

**CITY OF MARATHON, FLORIDA  
RESOLUTION 2006-118**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, AUTHORIZING AN AGREEMENT TO REIMBURSE THE MONROE COUNTY PROPERTY APPRAISER FOR ROADWAY CONSTRUCTION NON-AD VALOREM ASSESSMENTS; PROVIDING FOR CONFLICTS, SEVERABILITY, AND EFFECTIVE DATE.**

**WHEREAS**, the City is authorized to impose non-ad valorem assessments and by appropriate resolution (Resolution No. 2005-169) 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 (the "Resolution of Intent"); and

**WHEREAS**, 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; and

**WHEREAS**, the Uniform Method will provide for more efficient collection by virtue of the assessment being on the tax notice issued by the Monroe County Tax Collector and will produce positive economic benefits to the affected landowners and the City;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, THAT:**

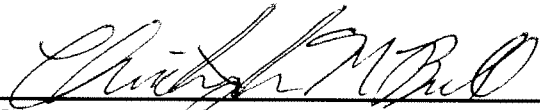
**Section 1.** The above recitals are true and correct and incorporated herein.

**Section 2.** The City Council hereby authorizes the City to enter into an agreement with the Monroe County Property Appraiser, substantially in the form of Exhibit A attached hereto, together with such non-material changes as may be acceptable to the City Manager and approved as to form and legality by the City Attorney. The purpose of this Agreement is for the City and the Property Appraiser to establish and agree upon the undertaking of the responsibilities pursuant to Section 197.3632, Florida Statutes, in order to implement the Uniform Method for the notice, levy, collection, and enforcement of non-ad valorem assessments; and to provide for reimbursement by the City to the Property Appraiser for all necessary administrative and actual costs incurred by them in such activity.

**Section 3.** This resolution shall take effect immediately upon its adoption.

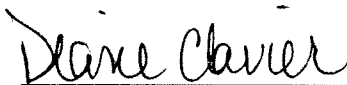
**PASSED AND APPROVED** by the City Council of the city of Marathon, Florida, this 8th day of August, 2006.

**THE CITY OF MARATHON, FLORIDA**

  
\_\_\_\_\_  
**Christopher M. Bull, Mayor**

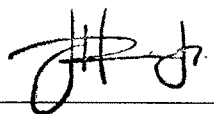
AYES: Mearns, Pinkus, Tempest, Worthington, Bull  
NOES: None  
ABSENT: None  
ABSTAIN: None

**ATTEST:**

  
\_\_\_\_\_  
City Clerk

(City Seal)

**APPROVED AS TO FORM AND LEGALITY FOR THE USE AND RELIANCE OF THE CITY OF MARATHON, FLORIDA ONLY:**

  
\_\_\_\_\_  
City Attorney

**AGREEMENT FOR THE CITY OF MARATHON, FLORIDA,  
TO REIMBURSE THE PROPERTY APPRAISER FOR ROADWAY CONSTRUCTION  
NON-AD VALOREM ASSESSMENTS**

This Agreement for the City of Marathon, Florida, to reimburse the Monroe County Property Appraiser (the "Agreement") is made and entered into as of August 8, 2006, by and between the City of Marathon, Florida (the "City"), and Ervin Higgs, in his capacity as the Monroe County Property Appraiser (the "Property Appraiser").

**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 between the parties, the parties to this Agreement do undertake, promise and agree for themselves and their successors as follows:

**ARTICLE I**

**SECTION 1.01 FINDINGS, RECITALS AND ACKNOWLEDGMENTS.** It is hereby ascertained, determined and declared by the parties that:

- (A) the City is authorized to impose non-ad valorem assessments and by appropriate resolution (Resolution 2005-169) 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 (the "Resolution of Intent"), under which assessments are included on an assessment roll and certified, in a compatible electronic medium tied to the property identification number, by the City to the Monroe County 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");
- (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 Monroe County Tax Collector and will produce positive economic benefits to the affected landowners and the City;
- (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 City 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 under Section 197.3632, Florida Statutes, are ministerial;

(G) this Agreement is entered into to allow for the use of the Uniform Method relative to non-ad valorem assessments imposed and levied by the City starting in 2006; and

(H) the non-ad valorem assessments to which this Agreement applies are being imposed and levied by the City for the cost of providing roadway construction for property within the incorporated area of the City; and

(I) the City shall reserve the right to utilize the notice provisions of Section 200.069, Florida Statutes, as amended (the "Truth in Millage Notice") provided that the City timely notifies the Property Appraiser of its intention to do so pursuant to Florida Statutes.

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

## ARTICLE II

**SECTION 2.01. PURPOSE.** The purpose of this Agreement is for the City 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 City Council to implement the Uniform Method for the notice, levy, collection, and enforcement of non-ad valorem assessments; and to provide for reimbursement by the City to the Property Appraiser for all necessary administrative and actual costs incurred by them in such activity.

## 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 City, not inconsistent with or contrary to the provisions of Sections 197.3632 and 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 CITY.** The City 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 collection costs incurred by the Property Appraiser in providing the information and cooperation more particularly referenced in Section 4.02 hereof;

(C) make all reimbursement or payment to the Property Appraiser hereunder in accordance with the Florida Prompt Payment Act, Chapter 278, Part VII, Florida Statutes, or its successor in function;

(D) 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;

(E) cause the Mayor of the City or his or her designee to certify by September 15 of each calendar year to the Monroe County 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;

(F) designate and authorize a person other than the Property Appraiser to receive and process any request for changes, modifications or corrections to the subject non-ad valorem roll and, if necessary, file with the Monroe County Tax Collector an appropriate certificate of correction; and

(G) cooperate with 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 provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, 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 City with at least the following information by compatible electronic medium: (1) the legal description of the property within the boundaries described in the City's Resolution of Intent; (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 City to create, re-compute, reconfigure, revise, correct or otherwise formulate the non-ad valorem assessment rolls as may be agreed to by the Property Appraiser;

(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, the Property Appraiser shall make reasonable efforts to assist and accommodate the City's creation of a non-ad valorem assessment roll;

(C) cooperate with the City and the Monroe County Tax Collector 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 provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes, as amended; and

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

**ARTICLE V**

**SECTION 5.01. TERM.** The term of this Agreement shall commence upon the date first above written and shall run through the final certification of the 2006 tax roll and shall automatically be renewed thereafter for successive periods not to exceed one year each. However, the City shall inform the Property Appraiser and the Department of Revenue by January 10 in any calendar year if the City intends to discontinue using the Uniform Method of collecting the non-ad valorem assessments referred to in this Agreement. Such notice shall terminate this Agreement.

**IN WITNESS WHEREOF,** the City and the Property Appraiser have executed and delivered this Agreement as of the date first above written.

ATTEST:

**CITY OF MARATHON, FLORIDA**

By: Daive Clavier  
City Clerk

By: Christopher M. Bull  
Christopher M. Bull, Mayor

By: [Signature]  
City Attorney

**MONROE COUNTY PROPERTY APPRAISER**

WITNESSES:

By: \_\_\_\_\_  
Ervin Higgs

\_\_\_\_\_