

**AGREEMENT FOR REIMBURSEMENT OF COSTS FOR NON-AD  
VALOREM ASSESSMENTS FOR THE REPLACEMENT OF  
CULVERT PIPING IN RAIN TREE CORNER SUBDIVISION  
BETWEEN THE INDIAN RIVER COUNTY BOARD OF COUNTY  
COMMISSIONERS AND THE INDIAN RIVER COUNTY TAX  
COLLECTOR**

This Agreement for Reimbursement of Costs associated with the collection of non-ad valorem assessments for the replacement of culvert piping in the Rain Tree Corner Subdivision in Indian River County, (hereinafter “Agreement”) is made as of February 10, 2026 by and between the **INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS** (hereinafter called “County”) and the **INDIAN RIVER COUNTY TAX COLLECTOR** (hereinafter called “Tax Collector”).

In consideration of the agreements, covenants and conditions hereinafter set forth, the County and Tax Collector agree as follows:

1. Scope of Agreement.

- a. The Indian River County Board of County Commissioners previously established its intent to use the uniform method for collecting non-ad valorem special assessments to fund stormwater maintenance and improvements within the unincorporated area of the County by its Resolution 2025-081 adopted on December 9, 2025. A copy of this Resolution was mailed to the Florida Department of Revenue, the Tax Collector and the Indian River County Property Appraiser prior to January 10, 2026.
- b. The Tax Collector agrees annually to carry out her duties in utilizing the uniform method for the levy, collection, and enforcement of non-ad valorem assessments as set out in Florida Statute 197.3632 for the County’s replacement of culvert piping in the Rain Tree Corner Subdivision special assessments.

2. Compensation.

- a. The County agrees to reimburse the Tax Collector for necessary administrative costs incurred by the Tax Collector in implementing assessments for the County's replacement of culvert piping in the Rain Tree Corner Subdivision, utilizing the uniform method for the levy, collection, and enforcement of such non-ad valorem assessments, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.
- b. The County will reimburse the Tax Collector for the necessary administrative costs of collecting non-ad valorem assessments, in an amount not to exceed two percent (2%) of the amount of special assessments collected and remitted to the County.
- c. Concurrent with each remittance to the County, the Tax Collector shall automatically deduct an amount not to exceed two percent (2%) of the amount of special assessments collected by and remitted to the County. The remittance schedule shall be determined by the Tax Collector and shall vary depending upon the time of year of each remittance.

3. Term.

- a. This Agreement shall be implemented upon the levy of the special assessment for the replacement of culvert piping in the Rain Tree Corner Subdivision by the Indian River County Board of County Commissioners by resolution adopted at a public hearing.
- b. This Agreement shall be renewed automatically for each subsequent fiscal year unless terminated in writing by the County or terminated in writing by the Tax Collector no later than sixty (60) days prior to the September 15 standard due date each year for the non-ad valorem assessment roll.

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

**BOARD OF COMMISSIONERS  
OF INDIAN RIVER COUNTY, FLORIDA**

By: \_\_\_\_\_  
Deryl Loar, Chairman

ATTEST:

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Approved as to form and legal sufficiency:

By: \_\_\_\_\_  
Jennifer W. Shuler, County Attorney

**INDIAN RIVER COUNTY TAX COLLECTOR**

By: \_\_\_\_\_  
Carole Jean Jordan, Tax Collector

ATTEST:

By : \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Approved as to form and legal sufficiency:

By: \_\_\_\_\_  
Robert C. Nall, Counsel for Tax Collector