



**STAFF REPORT
CITY OF HOLLY HILL, FLORIDA**

**City Commission
Agenda Item**

MEETING DATE: July 26, 2016
FROM: Kurt Swartzlander
SUBJECT: Special Assessment Stormwater Agreement
NUMBER: (ID # 1384)
APPLICANT:
PLANNER:

DISCUSSION: At the June 14, 2016 commission meeting the City commission adopted an agreement with the Volusia County Property Appraiser's office for them to process the City's Stormwater Assessment at a cost of \$0.77 per assessment. Staff confused this agreement with the annual payment made to County of Volusia Revenue Division. The agreement with the property appraiser is a new agreement and new fee for this year. The property appraiser's office has never charged for this service in prior years.

FISCAL ANALYSIS: The net result is the city will be continuing to pay the county revenue division a charge of \$0.55 per assessment and will now pay the property appraiser an additional \$0.77 per assessment

STAFF RECOMMENDATION: Staff recommends approval of both agreements as this is still a more effective method of collecting the stormwater assessment despite the

COMMISSION GOAL: Goal #1: Develop and maintain a sound and sustainable financial plan for the city that establishes sufficient reserves for all funds, ensures (whenever possible) that user fees pay for services rendered, provides a realistic capital improvement program, and encourages public/private sector partnerships and intergovernmental partnerships.

MOTION: Authorize the Mayor to execute the agreement.

Agenda Item (ID # 1384)

Meeting of July 26, 2016

- County of Volusia Property Appraiser (PDF)
- County of Volusia Revenue Division (PDF)

**AGREEMENT WITH THE VOLUSIA COUNTY
PROPERTY APPRAISER
FOR THE UTILIZATION OF THE UNIFORM METHOD OF
COLLECTION OF NON-AD VALOREM ASSESSMENTS**

This Agreement with the Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments ("Agreement") is made and entered into by and between City of Holly Hill ("Local Government"), a local government as such term is defined in § 197.3632, Florida Statutes, and the **County of Volusia, Florida, by and through the Volusia County Property Appraiser** ("Property Appraiser").

WHEREAS, the Local Government wants to levy, collect, and enforce its non-ad valorem assessments utilizing the uniform method for the levy, collection, and enforcement of its non-ad valorem assessments, as provided for in §§ 197.3632 and 197.3635, Florida Statutes ("Uniform Method"); and

WHEREAS, pursuant to § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, the Local Government must enter into an agreement with the Property Appraiser to provide for the reimbursement of the necessary administrative costs incurred in the utilization of the Uniform Method; and

WHEREAS, Rule 12D-18.004(1), Florida Administrative Code, further requires an agreement between the Local Government and the Property Appraiser governing data assembly and the exchange of information between the Local Government and the Property Appraiser; and

WHEREAS, Rule 12D-18.004(1)(c), Florida Administrative Code, requires the Local Government to enter into an agreement with the Property Appraiser for each non-ad valorem assessment roll, and each such agreement must comply with the requirements of Rule 12D-18.004; and

WHEREAS, the Local Government wants to enter into an agreement with the Property Appraiser for the preparation of the Local Government's non-ad valorem assessment roll in a compatible electronic medium tied to the property identification number, as permitted by Rule 12D-18.004(1)(a), Florida Administrative Code; and

WHEREAS, pursuant to § 197.3632(5)(a), Florida Statutes, the Local Government further opts to designate the Property Appraiser as the Local Government's agent for the limited purpose of certifying and submitting the non-ad valorem assessment roll to the county revenue division; and

WHEREAS, this Agreement is intended to meet the requirements of both § 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, as such pertain to the Local Government's use of the Uniform Method and the Property Appraiser's administrative duties pursuant thereto.

NOW, THEREFORE, in consideration of the agreements, promises, and covenants set forth herein and other good and valuable consideration, the parties agree as follows:

I. General.

1. **Application.** Commencing with the 2016 tax year, this Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment identified in the Local Government's duly adopted resolution attached hereto and incorporated herein as **Exhibit A** ("Assessment").

