

**AGREEMENT WITH VOLUSIA COUNTY TAX COLLECTOR
FOR THE UTILIZATION OF THE UNIFORM METHOD OF COLLECTION
OF NON-AD VALOREM ASSESSMENTS**

This Agreement with Volusia County Tax Collector for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments ("Agreement") is made and entered into by and between _____, ("Local Government") a Local Government as such term is defined in § 197.3632, Florida Statutes, and the **Volusia County Tax Collector**.

WHEREAS, the Local Government wants to levy, collect, and enforce its non-ad valorem assessments utilizing the uniform method for the levy, collection, and enforcement of its non-ad valorem assessments, as provided for in §§ 197.3632 and 197.3635, Florida Statutes ("Uniform Method"); and

WHEREAS, pursuant to § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, the Local Government must enter into an agreement with the tax collector to provide for the reimbursement of the necessary administrative costs incurred in the utilization of the Uniform Method; and

WHEREAS, Rule 12D-18.004(1)(b), Florida Administrative Code, further requires an agreement between the Local Government and the Tax Collector for the merger of the non-ad valorem assessment roll or rolls with the ad valorem roll to produce one collection roll; and

WHEREAS, Rule 12D-18.004(1)(c), Florida Administrative Code, requires the Local Government to enter into a separate agreement with the Tax Collector for each non-ad valorem assessment roll, and each such agreement must comply with the requirements of Rule 12D-18.004; and

WHEREAS, this Agreement is intended to meet the requirements of both § 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, as such pertain to the Local Government's use of the Uniform Method and the Tax Collector's administrative duties pursuant thereto.

NOW, THEREFORE, in consideration of the agreements, promises, and covenants set forth herein and other good and valuable consideration, the parties agree as follows:

I. General.

1. **Application.** This Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment(s) identified in the Local Government's duly adopted resolution(s) attached hereto and incorporated herein as **Exhibit A** ("Assessment").

2. **Term.** The term of this Agreement shall commence upon execution by both parties. For the purposes of this Agreement, a tax year shall mean and refer to a calendar year. This Agreement shall remain in effect for subsequent years' assessments and shall terminate (i) automatically once the Assessment is paid in its entirety such that no Assessment amounts need to be assessed or collected in a subsequent year or (ii) as otherwise provided herein or established by law. Pursuant to § 197.3632(6), Florida Statutes, the Local Government may discontinue use of the Uniform Method and terminate this Agreement upon written notice to the Tax Collector, the Property Appraiser, and Florida Department of Revenue before January 10 of each tax year. Such notice, upon the receipt thereof by the other party, shall terminate this Agreement. If notice is submitted after January 10 of the current tax year, then the Agreement shall continue to remain in effect for the current tax year; however, the Agreement shall be terminated with respect to the next tax year [e.g., if notice were sent December 1, 2017 (in tax year 2017), termination would be effective for the 2018 tax year; if notice were sent on January 5, 2018 (in tax year 2018), termination would be effective for the 2018 tax year; but, if notice were sent on January 11, 2018 (in tax year 2018), termination would not be effective until the 2019 tax year].

II. Duties of the Tax Collector.

1. **Merger of Assessment Rolls.** Pursuant to § 197.3632(7), Florida Statutes, and Rule 12D-004(1)(b), Florida Administrative Code, the Tax Collector shall work with the Local Government to include the Local Government's non-ad valorem assessment roll in the combined notice for ad valorem taxes and non-ad valorem assessments as provided in § 197.3635, Florida Statutes. Separate notices of non-ad valorem assessments shall not be mailed unless otherwise warranted as a solution to the most exigent factual circumstances. In deciding whether a separate mailing is necessary, the Tax Collector shall consider all costs to the Local Government and taxpayers of such separate mailing and the adverse effects of delayed and multiple notices to taxpayers. If, for whatever reason, the Local Government's non-ad valorem assessment roll cannot be merged with the ad valorem tax roll in the combined notice for taxes and assessments, the Local Government shall bear all costs associated with the provision of separate notice. Such costs are not factored into the per unit assessment rate identified in Article IV of this Agreement, and, if the Tax Collector incurs any such costs on the Local Government's behalf, the Tax Collector shall separately invoice the Local Government for reimbursement thereof.

2. **Software / Data Storage.** The Tax Collector maintains software, which it will use to edit and store the non-ad valorem assessment roll received from the Local Government. The Tax Collector will maintain the Local Government's non-ad valorem

assessment roll and related programs in the same manner as other Volusia County tax data.

3. **Cooperation.** In addition to the foregoing, the Tax Collector will make reasonable efforts to assist and accommodate the Local Government's collection of non-ad valorem assessments, cooperate with the Local Government and the Volusia County Tax Collector to implement the Uniform Method pursuant to and consistent with Chapter 197, Florida Statutes, including §§ 197.3632 and 197.3635 thereof, and make available the Tax Collector's methodology and data used to calculate the per unit cost described in Article IV of this Agreement.

III. Duties of the Local Government.

1. **Non-Ad Valorem Assessment.** The Local Government warrants that the Assessment(s) to which this Agreement applies is valid, lawfully imposed, and duly levied by the Local Government on the properties subject thereto. The Local Government further agrees to post the non-ad valorem assessment(s) for each parcel on the non-ad valorem assessment roll in a manner such that the assessment roll is free of errors and omissions.

2. **Reimbursement.** Each year, the Local Government shall pay to the Tax Collector the necessary administrative costs of collection incurred by the Tax Collector in the administration of the Assessment(s) pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **Assessment Rate.** By September 15th of each tax year, the Local Government shall, whether by and through its chair of its local governing board or other designee or agent, certify its non-ad valorem assessment roll on compatible electronic medium, to the Tax Collector. The Tax Collector shall not be liable for any delays or failure to implement the Uniform Method with regard to the Assessment(s) if the Local Government fails to timely submit its assessment roll or otherwise submits an incompatible or incomplete assessment roll.

