

UNIFORM COLLECTION AGREEMENT

THIS UNIFORM COLLECTION AGREEMENT (“Agreement”) is made by and between Lake County, Florida, a political subdivision of the State of Florida, (“County”) and the Honorable David W. Jordan, as the Lake County Tax Collector (“Tax Collector”).

SECTION I: Findings and Determinations

The parties find and determine:

1. The County, pursuant to the provisions of Chapter 125, Florida Statutes, is authorized to impose and levy through use of the statutory uniform method of collection for certain non-ad valorem assessments and creation of a Municipal Services Benefit Unit (MSBU) to provide Road Improvements for Residential Subdivision Roads to participating property owners within the unincorporated areas of Lake County, Florida, or within a municipality if the municipality opts to participate in the Road Improvements for Residential Subdivision Roads MSBU (hereinafter the “Assessment”), and is authorized by constitutional and statutory home rule and by Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code.
2. A non-ad valorem special assessment is lienable under Florida law, including 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 statutory uniform method of collection is provided in Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code (“uniform method”), with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies.
4. The uniform method is fairer to the delinquent property owner than traditional lien foreclosure methodology.
5. The uniform method provides for more efficiency of collection by virtue of the “Assessment” being on the official tax notice issued by the Tax Collector, which will produce positive economic benefits to the County and its citizens and taxpayers.
6. The uniform method, through use of the official tax notice, will tend to eliminate confusion and promote local government accountability.
7. The Tax Collector, as a constitutional officer for the Lake County political subdivision, is charged by general law in Chapter 197, Florida Statutes, and related rules and regulations to function as the agent of the Florida Department of Revenue for purposes of the uniform method for the “Assessment”.
8. The sole and exclusive responsibility to determine, impose and levy the “Assessment” and to determine that it is a legal, constitutional and lienable non-ad valorem special assessment is that of the County and no other person, entity or officer.

SECTION II: General

1. Section 1, Article VIII, Florida Constitution; Chapter 125, Florida Statutes; Sections 197.3631, 3632 and 3635, Florida Statutes; 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 special assessment projects.
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 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 County, a political subdivision of the State of Florida.
3. Section 197.3631, Florida Statutes, constitutes supplemental authority for the County to levy non-ad valorem assessments including such non-ad valorem special assessments as the "Assessment" for the purpose of paying principle and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements and related systems, facilities and services.
4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to the County and to the Tax Collector in and for Lake County, as well as the Department of Revenue.

SECTION III: Purpose

The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector will collect and enforce the collection of certain non-ad valorem assessments, the "Assessment", levied by the County to include compensation by the County to the Tax Collector for the cost of collection pursuant to Section 197.3632(8)(c), Florida Statutes, and 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 County or its designee, pursuant to Section 197.3632(7), Florida Statutes; and reimbursement 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 which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform method, as provided in Section 197.3632(2), Florida Statutes.

SECTION IV: Term

The term of this Agreement shall commence upon execution and its provisions will be effective for the 2024 tax notice purposes. The term of this Agreement shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the County informs the Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 10th of each calendar year, if the County intends to discontinue to use the uniform method for such "Assessment" 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 the County

The County agrees to:

1. Compensate the Tax Collector for the actual costs of collection, not to exceed two percent (2%), on the amount of the "Assessment" collected under the uniform method pursuant to Sections 197.3632(8)(c) and 192.091(2)(b)2, Florida Statutes and 12D-18.004(2), Florida Administrative Code.
2. 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 Section 197.3632(7), Florida Statutes and Rule 12D-18.004(2), Florida Administrative Code.
3. The County will be directly responsible for any requirements and costs associated with advertising relating to implementation of the uniform methodology pursuant to Sections 197.3632 and 197.3635, Florida Statutes and Rule 12D-18.004(2), Florida Administrative Code.
4. By September 15th of each calendar year, the County will certify, using DR Form 408A, to the Tax Collector the non-ad valorem special assessment ("Assessment") roll, pursuant to Section 197.3632(5), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code, 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 will post the non-ad valorem special assessment for each parcel on the said non-ad valorem special assessment roll and will exercise its responsibility that such non-ad valorem special assessment roll be free of errors and omissions.
5. The County agrees to abide by and implement its duties in connection with or related to the uniform method pursuant to all the provisions of Sections 197.3632 and 197.3635, Florida Statutes, as amended and any applicable rules; and all other applicable Florida state laws, regulations and rules.
6. The County acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem assessments, including the "Assessments", 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".
7. The County, to the extent permitted by applicable Florida law including Section 768.28, Florida Statutes, will indemnify and hold harmless the Tax Collector to the extent of any action which may be filed in local, state or federal courts against the Tax Collector relating to this Agreement; the County will pay for or reimburse the Tax Collector for all attorneys' fees and court costs in connection with any such action including all levels of appeal and mediation expense. If the Tax Collector is joined in any lawsuit relating to or arising out of any matter that is the subject of this Agreement, the County agrees to defend the Tax Collector through counsel acceptable to and selected by the County.

SECTION VI: Duties of the Tax Collector

The Tax Collector agrees to:

1. The Tax Collector will merge timely the legally certified "Assessment" roll of the County with all non-ad valorem special 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 county political subdivision, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, as amended and any applicable rules, and in accordance with any specific ordinances or resolutions adopted by the County, so long as said ordinances and resolutions clearly state 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 Sections 197.3632 and 197.3635, Florida Statutes.
2. The Tax Collector will collect the "Assessments" as certified by the County to the Tax Collector no later than September 15th of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using DR Form 408A, and free of errors and omissions.
3. The Tax Collector agrees to cooperate with the County in implementation of the uniform method for collecting the "Assessments" pursuant to Sections 197.3632 and 197.3635, Florida Statutes, as amended and any applicable rules. The Tax Collector shall not accept any non-ad valorem special assessment roll for the "Assessments" of the County 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. 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 will bear the cost of any such error or omission.
5. If the Tax Collector determines that a separate mailing is authorized pursuant to section 197.3632(7), Florida Statutes, and any applicable State laws, regulations and rules, and any successor provision to said laws, regulations or rules, the Tax Collector will either mail a separate notice of the particular non-ad valorem special assessment ("Assessment") or will direct the County to mail such a separate notice at the Tax Collector's sole discretion. In making this decision, the Tax Collector will consider the 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 affected, the County will 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.

SECTION VII

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 specifically provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the

remaining provisions of this Agreement shall remain in full force and effect, unless such provision is found to be invalid, altering substantially the benefits of the Agreement for either of the parties or rendering the statutory and regulatory obligations unperformable.

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

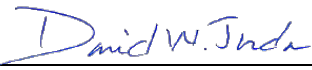
IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: LAKE COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Chairman, and David W. Jordan, Lake County Tax Collector, duly authorized to execute same.

ATTEST



Tyler Borowski
Executive Director, Business & Tax Services

LAKE COUNTY TAX COLLECTOR

By: 

David W. Jordan, Tax Collector

This 18th day of August, 2023.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

**LAKE COUNTY, FLORIDA through its
BOARD OF COUNTY COMMISSIONERS**

Kirby Smith, Chairman

This ____ day of _____, 2023.

Approved as to form and legality:

Melanie Marsh
County Attorney