

**INTERLOCAL AGREEMENT BETWEEN COLLIER COUNTY TAX COLLECTOR, COLLIER COUNTY PROPERTY APPRAISER AND THE CITY OF NAPLES FOR THE PREPARATION AND SUBMISSION OF THE REUSE LINE EXTENSION PHASE I, NON-AD VALOREM ASSESSMENT ROLL AND THE RELATED UNIFORM COLLECTION AND ENFORCEMENT THEREOF**

**WHEREAS, THE CITY OF NAPLES REUSE LINE EXTENSION PHASE I DISTRICT** (hereinafter “CITY”) was established pursuant to the provisions of Chapter 88 of the City of Naples City Code of Ordinances, and the CITY is authorized to levy non-ad valorem or special assessments including benefit assessments, maintenance assessments, and other such assessments; and

**WHEREAS**, Section 197.3631, Florida Statutes, also authorizes the CITY to collect non-ad valorem assessments; and

**WHEREAS**, the Honorable Guy L. Carlton, is the Collier County Tax Collector (hereinafter “TAX COLLECTOR”), and therefore the County Constitutional Officer charged, as agent of the State, with the collection and enforcement of ad valorem taxes and non-ad valorem assessments levied by the County, the School Board and municipalities and any special districts within the County; and

**WHEREAS**, the Honorable Abe Skinner, is the Collier County Property Appraiser (hereinafter “PROPERTY APPRAISER”), and therefore the County Constitutional Officer charged with determining the value of all property within the County, with maintaining certain records connected therewith, specifically including the name of the owner, address and legal description of parcels of property on the tax rolls, and with providing certain services and information to taxing authorities under Section 197.3632, Florida Statutes; and

**WHEREAS**, Section 197.3631 and 197.3632, Florida Statutes, provide that the CITY may arrange for the collection and enforcement of non-ad valorem special assessments by the

TAX COLLECTOR on the official tax notice as certified to the TAX COLLECTOR by the CITY upon receipt by the CITY from the PROPERTY APPRAISER of the name, address and legal description of each applicable parcel; and

**WHEREAS**, Chapter 197, Florida Statutes, authorizes the CITY, PROPERTY APPRAISER and TAX COLLECTOR to enter into an Agreement regarding the reimbursement of necessary administrative costs incurred by the PROPERTY APPRAISER and TAX COLLECTOR; and

**WHEREAS**, pursuant to Section 197.3632, Florida Statutes, the PROPERTY APPRAISER may provide additional services for the CITY over and above the requirement to provide the name, address and legal description for each parcel of land upon which the non-ad valorem assessment is to be levied, and be reimbursed accordingly, including authority to act as the agent of the CITY in fulfilling the duty of the CITY both to prepare and to certify the non-ad valorem assessment roll to the TAX COLLECTOR by the **15th of September** of each calendar year in compatible electronic medium tied to the property identification number on the tax roll of the PROPERTY APPRAISER; and

**WHEREAS**, the use of the uniform non-ad valorem assessment methodology is more fair, more efficient and more accountable than the other alternatives available; and

**WHEREAS**, on December 7, 2005, the City Council of the City of Naples, Florida passed Resolution No. 05-11043, expressing its intent to use the uniform collection and enforcement of non-ad valorem assessments methodology in accordance with the procedures outlined in Section 197-3632, Florida Statutes, and has therefore elected to use the non-ad valorem assessment methodology in Section 197.3632, Florida Statutes; and

**WHEREAS**, the duty to certify the non-ad valorem assessment roll is in the Mayor of the City Council of Naples; and

**WHEREAS**, the CITY wants the PROPERTY APPRAISER to serve as agent of the CITY specifically to list, extend, prepare and certify the non-ad-valorem assessment roll of the CITY; and

**WHEREAS**, the TAX COLLECTOR, PROPERTY APPRAISER and CITY are public agencies within the meaning of Chapter 163, Florida Statutes, and desire the joint powers which each will exercise separately under the terms of this Agreement; and

**WHEREAS**, pursuant to Chapter 163, Florida Statutes, and Chapter 190, Florida Statutes, there is ample statutory authority for interlocal and interagency agreements between the TAX COLLECTOR, PROPERTY APPRAISER and the CITY; and

**WHEREAS**, the TAX COLLECTOR and the PROPERTY APPRAISER agree to provide the services of their respective offices for the non-ad valorem assessments involved as set forth in statutory law, applicable rules, as amended, and in this Agreement; and

**WHEREAS**, the CITY desires to accept the services of the TAX COLLECTOR and PROPERTY APPRAISER as provided in this Agreement and further agrees to fulfill its duties and responsibilities under law and pursuant to this Agreement.