2. **Term.** The term of this Agreement shall commence upon execution by both parties and be retroactively effective to address the administration of the Assessment for the first tax year for which this Agreement is effective, regardless of whether such administration commenced prior to the actual date of execution. For the purposes of this Agreement, a tax year shall mean and refer to a calendar year. This Agreement shall remain in effect for subsequent years' assessments and shall terminate (i) automatically once the Assessment is paid in its entirety such that no Assessment amounts need to be assessed or collected in a subsequent year or (ii) as otherwise provided herein. Pursuant to § 197.3632(6), Florida Statutes, the Local Government may discontinue use of the Uniform Method and terminate this Agreement upon written notice to the County, Property Appraiser, and Florida Department of Revenue before January 10 of each tax year. Such notice, upon the receipt thereof by the other party, shall terminate this Agreement. If notice is submitted after January 10 of the current tax year, then the Agreement shall continue to remain in effect for the current tax year; however, the Agreement shall be terminated with respect to the next tax year [e.g., if notice were sent December 1, 2017 (in tax year 2017), termination would be effective for the 2018 tax year; if notice were sent on January 5, 2018 (in tax year 2018), termination would be effective for the 2018 tax year; but, if notice were sent on January 11, 2018 (in tax year 2018), termination would not be effective until the 2019 tax year].

II. Duties of the Property Appraiser.

1. **Information.** Pursuant to § 197.3632(3)(b), Florida Statutes, and annually by June 1st of each year, the Property Appraiser shall provide the Local Government by list or compatible electronic medium with the legal description of the properties within the Assessment district together with the property identification numbers and names and addresses of the owners of all such properties. The Property Appraiser shall further provide any other information reasonably needed by the Local Government to create, recompute, reconfigure, revise, correct, or otherwise formulate the non-ad valorem assessment rolls as may be agreed to by the Property Appraiser.

2. **Preparation and Submittal of the Non-Ad Valorem Assessment Roll.** Pursuant to Rule 12D-18.004(1)(a), Florida Administrative Code, the Local Government

hereby names the Property Appraiser as its designee for the limited purposes of (i) preparing the Local Government's non-ad valorem assessment roll for the Assessment in a compatible electronic medium tied to the property identification number and (ii) certifying and submitting, in the name of the city, the non-ad valorem assessment roll to the county revenue division (a part of the department which has assumed the functions and duties of the tax collector pursuant to § 601.1(1)(a) of the Volusia County Charter) by September 15th of each tax year pursuant to § 197.3632(5)(a), Florida Statutes. The Property Appraiser agrees to serve as the Local Government's designee for such limited purposes and shall provide such services on behalf of the Local Government during the term of this Agreement unless otherwise agreed by the parties in writing. Regardless of the foregoing, the Property Appraiser's preparation of the non-ad valorem assessment roll hereunder shall be preconditioned on the Local Government's cooperation with the Property Appraiser in preparing the ad valorem assessment roll and the Local Government's timely submittal to the Property Appraiser of the Local Government's certified non-ad valorem assessment rate per assessment unit by September 15th of each tax year. Notwithstanding the Property Appraiser's preparation, submittal, or certification of the non-ad valorem assessment roll contemplated herein, the Local Government remains solely responsible for ensuring that such certified roll contains no errors or omissions as stated in § 197.3632(5)(a), Florida Statutes, and the Property Appraiser assumes no liability or responsibility for any such errors and omissions.

3. **Software / Data Storage.** The Property Appraiser maintains software, which it will use to edit and store any information provided to the Property Appraiser for use in fulfilling the Property Appraiser's obligations pursuant to this Agreement and its general administration of the Uniform Method pursuant to Chapter 197, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code. The Property Appraiser will store and maintain the Local Government's data and related programs in the same manner as he/she maintains and safeguards other Volusia County tax data.

4. **Cooperation.** In addition to the foregoing, the Property Appraiser will make reasonable efforts to assist and accommodate the Local Government's creation of a non-ad valorem assessment roll, cooperate with the Local Government and the Volusia County Finance Department and Revenue Division to implement the Uniform Method pursuant to and consistent with Chapter 197, Florida Statutes, including §§ 197.3632 and 197.3635 thereof, and make available the Property Appraiser's methodology and data used to calculate the per unit cost described in Article IV of this Agreement.

