

**UNIFORM COLLECTION AGREEMENT  
FOR SOUTHERN MANATEE FIRE & RESCUE DISTRICT ASSESSMENTS**

THIS UNIFORM COLLECTION AGREEMENT FOR DISTRICT ASSESSMENTS ("Agreement") is made and entered into this 21st day of February, 2019, by and between Southern Manatee Fire & Rescue District \_\_\_\_\_ ("District"), whose address is 2451 Trailmate Drive, Sarasota, Florida 34243,

the Honorable Ken Burton, Jr., State Constitutional Tax Collector in and for Manatee County, an independent constitutional county officer of the State of Florida, whose address is 819 301 Boulevard West, Bradenton, Florida 34205 ("Tax Collector") and the Honorable Charles E. Hackney, State Constitutional Property Appraiser in and for Manatee County, an independent constitutional county officer of the State of Florida, whose address is 915 4th Avenue West, Bradenton, Florida 34205 ("Property Appraiser").

**SECTION I**  
**Findings and Determinations**

The parties find and determine:

1. The District is authorized to impose and levy, and by appropriate resolutions has expressed its intent to use, the statutory uniform methodology of collection for, certain non-ad valorem special assessments ("Assessments"), as authorized by constitutional and statutory municipal home rule and by Section 197.3632, Florida Statutes and Rule 12D-18, Florida Administrative Code, as amended; and
2. The term "Assessments" means those certain levies by the District, which constitute non-ad valorem special assessments pursuant to Section 197.3632, Florida Statutes; and
3. The uniform statutory collection methodology is provided in Section 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 ("Tax Notice") issued by the Tax Collector which will produce positive economic benefits to the District and its citizens, property owners and taxpayers; and
6. The uniform methodology, through use of the Tax Notice, will tend to eliminate confusion and promote local government accountability; and

7. The Tax Collector, as a state constitutional officer for the county political subdivision, is charged by general law in Chapter 197, Florida Statutes, and related rules and regulations, to implement the uniform method of collecting Assessments; and
8. The sole and exclusive responsibility to determine, impose and levy the Assessments and to determine that an Assessment is a legal, constitutional and lienable non-ad valorem special assessment for improvements and related systems, facilities and services is that of the District and no other person, entity or officer.

## **SECTION II**

### **Applicable Law and Regulations**

1. Sections 197.3631, 197.3632, and 197.3635, Florida Statutes; Rule 12D-18, Florida Administrative Code, and all other applicable provisions of constitutional and statutory law, govern the exercise by the District 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 the Tax Collector in his capacity as a state constitutional county officer for the purpose of collecting and enforcing non-ad valorem special assessments levied by District authorities within the boundaries of the District.
3. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, has provisions that apply to the District, the Tax Collector, the Department of Revenue and the Property Appraiser.
4. Section 200.069, Florida Statutes, requires the Property Appraiser to send to all taxpayers a notice of proposed property taxes and non-ad valorem assessments ("TRIM Notice") on behalf of the taxing authorities and local governing boards.

## **SECTION III**

### **Purpose**

1. The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to meet the requirements of Section 197.3632(2), Florida Statutes, requiring the District to enter into a written agreement with the Property Appraiser and the Tax Collector providing for reimbursement of necessary administrative costs related to the collection of the Assessments levied by the District. This Agreement further includes compensation by the District to the Tax Collector for actual costs of collection pursuant to Section 197.3632(8)(c), Florida Statutes; payment by District of any costs involved in separate mailings because of non-merger of any non-ad valorem special assessment roll as certified by the District, or its agent, pursuant to Section 197.3632(7), Florida Statutes; and reimbursement by District 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 Section 197.3632(2), Florida Statutes.

2. Additionally, the purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Property Appraiser shall perform his statutory duties under Section 197.3632, Florida Statutes, which include providing the District with legal descriptions of properties and the names and addresses of all property owners.

