

CONTRACT, LEASE, AGREEMENT CONTROL FORM

Date: 03/13/2017

Contract/Lease Control #: C17-2537-PW

Bid #: N/A

Contract/Lease Type: AGREEMENT

Award To/Lessee: OKALOOSA COUNTY TAX COLLECTOR

Owner/Lessor: OKALOOSA COUNTY

Effective Date: 03/08/2017

Expiration Date: 2017 TAX NOTICE- AUTO RENEWED ANNUALLY

Description of Contract/Lease: UNIFORM COLLECTION AGREEMENT- PINES & TRIPLE LAKES MSBU

Department: PW

Department Monitor: AUTREY

Monitor's Telephone #: 850-689-5772

Monitor's FAX # or E-mail: JAUTREY@CO.OKALOOSA.FL.US

Closed:

Cc: Finance Department Contracts & Grants Office

UNIFORM COLLECTION AGREEMENT

THIS AGREEMENT made and entered into this 7th day of March, 2017, by and between the Pines and Triple Lakes Estates MSBU (“MSBU”), whose address is: 302 N. Wilson Street, Suite 203, Crestview, FL 32536 and the Honorable Benjamin F. Anderson, State Constitution County Tax Collector in and for the Okaloosa County political subdivision, whose address is: Okaloosa County Tax Collector, 1250 N. Eglin Pkwy, Suite 101, Shalimar, FL 32578 (“Tax Collector”)

SECTION I

Findings and Determinations

The parties find and determine:

1. Pines and Triple Lakes Estates MSBU is authorized to impose and to levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology form of collection of non-ad valorem special assessments for certain improvements (“Assessments”), as authorized by the District’s Charter, Sections 197.3631 and 197.3632, Florida Statutes, (2006) and Rule 12D-18, Florida Administrative Code, as amended.

2. The term “Assessments” means those certain impositions and levies by the MSBU which constitute non-ad valorem assessments, here, “special assessments”, for basic infrastructure, improvements and related systems, facilities and services pursuant to the Act. These assessments are liens under section 197.3632, Florida Statutes, if each 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 MSBU and if such benefits are apportioned to the property fairly and reasonably.

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.

4. The uniform methodology is more fair to delinquent property owners than traditional lien foreclosure methodology.

5. The uniform methodology provides for more efficiency of collection by virtue of the Assessment being collected using the official tax notice issued by the Tax Collector which will produce positive economic benefits to the MSBU and its citizens, landowners and taxpayers.

6. The uniform methodology, through use of the official tax notice of the Tax Collector, will tend to eliminate confusion and promote local government accountability.

7. The Tax Collector, as the State Constitution's officer for the Okaloosa County political subdivision, is charged by general law in Chapter 197, Florida Statutes, and related rules and regulations, including Rule 12D-18, Florida Administrative Code, to function under the supervision (Section 195.002(1), Florida Statutes) of the Florida Department of Revenue for purposes of the uniform methodology for the collection of the Assessments.

8. The sole and exclusive responsibility to determine, impose and levy the Assessments and to determine that they are legal, constitutional and lienable non-ad valorem special assessments is that of the MSBU and no other person, entity or officer.

SECTION II Applicable Law and Regulations

1. 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 MSBU of its limited and specialized local self-government power to provide and to pay for such systems, facilities and services through the collection of non-ad valorem assessments.

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 all other applicable provisions of constitutional and statutory law apply to the Tax Collector in his capacity as the sovereign state constitution county officer in and for Okaloosa County political subdivision under the supervision of the Florida Department of Revenue for the purpose of collecting and enforcing the collection of non-ad valorem special assessments imposed and levied by the MSBU.

3. Section 197.3631, Florida Statutes, constitutes supplemental authority for the MSBU to levy non-ad valorem assessments including such non-ad valorem special assessments as the "Assessments" for the improvements, infrastructure and related systems, facilities and services.

4. Section 197.3632, Florida Statutes, Rule 12D-18, Florida Administrative Code, have provisions that apply both to the MSBU and to the Tax Collector, as well as, to the Department of Revenue and the Property Appraiser in and for the county.

SECTION III Purpose

The purpose of this Agreement under 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the "Assessments", imposed and levied by the MSBU to include: 1) compensation by the MSBU to the Tax Collector for costs of collection pursuant to Section 197.3632(8)(c), Florida Statutes; 2) payment by the MSBU of any costs involved in separate mailings

because of non-merger of any non-ad valorem special assessment roll as certified by the Chair of the Board of the MSBU, or his or her designee, pursuant to Section 197.3632(7), Florida Statutes; and 3) reimbursement by the MSBU 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.