III. Duties of the Local Government.

1. **Non-Ad Valorem Assessment.** The Local Government warrants that the Assessment to which this Agreement applies is valid, lawfully imposed, and duly levied by the Local Government on the properties subject thereto as described in **Exhibit A**. The Local Government further agrees to post the non-ad valorem assessment for each

parcel on the non-ad valorem assessment roll in a manner such that the assessment roll is free of errors and omissions.

2. **Reimbursement.** Each year, the Local Government shall pay to the Property Appraiser the necessary administrative costs of collection incurred by the Property Appraiser in the administration of the Assessment pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **TRIM Notice.** The Local Government shall cooperate with the County in the preparation and delivery of the Truth in Millage Notice as provided for in § 200.069, Florida Statutes, and agrees to timely notify the Property Appraiser of the Local Government's proposed non ad valorem assessment rate per unit and the taxpayer contact information that will be displayed on such notice. Notice of the proposed or adopted non-ad valorem assessment must be included in such notice as set forth in § 200.069(10), Florida Statutes.

4. **Certification of the Non-Ad Valorem Assessment Rate.** By September 15th of each tax year, the Local Government shall submit to the Property Appraiser the certified non-ad valorem assessment rate per unit to the Property Appraiser. The Property Appraiser shall not be liable for any delays or failure to prepare, certify, or submit the Local Government's non-ad valorem assessment roll or to otherwise implement the Uniform Method with regard to the Assessment if the Local Government (i) fails to timely submit such certified non-ad valorem assessment rate (ii) provides an incorrect rate, or (iii) provides a rate in a corrupted format or a format that cannot be accessed or read by the Property Appraiser.

5. **Changes, Modifications, and Corrections.** The Local Government shall designate and authorize a person or entity other than the Property Appraiser who will receive and process any request for changes, modifications, or corrections to the non-ad valorem assessment roll and, if necessary, file with the Property Appraiser an appropriate certificate of correction.

6. **Additional Information.** If the Local Government determines that the information supplied by the Property Appraiser pursuant to Article II, § 1. Information of this Agreement is insufficient for the Local Government's purposes, the Local Government shall obtain further information from other sources.

7. **Coordination.** The Local Government shall cooperate with the Property Appraiser to implement the Uniform Method pursuant to and consistent with applicable state law and any relevant regulations duly promulgated by the Florida Department of Revenue.

IV. Payment of Administrative Costs.

1. **Per Unit Charge.** The Property Appraiser's charge to the Local Government for the units assessed pursuant to the Assessment for the 2016 tax year

and for each year thereafter unless otherwise adjusted shall be seventy-seven cents (77¢) per assessment unit, which per unit charge constitutes the actual cost of collecting the non-ad valorem assessment to the Property Appraiser's office as described in § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code. Because such per unit charge is the actual cost to the Property Appraiser of administering the Assessment pursuant to the Uniform Method, such charge shall be subject to unilateral adjustment by the Property Appraiser on an annual basis to account for fluctuations in such cost.

2. **Adjustments.** If the Property Appraiser, after review of his/her operations and relevant data, determines the charge should be either increased or decreased, he/she shall send written notice to the Local Government of the adjustment. If notice is sent prior to January 10th of the current tax year, the adjustment shall be effective within the current tax year. Otherwise, such notice shall be effective in the next tax year.

3. **Challenges.** If the Local Government believes the adjusted charge does not reflect the actual cost of the administrative services provided by the Property Appraiser pursuant to this Agreement or otherwise violates § 197.3632(2), Florida Statutes, the Local Government may, within 10 (ten) days of its receipt of such notice, send a notice to the Property Appraiser objecting to the adjustment, which notice shall include a concise summary of the reason(s) as to why the Local Government is objecting and a request for a meeting with the Property Appraiser to reconsider the adjustment. Failure to request such meeting shall be deemed a waiver of the Local Government's right to challenge the adjustment. If requested, the meeting shall be scheduled within twenty (20) days of the receipt of such request. The Property Appraiser shall render a final decision regarding the adjusted charge within ten (10) days following such meeting or such other time as may be agreed upon by the Local Government and the Property Appraiser. Such final decision shall be binding as to both parties and constitute final agency action.

