



**RESOLUTION 2026-09**

**A RESOLUTION OF THE ESCAMBIA CHILDREN'S TRUST  
AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN  
INTERLOCAL AGREEMENT WITH THE CITY OF PENSACOLA TO  
RESOLVE THE DISPUTE REGARDING COMMUNITY  
REDEVELOPMENT AGENCY TAX INCREMENT FINANCING  
CONTRIBUTIONS FOR TAX YEARS 2021 - 2025.**

**WHEREAS**, the Escambia Children's Trust (the Trust), was created pursuant to Sec. 125.901, Florida Statutes; and

**WHEREAS**, the Trust has within its power and functions to provide such services for all children as the Trust determines are needed for the general welfare of the county; and

**WHEREAS**, the City of Pensacola sent a letter on June 13, 2025, demanding the Trust deliver \$2,448,905.58 in tax increment revenues and fees and interest under Section 163.387, Florida Statutes, for tax years 2021 – 2024; and

**WHEREAS**, on July 23, 2025, in accordance with City policy and Section 163.387(2)(d), Florida Statutes, the Trust requested an exemption from the payment of tax increment revenues for the 2021 – 2024 tax years, to include waiving all fees and interest, and proposed entering into an interlocal agreement with the City that would direct the requested funds to programs that enhance the well-being of children and youth in the City of Pensacola; and

**WHEREAS**, negotiations continued with the City, and the Trust submitted a supplemental request for exemption on November 26, 2025, which, among other things, expanded the request for exemption to include tax year 2025; and

**WHEREAS**, the Executive Director for the Trust and the Mayor of Pensacola, as well as legal counsel for both the City and the Trust, met on December 18, 2025, to discuss how the City would utilize the tax increment payments from the Trust and other outstanding concerns, and

**WHEREAS**, the City proposed an interlocal agreement following these discussions; and

**WHEREAS**, while the Trust maintains that Section 163.387, Florida Stat, et. seq. is unconstitutional as applied to it, the Trust wishes to resolve the dispute to ensure Escambia County's taxpayers' monies are expended in the best interests of the children in Escambia County.

**NOW, THEREFORE, BE IT RESOLVED BY THE ESCAMBIA CHILDREN'S TRUST OF ESCAMBIA COUNTY, FLORIDA:**

The Board of Directors of the Trust does hereby ratify its authorization for the Executive Director to enter into an interlocal agreement with the City of Pensacola to resolve the dispute regarding community redevelopment agency tax increment financing contributions for tax years 2021 – 2025. The Board-approved and ratified interlocal agreement is attached hereto as Exhibit A. The Board's authorization is contingent upon the City of Pensacola City Council's approval of the same.

DONE AND ENACTED this 10<sup>th</sup> day of February, 2026.

By: Rex L. Northup, MD  
Dr. Rex Northup, Chairman

ATTEST:  
By: Lindsey B. Cannon  
Lindsey Cannon, Executive Director