

AGREEMENT FOR REIMBURSEMENT OF COSTS FOR NON-AD VALOREM ASSESSMENTS BETWEEN THE INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS AND THE INDIAN RIVER COUNTY PROPERTY APPRAISER

This Agreement for Reimbursement of Costs associated with non-ad valorem assessments (hereinafter “Agreement”) is made as of _____ by and between the **INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS**, acting in its own capacity and on behalf of the Solid Waste District of Indian River County (hereinafter called “County”) and the **INDIAN RIVER COUNTY PROPERTY APPRAISER** (hereinafter called “Property Appraiser”).

WHEREAS, the County intends to levy non-ad valorem assessments to fund the cost of providing essential public services or facilities providing a special benefit to property in accordance with Florida law; and

WHEREAS, the County intends to utilize the uniform method of collection, as outlined in Sections 197.3632 and 197.3635, Florida Statutes, for collecting such non-ad valorem assessments; and

WHEREAS, the County has requested that the Property Appraiser place the County’s adopted non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069 Florida Statutes; and

WHEREAS, the County and Property Appraiser must enter into a written agreement providing for reimbursement of necessary administrative costs incurred by the Property Appraiser in performing its functions pursuant to pursuant to Section 197.3632, Florida Statutes; and

WHEREAS, over the years the County and the Property Appraiser have entered into a series of written agreements to reimburse the Property Appraiser the administrative costs for non-

ad valorem assessment collection and the parties intend to enter into this new agreement to replace all prior agreements with this one new master agreement that governs all the County and SWDD's non-ad valorem assessments; and

WHEREAS, the County has duly complied with the notice provisions and adopted an annual resolution in compliance with the required resolutions set forth in Section 197.3632 Florida Statutes, to entitle the County to utilize the non-ad valorem method of collection, which resolution was timely provided to the Tax Collector, the Property Appraiser and the Florida Department of Revenue.

NOW, THEREFORE, for good and valuable consideration and intending to be legally bound thereby, the County and Property Appraiser agree as follows:

1. Scope of Agreement.

- a. The above recitals are true and correct and are hereby incorporated herein by reference.
- b. The Property Appraiser agrees annually to place the County's adopted non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069 Florida Statutes.
- c. The Property Appraiser agrees that it will allow the information required by Section 197.3632(4)(b), Florida Statutes, for a notice by mail to be included on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069 Florida Statutes, which includes: (i) the purpose of the assessment; (ii) the total amount to be levied against each parcel; (iii) the unit of measurement to be applied against each parcel to determine the

assessment; (iv) the number of such units contained within each parcel; (v) the total revenue the local government will collect by the assessment; (vi) a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; (vii) a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; (viii) and the date, time, and place of the hearing.

- d. The County agrees to annually carry out its duties in utilizing the uniform method for the levy, collection, and enforcement of non-ad valorem assessments as set out in Section 197.3632, Florida Statutes, for the non-ad valorem assessments imposed by the County.
- e. The County agrees to timely provide the Property Appraiser with all required information to be included on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069, Florida Statutes, on compatible electronic media.
- f. The County and Property Appraiser shall abide by all statutes, rules, and regulations pertaining to the levy and collection of non-ad valorem assessments, including the provisions of sections 197.3632, 197.3635, 200.069 Florida Statutes, as amended, and any applicable rules duly promulgated by the Department of Revenue.

2. Compensation.

The County and Property Appraiser agree that, in consideration for the services herein agreed to be performed by the Property Appraiser, the Property Appraiser shall be entitled to payment from the County and SWDD for necessary administrative costs incurred by the

Property Appraiser in utilizing the uniform method for the levy, collection, and enforcement for non-ad valorem assessments in the amount of one percent (1%) of the amount of special assessments for public assessments, such as the solid waste disposal and collection assessments, and in the amount of two percent (2%) of the amount of special assessments for private benefit, such as neighborhood street lighting, road paving and stormwater improvements. If there is any question as to whether an assessment is public or private, the parties will work together in good faith to come to a mutual agreement to designate the assessment.

3. Term.

a. This Agreement shall be effective on the date signed by the last party and shall remain in effect until cancelled by either party as provided below.

b. This Agreement shall be renewed automatically for each subsequent fiscal year unless terminated in writing by either party no later than January 10 to cancel the agreement for the subsequent fiscal year.

4. The provisions in this Agreement are intended to be severable. If any provision of this Agreement shall be held to be invalid or unenforceable in whole or in part, such provision shall be ineffective to the extent of such invalidity or unenforceability without in any manner affecting the validity or enforceability of the remaining provisions of this Agreement.

b. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.

- c. It is anticipated by the parties that the terms and conditions of this Agreement may be periodically amended or modified. Such amendments or modifications must be in writing and must be duly executed by all parties to this Agreement.
- d. This Agreement shall be binding upon and enforceable against any successors of each respective party, including but not limited to successive County Managers, County Commissioners, and the Property Appraiser.
- e. By signing this Agreement, the parties hereto confirm and state that they have carefully read this Agreement, that they know the contents hereof, that they fully expect to carry out each and every provision, and that they intend to be legally bound by the rights and obligations set forth herein.
- f. The headings for each paragraph in this Agreement are for the purposes of reference only and shall not limit or otherwise affect the meaning of any provision.
- g. This document shall represent the complete agreement of the parties.

IN WITNESS WHEREOF, the parties have duly executed this Agreement as of the day and year first above written.

**INDIAN RIVER COUNTY AND
SOLID WASTE DISPOSAL DISTRICT
OF INDIAN RIVER COUNTY, FLORIDA**

Joseph E. Flescher, Chairman:

ATTEST:

Ryan Butler
Clerk of Court & Comptroller

Approved as to form and legal sufficiency:

By: _____
Jennifer W. Shuler, County Attorney

INDIAN RIVER COUNTY PROPERTY APPRAISER

Wesley Davis, Property Appraiser

Approved as to form and legal sufficiency:

Counsel for Property Appraiser

By: _____