

UNIFORM COLLECTION AGREEMENT

THIS AGREEMENT entered into this 27th day of June, 2005, by and between the **BOARD OF COUNTY COMMISSIONERS OF NASSAU COUNTY, FLORIDA**, a political subdivision of the **State of Florida**, hereinafter referred to as the "County", and the **HONORABLE GWENDOLYN M. MILLER, C.F.C.**, State **Constitutional Tax Collector in and for the Nassau County Political Subdivision**, hereinafter referred to as the "Tax Collector".

FOR and IN CONSIDERATION of ten and no/100 dollars (\$10.00) and other mutually agreed upon consideration, the parties agree as follows:

1. The 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 improvements ("Assessments"), as authorized by constitutional and statutory municipal home rule and by Florida Statutes, Section 197.3632, and by Rule 12D-18, Florida Administrative Code, as amended.

2. The term "Assessments" means those certain levies by the County that purport to constitute non-ad valorem special assessments for improvements and related systems, facilities, and services. 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 County, and if it is apportioned to the property fairly and reasonably.

3. The uniform statutory collection methodology is provided in Florida Statutes, Section 197.3632, and by Rule 12D-18, Florida Administrative Code, as amended, ("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 delinquent property owners than traditional lien foreclosure methodology.

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 that will produce positive economic benefits to the County and its citizens and taxpayers.

6. The uniform methodology, through the use of the official tax notice, will tend to eliminate confusion and promote local government accountability.

7. The Tax Collector, as the State Constitutional Officer for the Nassau County Political Subdivision, is charged by general law in Florida Statutes, Chapter 197, 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.

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 improvements and related systems, facilities, and services is that of the County and no other person, entity, or officer.

9. Section 2, Article VII, Florida Constitution, Florida Statutes, Sections 197.3631, 197.3632, and 197.3635, Rule 12D-18, Florida Administrative Code, and all other applicable provisions of constitutional and statutory law, govern the exercise by the County of its local self-government power to render and pay for municipal services.

10. Section 1(d), Article VIII, Florida Constitution, Florida Statutes, Chapter 197, Rules 12D-13 and 12D-18, Florida Administrative Code, and other applicable provisions of Constitutional and statutory law, apply to the Tax Collector in his/her 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 the Board of County Commissioners, the government of the County political subdivision.

11. Florida Statutes, Section 197.3631, constitutes supplemental authority for the County to levy non-ad valorem assessments, including such non-ad valorem special assessments as the "Assessments" for improvements and related systems, facilities and services.

12. Florida Statutes, Section 197.3632, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to the County and to the Tax Collector, as well as to the Department of Revenue and the Property Appraiser in and for Nassau County.

13. 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 those certain non-ad valorem special assessments, the "Assessments", levied by the County to include compensation by the County to the Tax Collector for actual costs of collection, pursuant to Florida Statutes, Section 197.3632(8)(c), payment by the County of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll

as certified by the Chairman of the Board of County Commissioners, or his/her designee, pursuant to Florida Statutes, Section 197.3632(7), and reimbursements by the County for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming that attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in Florida Statutes, Section 197.3632(2).

14. The term of this Agreement shall commence upon execution, shall be effective for the 2005 tax notice 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 County 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 County intends to discontinue the use of the uniform methodology for such Assessments, pursuant to Florida Statutes, Section 197.3632(6), and Rule 12D-18.006(3), Florida Administrative Code, by using form DR-412 promulgated by the Florida Department of Revenue.

15. The County agrees, covenants, and contracts to compensate the Tax Collector for actual collection costs

incurred pursuant to Florida Statutes, Section 197.3632(8)(c), and 12D-18.004(2), Florida Administrative Code.

16. The County agrees, covenants, and contracts to reimburse the Tax Collector for necessary administrative costs for collection and enforcement of the Assessment by the Tax Collector under the uniform methodology, pursuant to Florida Statutes, Section 197.3632(2), and Rule 12D-18.004(2), Florida Administrative Code, to include, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

17. The County agrees, covenants, and contracts 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 the County pursuant to Florida Statutes, Section 197.3632(7), and Rule 12D-18.004(2), Florida Administrative Code.

