

**AGREEMENT FOR NASSAU COUNTY TO
REIMBURSE THE PROPERTY APPRAISER AND TAX COLLECTOR**

This Agreement, for Nassau County to Reimburse the Property Appraiser and the Tax Collector (the "Agreement") is made and entered into as of this 18th day of June 2001, by and among the Board of County Commissioners of Nassau County, Florida, a political subdivision of the State of Florida (the "County"), James S. Page, in his capacity as the County Property Appraiser (the "Property Appraiser"), and Gwendolyn M. Miller, in her capacity as the Nassau County Tax Collector (the "Tax Collector").

NOW THEREFORE, in consideration of the mutual promises, covenants, representations, and agreements contained herein, together with the Ten Dollars (\$10.00) and other good and valuable consideration exchanged amongst the parties, the parties to this Agreement to undertake, promise and agree for themselves, and their successors as follows:

ARTICLE I

SECTION 1.01. FINDINGS, RECITALS, AND ACKNOWLEDGEMENTS.

It is hereby ascertained, determined, and declared by the parties that:

- (A) The County is authorized to impose non-ad valorem assessments and by appropriate resolution has expressed its intent to use the uniform method of levy, collection and enforcement of non-ad valorem assessments as provided in Section 197.3632, Florida statutes, under which assessments are included on an assessment roll and certified, in a compatible electronic medium tied to the property identification number, by the County to the Tax collector for merging with the ad valorem tax roll, for collection by utilizing the tax notice provisions described in Section 197.3635, Florida Statutes, and for sale of tax certificates and tax deeds under the non payment provisions of the ad valorem tax laws (the "Uniform Method"); [12D-18.002(2)(b)1]
- (B) The Uniform Method, with its enforcement provisions including the use of tax sale certificates and tax deeds to collect delinquent annual payments, is less expensive and more equitable to the delinquent landowner than the traditional lien foreclosure methodology;
- (C) The Uniform Method will provide for more efficient collection by virtue of the assessment being on the tax notice issued by the Tax Collector and will

produce positive economic benefits to the affected landowners and the County;

- (D) The Uniform Method will promote local government accountability;
- (E) This Agreement is intended to conform with the requirement of Section 197.3632, Florida Statutes, that the County, the Tax Collector and the Property Appraiser enter into a written agreement providing for reimbursement of necessary administrative and actual costs incurred as a result of the use of the Uniform Method; such administrative and actual costs include, but are not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming;
- (F) The duties of the Property Appraiser and Tax Collector under Section 197.3632, Florida Statutes, are ministerial;
- (G) This Agreement is entered into in order to allow for the use of the Uniform Method relative to non-ad valorem assessments imposed and levied by the County under Resolution No. 2000-201, electing to use the uniform method of collecting non-ad valorem special assessments levied within the county;
- (H) The non-ad valorem assessments to which this Agreement applies are being imposed and levied by the county for the provision of a Pirates Wood Municipal Service Benefit Unit Assessment.

SECTION 1.02. INCORPORATION. The findings, recitals, and acknowledgements contained herein are true, correct, and incorporated in this Agreement.

ARTICLE II.

SECTION 2.01. PURPOSE. The purpose of this Agreement is for the County, the Tax Collector and the Property Appraiser to establish and agree upon the Undertaking of the responsibilities pursuant to Section 197.3632, Florida Statutes, in order for the County Commission to implement the Uniform Method for the notice, levy, collection and enforcement of non-ad valorem assessments; and to provide for reimbursement by Nassau County to the Tax Collector and the Property Appraiser, for all necessary administrative and actual costs incurred by them in such activity.
197.3632(2), [12D-18.004]

ARTICLE III.

SECTION 3.01. COMPLIANCE WITH LAWS AND REGULATIONS. The parties shall abide by all statutes, rules, and regulations pertaining to the levy and collection of non-ad valorem assessments, and any ordinance promulgated by the County, not inconsistent with, nor contrary to, the provisions of Sections 197.3632, 197.3635, Florida Statutes, as amended, and any applicable rules duly promulgated by the Department of Revenue.

ARTICLE IV.

SECTION 4.01. DUTIES AND RESPONSIBILITIES OF THE COUNTY.
The County shall:

- (A) Be solely responsible for imposing and levying valid non-ad valorem assessments;
- (B) Reimburse the Property Appraiser for all necessary administrative and actual costs incurred by the Property Appraiser in providing the information and cooperation more particularly referenced in Section 4.02 hereof; [197.3632(2), 12D-18.004(2)]
- (C) Reimburse the Tax Collector for all necessary administrative and actual collection costs incurred, in the collection of the assessments; under the Uniform Method; 12D-18.004(2), 197.3632(2)(8)(c)
- (D) Pursuant to Section 197.3632(7), Florida Statutes, pay for or alternatively reimburse the Tax Collector for any separate tax notices if the tax Collector cannot merge the non-ad valorem assessment roll certified by the County; [197.3632(7), 12D-18.007]
- (E) Make all reimbursement or payment to the Property Appraiser and Tax Collector hereunder in accordance with the Florida Prompt Payment Act, Chapter 278, Part VII, Florida Statutes, or its successor in function; [278.70-79]
- (F) Post the non-ad valorem assessment for each parcel on the non-ad valorem assessment roll in a manner that such non-ad valorem assessment roll is free of errors and omissions;
- (G) On or about August 15 of each calendar year, be prepared to provide a non-ad valorem assessment roll in compatible electronic medium for trial run purposes

to assure the Tax Collector same will merge with the ad valorem tax roll; [197.3632(5)]