#### **SECTION IV**

##### **Term**

1. The term of this Agreement shall commence upon execution, effective for 2019 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.
2. This Agreement shall continue in full force and effect until terminated by the Tax Collector and/or the Property Appraiser and if not terminated by Tax Collector or Property Appraiser, the Agreement shall continue until the District informs the Tax Collector, as well as Property Appraiser and the Department of Revenue, by 10 January of the calendar year, if the District intends to discontinue to use the uniform methodology for such Assessments pursuant to Section 197.3632(6), Florida Statutes 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 District**

District agrees, covenants and contracts to:

1. Compensate the Tax Collector for collection costs and reimburse administrative costs incurred pursuant to Sections 197.3632(2) and 197.3632(8)(c), Florida Statutes and Rule 12D-18.004(2), Florida Administrative Code. District agrees that an annual payment of 1.5% of the Assessments collected is an accurate estimate of the collection costs and administrative costs (which include, but are not limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming) incurred by the Tax Collector. District agrees to the Tax Collector being paid the 1.5% through deduction before the amounts are remitted.
2. Reimburse the Property Appraiser for necessary administrative costs incurred by the Property Appraiser under the uniform methodology, pursuant to Section 197.3632(2), Florida Statutes, 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. District and Property Appraiser agree that an annual payment of 1.5% of the Assessments collected is an accurate estimate of the administrative costs incurred by the Property Appraiser. District agrees to the Property Appraiser being paid the 1.5% through deduction before the amounts are remitted.



3. Pay for, or alternatively 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 District pursuant to Section 197.3632(7), Florida Statutes and Rule 12D-18.004(2) Florida Administrative Code to produce a combined notice for ad valorem taxes and non-ad valorem assessments. The parties acknowledge that the actual merger of the non-ad valorem special assessments roll in with the ad valorem assessments has been and will be a function performed by the Property Appraiser pursuant to a separate agreement between the Property Appraiser and the Tax Collector to which the District is not a party. However, the combined notice shall be produced by the Tax Collector.
4. Upon being timely billed, District shall pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.
5. Certify its non-ad valorem assessments roll to the Property Appraiser and Tax Collector after August 31st and on or before 15 September of each calendar year pursuant to Section 197.3632(5)(a), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code using the Certify option in the Property Appraiser's NAV Web Portal; <https://nav.manateepao.com> ("NAV Web Portal"). The Certify option will produce form DR-408A and affix to it an itemized list of parcel identification numbers and associated Assessments. District shall exercise its responsibility that such non-ad valorem assessments roll is in compliance with Section 197.3632(10) and is free of errors and omissions. District agrees to use the Corrections feature in the NAV Web Portal to correct individual Assessment errors. District acknowledges that additional fees may be charged by the Tax Collector to correct an abundance of errors after roll certification. District further acknowledges that its Assessments will be zeroed out if the District fails to certify its non-ad valorem assessments roll by the 15 September statutory deadline.
6. Abide by and implement its duties under the uniform law pursuant to all the 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.
7. Acknowledge that the Tax Collector and Property Appraiser have no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the District's Assessment, and that it is the sole responsibility and duty of the District to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.
8. Include its Assessments in the TRIM Notice pursuant to Section 200.069, Florida Statutes, and to update ("upload") or verify its Assessments in the NAV Web Portal on or before August 1<sup>st</sup> of each year to insure the Assessments that appear in the TRIM Notice closely match those that will appear in the Tax Notice. District is exempt from this requirement if its boundary does not lie wholly within Manatee County, Florida. District acknowledges that irrespective of its boundary, any and all Assessments uploaded to the NAV Web Portal on or before August 1<sup>st</sup> will appear in the TRIM Notice.
9. To the extent permitted by applicable Florida law, and specifically subject to the provisions and dollar limitations set forth in Section 768.28, Florida Statutes, the District shall indemnify and hold

harmless Tax Collector and Property Appraiser to the extent of any legal action which may be filed in local, state or federal courts against Tax Collector and/or Property Appraiser regarding the imposition, levy, roll preparation and certification of the Assessments arising from the negligence of the District or its agents, officers, or employees; District shall pay for or reimburse Tax Collector and/or Property Appraiser for fees for legal services rendered to Tax Collector and/or Property Appraiser with regard to any such legal action. Nothing herein shall constitute a waiver of sovereign immunity or the limitations on liability provided under the Florida Constitution or general law.

