

Ag. 970040AO
(Cross Ref. Ag. 90-38)

AGREEMENT

THIS AGREEMENT made and entered into by and between Charlotte County, Florida, a political subdivision of the State of Florida, whose address is 18500 Murdock Circle, Port Charlotte, Florida 33948, hereinafter referred to as "COUNTY" and Vickie L. Potts, Charlotte County Tax Collector, a Constitutional Officer of the State of Florida, whose address is 18500 Murdock Circle, Port Charlotte, Florida 33948, hereinafter referred to as "TAX COLLECTOR".

WITNESSETH

WHEREAS, County is authorized to impose non-ad valorem assessments and by Resolutions has expressed its intent to use the uniform method of notice, levy, collection and enforcement of such assessments, as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that County shall enter into a written agreement with Tax Collector for reimbursement of necessary administrative costs incurred in implementing the laws governing the uniform method; and

WHEREAS, Section 197.3632(7), Florida Statutes, provides that County shall bear all costs associated with any separate notice in the event County's roll cannot be merged to produce the annual tax notice; and

WHEREAS, Section 197.3632(8)(c), Florida Statutes, provides that County shall compensate Tax Collector for actual costs of collecting non-ad valorem assessments.

NOW, THEREFORE, for and in consideration of the foregoing, including mutual terms, covenants and conditions herein contained, the parties do contract and agree as follows:

ARTICLE I

Purpose

The purpose of this Agreement is to establish the terms and conditions under which Tax Collector shall collect and enforce the collection of those certain non-ad valorem assessments levied by County pursuant to Section 197.3632, Florida Statutes.

ARTICLE II

Term

The term of this Agreement shall commence on January 1, 1997 and shall run through December 31, 1997, the date of signature of the parties notwithstanding. This agreement shall automatically renew for successive periods not to exceed one (1) year each, unless County informs Tax Collector, the property appraiser and the department of revenue, by January 10 of County's intention to discontinue using the uniform method of collecting assessments, pursuant to Section 197.3632, Florida Statutes.

ARTICLE III

Mutual Cooperation and Compliance With Laws and Regulations

(a) The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments and any ordinances or resolutions promulgated by County not inconsistent with, or contrary to, the provisions of Section 197.3632, Florida Statutes, and any subsequent amendments to said statutes, and any rules duly promulgated pursuant to these statutes by the department of revenue.

(b) The parties shall take reasonable measures to insure that the electronic medium of County's non-ad valorem assessment roll and Tax Collector's ad valorem tax roll shall remain compatible and capable of being merged without modification.

ARTICLE IV

Duties and Responsibilities of County

County agrees, covenants and contracts as follows:

(a) County shall reimburse Tax Collector for actual costs incurred in the collection of the applicable non-ad valorem assessment under the uniform law, as provided by Section 197.3632(2), Florida Statutes, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

(b) County shall pay for or alternatively reimburse Tax Collector for any separate tax mailing if County's non-ad valorem assessment roll cannot be merged to produce a combined notice for ad valorem taxes and non-ad valorem assessments.

(c) By September 15 of each year, the chairperson of the governing board of County, or his or her designee, shall officially certify to Tax Collector the non-ad valorem assessment roll on compatible electronic medium, as defined in Section 197.3632. County shall post the non-ad valorem assessment for each parcel on said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions.

(d) County shall inform Tax Collector, as well as the property appraiser and the department of revenue, by January 10 of each year if it intends to discontinue using the uniform method of collecting non-ad valorem assessments or certain multi-year non-ad valorem assessments.

(e) County agrees to cooperate with Tax Collector to implement the uniform method of notice, levy collection and enforcement of each non-ad valorem assessment pursuant to, and consistent with the provisions of, Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and the applicable rules and successor rules promulgated by the department of revenue.

ARTICLE V

Duties of the Tax Collector

Tax Collector agrees, covenants and contracts as follows:

(a) Tax Collector shall merge all rolls, prepare a collection roll and prepare a combined Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments pursuant to Section 197.3632 and 197.3635, Florida Statutes, and any successor provisions and any applicable rules, and any successor rules, promulgated by the department of revenue, and in accordance with any specific ordinances or resolutions adopted by County, so long as said ordinances or resolutions are not inconsistent with, or contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions, and any applicable rules or successor rules promulgated by the department of revenue.

(b) Tax Collector shall collect and enforce the non-ad valorem assessments of County as certified to Tax Collector, pursuant to Section 197.3632(5).

(c) Tax Collector agrees to cooperate with County in the implementation of the uniform method of collecting and enforcing non-ad valorem assessments, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. Tax Collector shall

not accept any such non-ad valorem assessment roll that is not on compatible electronic medium or does not contain the posting of the non-ad valorem assessment for each parcel.

(d) In the event the agreement of Tax Collector is needed to permit the adoption of a resolution electing to use the uniform method of collecting non-ad valorem assessments for the first time after January 1 but before March 1, as provided in Section 197.3632(3)(a), such agreement shall not be unreasonably withheld by Tax Collector.

(e) If Tax Collector discovers errors or omissions on such roll, she may request the County to file a corrected roll or a correction of the amount of any assessment and County shall bear the cost of any such error or omission.

(f) If Tax Collector determines that a separate mailing is authorized pursuant to Section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the department of revenue, and any successor provision to said law or rules, Tax Collector shall either mail a separate notice of the particular non-ad valorem assessment or shall direct County to mail such separate notice. In making this decision, Tax Collector shall consider all costs to County and the taxpayers of such a separate mailing as well as the adverse affect to the taxpayers of delayed and multiple notices. County shall bear all costs associated with the separate notice if such separate notice was made necessary because the roll could not be merged.

(g) Tax Collector shall, at each distribution of funds, deduct 2% of the assessment collected to reimburse the actual cost of collecting non-ad valorem assessments. On or before July 31st of the year following the assessment year, Tax Collector shall compare total actual costs expended to the total amount deducted from the distributions. Amounts deducted in excess of actual cost of collecting shall be remitted to County. In the event the amounts deducted are less than the actual

costs of collection, County will remit to Tax Collector the difference between the amount deducted and the actual costs of collection pursuant to Article IV, paragraphs (a) and (b).

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals below.

CHARLOTTE COUNTY TAX COLLECTOR

Date: 1/31/97

By: Vickie L. Potts
Vickie L. Potts
Charlotte County Tax Collector

WITNESSES:

Elsa Lawrence
Printed Name ELSA LAWRENCE

Jacqueline Gasper
Printed Name JACQUELINE GASPER

BOARD OF COUNTY COMMISSIONERS
OF CHARLOTTE COUNTY, FLORIDA

Date: 02/04/97

By: Matthew D. DeBoer
Matthew D. DeBoer, Chairman

ATTEST:

Barbara T. Scott, Clerk of
Circuit Court and Ex-officio
Clerk to the Board of County
Commissioners

By: Carolene D. Mansbury
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

Renee Francis Lee
Renee Francis Lee
County Attorney