

UNIFORM COLLECTION AGREEMENT #AGR2017-35

THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2017, by and between CITY OF DUNNELLON, a municipality located within the County of Marion and State of Florida (“City”) whose address is 20750 River Drive, Dunnellon, Florida 34431, and the Office of the Marion County Tax Collector, by and through the Honorable George Albright, Marion County Tax Collector, whose address is 503 S.E. 25<sup>th</sup> Avenue, Ocala, Florida 34471 (“Tax Collector”).

SECTION I  
Findings and Determinations

The parties find and determine:

1. The City, pursuant to the provisions of Chapter 166, Florida Statutes, is authorized to impose and levy, and by appropriate resolution has expressed its intent to use the statutory uniform methodology of collection for certain non-ad valorem special assessments, which include **fire rescue service** assessments as authorized by constitutional and statutory municipal home rule and by Section 197.363, Florida Statutes, and Rule 12D-18, Florida Administrative Code, as amended; and
2. The Term “Assessment” means those certain levies by the City, which purport to constitute non-ad valorem special assessments for the purpose of paying principle and interest on any and all of its indebtedness and for the purpose of paying the cost of **fire rescue services**, pursuant to City of Dunnellon Ordinance No. 2017-08, adopted on August 14, 2017, to-wit: A non-ad valorem special assessment is lienable under Section 4, Article X, Florida Constitution, if it results in a special benefit peculiar to the parcels of property involved, over and above general community benefit, as a result of a logical connection to the property involved from the system, facility and service provided by the City and if it is apportioned to the property fairly and reasonably.
3. The uniform statutory collection methodology is provided in Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code (“uniform methodology,”) with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies.
4. The uniform methodology is more fair to the delinquent property owner than traditional lien foreclosure methodology; and
5. The uniform methodology provides for more efficiency of collection by virtue of the “Assessment” being on the official tax notice issued by the Tax Collector, which will produce positive economic benefits to the City and its citizens, landowners and taxpayers.
6. The uniform methodology, through use of the official tax notice, will tend to eliminate confusion and promote local government accountability; and
7. The Tax Collector, as the state constitutional officer for the county political subdivision, is charged by general law in Chapter 197, Florida Statutes, and related rules and

regulations, to function as the agent of the Florida Department of Revenue for purposes of the uniform methodology for the “Assessment”.

8. The sole and exclusive responsibility to determine, impose and levy the “Assessment” and to determine that it is a legal, constitutional and lienable non-ad valorem special assessment for the acquisition, construction or reconstruction of assessable improvements authorized by Chapter 190, Florida Statutes, is that of the City and no other person, entity or officer.

## SECTION II

1. Section 2, Article VIII, Florida Constitution; Section 166.201, Florida Statutes; Sections 197.3631, 3632 and 3635, Florida Statutes; Rule 12D-18, Florida Administrative Code, and all other applicable provisions of the constitutional and statutory law govern the exercise by the City of its local self-government power to render and pay for municipal services.
2. Section 1(d), Article VIII, Florida Constitution; Chapter 197, Florida Statutes; Rule 12D-13, Florida Administrative Code; Rule 12D-18, Florida Administrative Code and other applicable provisions of constitutional and statutory law apply to the Tax Collector in his capacity as a state constitutional county officer and agent of the Florida Department of Revenue for the purpose of collecting and enforcing the collection of non-ad valorem special assessments levied by municipalities located in the County political subdivision.
3. Section 197.3631, Florida Statutes, constitutes supplemental authority for the City to levy non-ad valorem assessments including such non-ad valorem special assessments as the “Assessment” for fire and emergency services authorized by Chapter 166, Florida Statutes.
4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to the City and to the Tax Collector, as well as the Department of Revenue and the Property Appraiser in and for the County.

## SECTION III

### Purpose

The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of certain non-ad valorem special assessments, the “Assessments,” levied by the City to include compensation by the City to the Tax Collector for actual costs of administration pursuant to Section 197.3632(8)(c), Florida Statutes; payment by the City of any costs involved in separate mailings because of non merger of any non-ad valorem special assessment roll as certified by the City, or its designee, pursuant to Section 197.3632(7), Florida Statutes; and reimbursement by the City for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in Section 197.3632(2), Florida Statutes.