4. **Payment.** The Local Government agrees that the payment due pursuant to this Agreement may be withheld by the Volusia County Finance Department from the revenue collected from the Assessment and transferred to the Property Appraiser. If such withhold does not occur or insufficient Assessment revenue is collected to reimburse the Property Appraiser pursuant to this Agreement, the Property Appraiser may invoice the Local Government for payment of any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes.

V. Miscellaneous.

1. **Indemnification.** The Local Government agrees to indemnify, defend, and hold harmless Volusia County and its Property Appraiser from and against any claims, sanctions, costs, or damages imposed against or incurred by Volusia County or its Property Appraiser, including, but not limited to, attorney's fees or costs, which claims, sanctions, costs, or damages arise from (i) any act or omission committed by the Local Government in adopting, administering, levying, or enforcing the Assessment,

(ii) any defect in the Assessment itself, (iii) any challenge regarding the validity or legality of the Assessment, or (iv) any defect in the certified non-ad valorem assessment roll submitted to Volusia County pursuant to § 197.3632(5)(a), Florida Statutes.

2. **Entire Agreement.** This Agreement embodies the whole understanding of the parties. There are no promises, terms, conditions, or obligations other than those contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto.

3. **Amendment.** Unless otherwise expressly provided herein, any alteration, variation, modification, extension, renewal, or waiver of the provisions of this Agreement shall be valid only when reduced to writing, duly authorized and signed by all parties.

4. **Notices.** All notices or other communications hereunder shall be in writing and shall be deemed duly given if delivered in person or sent certified or registered mail, return receipt requested, first class, postage prepaid, and addressed as follows:

IF TO LOCAL GOVERNMENT:

City of Holly Hill

1065 Ridgewood Ave.

Holly Hill, FL

32117

WITH COPY TO:

Local Government Attorney

Scott Simpson

595 W. Granada Blvd.

Ste. A, Ormond Beach, FL
32174-9448

IF TO COUNTY:

Volusia County Property Appraiser
123 West Indiana Avenue
Room 102
DeLand, FL 32720

WITH COPY TO:

Volusia County Attorney
123 West Indiana Avenue
DeLand, FL 32720

5. **Construction – Governing Law.** This Agreement is intended to complement the statutes and regulations pertaining to the Uniform Method and shall be construed together with the applicable provisions of the Florida Statutes and any duly promulgated Department of Revenue rules pertaining to the Uniform Method, including, but not limited to § 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, or any successor statutes or rules, as such may be amended or supplemented from time to time. Any duly adopted statutes or regulations pertaining to the Uniform Method and the administration thereof shall (i) govern those items not specifically covered herein and (ii) are hereby incorporated by reference. If any terms or conditions of this Agreement conflict with duly enacted statutes or adopted

regulations pertaining to the Uniform Method, such statutes or regulations shall govern to the extent any such conflict exists.

6. **Sovereign Immunity.** Regardless of anything set forth in this section or any other part of this Agreement to the contrary, each party expressly retains all rights, benefits, and immunities of the doctrine of sovereign immunity in accordance with § 768.28, Florida Statutes, and nothing in this Agreement shall be deemed as a waiver of the doctrine of sovereign immunity or any of the limits of liability of either party beyond any statutory limited waiver of immunity or those limits of liability which may have been or may be adopted by the Florida Legislature. Nothing in this Agreement shall be read or otherwise interpreted to require or otherwise allow the indemnification of one party for the negligent acts of the other in contravention of § 768.28, Florida Statutes, nor shall anything in this Agreement inure to the benefit of any third party for the purpose of allowing any claim against either party, which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

IN WITNESS WHEREOF, the parties have executed this Agreement with the Volusia County Property Appraiser for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments on the day and year written below.

