Agenda Item #: 3F3

# PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

# AGENDA ITEM SUMMARY

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Meeting Date:	March 17, 2009	[X] Consent [ ] Workshop	[] Regular [] Public Hearing
Department:		[ ] Wellength	[] I abile floating
Submitted By:	Department of Airport	s	
Submitted For:			
			·
BH . C I WILL		TIVE BRIEF	
Agreement with Je	Staff recommends a let Aviation Associated between November 200	LTD (Jet) for sales	an Assignment of Rights tax collected on lease 3.
Base Operator se agreement betwee monthly basis to th Department of Rev County owned real	erving general aviation n Jet and the County, on e County. The County, venue (DOR). Jet, und	customers. In acc Jet remits lease paym in turn, remits sales ler the terms of the C collects sales tax from	nt of Airports as a Fixed cordance with the least nents and sales tax on a tax collected to the State County lease, sub-leases sub-tenants, and remited property.
Rights in order to rehave reviewed the DOR staff to verify	o recover excess sales \$216,602. The DOR re efund the tax overpayme DOR Resale Certification	tax paid over the prequires the County's cent to Jet. Airport staff on by the DOR and continued the contific	eller from the DOR; Jet is rior three years from the consent to Assignment of and the County Attorney discussed Jet's case with ation by the State, Jet is property going forward.
Under the terms of from the Assignment	the Agreement, Jet is int. Countywide (JB)	ndemnifying the Cour	nty for any actions arising
tax which is passe taxation on the sa	ch are subject to sales to the county to the county to the property, which the certification for future	tax. Tenants or users o the DOR. In this o DOR has acknowle	ects rents and fees from pay the associated sales case, the issue is double dged as unfair, and has ction represents no fisca
2. Schedule of Pri	Rights Agreement (3) me Lease Payments to ertificate issued to Jet A	County Department of viation	Airports
=======================================		=======================================	=======================================
Recommended By	: אין אין <u>אין אין</u> Department Direc	felly tor	2/19/08 Date
Approved By:	County Administr	rator	7 49 Date

#### II. FISCAL IMPACT ANALYSIS

# A. Five Year Summary of Fiscal Impact:

	FISCAL YEARS	20 <u>09</u>	20 <u>10</u>	20 <u>11</u>	20 <u>12</u>	20 <u>13</u>
	al Expenditures ating Costs					
Progr	nal Revenues (Grants) am Income (County) d Match (County)					
NET F	ISCAL IMPACT	* See below	**************************************	-		Maria
	DITIONAL FTE FIONS (Cumulative)	· · · · · · · · · · · · · · · · · · ·				
Budge	n Included In Current et Account No.: Fun ting Category	Budget? Y	es epartment _	No Unit _	Obje	ect
В.	Recommended Sour	ces of Funds	/Summary o	f Fiscal Impa	ict:	
*	There is no Fiscal Imp	act for this iten	n.			
C.	Departmental Fiscal	Review:	CNi	letsu		
		III. <u>REVIEW</u>	COMMENT	<u>s</u>		
A.	OFMB Fiscal and/or	Contract Dev	. and Contro	l Comments	<b>:</b>	
3:31	by Janol :	3·2-09 2)2409	Contract	ct Dev. and	control	`LF 109
B.	Legal Sufficiency:	Ž	,			
	Assistant County At	/ <u>0-3/5/</u> 09 torney	<b>;</b>			
C.	Other Department Re	eview:				
	Department Director	<u>′</u>				

#### **ASSIGNMENT OF RIGHTS AGREEMENT**

Palm Beach County, a political subdivision of the State of Florida, acting through its Department of Airports, ("County") by its undersigned officer who is duly authorized, hereby certifies to Jet Aviation, that it has paid sales tax to the Department of Revenue, State of Florida ("Department"), totaling the sum of \$216,601.66 collected on the invoices shown in the attached spreadsheet. The taxes indicated on such invoices or documentation were collected by County upon the sale so documented.

County further certifies the sales tax was paid to the Department in the month following the date of sale under state sales tax number 60-8012091272-8.

Jet Aviation agrees to indemnify, defend, and hold County, its officers, agents and employees, harmless from and against any and all claims, demands, actions, suits, proceedings, judgments, liabilities, losses and expenses of any kind or nature (including reasonable attorney's fees and expenses at trial and all appellate levels), for any matter or thing arising out of or in any manner connected with this Assignment of Rights Agreement.