SECTION IV

Term

The term of this Agreement shall commence upon execution, effective for the 2017 and subsequent 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, unless the MSBU shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue, by January 10 of each calendar year, if the MSBU intends to discontinue the use of the uniform methodology for such Assessments pursuant to Section 197.3632(6), Florida Statutes (1998 Supp.) 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 MSBU

The MSBU agrees, covenants and contracts to:

1. Compensate the Tax Collector for collection costs incurred pursuant to Section 197.3632(8)(c), Florida Statutes 12D-18.004(2), Florida Administrative Code.
2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the Assessment by the Tax Collector 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 be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.
3. To pay for or alternatively to reimburse the Tax Collector for any separate tax bill necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by the MSBU pursuant to 197.3532(7), Florida Statutes, and Rule 12D-18.004(2) Florida Administrative Code.
4. The MSBU, upon being billed timely, 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. By 15 September of each calendar year, the Chair of the Pines and Triple Lakes Estates MSBU, or his or her designee, shall certify, using Department of Revenue Form DR-408, to the Tax Collector, and Property Appraiser, the non-ad valorem ("Assessment") roll tied to the property parcel identification number provided by the Property Appraiser in July to the Department of Revenue. The MSBU or its agent on behalf of the MSBU shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem assessment roll of the MSBU and shall exercise its responsibility that such non-ad valorem assessment roll be free and clear of errors and omissions. Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

6. The MSBU agrees to abide by and implement its duties under the uniform provisions of Sections 197.3632 and 197.3635, Florida Statutes, or its successor and all applicable rules promulgated by the Department of Revenue and their successor rules.

7. The MSBU acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the MSBU's "Assessment", and that it is the sole responsibility and duty of the MSBU to follow all procedural and substantive requirements for the imposition and levy of constitutionally lienable non-ad valorem special assessments, including the Assessments.

8. The MSBU shall indemnify and hold harmless the Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against the Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; the MSBU shall pay for or reimburse the Tax Collector for fees and costs for services rendered by the Tax Collector with regard to any such legal or quasi-judicial action.

SECTION VI Duties of the Tax Collector

1. The Tax Collector shall merge timely the legally certified "Assessment" roll of the MSBU with all other non-ad valorem assessment rolls, if certified timely, and merge subsequent said rolls with the tax roll (certified to the Tax Collector by the Property Appraiser); 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 imposing and levying local governments within the county political subdivision, including general purpose and special purpose, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific resolutions adopted by the MSBU, so long as said resolutions shall themselves, each and every one, state clearly the intent to use the uniform method of 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 MSBU as certified to the Tax Collector by the Chair of the Pines and Triple Lakes Estates MSBU, or his her designee, no later than 15 September 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 408, and free of errors or omissions.

3. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of the MSBU that is not certified to the Tax Collector officially, timely and legally, pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

4. The Tax Collector agrees to cooperate with the MSBU 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.

5. If the Tax Collector discovers errors or omissions on such roll, the Tax Collector may request the MSBU to file a corrected roll or a correction of the amount of any assessment and the MSBU shall bear the cost of any such error or omission.

6. If the Tax Collector 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 non-ad valorem special assessment ("Assessments") or direct the MSBU to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to the MSBU 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 MSBU shall 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

The MSBU shall reimburse the Tax Collector for necessary administrative costs and shall compensate the Tax Collector for collection costs as set forth in Section V, paragraphs 1 and 2 through payment in the amount of two percent (2%) of the amount of assessments collected and remitted. This payment shall be withheld from monthly distributions to the MSBU as set forth in Section 197.383, Florida Statutes.

SECTION VIII

1. The parties shall perform all their obligations under this agreement in accordance with good faith and prudent practice. If either the Property Appraiser, or the MSBU or both desire to follow procedures for roll preparation and roll certification that would be or are different than or inconsistent with those set forth in Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, then this Agreement is terminated automatically unless the MSBU and the Property Appraiser and the MSBU and Tax Collector enter into alternative amendatory provisions authorized in their respective and local agreements with the MSBU. So far as those agreements are concerned, if the MSBU contracts with the Property Appraiser to prepare the MSBU's non-ad valorem assessment roll and/or if the Chair of the MSBU designates the Property Appraiser in writing to certify the roll to the Tax Collector in accordance with applicable law and rule, then it shall remain the duty of the Tax Collector to merge the roll upon timely certification by 15 September. If the Property Appraiser because of technology and convenience merges the roll, it shall be done only pursuant to an expressed written agreement between the Property Appraiser and the Tax Collector by which the Tax Collector does not convey away the power to merge but delegates the limited expressed exercise of it to the Property Appraiser under the supervision of the Tax Collector. If, because of convenience and technology, the Property Appraiser wishes to prepare the District's roll and to put it on the Property Appraiser's tax roll, such services would be inconsistent with expressed provisions of Section 197.3632, Florida Statutes (2008). Accordingly:

- a. If the Property Appraiser and the MSBU agree that the Property Appraiser will prepare the MSBU's Non-Ad Valorem Assessment Roll for the MSBU, this agreement must be a written agreement by which the MSBU delegates only the exercise of its duty to prepare the roll, not the duty itself;
- b. If the Property Appraiser is the designee of the MSBU Chair to certify the roll, then it must be written in this agreement; and
- c. If the Property Appraiser merges the MSBU's assessment roll with the tax roll, a written agreement expressly with the Tax Collector is required because the merger duty is a duty exclusively of the Tax Collector and only its exercise may be delegated and only by the Tax Collector.

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 that in writing and signed by 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 or alter substantially the benefits of the Agreement

for either of the parties or renders the statutory and regulatory obligations unperformable.

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 address, or such other place or person as each of the parties shall designate by similar notice:

a. As to the Tax Collector: Okaloosa County Tax Collector
1250 N. Eglin Pkwy, Suite 101
Shalimar, FL 32579

b. As to the District: Pines and Triple Lakes Estates MSBU
302 N. Wilson Street
Suite 203
Crestview, FL 32536

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.

ATTEST:

OKALOOSA COUNTY TAX COLLECTOR

Benjamin F. Anderson

By: Benjamin F. Anderson
Okaloosa County Tax Collector

Date:

ATTEST:

PINES AND TRIPLE LAKES ESTATES MSBU

Doug J. Stafford
J.D. Peacock II
Clerk of Circuit Court



Date: 3/8/17

Carolyn N. Ketchel
Carolyn N. Ketchel
Chairman, Board of County Commissioners



Date: 8 March 2017

As authorized for execution by the Okaloosa County Board of County Commissioners, as designee, for the Pines and Triple Lakes Estates MSBU at it's 3/7/2017 regular meeting.



BOARD OF COUNTY COMMISSIONERS AGENDA REQUEST #6810

DATE: March 7, 2017
TO: Honorable Chairman and Members of the Board
FROM: Jason Autrey
SUBJECT: Uniform Collection Agreement The Pines and Triple Lakes Estates MSBU
DEPARTMENT: Public Works
BCC DISTRICT: 1

STATEMENT OF ISSUE: Request execution of the Uniform Collection Agreement between Okaloosa County Tax Collector and Okaloosa County for the collection of non-ad valorem assessments within the Pines and Triple Lakes Estates MSBU. The purpose of the agreement is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments which attend all the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in Section 197.3632, Florida Statutes.

BACKGROUND: Various property owners within the Pines and Triple Lakes subdivision in northern Okaloosa County sought the assistance of the County in obtaining paved roads in their subdivisions. Many submitted petitions under the County's MSBU policy to create an MSBU and obtain the paving of their roads. Subsequently the Board created the MSBU and the County received a sufficient number of petitions to improve two roads within the Pines and Triple Lakes subdivision. Those are Falcon Way and Eagle Way.

Each property owner will pay their fair share of the actual cost of the improvement of their road over a period of fifteen years as an assessment against the property. The assessment is collected by the Tax Collector annually on the ad valorem tax bill. The initial year of the non-ad valorem assessment was included on the Tax Bill sent out in November, 2016. The Tax Collector is seeking to formalize the provision of his collections services. Such agreements are contemplated by Florida Statutes.

The MSBU shall reimburse the Tax Collector for collection costs as set forth in the agreement, Section V, paragraphs 1. and 2 through the payment of an amount not to exceed two percent (2%) of the amount of the assessments collected and remitted. This payment shall be withheld from monthly distributions to the MSBU as set forth in Section 197.383, Florida Statutes.

OPTIONS: Approve/Disapprove.

RECOMMENDATIONS: Recommend the Board of County Commissioners authorize the Chairman to sign the attached agreement between Okaloosa County Board of County Commissioners, designee of The Pines and Triple Lakes Estates MSBU, and the Okaloosa County Tax Collector.

RECOMMENDED BY:

APPROVED BY:

John Hofstad, County Administrator

CONTRACT & LEASE INTERNAL COORDINATION SHEET

Contract/Lease Number: <u>New Agreement</u>	Tracking Number: <u>N/A</u>
Contractor/Lessee Name: <u>Tax Collector</u>	Grant Funded: YES ___ NO <u>X</u>
Purpose: <u>Uniform Collection Agreement – Pines & Triple Lakes MSBU</u>	
Date/Term: <u>2017 Tax Notice – auto renewed annually</u>	1. <input type="checkbox"/> GREATER THAN \$50,000
Amount: <u>Uniform Collection</u>	2. <input type="checkbox"/> GREATER THAN \$25,000
Department: <u>Public Works</u>	3. <input type="checkbox"/> \$25,000 OR LESS
Dept. Monitor Name: <u>Autrey</u>	
Document has been reviewed and includes any attachments or exhibits.	