- (H) Cause the Chairperson of the County Commission, or his or her designee, to certify, by September 15 of each calendar year, to the Tax Collector the non-ad valorem assessment roll on compatible medium, tied to the property parcel identification number, in a manner that conforms to the format of the ad valorem tax roll submitted by the Property Appraiser to the Department of Revenue; [197.3632(5), 12D-118.006(1)]
- (I) Designate and authorize a person, other than the Property Appraiser or Tax Collector, to receive and process any request for changes, modifications or corrections to the subject non-ad valorem roll and, if necessary, file with the Tax Collector an appropriate certificate of correction; and [197.22(1)]
- (J) Cooperate with the Tax Collector and the Property Appraiser to implement the Uniform Method of notice, levy, collection and enforcement of each of the subject non-ad valorem assessment roll, pursuant to, and consistent with, all the provisions of Chapter 197, specifically Sections 197.3632 and 1997.3635, Florida Statutes, as amended.

SECTION 4.02 DUTIES AND RESPONSIBILITIES OF THE PROPERTY APPRAISER. The Property Appraiser shall:

- (A) Annually by June 1 provide the County with at least the following information by compatible electronic medium: (1) the legal description of the property affected by the levy, (2) the names and addresses of the owners of such property, (3) the property identification number of each parcel in a manner that conforms to the format of the ad valorem roll submitted to the Department of Revenue, and (4) any other information reasonably needed by the County to create, recomputed, reconfigure, revise, correct or otherwise formulate the non-ad valorem assessment rolls [(1) through (3) only - 197.3632.(3)(b)]
- (B) Although the Property Appraiser is not required by law to submit information other than items (1), (2) and (3) in paragraph (A) of this section, make reasonable efforts to assist and accommodate the County's creation of a non-ad valorem assessment roll;
- (C) Cooperate with the County and the Tax Collector to implement the Uniform Method of notice, levy,

collection and enforcement of the subject non-ad valorem assessment roll, pursuant to, and consistent with, all the provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes, as amended; and

- (D) Provide the County with a written itemized statement of any necessary administrative and actual costs incurred by the Property Appraiser for which reimbursement is sought.

SECTION 4.03. DUTIES AND RESPONSIBILITIES OF THE TAX COLLECTOR. The Tax Collector shall:

- (A) Merge all rolls, prepare a collection roll and prepare a combined notice for both the ad valorem and non-ad valorem assessments in accordance with Chapter 197, any applicable rules, promulgated by the Department of Revenue and in accordance with any specific ordinances and resolutions adopted by the County, so long as said ordinances and resolutions shall themselves not be inconsistent with or contrary to the provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes; [12D-18.007(1)]
- (B) Collect the non-ad valorem assessments of the County as certified, no later than September 15 of each calendar year to the Tax Collector; provided such non-ad valorem roll is on compatible electronic medium tied to the property identification number for each parcel and in the format used by the Property Appraiser for the ad valorem roll submitted to the Department of Revenue and such non-ad valorem roll is free of errors and omissions; [197.3632(5), 12D-18.006(1)]
- (C) Cooperate with the County and the Property Appraiser to implement the Uniform Method of notice, levy, collection and enforcement of each of the subject non-ad valorem assessment rolls, pursuant to, and consistent with, all the provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes, as amended
- (D) Provide the County with a written itemized statement of any necessary administrative and actual costs incurred by the Tax Collector for which reimbursement is sought
- (E) If (he/she) discovers any errors or omissions on any rolls, request the County to file a corrected roll or

the correction of the amount of any assessment by filing with the Tax Collector a certificate of correction, with a copy to the Property Appraiser and the Department of Revenue, pursuant to applicable rules provided by the Department of Revenue. [12D-18.006(2), 197.22(1)] and

- (F) Upon determining that a separate mailing is required pursuant to Section 197.3632(7), Florida Statutes, mail, or require the County to mail, a separate notice of the particular non-ad valorem assessment. [197.3632(7), 12D-18.007(3)]
- (G) Agree 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.
- (H) Acknowledge that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the County's "Assessment" 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 lienable non-ad valorem special assessments, including the Assessments.
- (I) County shall 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 shall pay for or reimburse Tax Collector for fees for legal services rendered to Tax Collector with regard to any such legal action.

ARTICLE V


SECTION 5.01. TERM. The term of this Agreement shall commence upon the date first above written and shall run through the end of the calendar year and shall automatically be renewed thereafter, for successive periods, not to exceed one year each. However, the County shall inform the Property Appraiser and the Tax Collector and the Department of Revenue by January 10 in any calendar year the County intends to discontinue using the Uniform Method of collecting the non-ad valorem assessments referred to in this Agreement. [197.3632(6) prevails over 12D-18.006(3)]

IN WITNESS WHEREOF, THE County, the Tax Collector and the Property Appraiser have executed and delivered this Agreement as of the date first above written.


BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA


By: 
MARIANNE MARSHALL
CHAIRMAN

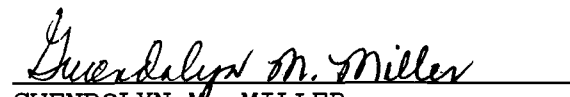
ATTEST:


J. M. "CHIP" OXLEY, JR.
ITS: EX-OFFICIO CLERK

APPROVED AS TO FORM BY THE
NASSAU COUNTY ATTORNEY


MICHAEL S. MILLIN


JAMES S. PAGE
NASSAU COUNTY PROPERTY APPRAISER


GWENDOLYN M. MILLER
NASSAU COUNTY TAX COLLECTOR