total Trust Fund Potential	$512,290

Approved By: ____________________________
Signature, Title, and Date

2016 Tax Increment
Financing District Liability Calculations
City of Gainesville--Eastside Redevelopment District

Tabulated below is a summary of the Tax Increment data relative to the City of Gainesville-Eastside Redevelopment District

Assessment Roll Values:
Alachua County

1. Base Year (2001) Assessment Roll Taxable Value-Taxable Properties	$34,980,826
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$80,429,626
3. Current Year (2016) Incremental Value Taxable Properties	$45,448,800

City of Gainesville

1. Base Year (2001) Assessment Roll Taxable Value-Taxable Properties	$34,980,826
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$80,429,626
3. Current Year (2016) Incremental Value Taxable Properties	$45,448,800

Taxing Authority Liabilities; Calculations:

1. Alachua County @ 8.9290 mills (95%)	$385,522
2. City of Gainesville @ 4.5079 mills (95%)	$194,635
3. Total Trust Fund Potential	$580,156

Approved By: ______________________________
Signature, Title, and Date

2016 Tax Increment
Financing District Liability Calculations
City of Gainesville -- 2006 Eastside Expansion Redevelopment District

Tabulated below is a summary of the Tax Increment data relative to the City of Gainesville-2006 Eastside Expansion Redevelopment District.

Assessment Roll Values:
Alachua County

1. Base Year (2006) Assessment Roll Taxable Value-Taxable Properties	$10,167,610
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$8,319,496
3. Current Year (2016) Incremental Value Taxable Properties	($1,848,114)

City of Gainesville

1. Base Year (2006) Assessment Roll Taxable Value-Taxable Properties	$10,167,610
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$8,319,496
3. Current Year (2016) Incremental Value Taxable Properties	($1,848,114)

Taxing Authority Liabilities; Calculations:

1. Alachua County @ 4.5079 mills (95%)	($7,915)
2. City of Gainesville @ 4.5079 mills (95%)	($7,915)
3. Total Trust Fund Potential	($15,829)

Approved By: ______________________________
Signature, Title, and Date

2016 Tax Increment
Financing District Liability Calculations
City of Gainesville--Fifth Avenue/Pleasant Street Redevelopment District

Tabulated below is a summary of the Tax Increment data relative to the City of Gainesville-Fifth Avenue/Pleasant Street Redevelopment District

Assessment Roll Values:
Alachua County
FIFTH AVENUE

1. Base Year (1979-1988) Assessment Roll Taxable Value-Taxable Properties	$5,995,140
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$40,581,346
3. Current Year (2016) Incremental Value Taxable Properties	$34,586,206

PLEASANT STREET

1. Base Year (1980-1989) Assessment Roll Taxable Value-Taxable Properties	$5,372,720
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$12,683,100
3. Current Year (2016) Incremental Value Taxable Value-Taxable Properties	$7,310,380

City of Gainesville
FIFTH AVENUE

1. Base Year (1979-1988) Assessment Roll Taxable Value-Taxable Properties	$5,995,140
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$40,581,346
3. Current Year (2016) Incremental Value Taxable Properties	$34,586,206

PLEASANT STREET

1. Base Year (1980-1989) Assessment Roll Taxable Value-Taxable Properties	$5,372,720
2. Current Year (2016) Assessment Roll Taxable Value-Taxable Properties	$12,683,100
3. Current Year (2016) Incremental Value Taxable Value-Taxable Properties	$7,310,380

Taxing Authority Liabilities; Calculations:

1. Alachua County			
FIFTH AVENUE @	8.9290	Mills (95%)	$293,379
PLEASANT STREET @	8.9290	Mills (95%)	$62,011
Total County			$355,390
2. City of Gainesville			
FIFTH AVENUE @	4.5079	Mills (95%)	$148,116
PLEASANT STREET @	4.5079	Mills (95%)	$31,307
Total City			$179,422
3. Total Trust Fund Potential			$534,812

Approved By: ______________________________
Signature, Title, and Date