

## **AGREEMENT**

THIS AGREEMENT is 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 (the "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 (the "Tax Collector").

### **RECITALS**

A. County is authorized to impose non-ad valorem assessments and has adopted the uniform collection method of notice, levy, collection and enforcement of such assessments (the "uniform method"), as authorized by Section 197.3632, Florida Statutes; and

B. Pursuant to Section 197.3632(2), Florida Statutes, a local governing board shall enter into a written agreement with the tax collector providing for reimbursement of necessary administrative costs incurred when implementing the uniform method; and

C. County's election of the uniform method requires that County reimburse the Tax Collector for the actual costs of collecting non ad valorem assessments, including those itemized in sections 197.3632(7) and 197.3632(8)(c), Florida Statutes.

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 certain non-ad valorem assessments levied by County pursuant to the uniform method.

### **ARTICLE II**

#### **Term**

The term of this Agreement shall commence on October 1, 2025 and terminate on September 30, 2026; however, this Agreement shall automatically renew each successive year unless: (a) County informs the Property Appraiser, the Tax Collector, and the Florida Department of Revenue by January 10 of a given year that it intends to discontinue using the uniform method; or (b) County or Tax Collector provide 60 days' notice to the other party of its intent to terminate this Agreement.

**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 any applicable and duly promulgated law, rule or regulation.

(b) The parties shall take reasonable measures to ensure 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**

(a) County shall reimburse Tax Collector on an annual basis for actual costs incurred in the collection of the applicable non-ad valorem assessment under the uniform method, 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 pursuant to the uniform method.

(c) By September 15 of each year, the Board of County Commissioners authorizes the County Administrator, or designee, to certify to Tax Collector the non-ad valorem assessment roll in a format acceptable to the Tax Collector, and otherwise compliant with the uniform method. 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 Florida 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 collection method of notice, levy collection and enforcement of each non-ad valorem assessment pursuant to, and consistent with, the requirements of the uniform method and the applicable rules and successor rules promulgated by the Florida Department of Revenue.

(f) Upon receipt of notice from Tax Collector that a corrected roll or correction of the amount of any assessment is necessary to comply with the uniform method, County shall submit the required correction and bear the cost of correcting the roll or assessment.

**ARTICLE V**  
**Duties of Tax Collector**

(a) Tax Collector, or designee, 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 Florida 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 Florida 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), Florida Statutes.

(c) Tax Collector agrees to cooperate with County in the implementation of the uniform method, pursuant to law.

(d) 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.

(e) Tax Collector may not unreasonably withhold consent to the use of the uniform method pursuant to law.

(f) If Tax Collector discovers errors or omissions on such roll, Tax Collector may request the County to file a corrected roll or a correction of the amount of any assessment pursuant to Section 197.3632(5), Florida Statutes, and County shall bear the cost of any such error or omission.

(g) If Tax Collector determines that a separate mailing is authorized pursuant to law, Tax Collector shall either mail a separate notice of the particular non-ad valorem assessment or shall request 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 effects to the taxpayers of delayed and multiple notices. County shall bear all costs associated with the separate notice if such notice was made necessary because the roll could not be merged.

(h) Tax Collector shall, at each distribution of collected funds, deduct 2% of the assessment collected remitted 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.

**ARTICLE VI**  
**Miscellaneous**

(a) Notices concerning the terms of this Agreement, or its implementation shall be furnished to:

Vickie L. Potts, CFC  
Charlotte County Tax Collector  
18500 Murdock Circle  
Port Charlotte, Florida 33948  
Phone: 941-743-1350  
Email: [taxcollector@charlottecountyfl.gov](mailto:taxcollector@charlottecountyfl.gov)

County Administrator  
18500 Murdock Circle, Ste. 538  
Port Charlotte FL 33948  
Phone: 941-743-1944  
Email: [bcc.administration@charlottecountyfl.gov](mailto:bcc.administration@charlottecountyfl.gov)

(b) In the event any provision of this Agreement is found unlawful or otherwise unenforceable, all other provisions shall remain in full force and effect unless the parties agree to the contrary in writing.

(c) This Agreement contains the full and complete agreement of the parties hereto and no amendments to this Agreement shall be of any force or effect unless they are agreed to separately in writing.

[SIGNATURE PAGE TO FOLLOW]

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

**BOARD OF COUNTY COMMISSIONERS  
OF CHARLOTTE COUNTY, FLORIDA**

By: \_\_\_\_\_  
Joseph M. Tiseo, Chairman

Date: September 9, 2025

**ATTEST:**

Roger D. Eaton, Clerk of Circuit Court  
and Ex-officio Clerk of the Board of  
County Commissioners

By: \_\_\_\_\_  
Deputy Clerk

**APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:**

By: Janette S. Knowlton  
Janette S. Knowlton, County Attorney  
LR25-0800 Jan

**CHARLOTTE COUNTY TAX COLLECTOR**

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

Date: Aug. 14, 2025

**WITNESSES:**

Jennifer Gogal  
Printed Name: Jennifer Gogal

Joette Mynard  
Printed Name: Joette Mynard