ATTEST:

Valerie Manning

City of Holly Hill
By: [Signature]
John Penny
Chair/Mayor

ATTEST:

PROPERTY APPRAISER
COUNTY OF VOLUSIA, FLORIDA
By: _____
Morgan B. Gilreath, Jr.
Property Appraiser
Volusia County, Florida

**AGREEMENT WITH VOLUSIA COUNTY
FOR THE UTILIZATION OF THE UNIFORM METHOD OF COLLECTION
OF NON-AD VALOREM ASSESSMENTS**

This Agreement with Volusia County for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments ("Agreement") is made and entered into by and between _____, ("Local Government") a Local Government as such term is defined in § 197.3632, Florida Statutes, and the **County of Volusia, Florida** ("County").

WHEREAS, the Local Government wants to levy, collect, and enforce its non-ad valorem assessments utilizing the uniform method for the levy, collection, and enforcement of its non-ad valorem assessments, as provided for in §§ 197.3632 and 197.3635, Florida Statutes ("Uniform Method"); and

WHEREAS, the County's revenue division of the County's finance department serves as the tax collector for Volusia County pursuant to § 601.1(1)(a) of the Volusia County Charter, which has abolished the constitutional office of the tax collector and transferred such authority to such department; and

WHEREAS, pursuant to § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, the Local Government must enter into an agreement with the tax collector (*i.e.*, the County) to provide for the reimbursement of the necessary administrative costs incurred in the utilization of the Uniform Method; and

WHEREAS, Rule 12D-18.004(1)(b), Florida Administrative Code, further requires an agreement between the Local Government and the County for the merger of the non-ad valorem assessment roll or rolls with the ad valorem roll to produce one collection roll; and

WHEREAS, Rule 12D-18.004(1)(c), Florida Administrative Code, requires the Local Government to enter into a separate agreement with the County for each non-ad valorem assessment roll, and each such agreement must comply with the requirements of Rule 12D-18.004; and

WHEREAS, this Agreement is intended to meet the requirements of both § 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, as such pertain to the Local Government's use of the Uniform Method and the County's administrative duties pursuant thereto.

NOW, THEREFORE, in consideration of the agreements, promises, and covenants set forth herein and other good and valuable consideration, the parties agree as follows:

I. General.

1. **Application.** Commencing with the 2016 tax year, this Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment identified in the Local Government's duly adopted resolution attached hereto and incorporated herein as **Exhibit A** ("Assessment").

2. **Term.** The term of this Agreement shall commence upon execution by both parties and be retroactively effective to address the administration of the Assessment for the first tax year for which this Agreement is effective, regardless of whether such administration commenced prior to the actual date of execution. For the purposes of this Agreement, a tax year shall mean and refer to a calendar year. This Agreement shall remain in effect for subsequent years' assessments and shall terminate (i) automatically once the Assessment is paid in its entirety such that no Assessment amounts need to be assessed or collected in a subsequent year or (ii) as otherwise provided herein. Pursuant to § 197.3632(6), Florida Statutes, the Local Government may discontinue use of the Uniform Method and terminate this Agreement upon written notice to the County, the County's property appraiser, and Florida Department of Revenue before January 10 of each tax year. Such notice, upon the receipt thereof by the other party, shall terminate this Agreement. If notice is submitted after January 10 of the current tax year, then the Agreement shall continue to remain in effect for the current tax year; however, the Agreement shall be terminated with respect to the next tax year [e.g., if notice were sent December 1, 2017 (in tax year 2017), termination would be effective for the 2018 tax year; if notice were sent on January 5, 2018 (in tax year 2018), termination would be effective for the 2018 tax year; but, if notice were sent on January 11, 2018 (in tax year 2018), termination would not be effective until the 2019 tax year].