## SECTION IV

### Term

The term of this Agreement shall commence upon execution, effective for the 2017 tax bill purposes, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the District shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 10 of each calendar year, if the District intends to discontinue to use the uniform methodology for such "Assessment" pursuant to Section 197.3632(6), Florida Statutes, and Rule 12D-18.006(3), Florida Administrative Code, using Form DR-412 promulgated by the Florida Department of Revenue.

## SECTION V

### Duties and Responsibilities of the District

The District agrees, covenants and contracts to:

1. Compensate the Tax Collector for actual administrative costs not to exceed One Hundred and No/100 Dollars (\$100.00), incurred for the collection of the "Assessments" under the uniform methodology, pursuant to Sections 197.3632(8)(c), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, said actual costs to include, but not be limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.
2. To pay for or alternatively reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by the District pursuant to Section 197.3632(7), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.
3. The District shall pay directly for any requirements and costs associated with advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.
4. By September 15 of each calendar year, the City, or its designee shall certify, using DR Form 408, to the Tax Collector and non-ad valorem special assessment ("Assessment") roll on compatible electronic medium, tied to the property parcel identification number and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. The City or its agent on behalf of the City shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem special assessment roll and shall exercise its responsibility that such non-ad valorem special assessment roll be free of errors and omissions. Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.
5. The City agrees to abide by and implement its duties under the uniform law pursuant to all provisions of Sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

6. The City acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the City's "Assessments" and that it is the sole responsibility and duty of the City to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the "Assessments."
7. The City shall indemnify and hold harmless the Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against the Tax Collector regarding the imposition, levy, roll preparation and certification of the "Assessments"; the City shall pay for or reimburse the Tax Collector for fees for legal services rendered to the Tax Collector with regard to any such legal action. This indemnification shall be subject to the provisions of §768.28(5), Florida Statutes, including the limitations set forth therein. Further, no provision herein shall be construed as a waiver of sovereign immunity by either party to this Agreement.

#### SECTION IV Duties of the Tax Collector

1. The Tax Collector shall merge timely the legally certified "Assessment" roll of the City with all non-ad valorem special assessment rolls, merge said rolls with the tax roll, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem special assessments for all levying authorities (all the local governments) within the county political subdivision, pursuant to Sections 197.3632 and 197.3635, Florida Statutes and its successor provisions and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by the City, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method of collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.
2. The Tax Collector shall collect the "Assessments" of the City as certified by the City, or its designee, to the Tax Collector no later than September 15 of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using DR Form 408, and free of errors and omissions.
3. The Tax Collector agrees to cooperate with the City in implementation of the uniform methodology for collecting "Assessments" pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem special assessment roll for the "Assessments" of the City that is not officially, timely and legally certified to the Tax Collector pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.
4. If the Tax Collector discovers errors or omissions on such roll, the Tax Collector may request the City to file a corrected roll or a correction of the amount of any assessment and the City shall bear the cost of any such error or omission.

5. If the 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, the Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment (“Assessment”) or shall direct the City to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to the City and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. Tax Collector shall have sole discretion in making such decision. If such a separate mailing is affected, the City shall bear all costs associated with the separate notices for the non-ad valorem special assessment that could not be merged, upon time billing by the Tax Collector.

#### SECTION VII

1. The parties shall perform all their obligations under this Agreement in accordance with good faith and prudent practice.
2. This Agreement constitutes the entire Agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision is found to be invalid, altering substantially the benefits of the Agreement for either of the parties or rendering the statutory and regulatory obligations unperformable.
3. This Agreement shall be governed by the laws of the State of Florida.
4. Written notice shall be given to the parties at the following addresses or such other place or person as each of the parties shall designate by similar notice:

a. As to the Tax Collector: P.O. Box 63  
Ocala, FL 34478

With copies to: Forman, Hanratty & Montgomery  
723 East Fort King Street  
Ocala, FL 34478  
Attn: Vanessa Thomas, Esq.

b. As to the City: Dawn Bowne, City Administrator  
20750 River Drive  
Dunnellon, FL 34431

With copies to: Shepard and Smith, PA  
2300 Maitland Center Pkway  
Suite 100  
Maitland, FL 32751  
Attn: Andrew Hand, Esq.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

GEORGE ALBRIGHT  
MARION COUNTY TAX COLLECTOR

ATTEST

\_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_

CITY OF DUNNELLON

ATTEST

\_\_\_\_\_

Amanda L. Roberts, CMC  
City Clerk

By: \_\_\_\_\_  
Walter Green, Mayor

Date: \_\_\_\_\_