

**SUMTER COUNTY BOARD OF COMMISSIONERS
EXECUTIVE SUMMARY**

SUBJECT: Non-Profit Impact Fee Agreement for First Baptist Church of Lake Panasoffkee, Florida, Inc. (Staff recommends approval).

REQUESTED ACTION:

Work Session (Report Only) **DATE OF MEETING:** 8/9/11
 Regular Meeting Special Meeting

CONTRACT: N/A Vendor/Entity: _____
Effective Date: _____ Termination Date: _____
Managing Division / Dept: Planning

BUDGET IMPACT: \$1,479.36 for Road Impact Fees and \$528.00 for Sumter Fire Impact Fees

Annual **FUNDING SOURCE:** General Fund
 Capital **EXPENDITURE ACCOUNT:** TBD
 N/A

HISTORY/FACTS/ISSUES:

On October 13, 2009, the Board approved Ordinances 2009-22, 2009-23, and 2009-24 to exempt qualified non-profit organizations from the County's Villages fire, Sumter fire, and road impact fees and for those impact fees to be reimbursed from the County's general fund.

First Baptist Church of Lake Panasoffkee, Florida, Inc. ("Church") is a religious non-profit organization located on C-470 and CR 485 on the west side of the road. The Church submitted a building permit to the Sumter County Building Department to install a 960 square foot classroom for the existing church. The Sumter road and fire impact fees due for this conversion are \$528.00 and \$1,479.36.

The Church has supplied documentation, which is attached, verifying their non-profit status with the State of Florida and with the Federal Internal Revenue Service. In addition, the Church owns the property on which the addition will be constructed and intends to occupy and utilize the facility for at least three (3) years. The addition is less than 5,000 gross square feet. Staff finds the exemption of the Sumter fire and road impact fees meet the requirements of Ordinance 2009-23 and 2009-24 and requests the Board execute the attached "Non-Profit Organization Impact Fee Agreement with First Baptist Church of Lake Panasoffkee, Florida, Inc."

Attached for the Board's information are: Non-Profit Organization Impact Fee Agreement with First Baptist Church of Lake Panasoffkee, Florida, Inc. and Documentation of Non-Profit Status

NON-PROFIT ORGANIZATION IMPACT FEE AGREEMENT
With First Baptist Church of Lake Panasoffkee, Florida, Inc.

THIS NON-PROFIT IMPACT FEE AGREEMENT (“Agreement”) is made and entered into this 29 day of July, 2011 (“Effective Date”), by and between **First Baptist Church of Lake Panasoffkee, Florida, Inc., whose address 802 N. C-470, Lake Panasoffkee, FL 33538** (hereinafter called “Developer”), and **SUMTER COUNTY**, a political subdivision of the State of Florida, whose address is 7375 Powell Road, Wildwood, Florida 34785 (hereinafter called “County”)

RECITALS

WHEREAS, on October 13, 2009, the County adopted Ordinance 2009-22, Ordinance 2009-23, and Ordinance 2009-24 to exempt qualified non-profit organizations from the County’s Villages fire, Sumter fire, and road impact fees and for those impact fee funds to be reimbursed from the County’s General Fund, and,

WHEREAS, the Developer applied for a building permit to construct a 960 square foot modular building to be utilized as an office building (hereinafter called “Project”), and,

WHEREAS, the road impact fee for the Project is \$1,479.36, and the Sumter fire impact fee for the Project is \$528.00, and,

WHEREAS, the Developer is a qualified non-profit organization that meets the definition of a private foundation or public charity under Section 26 U.S.C. 509 of the Internal Revenue Code of the United States and has filed the appropriate forms for tax exemption with the Internal Revenue Service and subsequently received written notice of approval of nonprofit status under Section 26 U.S.C. 5019(c)(3) of the Internal Revenue Code of the United States and has provided the County with sufficient written proof of active, current nonprofit corporation status with the Florida Secretary of State and proper nonprofit status acquisition with the Internal Revenue Service;