II. Duties of the County (as Tax Collector).

1. **Merger of Assessment Rolls.** Pursuant to § 197.3632(7), Florida Statutes, and Rule 12D-004(1)(b), Florida Administrative Code, the County shall work with the Local Government to include the Local Government's non-ad valorem assessment roll in the County's combined notice for ad valorem taxes and non-ad valorem assessments as provided in § 197.3635, Florida Statutes. Separate notices of non-ad valorem assessments shall not be mailed unless otherwise warranted as a solution to the most exigent factual circumstances. In deciding whether a separate mailing is necessary, the County shall consider all costs to the Local Government and taxpayers of such separate mailing and the adverse effects of delayed and multiple notices to taxpayers. If, for whatever reason, the Local Government's non-ad valorem assessment roll cannot be merged with the County's ad valorem tax roll in the County's combined notice for taxes and assessments, the Local Government shall bear all costs associated with the provision of separate notice. Such costs are not factored into the per unit assessment rate identified in Article IV of this Agreement, and, if the County incurs any such costs on the Local Government's behalf, the County shall separately invoice the Local Government for reimbursement thereof.

2. **Software / Data Storage.** The County maintains software, which it will use to edit and store the non-ad valorem assessment roll received from the Local Government. The County will maintain the Local Government's non-ad valorem assessment roll and related programs in the same manner as other Volusia County tax data.

3. **Cooperation.** In addition to the foregoing, the County will make reasonable efforts to assist and accommodate the Local Government's collection of non-ad valorem assessments, cooperate with the Local Government and the Volusia County Finance Department and Revenue Division to implement the Uniform Method pursuant to and consistent with Chapter 197, Florida Statutes, including §§ 197.3632 and 197.3635 thereof, and make available the County's methodology and data used to calculate the per unit cost described in Article IV of this Agreement.

III. Duties of the Local Government.

1. **Non-Ad Valorem Assessment.** The Local Government warrants that the Assessment to which this Agreement applies is valid, lawfully imposed, and duly levied by the Local Government on the properties subject thereto as described in **Exhibit A**. The Local Government further agrees to post the non-ad valorem assessment for each parcel on the non-ad valorem assessment roll in a manner such that the assessment roll is free of errors and omissions.

2. **Reimbursement.** Each year, the Local Government shall pay to the County the necessary administrative costs of collection incurred by the County in the administration of the Assessment pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **Assessment Rate.** By September 15th of each tax year, the Local Government shall, whether by and through its chair of its local governing board or other designee or agent, certify its non-ad valorem assessment roll on compatible electronic medium, to the County's revenue division. The County shall not be liable for any delays or failure to implement the Uniform Method with regard to the Assessment if the Local Government fails to timely submit its assessment roll or otherwise submits an incompatible or incomplete assessment roll.

4. **Changes, Modifications, and Corrections.** The Local Government shall designate and authorize a person or entity other than the County's revenue division who will receive and process any request for changes, modifications, or corrections to the non-ad valorem assessment roll and, if necessary, file with the County an appropriate certificate of correction.

5. **Coordination.** The Local Government shall cooperate with the County to implement the Uniform Method pursuant to and consistent with applicable state law and any relevant regulations duly promulgated by the Florida Department of Revenue.

IV. Payment of Administrative Costs.

1. **Per Unit Charge.** The County's charge to the Local Government for the units assessed pursuant to the Assessment for the 2016 tax year and for each year thereafter shall be fifty-five cents (55¢) per assessment unit, which per unit charge constitutes the actual cost of collecting the non-ad valorem assessment to the County's revenue division as described in § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code. Because such per unit charge is the actual cost to the County's revenue division of administering the Assessment pursuant to the Uniform Method, such charge shall be subject to unilateral adjustment by the County on an annual basis to account for fluctuations in such cost.

2. **Adjustments.** If the County, after review of its operations and other relevant data, determines the charge should be either increased or decreased, it shall send written notice to the Local Government of the adjustment. If notice is sent prior to January 10th of the current tax year, the adjusted charge shall be effective within the current tax year. Otherwise, such notice shall be effective in the next tax year.