4. **Changes, Modifications, and Corrections.** The Local Government shall designate and authorize a person or entity other than the Tax Collector who will receive and process any request for changes, modifications, or corrections to the non-ad valorem assessment roll and, if necessary, file with the Tax Collector an appropriate certificate of correction.

5. **Coordination.** The Local Government shall cooperate with the Tax Collector to implement the Uniform Method pursuant to and consistent with applicable state law and any relevant regulations duly promulgated by the Florida Department of Revenue.

IV. Payment of Administrative Costs.

1. **Per Unit Charge.** The Tax Collector's charge to the Local Government for the units assessed pursuant to the Assessment for the _____ tax year and for each year thereafter shall be fifty-five cents (55¢) per assessment unit, which per unit charge constitutes the actual cost of collecting the non-ad valorem assessment to the Tax Collector's office as described in § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code. Because such per unit charge is the actual cost to the Tax Collector's office of administering the Assessment pursuant to the Uniform Method, such charge shall be subject to unilateral adjustment by the Tax Collector on an annual basis to account for fluctuations in such cost.

2. **Adjustments.** If the Tax Collector, after review of its operations and other relevant data, determines the charge should be either increased or decreased, it shall send written notice to the Local Government of the adjustment. If notice is sent prior to January 10th of the current tax year, the adjusted charge shall be effective within the current tax year. Otherwise, such notice shall be effective in the next tax year.

3. **Challenges.** If the Local Government believes the adjusted charge does not reflect the actual cost of the administrative services provided by the Tax Collector's office pursuant to this Agreement or otherwise violates § 197.3632(8)(c), Florida Statutes, the Local Government may, within 10 (ten) days of its receipt of such notice, send a notice to the Tax Collector's office objecting to the adjustment, which notice shall include a concise summary of the reason(s) as to why the Local Government objects and a request for a meeting with the Tax Collector's chief financial officer to reconsider the adjustment. Failure to request such meeting shall be deemed a waiver of the Local Government's right to challenge the adjustment. If requested, the meeting shall be scheduled within twenty (20) days of the receipt of such request. The Tax Collector's chief financial officer shall render a final decision regarding the adjusted charge within ten (10) days following such meeting or such other time as may be agreed upon by the Local Government and the Tax Collector. Such final decision shall be binding as to both parties and constitute final agency action.

4. **Payment.** The Local Government agrees that the payment due pursuant to this Agreement may be withheld by the Tax Collector from the revenue collected from the Assessment, regardless of whether payment has actually been collected on each parcel subject to the assessment. If such withhold does not occur or insufficient Assessment revenue is collected to reimburse, the Tax Collector may invoice the Local Government for payment of any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes.

V. Miscellaneous.

1. **Indemnification.** The Authority, pursuant to 768.28, Florida Statutes, nor the Volusia County Tax Collector waives any defense of sovereign immunity, or increases the limits of its liability, upon entering into this Agreement. This Agreement does not

contain any provision that requires one party to indemnify or insure the other party for the other party's negligence, or to assume any liability for the other party's negligence."

2. **Entire Agreement.** This Agreement embodies the whole understanding of the parties. There are no promises, terms, conditions, or obligations other than those contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto.

3. **Amendment.** Unless otherwise expressly provided herein, any alteration, variation, modification, extension, renewal, or waiver of the provisions of this Agreement shall be valid only when reduced to writing, duly authorized and signed by all parties.

4. **Notices.** All notices or other communications hereunder shall be in writing and shall be deemed duly given if delivered in person or sent certified or registered mail, return receipt requested, first class, postage prepaid, and addressed as follows:

IF TO LOCAL GOVERNMENT:

WITH COPY TO:

Local Government Attorney

IF TO TAX COLLECTOR: WITH COPY TO:

Volusia County Tax Collector
123 West Indiana Avenue
Room 103
DeLand, FL 32720

5. **Construction – Governing Law.** This Agreement is intended to complement the statutes and regulations pertaining to the Uniform Method and shall be construed together with the applicable provisions of Section 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, or any successor statutes or rules, as such may be amended or supplemented from time to time. Any duly adopted statutes or regulations pertaining to the Uniform Method and administration thereof shall (i) govern those items not specifically covered herein and (ii) are hereby incorporated by reference. If any terms or conditions of this Agreement conflict with duly enacted statutes or adopted regulations pertaining to the Uniform Method, such statutes or regulations shall govern to the extent any such conflict exists.

6. **Sovereign Immunity.** Regardless of anything set forth in this section or any other part of this Agreement to the contrary, each party expressly retains all rights, benefits, and immunities of the doctrine of sovereign immunity in accordance with §

768.28, Florida Statutes, and nothing in this Agreement shall be deemed as a waiver of the doctrine of sovereign immunity or any of the limits of liability of either party beyond any statutory limited waiver of immunity or those limits of liability which may have been or may be adopted by the Florida Legislature. Nothing in this Agreement shall be read or otherwise interpreted to require or otherwise allow the indemnification of one party for the negligent acts of the other in contravention of § 768.28, Florida Statutes, nor shall anything in this Agreement inure to the benefit of any third party for the purpose of allowing any claim against either party, which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

IN WITNESS WHEREOF, the parties have executed this Agreement with Volusia County Tax Collector for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments on the day and year written below.

ATTEST: _____

By: _____

Chair/Mayor

ATTEST: _____

VOLUSIA COUNTY TAX COLLECTOR

By: _____

Will Roberts

Volusia County Tax Collector