

**RESOLUTION NO. 01-02-05**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, APPROVING AN AGREEMENT TO REIMBURSE THE TAX COLLECTOR FOR ADMINISTRATIVE AND ACTUAL COSTS INCURRED AS A RESULT OF THE USE OF THE UNIFORM METHOD OF LEVY, COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Marathon, Florida (the "City") is authorized to impose non-ad valorem assessments; and

**WHEREAS**, the City has desires to utilize the uniform method of levy, collection and enforcement of non-ad valorem assessments as provided in Section 197.3632, Florida Statutes; and

**WHEREAS**, state law requires the City to enter into a contract with the Monroe County Tax Collector (the "Tax Collector") for use of the uniform method to collect solid waste and fire protection assessments.

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

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. The Agreement for the City to Reimburse the Tax Collector in substantially the form attached as Exhibit "A" is approved. The City Manager and City Attorney are authorized to finalize the terms and conditions of the Agreement and the Mayor is authorized to execute said Agreement on behalf of the City.

Section 3. Effective Date. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 15<sup>th</sup> day of FEBRUARY, 2001.

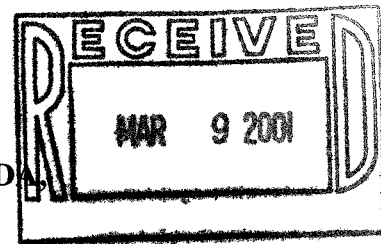
  
\_\_\_\_\_  
ROBERT K. MILLER, MAYOR

ATTEST:

  
\_\_\_\_\_  
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY

  
\_\_\_\_\_  
CITY ATTORNEY



**AGREEMENT FOR THE CITY OF MARATHON, FLORIDA  
TO REIMBURSE THE TAX COLLECTOR**

This Agreement for the City of Marathon, Florida, to reimburse the Monroe County Tax Collector (the "Agreement") is made and entered into as of FEBRUARY 15, 2001, by and between the City of Marathon, Florida (the "City"), and Danise D. Henriquez, in her capacity as the Monroe County Tax Collector (the "Tax Collector").

**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 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 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 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 Tax Collector 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 Tax Collector 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 2001; and

(H) the non-ad valorem assessments to which this Agreement applies are being imposed and levied by the City for the provision of solid waste collection and disposal services and fire protection.

**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 Tax Collector 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 Tax Collector 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 Tax Collector for all necessary administrative and actual collection costs incurred in the collection of the assessments under the Uniform Method.

(C) pursuant to Section 197.3632(7), Florida Statutes, pay for or alternatively reimburse the Tax Collector for any separate tax notices if the Tax Collector cannot merge the non-ad valorem assessment roll certified by the City;

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

(E) 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;

(F) on or about August 15 of each calendar year, be prepared to provide a non-ad valorem assessment roll on compatible electronic medium for trial run purposes to assure the Tax Collector same will merge with the ad valorem tax roll;

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

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

(I) cooperate with the Tax Collector 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 TAX COLLECTOR.** The Tax Collector shall:

(A) merge all rolls, prepare a collection roll and prepare a combined notice for both the ad valorem and non-ad valorem assessments in accordance with Chapter 197, any applicable rules promulgated by the Department of Revenue and in accordance with any specific ordinances and resolutions adopted by the City, so long as said ordinances and resolutions shall themselves not be inconsistent with or contrary to the provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes;

(B) collect the non-ad valorem assessments of the City as certified no later than September 15 of each calendar year to the Tax Collection, provided no such non-ad valorem roll is on compatible electronic medium tied to the property identification number for each parcel and in the format used by the Property Appraiser for the ad valorem roll submitted to the Department of Revenue and such non-ad valorem roll is free of errors and omissions;

(C) cooperate with the City and the Property Appraiser 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;

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

(E) if he discovers any errors or omissions on any roll, request the City to file a corrected roll or the correction of the amount of any assessment by filing with the Tax Collector or a certificate of correction with a copy to the Property Appraiser and the Department of Revenue, pursuant to applicable rules provided by the Department of Revenue; and

(F) upon determining that a separate mailing is required pursuant to Section 197.3632(7), Florida Statutes, mail or require the City to mail a separate notice of the particular non-ad valorem assessment.


**ARTICLE V**

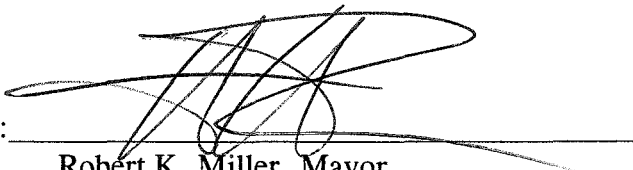
**SECTION 5.01. TERM.** The term of this Agreement shall commence upon the date first above written and shall run through the end of the calendar year and shall automatically be renewed thereafter for successive periods not to exceed one year each. However, the City shall inform the Tax Collector and 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.

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

ATTEST:

**THE CITY OF MARATHON, FLORIDA**

By:   
City Clerk

By:   
Robert K. Miller, Mayor

By:   
City Attorney

WITNESSES:

Donald L. Bates  
Angela J. Hitchcock

**MONROE COUNTY TAX COLLECTOR**

By: Danise D. Henriquez  
Danise D. Henriquez