3. **Challenges.** If the Local Government believes the adjusted charge does not reflect the actual cost of the administrative services provided by the County's revenue division pursuant to this Agreement or otherwise violates § 197.3632(8)(c), Florida Statutes, the Local Government may, within 10 (ten) days of its receipt of such notice, send a notice to the County's revenue division objecting to the adjustment, which notice shall include a concise summary of the reason(s) as to why the Local Government objects and a request for a meeting with the County's chief financial officer to reconsider the adjustment. Failure to request such meeting shall be deemed a waiver of the Local Government's right to challenge the adjustment. If requested, the meeting shall be scheduled within twenty (20) days of the receipt of such request. The County's chief financial officer shall render a final decision regarding the adjusted charge within ten (10) days following such meeting or such other time as may be agreed upon by the Local Government and the County. Such final decision shall be binding as to both parties and constitute final agency action.

4. **Payment.** The Local Government agrees that the payment due pursuant to this Agreement may be withheld by the County from the revenue collected from the Assessment, regardless of whether payment has actually been collected on each parcel subject to the assessment. If such withhold does not occur or insufficient Assessment revenue is collected to reimburse, the County may invoice the Local Government for payment of any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes.

V. Miscellaneous.

1. **Indemnification.** The Local Government agrees to indemnify, defend, and hold harmless the County from and against any claims, sanctions, costs, or damages imposed against or incurred by the County, including, but not limited to,

attorney's fees or costs, which claims, sanctions, costs, or damages arise from (i) any act or omission committed by the Local Government in adopting, administering, levying, or enforcing the Assessment, (ii) any defect in the Assessment itself, (iii) any challenge regarding the validity or legality of the Assessment, or (iv) any defect in the certified non-ad valorem assessment roll submitted to the County pursuant to § 197.3632(5)(a), Florida Statutes.

2. **Entire Agreement.** This Agreement embodies the whole understanding of the parties. There are no promises, terms, conditions, or obligations other than those contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto.

3. **Amendment.** Unless otherwise expressly provided herein, any alteration, variation, modification, extension, renewal, or waiver of the provisions of this Agreement shall be valid only when reduced to writing, duly authorized and signed by all parties.

4. **Notices.** All notices or other communications hereunder shall be in writing and shall be deemed duly given if delivered in person or sent certified or registered mail, return receipt requested, first class, postage prepaid, and addressed as follows:

IF TO LOCAL GOVERNMENT:

WITH COPY TO:

Local Government Attorney

IF TO COUNTY:

Volusia County Revenue Division
123 West Indiana Avenue
Room 103
DeLand, FL 32720

WITH COPY TO:

Volusia County Attorney
123 West Indiana Avenue
DeLand, FL 32720

5. **Construction – Governing Law.** This Agreement is intended to complement the statutes and regulations pertaining to the Uniform Method and shall be construed together with the applicable provisions of Section 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, or any successor statutes or rules, as such may be amended or supplemented from time to time. Any duly adopted statutes or regulations pertaining to the Uniform Method and administration thereof shall (i) govern those items not specifically covered herein and (ii) are hereby incorporated by reference. If any terms or conditions of this Agreement conflict with duly enacted

statutes or adopted regulations pertaining to the Uniform Method, such statutes or regulations shall govern to the extent any such conflict exists.

6. **Sovereign Immunity.** Regardless of anything set forth in this section or any other part of this Agreement to the contrary, each party expressly retains all rights, benefits, and immunities of the doctrine of sovereign immunity in accordance with § 768.28, Florida Statutes, and nothing in this Agreement shall be deemed as a waiver of the doctrine of sovereign immunity or any of the limits of liability of either party beyond any statutory limited waiver of immunity or those limits of liability which may have been or may be adopted by the Florida Legislature. Nothing in this Agreement shall be read or otherwise interpreted to require or otherwise allow the indemnification of one party for the negligent acts of the other in contravention of § 768.28, Florida Statutes, nor shall anything in this Agreement inure to the benefit of any third party for the purpose of allowing any claim against either party, which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

IN WITNESS WHEREOF, the parties have executed this Agreement with Volusia County for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments on the day and year written below.

ATTEST:

By: _____

Chair/Mayor

ATTEST:

COUNTY OF VOLUSIA, FLORIDA

By: _____
James T. Dinneen
County Manager

Exhibit A