STATE OF: COUNTY OF:	Florida Palm Beach	
DATE:		
PALM BEACH subdivision of t	COUNTY, a political he State of Florida	JET AVIATION
		NorAC
-	thorized Representative/Designee	Signature of Authorized Representative  Norse, + Chrich  Print Name
Title		Sr. VP & General Manage. Title  Date: 23/2/08

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

APPROVED AS TO TERMS AND CONDITIONS:

By: Vamer Brilio
County Attorney

Director of Airports

Jet Aviation Associates, Ltd.
Schedule of Prime Lease Payments to County Department of Airports

		T	<del></del>	т — —	_	<del></del>	_		_						
Year	Month	Tract 1 & 2 Ground Rent	Tract 3 Ground Rent	RetroActive Rent (Ground Rent)	15	515 Building Rent	15	509 Building Rent	1!	516 Building Rent	Airport Credits		Rent	Sales Tax (6.5%)	Total Pa
2005	November	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$		\$	_	\$			\$	40,297.71	\$ 2,619.35	\$ 42,917
2005	December	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$		\$		ŝ			1 \$	40,297.71	\$ 2,619.35	\$ 42,917
					Ė		Ť		۳		TOTAL 2005		80,595.42	\$ 5,238.70	\$ 42,917
							_	······································	Ь.	· · · · · · · · · · · · · · · · · · ·	. O . A. L 2000	╁	00,030.42	φ 5,236.70	<u> </u>
2006	January	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$		\$		\$		\$ -	\$	40,297,71	\$ 2.619.35	\$ 42,917
2006	February	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$		\$	-	\$		\$ -	1 \$	40,297.71	\$ 2,619.35	\$ 42,917
2006	March	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$		\$		\$		\$ -	\$	40,297.71	\$ 2,619.35	
2006	April	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$		\$		\$		\$ -	\$	40,297.71	\$ 2,619.35	
2006	May	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$	-	\$		\$		\$ -	\$	40,297.71	\$ 2,619.35	\$ 42,917 \$ 42,917
2006	June	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$		\$		\$	-	\$ -	\$	40,297,71	\$ 2,619.35	
2006	July	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$	-	\$		\$		\$ -	\$	40,297.71	\$ 2,619.35	
2006	August	\$ 26,375.92	\$_1,089.50	\$ 12,832.29	\$	23,787.50	\$	37,471,88	\$	15,137.50	\$ (1,429.34)		115,265.25	\$ 7.585.15	\$ 42,917 \$ 122,850
2006	September	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$	23,787.50	\$	37,471.88	\$	15,137.50	\$ (1,429.34)		115,265.25	\$ 7,585.15 \$ 7,585.15	
2006	October	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$	23,787.50	\$	37,471.88	\$	15,137.50	\$ (1,429.34)		115,265.25	\$ 7,585.15	\$ 122,850
2006	November	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$	23,787.50	\$	36,333.04	\$	14,935.30	\$ -	\$	115,353.55	\$ 7,497.98	\$ 122,850
2006	December	\$ 26,375.92	\$ 1,089.50	\$ 12,832.29	\$	23,787.50	\$	36,333.04	\$		\$ -	\$	115,353.55	\$ 7,497.98	\$ 122,851
							7	00,000.07	Ψ_		OTAL 2006	ŝ	858,586.80	\$ 56.086.86	\$ 122,851
											OTAL 2000	ĮΨ	000,000.00	\$ 50,000.00	
2007	January	\$ 26,375.92	1,089.53	\$ -	\$	23.787.50	\$	36,333.04	\$	14,935.30	\$ -	\$	102,521.29	\$ 6,663.88	£ 400 40F
2007	February	\$ 26,375.92	1,089.53	\$ -	\$	23,787.50	\$	36,333.04	\$		\$ -	\$		7	
2007	March	\$ 26,375.92	1,089.53	\$ -	\$	23,787.50	\$	36,333.04	\$		\$ -	ŝ			\$ 109,185
2007	April	\$ 26,375.92	1,089.53	\$ -	\$	23,787.50	\$	36,333.04	\$	14,935.30	\$ -	\$			
2007	May	\$ 26,375.92	1,089.53	\$ -	\$	23,787.50	\$		\$	14,935.30	\$ -	\$		\$ 6,663.88	
2007	June	\$ 26,375.92	1,089.53	\$ -	\$	23,787.50	\$		\$	14,935.30	\$ -	\$			\$ 109,185
2007	July	\$ 26,375.92	1,089.53	\$ -	\$	23,787.50	\$		\$	14,935.30	\$ -	\$		\$ 6,663.88	
2007	August	\$ 26,375.92	1,089.53	\$ -	\$	23,787.50	\$		\$		\$ -	\$	102,521.29	\$ 6,663.88	
2007	September	\$ 26,375.92	1,089.53	\$ -	\$	23,787.50	\$		\$		\$ -	\$			\$ 109,185
2007	October	\$ 26,821.29	1,089.53	\$ -	Š	24,349.75	ŝ		\$		\$ -	\$		\$ 6,663.88	\$ 109,185
2007	November	\$ 26,821.29	1,089.53	\$ -	\$	24,349.75	\$		\$		\$ -	\$		\$ 6,807.24	\$ 111,533
2007	December	\$ 26,821.29		\$ -	\$	24,349.75	\$		\$		\$ -	\$		\$ 6,807.24	\$ 111,533
				·	<u> </u>	24,040,10	Ψ	37,100.00	Ψ		OTAL 2007			\$ 6,807.24	\$ 111,533
		<u> </u>	·							<u>_</u>	OTAL 2007	Ф	1,236,871.82	\$ 80,396.67	
2008	January	\$ 26,821.29	1,089.53	\$ - 1	\$	24,349.75	\$	37,188.58	\$	15,277.32	¢	\$	104 700 47	<b>6</b> 007.00 l	0.444.500
2008	February	\$ 26,821.29	1,089.53		\$		\$		\$		<del></del>	\$			\$ 111,533
2008	March	\$ 26,821.29	1,089.53		\$		\$		\$		· i	\$			\$ 111,533
2008	April	\$ 26,821.29			\$		\$		\$		\$ - \$ -				\$ 111,533
2008	May	\$ 26,821.29			\$		\$		\$ \$	15,277.32	<del></del>	\$		\$ 6,807.22	\$ 111,533
2008	June	\$ 26,821.29	1,089.53		\$		\$	37,188.58	\$	15,277.32	<del>\$ -</del>	\$		\$ 6,807.22	\$ 111,533
2008	July	\$ 26,821.29			\$		\$		\$		<u> </u>	\$		\$ 6,807.22	\$ 111,533
2008	August	\$ 26,821.29			\$		\$	37,188.58	<u>\$</u>		·			\$ 6,807.22	\$ 111,533
2008	<del></del>	\$ 26,821,29		<del></del>	\$		\$		\$		<u>\$</u> -	\$			\$ 111,533
2008		\$ 26,821.29			\$		\$		\$		<u>\$</u> -	\$		\$ 6,807.22	\$ 111,533
									<del>-</del>		\$	\$	104,726.47	\$ 6,807.22	<u>\$ 111,533</u>
2008	November	\$ 26,821.29	1,089.53	\$ -	\$	24,349.75	\$	37,188.58	\$	15.277.32	\$ -	\$	104,726.47	\$ 6.807.22	\$ 111,533.