## **SECTION VI**

### **Duties of the Tax Collector**

1. Except as provided in paragraph 5 below, the Tax Collector shall prepare a combined notice (the "Tax Notice") for both ad valorem taxes and non-ad valorem special assessments for all levying authorities within the boundaries of the District, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and their 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 District, so long as said ordinances and resolutions shall themselves clearly state the 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 Sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.
2. The Tax Collector shall collect the Assessments of the District as certified by the District, or its agent, to the Property Appraiser and the Tax Collector no later than 15 September of each calendar year on form DR-408A with an itemized list of parcel identification numbers and associated Assessments affixed to it, and free of errors or omissions.
3. The Tax Collector agrees to cooperate with the District in implementation of the uniform methodology for collecting Assessments pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of the District 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.
4. The Tax Collector agrees to submit a report that contains payment information received for non-ad valorem assessments including, but not limited to, the property identification number for the parcel and the amount received.
5. If the Tax Collector discovers errors or omissions on such roll, the Tax Collector may request the District to file a corrected roll or a correction of the amount of any Assessment, and the District shall bear the cost of any such error or omission.
6. If the Tax Collector, in its discretion, determines that a separate mailing is authorized pursuant to Section 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 shall either mail a separate notice of the particular Assessment or shall direct the District to mail such a separate



notice. In making this decision, the Tax Collector shall consider all costs to the District 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 District shall bear all costs associated with the separate notice for the Assessment that could not be merged, upon timely billing by the Tax Collector.

## **SECTION VII**

### **Duties of the Property Appraiser**

1. Annually by June 1, the Property Appraiser shall provide District the information required by Section 197.3632(3)(b), Florida Statutes by the NAV Web Portal, with the legal description of the property affected by the levy, and the names and addresses of the owners of each parcel. District, or its agent, will be required to enter into a non-disclosure agreement with the Property Appraiser in order to receive information protected under Section 119, Florida Statutes.
2. The Property Appraiser shall merge the District's non-ad valorem assessments roll with the tax roll to enable the Tax Collector to prepare a combined Tax Notice for both ad valorem taxes and non-ad valorem special assessments.
3. The Property Appraiser shall zero out the District's Assessments if the District fails to certify its non-ad valorem assessments roll to the Property Appraiser and the Tax Collector on or before 15 September pursuant to Section 197.3632(5)(a), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.
4. Upon request of a property owner, the Property Appraiser will split or combine tax parcels ("Parent Parcel"). If the parcel identification number of a Parent Parcel is individually referenced in the resolution or ordinance establishing or modifying the District boundary, the Property Appraiser shall zero out the District's Assessment on the resulting parcel or parcels ("Child Parcels"). If the parcel identification number of a Parent Parcel is not individually referenced in the resolution or ordinance establishing or modifying the District boundary, the Property Appraiser will equally apportion the District's Assessment to the resulting Child Parcels.
5. The Property Appraiser will place the District's most recently uploaded Assessments prior to August 1st on the TRIM Notices regardless of how long ago the last upload may have occurred.

## **SECTION VIII**

### **Miscellaneous**

1. The parties shall 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

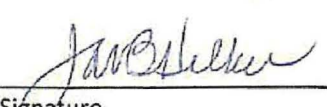
3. This Agreement shall be governed by the laws of the State of Florida.
4. Written notice shall be given to the parties at the following addresses, or such other place or person as each of the parties shall designate by similar notice:


a.	As to Tax Collector:	The Honorable Ken Burton, Jr. Manatee County Tax Collector 819 301 Boulevard West Bradenton, Florida 34205
b.	As to Property Appraiser:	The Honorable Charles E. Hackney Manatee County Property Appraiser 915 Fourth Ave West Bradenton, Florida 34205
c.	As to District:	<u>Southern Manatee Fire &amp; Rescue District</u> <u>2451 Trailmate Drive</u> <u>Sarasota, Florida 34243</u>

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.

WITNESS


MANATEE COUNTY TAX COLLECTOR

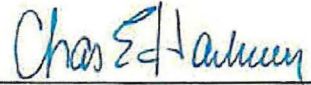
  
Signature  
Jan B. Hilder  
Printed Name

By:   
Ken Burton, Jr.  
Date: 3/22/19

WITNESS

MANATEE COUNTY PROPERTY APPRAISER


  
Signature  
3/11/19  
Printed Name  
Alan Stearns

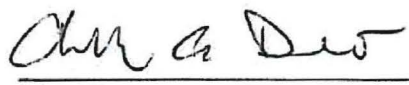
By:   
Charles E. Hackney  
Date: 3-11-19

As authorized for execution by the Local Governing Board of Southern Manatee Fire & Rescue District.

WITNESS

Southern Manatee Fire & Rescue District

  
Signature  
Melanie A. Marken  
Printed Name

By:   
Signature  
Charles A. Durant  
Printed Name  
Date: 2/21/2019