

**INTERAGENCY AGREEMENT BETWEEN LEE COUNTY AND
LEE COUNTY TAX COLLECTOR
FOR COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS**

This agreement made and entered into this 18th day of February, 2020, between the Office of the Lee Tax Collector, by and through the Honorable Larry D. Hart, Lee Tax Collector ("Tax Collector"), whose address is Lee Tax Collector's Office, 2480 Thompson Street, Fort Myers, Florida 33901 and Lee County, by and through the Board of County Commissioners, ("County"), collectively, the "Parties" hereto.

SECTION I

Findings and Determinations

The Parties find and determine:

1. County 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 for **Sunset Cove Channel Marker Operation and Maintenance Special Improvement Unit and Telegraph Creek Bridge Repair Operation and Maintenance Special Improvement Unit** ("Assessments"), as authorized by constitutional and statutory municipal home rule and by §197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, as amended; and
2. The term "Assessments" means those certain levies by County which purport to constitute non-ad valorem special assessments for **Sunset Cove Channel Marker Operation and Maintenance Special Improvement Unit and Telegraph Creek Bridge Repair Operation and Maintenance Special Improvement Unit**. 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 County and if it is apportioned to the property fairly and reasonably; and
3. The uniform statutory collection methodology is provided in §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; and
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 County and its citizens and taxpayers; and
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 Lee 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 "Assessments"; and
8. The sole and exclusive responsibility to determine, impose and levy the "Assessments" and to determine that it is a legal, constitutional and lienable non-ad valorem special assessment for **Sunset Cove Channel Marker Operation and Maintenance Special Improvement Unit and Telegraph Creek Bridge Repair Operation and Maintenance Special Improvement Unit** and related systems, facilities and services is that of County and no other person, entity or officer.

SECTION II

Authority

1. Section 2, Article VIII, Florida Constitution; §166.021, Florida Statutes; §§197.3631, 3632 and 3635, Florida Statutes; Rule 12D-18, Florida Administrative Code, and all other applicable provisions of constitutional and statutory law govern the exercise by County 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 Tax Collector in her capacity as a state constitutional 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 Lee County Board of County Commissioners, a government of the Lee Political Subdivision.
3. Section 197.3631, Florida Statutes, constitutes supplemental authority for County to levy non-ad valorem assessments including such non-ad valorem special assessments as the "Assessments" for **Sunset Cove Channel Marker Operation and Maintenance Special Improvement Unit and Telegraph Creek Bridge Repair Operation and Maintenance Special Improvement Unit** and related systems, facilities and services.
4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to County and to Tax Collector in and for Lee, as well as the Department of Revenue.

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 will collect and enforce the collection of those certain non-ad valorem special assessments, the "Assessments", levied by County to include compensation by County to the Tax Collector for actual costs of collection pursuant to §197.3632(8)(c), Florida Statutes; payment by County of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll as certified by County or his or her designee, pursuant to §197.3632(7), Florida Statutes, and reimbursement by County 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 §197.3632(2), Florida Statutes.

SECTION IV

Term

The term of this Agreement will commence upon execution, effective for the 2020 tax notice purposes, and will continue and extend uninterrupted from year to year, automatically renewed for successive periods not to exceed one (1) year each, unless County will inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 10 of each calendar year, if County intends to discontinue to use the uniform methodology for such "Assessments" pursuant to §197.3632(6), Florida Statutes (2009 Supp.), 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 County

County agrees, covenants and contracts to:

1. Compensate the Tax Collector for actual collection costs incurred pursuant to §197.3632(8)(c), Florida Statutes, and 12D-18.004(2), Florida Administrative Code.

