

**CITY COUNCIL RESEARCH DIVISION  
LEGISLATIVE SUMMARY**



**JEFFREY R. CLEMENTS**  
Chief of Research  
(904) 255-5137

117 West Duval Street  
City Hall, Suite 425  
Jacksonville, FL 32202  
FAX (904) 255-5229

**Bill Type and Number:** Ordinance 2023-314

**Introducer/Sponsor(s):** Council Member Becton

**Date of Introduction:** May 9, 2023

**Committee(s) of Reference:** NCSPHS, F

**Date of Analysis:** May 11, 2023

**Type of Action:** Authorization to execute interlocal agreement; designation of first responder responsibilities; designation of oversight agencies

**Bill Summary:** The bill authorizes execution of an interlocal agreement between the City of Jacksonville and St. Johns County to allocate the collection of sales and property taxes collected from the Marketplace at Nocatee commercial development to be located on the county line between the two jurisdictions. The interlocal agreement also provides for the apportionment of emergency first responder services to the shopping center. The Property Appraiser and Tax Collector are designated as the City's oversight agencies with regard to the assessment and collection of property and sales taxes, and the Sheriff's Office and Fire and Rescue Department are designated as the responsible agencies for emergency responses.

**Background Information:** The Marketplace at Nocatee will be a Publix-anchored shopping center, with the county line bisecting the grocery store. The interlocal agreement provides that St. Johns County will review and permit the horizontal development for the grocery store and Jacksonville will review and permit the vertical construction. Thereafter each jurisdiction will permit the portion of the project located in within its territory. The parties agree that the development shall have City of Jacksonville addresses. Because of the City address, JSO and JFRD will be the primary first responders, with St. Johns County providing mutual aid assistance.

With regard to taxes, the parties agree that the City shall receive 34.5% of the property tax generated by the grocery store and St. Johns County the other 65.5%. Tangible personal property taxes will be based on where such property is customarily located within the grocery store. Sales tax collection for the grocery shall be based on the City's sales tax rate and paid to the City. Jacksonville and St. Johns County shall enter into a separate agreement to divide local option sales taxes between themselves.

**Policy Impact Area:** Interlocal agreement for commercial development

**Fiscal Impact:** The agreement provides for the equitable division of ad valorem property tax collections and provides that Jacksonville shall receive the sales tax revenue (except for the division of local option sales tax revenues) which will help defray the costs of assuming first responder status for police and fire services.

**Analyst:** Clements