

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

This Agreement between The City of Daytona Beach and Volusia County 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 (“County”).

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, 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 City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach’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.** This Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment(s) 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 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 City of Daytona Beach to include The City of Daytona Beach'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 City of Daytona Beach and taxpayers of such separate mailing and the adverse effects of delayed and multiple notices to taxpayers. If, for whatever reason, The City of Daytona Beach'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 City of Daytona Beach 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 City of Daytona Beach's behalf, the County shall separately invoice The City of Daytona Beach 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 City of Daytona Beach. The County will maintain The City of Daytona Beach'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 City of Daytona Beach's collection of non-ad valorem assessments, 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 County'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 County the necessary administrative costs of collection incurred by the County in the administration of the Assessment(s) pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **Assessment Rate.** By September 15th of each tax year, The City of Daytona Beach 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, 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 County shall not be liable for any delays or failure to implement the Uniform Method with regard to the Assessment(s) if The City of Daytona Beach fails to timely submit its assessment roll or otherwise submits an incompatible or incomplete assessment roll.

4. **Changes, Modifications, and Corrections.** The City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach for the units assessed pursuant to the Assessment for the 2019 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 12D18.004(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 City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach 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 City of Daytona Beach 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 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 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 City of Daytona Beach and the County. 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 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 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 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 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 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 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 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.

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

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:

City Clerk

Approved as to form:

City Attorney

ATTEST:

THE CITY OF DAYTONA BEACH

By: _____
Mayor

Date: _____

COUNTY OF VOLUSIA, FLORIDA

By: _____
Interim County Manager

Date: _____