Purchasing Review

Procurement requirements are met:	
<u>No procurement element</u>	Date: _____
Purchasing Director or designee	

Risk Management Review

Approved as written:	
<u>No Risk element</u>	Date: _____
Risk Manager or designee	

County Attorney Review

Approved as written:	
<u>See attached email</u>	Date: _____
County Attorney	

Following Okatoosa County approval:

Contracts & Grants

Document has been received:	
_____	Date: _____
Contracts & Grants Manager	

1250 Eglin Pkwy N., Suite 101
Shalimar, FL 32579

310 Van Matre Ave.
Building 210, Suite 179
Eglin AFB, FL 32542

120 Simpson Ave.
Building 90320, Room 111
Hurlburt Field, FL 32544



302 N. Wilson Street, Suite 101
Crestview, FL 32536

701 E. John Sims Pkwy, Suite 202
Niceville, FL 32578

4012 Commons Dr. West, Unit 122
Destin, FL 32541

Customer Service Processing Center
(850) 651-7300

BEN ANDERSON
OKALOOSA COUNTY TAX COLLECTOR
www.OkaloosaTax.com

January 19, 2017

Pines & Triple Lakes Estates MSBU
C/O Okaloosa County BOCC
Attn: Greg Stewart
302 N Wilson St., Ste. 203
Crestview, FL 32536

COPY

Re: Uniform Collection Agreement

Dear Mr Stewart,

The Okaloosa County Tax Collector's office is in the process of updating our contract file information for your District. Enclosed are two "Uniform Collection Agreements" for your perusal and signature.

Please have the appropriate person sign both documents, keeping one for your self, and return one to me in the enclosed envelope. Also, please complete the enclosed "Contact Information Request" form and return as well.

If you have any questions, please don't hesitate to contact me.

Regards,

A handwritten signature in black ink that reads "Justin Gordon". The signature is written in a cursive style.

Justin Gordon
Tax Administrator
Okaloosa County Tax Collector
P: 850-651-7603
JGordon@OkaloosaTax.com

CC: Ann Halbert via USPS

Enclosures

1250 Eglin Pkwy N., Suite 101
Shalimar, FL 32579

310 Van Matre Ave.
Building 210, Suite 179
Eglin AFB, FL 32542

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(850) 651-7300

BEN ANDERSON
OKALOOSA COUNTY TAX COLLECTOR
www.OkaloosaTax.com

Contact Information Request

Please Return with Signed Agreement

District Name: Pines and Triple Lakes Estates MSBU

Contact Name: Ann Halbert Okaloosa County Public Works Coordinator

Address: 1759 S. Ferdon Blvd.
Crestview, FL 32536

Phone: (850) 423-4830 or (850) 689-5772

Email: ahalbert@co.okaloosa.fl.us

In addition to the above, we kindly request a contact information list of current District Board Members

Ann Halbert

From: Greg Stewart
Sent: Monday, February 27, 2017 10:56 AM
To: Ann Halbert
Subject: RE: The Pines & Triple Lakes Estates MSBU - Uniform Collection Agreement

Approved by legal

Gregory T. Stewart
County Attorney
Okaloosa County, Florida

Please note: Due to Florida's very broad public records laws, most written communications to or from County employees regarding County business are public records, available to the public and media upon request. Therefore, this written e-mail communication, including your e-mail address, may be subject to public disclosure.

From: Ann Halbert
Sent: Monday, February 27, 2017 10:50 AM
To: Greg Stewart <gstewart@co.okaloosa.fl.us>
Subject: RE: The Pines & Triple Lakes Estates MSBU - Uniform Collection Agreement

Hi, Greg. Would you please confirm the Uniform Collection Agreement is approved for legal review?

Thank you.



Ann Halbert, Public Works Coordinator | 1759 S. Ferdon Blvd., Crestview, FL 32536 | Office: (850)

651-7394 or 689-5772 | Direct: (850) 423-4830



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From: Greg Stewart
Sent: Thursday, February 09, 2017 12:07 PM
To: Ann Halbert <ahalbert@co.okaloosa.fl.us>; JGordon@okaloosatax.com
Subject: Re: The Pines & Triple Lakes Estates MSBU - Uniform Collection Agreement

Ann and Justin - on the revised agreement. The signatures needs to be flipped. It has the clerk under the MSBU and the chairmans under the attest. It should be the other way.

Gregory T. Stewart
County Attorney
Okaloosa County, Florida