Total Sales Tax from Nov 2005 -Nov 2008 \$216,601.66



## **Certificate of Registration**

**DR-11** R. 01/09

Issued Pursuant to Chapter 212, Florida Statutes

60-8012062556-7

12/03/82

01/02/85

**MONTHLY** 

Certificate Number

Registration Effective Date

Opening Date

Filing Frequency

This certifies that

JET AVIATION ASSOCIATES LTD JET AVIATION ASSOCIATES LTD A FLORIDA LI 1515 PERIMETER RD WEST PALM BEACH FL 33406-1426

has met the sales and use tax registration requirements for the business location stated above and is authorized to collect and remit tax as required by Florida law. This certificate is non-transferable.

POST THIS CERTIFICATE IN A CONSPICUOUS PLACE

### THIS IS YOUR SALES & USE TAX CERTIFICATE OF REGISTRATION (DETACH AND POST IN A CONSPICUOUS PLACE)



# REFER TO THE BACK OF THIS SECTION FOR SPECIFIC INFORMATION REGARDING YOUR COUNTY'S TAX RATES.

# THIS IS YOUR ANNUAL RESALE CERTIFICATE FOR SALES TAX



Note: New dealers who register after mid-October are Issued annual resale certificates that expire on December 31 of the following year.

These certificates are valid immediately.

DR-11R, R. 10/08



#### 2009 Florida Annual Resale Certificate for Sales Tax

**DR-18** R. 01/09

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2009

**Business Name and Location Address** 

Registration Effective Date

Certificate Number

JET AVIATION ASSOCIATES LTD JET AVIATION ASSOCIATES LTD A FLORIDA LI 1515 PERIMETER RD WEST PALM BEACH FL 33406-1426

12/03/82

60-8012062556-7

This is to cartify that all tangible personal property purchased or ranted, real property rented, or services purchased on or after the above Registration Effective Date by the above business are being purchased or rented for one of the following purposes:

- Resale as tangible personal property. Re-rental as tangible personal propert Resale of services.

- Re-rental as real property.
  Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
  Re-rental as transient rental property.
- component part of tengible pe that is being produced for sale compounding, or processing. sonal or le by m

igned or transferred. This certificate can only be used by the active registered dealer or its authorized employe Misuse of this Annual Resale Certificate will subject the user to penalties as provided by law. Use eigned photopopy for re de purposes.

Ariports

Presented by:

Norbert Ehrich