

**AGREEMENT**

**THIS AGREEMENT** is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_ 2013, by and between the **CITY OF LEESBURG, FLORIDA**, a political subdivision of the State of Florida, whose address is Post Office Box 490630, Leesburg, Florida 34749 – 0630, hereinafter referred to as “City”, the **LAKE COUNTY TAX COLLECTOR**, a Constitutional Officer of the State of Florida, whose address is 320 West Main Street, Tavares, Florida, 32778, hereinafter referred to as “Tax Collector,” and the **LAKE COUNTY PROPERTY APPRAISER**, a Constitutional Officer of the State of Florida, whose address is 320 West Main Street, Tavares, Florida 32778.

**WITNESSETH:**

**WHEREAS**, the City is authorized to impose non-ad valorem assessments and by resolution has elected to use the uniform method of collecting such assessments as authorized by Section 197.3632, Florida Statutes; and

**WHEREAS**, the uniform method will provide an efficient method of collection of non-ad valorem assessments levied by the City; and

**WHEREAS**, Section 197.3632(2), Florida Statutes, provides that the City shall enter into a written agreement with the Tax Collector and the Property Appraiser, for reimbursement of necessary administrative and actual collection costs incurred under Section 197.3632, Florida Statutes.

**NOW THEREFORE**, in consideration of the foregoing, the parties agree as follows:

**SECTION 1. PURPOSE.** The purpose of this Agreement is to establish the terms and conditions under which the Property Appraiser shall assess, and the Tax Collector shall collect, the City non-ad valorem assessments, and to require that the City reimburse the Property Appraiser and Tax Collector for necessary administrative and actual collection costs pursuant to Section 197.3632, Florida Statutes. These expenses

shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

**SECTION 2. TERM.** The term of this Agreement shall commence on the date it is approved by the Leesburg City Commission, and shall run until December 31, 2016. Unless any party gives notice to the other parties terminating this Agreement, no later than September 1 of any calendar year, this Agreement shall renew automatically thereafter for successive periods of one (1) year each.

**SECTION 3. COMPLIANCE WITH LAWS AND REGULATIONS.** The parties shall abide by all statutes, ordinances, rules and regulations pertaining to the levy and collection of the City non-ad valorem assessments, including those now in effect and hereafter adopted. To the extent permitting by §768.28, Florida Statutes, the City shall hold the Tax Collector and Property Appraiser harmless for any mistakes the City makes in levying the non-ad valorem special assessment, noticing, and implementing of the uniform collection methodology procedures. In the event of lawsuits filed by City taxpayers, the City agrees to support a motion to dismiss the Property Appraiser and Tax Collector from the case. The Property Appraiser and Tax Collector have no involvement with either the levy of the non-ad valorem special assessments or with the proper notices and procedures required of the City in adhering to the uniform collection methodology procedure.

**SECTION 4. RESPONSIBILITY OF THE TAX COLLECTOR.**

- a. The Tax Collector shall prepare a combined notice for ad valorem taxes and non-ad valorem assessments pursuant to Section 197.3632 and 197.3635, Florida Statutes, or its successor provisions, and in accordance with the specific resolutions adopted at public hearings in a timely manner by the City, which shall clearly state its intent to use the uniform method for collecting such assessments.
- b. The Tax Collector shall collect the City non-ad valorem assessments pursuant to the provisions of Chapter 197, Florida Statutes.

- c. The Tax Collector agrees to cooperate with the City in implementation of the uniform method of collecting non-ad valorem assessments pursuant to Section 197.3632, Florida Statutes, or its successor provisions.
- d. The Tax Collector shall not accept any non-ad valorem assessment roll that is not certified on a compatible electronic medium, and that does not contain the electronic posting of the non-ad valorem assessment for each parcel, and is not tied to the applicable property identification number.
- e. If the Tax Collector or Property Appraiser discovers errors and omissions on such roll, either may request the City to file a corrected roll or a correction of the amount of any assessment. The City shall bear the cost of any such error and omission.

#### **SECTION 5. RESPONSIBILILTY OF THE CITY**

- a. The City agrees to reimburse the Property Appraiser and Tax Collector for necessary administrative and actual collection costs incurred pursuant to Section 197.3632, Florida Statutes. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The City shall only compensate the Property Appraiser and Tax Collector for the actual cost of imposing and collecting non-ad valorem assessments as may be billed to the City in a timely manner.
- b. The City will be billed or pay directly for necessary advertising relating to the non-ad valorem assessment program.
- c. By September 15<sup>th</sup> of each year the City Manager of the City shall certify a non-ad valorem assessment roll on compatible electronic medium to the Tax Collector. The City shall post the non-ad valorem assessment for each parcel on the non-ad valorem assessment roll to be certified. It is the responsibility of the City to ensure that such roll be free of errors and omissions.
- d. The city agrees to cooperate with the Property Appraiser and Tax Collector in implementation of the uniform method of collecting non-ad valorem

assessments pursuant to, and consistent with all of the provisions of Section 197.3632 and 197.3635, Florida Statutes, or its successor provisions.

- e. The City shall supply to the Property Appraiser a written boundary description and a GIS (Geographic Information System) shapefile or geodatabase of the area within which the non ad valorem assessments are to be imposed. . The Property Appraiser will impose a fee based on actual cost for mapping and programming time, plus an annual fee for the data file; said data file fee not to exceed the standard amount set and charged by the property appraiser for a CRA or non-ad valorem NAL (name, address, legal) file.

**SECTION 6. RESPONSIBILITY OF PROPERTY APPRAISER.**

The Property Appraiser shall provide any information or services required of the Property Appraiser by §197.3632(3)(b). The Property Appraiser is unable to utilize the Truth in Millage statement mailed annually to taxpayers for providing notice of non ad valorem assessments under this Agreement.

**IN WITNESS WHEREOF**, the parties have caused their duly authorized representatives to affix their signatures to this Agreement.

ATTEST:

LAKE COUNTY TAX COLLECTOR

\_\_\_\_\_

\_\_\_\_\_  
BOB McKEE, Tax Collector

ATTEST:

LAKE COUNTY  
PROPERTY APPRAISER

\_\_\_\_\_

\_\_\_\_\_  
CAREY BAKER, Property Appraiser

THE CITY OF LEESBURG, FLORIDA

BY: \_\_\_\_\_  
DAVID KNOWLES, Mayor

Attest: \_\_\_\_\_  
BETTY RICHARDSON, City Clerk

APPROVED AS TO FORM AND CONTENT:

\_\_\_\_\_  
CITY ATTORNEY