WHEREAS, the Developer owns the land upon which the Project will be constructed;

WHEREAS, the Project is 960 gross square feet;

NOW THEREFORE, accepting the above recitals as true and incorporating them as if stated herein, and in consideration of the mutual covenants herein contained and other good and valuable consideration, the parties agree as follows:

Section 1. Exemption and Reimbursement of Impact Fees

- 1 The Developer is exempt from the payment of \$1,479.36 in road impact fees and \$528.00 in Sumter fire impact fees for the Project,

2. Consistent with the applicable ordinance fee schedules, the County shall transfer \$1,479.36 from the General Fund to the Road Impact Fee Fund and \$528.00 from the General Fund to the Sumter Fire Impact Fee Fund,

Section 2. Limitation of Impact Fee Exemptions

1. The Developer shall only utilize the Project for its own operations and may not lease or sell the Project or property for a period of three (3) years from the effective date of this agreement,
2. If any condition precedent to County payment stated herein is violated, through intentional acts or negligence by the Developer, the Developer shall reimburse the County's General Fund for the entire amount of the impact fees paid by the County

Section 3. General Provisions

1. The effective date of this Agreement is the date upon which the Agreement is executed by the County,
2. Any notice or demand that must or may be given or made in connection with this Agreement must be in writing and will be delivered by personal delivery, or when mailed by certified or registered mail, return receipt requested, addressed to the parties as follows:

DEVELOPER:

First Baptist Church of Lake Panasoffkee, Florida, Inc.
802 N C-470
Lake Panasoffkee, FL 33538

COUNTY:

Sumter County
Attn. County Administrator
7375 Powell Road
Wildwood, FL 34785

3. The parties agree that venue and jurisdiction for any disputes arising out of this entire Agreement shall only be in a court of competent jurisdiction in Sumter County, Florida.
4. If any provision of this agreement shall be found inconsistent with state, local or federal law, that provision shall be considered severed and the remain provisions shall remain binding upon the parties.

IN WITNESS WHEREOF, the parties have duly executed this Agreement on the day and year above first written,

**BOARD OF COUNTY COMMISSIONERS
SUMTER COUNTY, FLORIDA**

ATTEST:

Gloria Hayward, Clerk of Court

Approved as to Form
and Legal Sufficiency

Sumter County Attorney

**First Baptist Church of
Lake Panasoffkee, Florida,
Inc.**

ATTEST:



Sign Name

Sign Name

Leslie Rogers

Print Name

Print Name



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
04/01/10

85-8012573917C-2	04/30/2010	04/30/2015	RELIGIOUS-PHYSICAL PLACE
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

FIRST BAPTIST CHURCH OF LAKE
PANASOFFKEE FLORIDA INC
802 N C 470
LAKE PANASOFFKEE FL 33538-6103

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

State of Florida

Department of State

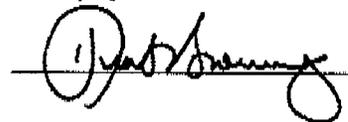
I certify from the records of this office that FIRST BAPTIST CHURCH OF LAKE PANASOFFKEE, FLORIDA, INC. is a corporation organized under the laws of the State of Florida, filed on March 27, 1979.

The document number of this corporation is 746465.

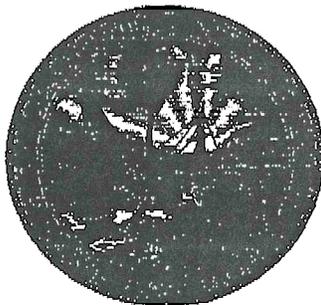
I further certify that said corporation has paid all fees due this office through December 31, 2011, that its most recent annual report was filed on March 14, 2011, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of Florida, at Tallahassee, the Capital, this the Fifteenth day of March, 2011



Secretary of State



Authentication ID: 700197739057-031511-746465

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

<https://efile.sunbiz.org/certauthver.html>