18. The County shall, upon being timely billed, pay directly for necessary advertising related to implementation of the uniform non-ad valorem special assessment law pursuant to Florida Statutes, Sections

197.3632 and 197.3635, and Rule 12D-18.004(2), Florida Administrative Code.

19. By September 15 of each calendar year, the Chair of the Board of County Commissioners, or his/her designee, shall certify, using DR Form 408, to the Tax Collector the non-ad valorem 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 County, or its agent on behalf of the County, shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll to be free of errors and omissions, pursuant to Florida Statutes, Section 197.3632(10), and Rule 12D-18.005, Florida Administrative Code.

20. The County agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of Florida Statutes, Sections 197.3632 and 197.3635, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

21. The 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 the County's Assessment, and that it is the sole responsibility and duty of the County to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.

22. The County 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 County Attorney or his designee shall represent the Tax Collector in any legal action associated with the imposition of the Assessments.

23. The Tax Collector shall merge timely the legally certified Assessment roll of the County with all non-ad valorem 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 Nassau County political subdivision, pursuant to Florida Statutes,

Sections 197.3632 and 197.3635, 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 County, so long as said ordinances and resolutions shall themselves each and every one clearly state the intent to use the uniform method for collecting such assessments, and so long as they are not inconsistent with, or contrary to, the provisions of Florida Statutes, Sections 197.3632 and 197.3635, and their successor provisions, and any applicable rules.

24. The Tax Collector shall collect the Assessments of the County as certified by the Chairman of the Board of County Commissioners, or his/her 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 form 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 or omissions.

25. The Tax Collector agrees to cooperate with the County in implementation of the uniform methodology for collecting the Assessment(s), pursuant to Florida Statutes, Sections 197.3632 and 197.3635, and any successor

provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of the County that is not officially, timely, and legally certified to the Tax Collector, pursuant to Florida Statutes, Chapter 197, and Rule 12D-18, Florida Administrative Code.

26. If the Tax Collector discovers errors or omissions on such roll, the Tax Collector may request the County to file a corrected roll or a correction of the amount of any assessment, and the County shall bear the cost of any such error or omission.

27. If the Tax Collector determines that a separate mailing is authorized, pursuant to Florida Statutes, Section 197.3632(7), and any applicable rules promulgated by the Department of Revenue, and any successor provisions to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment or shall direct the County to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to the County and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is effected, the County shall bear all costs associated with the separate notice for the non-

ad valorem special assessment that could not be merged, upon timely billing by the Tax Collector.

28. The parties shall perform all their obligations under this Agreement in accordance with good faith and prudent practice.

29. 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 parties hereto.

30. Should any provisions of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision(s) found to be invalid alters substantially the benefits of the Agreement for either of the parties or renders the statutory and regulatory obligations unperformable.

31. This Agreement shall be governed by the laws of the State of Florida.


32. 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: Gwendolyn M. Miller, C.F.C., 96135 Nassau Place, Yulee, FL 32097.

b. As to the County: County Administrator,
Post Office Box 1010, Fernandina Beach, FL 32035-1010.


33. Time is of the essence.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



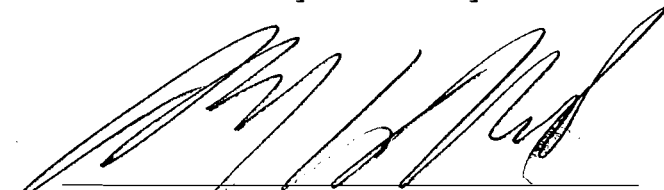
ANSLEY N. ACREE
Its: Chairman

ATTEST:



JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney



MICHAEL S. MULLIN

NASSAU COUNTY TAX COLLECTOR



GWENDOLYN M. MILLER

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