

**AGREEMENT BETWEEN THE CITY OF DAYTONA BEACH AND THE VOLUSIA  
COUNTY PROPERTY APPRAISER  
FOR THE UTILIZATION OF THE UNIFORM METHOD OF  
COLLECTION OF NON-AD VALOREM ASSESSMENTS**

This Agreement between The City of Daytona Beach and 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 as of the date of last signature below, by and between The City of Daytona Beach, 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 City of Daytona Beach 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 12D18.004(2), Florida Administrative Code, The City of Daytona Beach 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 City of Daytona Beach and the Property Appraiser, governing data assembly and the exchange of information between The City of Daytona Beach and the Property Appraiser; and

WHEREAS, Rule 12D-18.004(1)(c), Florida Administrative Code, requires The City of Daytona Beach 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 City of Daytona Beach wants to enter into an agreement with the Property Appraiser for the preparation of The City of Daytona Beach’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 City of Daytona Beach further opts to designate the Property Appraiser as The City of Daytona Beach’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 City of Daytona Beach’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.** This Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment identified in The City of Daytona Beach'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. 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 or established by law. Pursuant to § 197.3632(6), Florida Statutes, The City of Daytona Beach may discontinue use of the Uniform Method and terminate this Agreement upon written notice to Volusia County, the 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 City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach hereby names the Property Appraiser as its designee for the limited purposes of (i) preparing The City of Daytona Beach'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 City of Daytona Beach's designee for

such limited purposes and shall provide such services on behalf of The City of Daytona Beach 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 City of Daytona Beach's cooperation with the Property Appraiser in preparing the ad valorem assessment roll and The City of Daytona Beach's timely submittal to the Property Appraiser of The City of Daytona Beach'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 City of Daytona Beach 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 the Property Appraiser 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 his/her 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 City of Daytona Beach'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 City of Daytona Beach's creation of a non-ad valorem assessment roll, cooperate with The City of Daytona Beach 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 City of Daytona Beach.**

1. **Non-Ad Valorem Assessment.** The City of Daytona Beach warrants that the Assessment(s) to which this Agreement applies is valid, lawfully imposed, and duly levied by The City of Daytona Beach on the properties subject thereto. The City of Daytona Beach further agrees to post the non-ad valorem assessment(s) 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 City of Daytona Beach shall pay to the Property Appraiser the necessary administrative costs of collection incurred by the Property Appraiser in the administration of the Assessment(s) pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **TRIM Notice.** The City of Daytona Beach 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 City of Daytona Beach'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 City of Daytona Beach shall submit to the Property Appraiser the certified non-ad valorem assessment rate per unit to the Property Appraiser, unless the assessment is to be collected for a period of more than one year or is to be amortized over a number of years, in which case, the Local Government shall specify such and comply with the requirements of § 197.3632(6), Florida Statutes, as may be amended or transferred. The Property Appraiser shall not be liable for any delays or failure to prepare, certify, or submit The City of Daytona Beach's non-ad valorem assessment roll or to otherwise implement the Uniform Method with regard to the Assessment if The City of Daytona Beach (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 City of Daytona Beach 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 City of Daytona Beach determines that the information supplied by the Property Appraiser pursuant to Article II, § 1. Information of this Agreement is insufficient for The City of Daytona Beach's purposes, The City of Daytona Beach shall obtain further information from other sources.

7. **Coordination.** The City of Daytona Beach 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 City of Daytona Beach for the units assessed pursuant to the Assessment for the 2018 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 nonad 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 City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach'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 City of Daytona Beach and the Property Appraiser. Such final decision shall be binding as to both parties and constitute final agency action.

4. **Payment.** The City of Daytona Beach 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 City of Daytona Beach for payment of any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes.

## **V. Miscellaneous.**

1. **Indemnification.** The City of Daytona Beach 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 City of Daytona Beach 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 CITY OF DAYTONA BEACH:  
City Manager  
301 South Ridgewood Ave.  
Daytona Beach, FL 32114

WITH COPY TO:  
City Attorney  
301 South Ridgewood Ave.  
Daytona Beach, FL 32114

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.

**[REMAINING PAGE INTENTIONALLY LEFT BLANK –  
SIGNATURE PAGE TO FOLLOW]**

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:

**THE CITY OF DAYTONA BEACH**

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

By: \_\_\_\_\_  
Derrick L. Henry, Mayor

Approved as to form:

Date: \_\_\_\_\_

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

ATTEST:

**PROPERTY APPRAISER  
COUNTY OF VOLUSIA, FLORIDA**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
Larry Bartlett, Volusia County Property Appraiser  
Date: \_\_\_\_\_