2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the "Assessments" by the Tax Collector under the uniform methodology, pursuant to §197.3632(2), Florida Statutes, and Rule 12D- 18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.
3. To pay for or alternatively to 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 County pursuant to §197.3632(7), Florida Statutes, and Rule 12D-1 8.004(2), Florida Administrative Code.
4. The Tax Collector will collect from County all costs associated with the collection of the non-ad valorem special assessments for each year. Current estimated annual collection cost is \$1.47 per parcel and is subject to change based upon actual expenditures.
5. County will be directly responsible for any requirements and costs associated with advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to §§197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.
6. County has elected to engage the services of the Property Appraiser to serve as agent of County to specifically list, extend, prepare and submit the non-ad valorem assessment rolls of County to the Tax Collector on an annual basis at the same time that the regular ad valorem roll is certified to the Tax Collector on compatible electronic medium as defined in §197.3632(1)(£), Florida Statutes; designated by the property identification number, the **Sunset Cove Channel Marker Operation and Maintenance Special Improvement Unit and Telegraph Creek Bridge Repair Operation and Maintenance Special Improvement Unit**, non-ad valorem special assessment rolls.
7. County agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of §§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.
8. County acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including County's "Assessments" and that it is the sole responsibility and duty of County to follow all procedural and substantive requirements for the levy and imposition of constitutionally liable non-ad valorem' special assessments, including the "Assessments".

9. To the extent permitted by law (§768.28, Florida Statutes), County will indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against Tax Collector regarding the imposition, levy, roll preparation and certification of the "Assessments"; County will pay for or reimburse Tax Collector for fees or legal services rendered to Tax Collector with regard to any such legal action.

SECTION VI

Duties of the Tax Collector

1. The Tax Collector will include the non-ad valorem special assessments on the combined notice of taxes, 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 Lee Political Subdivision, pursuant to §§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 County, so long as said ordinances and resolutions will themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of §§197.3632 and 197.3635, Florida Statutes, and their successor provisions and any applicable rules.
2. Tax Collector will collect the "Assessments" of County as certified by the duly authorized County representative, to the Property Appraiser 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 DOR Form 408, and free of errors and omissions.
3. The Tax Collector will disburse funds due to County hereunder in accordance with the provisions of §197.383, Florida Statutes, as amended from time to time. All costs associated with the collection of the non-ad valorem special assessments will be deducted from the second and third distributions prior to remittance of the proceeds to County.
4. The Tax Collector agrees to cooperate with County in implementation of the uniform methodology for collecting "Assessments" pursuant to §§197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector will not accept any non-ad valorem special assessment roll for the "Assessments" of County 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.

5. If the Tax Collector discovers errors or omissions on such roll, the Tax Collector may request County to file a corrected roll or a correction of the amount of any assessment and County will bear the cost of any such error or omission.
6. If Tax Collector determines that a separate mailing is authorized pursuant to §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 will either mail a separate notice of the particular non-ad valorem special assessment ("Assessment") or will direct County to mail such a separate notice. In making this decision, the Tax Collector will consider all costs to County 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 will have sole discretion in making such decision: If such a separate mailing is affected, County will bear all costs associated with the separate notice for the non-ad valorem special assessment that could not be merged, and all such costs will be deducted from the second and third distributions prior to remittance of the proceeds to County.

SECTION VII

Good Faith, Severability, Governing Law and Notice

1. The Parties will 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 will 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 will be governed by the laws of the State of Florida.
4. Written notice must be given to the Parties at the following addresses or such other place or person as each of the Parties will designate by similar notice:
 - a. As to Tax Collector:

Larry D. Hart
Lee County Tax Collector
2480 Thompson Street
Fort Myers, FL 33901

b. As to County:

Lee County Board of County Commissioners
2115 Second Street
Fort Myers, FL 33901

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.

ATTEST

LEE TAX COLLECTOR

By: _____
Larry D. Hart

Date: _____

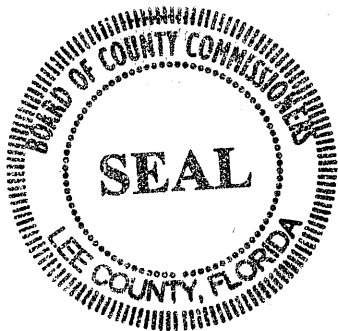
ATTEST:
LINDA DOGGETT, CLERK

BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA

By: Joyce Townsend
Deputy Clerk

By: Brian Hamman
Brian Hamman, Chair

Date: 2/24/2020



APPROVED AS TO FORM FOR THE
RELIANCE OF LEE COUNTY ONLY:

By: John J. Keegan
Office of the County Attorney