The CITY, PROPERTY APPRAISER, and TAX COLLECTOR hereby agree as follows:

1. Commencing with the 2006 calendar year, and all subsequent years, except as provided in paragraph seven (7), the PROPERTY APPRAISER, as agent for the CITY shall list, prepare, submit and certify to the TAX COLLECTOR by **September 15th**, on compatible electronic medium, tied to the property identification number, the non-ad valorem assessment roll, and that the CITY shall comply with all applicable provisions of Chapter 197, Florida

Statutes, and related rules, including, but not limited to, compliance with all advertisements and notices required in the election to use the non-ad valorem assessment methodology, levying, and roll adoption (subsequent years).

2. Because the CITY, by the **31<sup>st</sup> of December** did adopt the legal description of the land area on which the non-ad valorem assessments be levied for calendar year 2006 and furnished the description by the 10<sup>th</sup> of January to the PROPERTY APPRAISER, the PROPERTY APPRAISER shall determine accurately the name, address and legal description of each affected parcel and submit that information to the CITY by the **1st of June, 2006**; the PROPERTY APPRAISER shall also act as the agent for the CITY (as Principal) to list, extend, and prepare the non-ad valorem assessment roll, for and on behalf of the CITY and certify it by the **15th of September, 2006** in the name of the CITY to the TAX COLLECTOR in compatible electronic medium tied to the property identification number; provided, however, that the PROPERTY APPRAISER shall not be under any duty to act as agent of the CITY in preparing and certifying to the TAX COLLECTOR the non-ad valorem assessment roll unless the CITY shall have provided the PROPERTY APPRAISER, no later than **August 1st** of each calendar year as a condition precedent, the officially adopted per unit or parcel of property non-ad valorem assessments as officially adopted by the City Council at a duly noticed meeting.

3. Pursuant to expressed authority in Section 197.3632, Florida Statutes, the TAX COLLECTOR shall be compensated at the rate of two percent (2%) of the non-ad valorem assessments collected as compensation for all costs of the TAX COLLECTOR, which two percent (2%) shall be withheld by the TAX COLLECTOR as payment prior to distribution to the CITY of the funds collected.

4. The CITY hereby agrees to compensate the PROPERTY APPRAISER for all necessary administrative costs as defined in Section 197.3632(2), Florida Statutes, incurred in fulfilling both statutory and contractual duty of the PROPERTY APPRAISER under this Agreement and the CITY shall compensate the PROPERTY APPRAISER at the rate of one and one-half percent (1.5%) of the non-ad valorem assessment collected for setting up the non-ad valorem or special assessment roll and, annually thereafter, the amount of one and one-half percent (1.5%) of the non-ad valorem assessment collected for the maintenance of each benefit unit (parcel of property).

5. If the actual costs of performing these services by the PROPERTY APPRAISER exceed the compensation referenced in paragraph four (4) above, then the compensation to be paid by the CITY to the PROPERTY APPRAISER shall equal the actual cost of performing such services.

6. The parties to this Agreement agree to consult and cooperate as necessary and practical for the efficient and timely listing, preparation, submissions, certification, collection and enforcement against delinquencies of the CITY non-ad valorem or special assessment rolls and levies including provision by the CITY to the other parties of any staff assistance reasonable necessary, and required to effect the purposes of this Agreement.

7. The term of this Agreement shall commence with the 2006 non-ad valorem assessment rolls and shall continue and extend uninterrupted from year to year from the effective date as indicated below unless a notice of termination shall be issued by any party. A notice of termination shall be in writing and shall be delivered not less than ninety (90) days in advance of the commencement of the next fiscal year of the CITY save and except during those years when

the CITY in timely fashion notifies the TAX COLLECTOR and the PROPERTY APPRAISER that it seeks to collect and enforce the assessments pursuant to other provisions of law.

8. In performing these services herein specifically provided, neither the TAX COLLECTOR nor the PROPERTY APPRAISER is in any way, express or implied, direct or indirect, responsible for proposing, imposing or levying any non-ad valorem special assessment and/or for determining whether any such special or non-ad valorem assessment levied by the CITY is authorized, constitutional, legal and valid and the CITY acknowledges that it is solely the responsibility of the CITY to levy such assessments and to make sure they are authorized, legal, valid and constitutional.

9. All agreements previously entered into by and between the parties hereto in conflict herewith are hereby superseded to the extent of the conflict.

10. This Agreement shall become effective upon the signing of the Agreement by the TAX COLLECTOR, the PROPERTY APPRAISER, and the CITY, and with the appropriate filing with the Clerk of the Circuit Court of Collier County, Florida, and shall supersede any and all prior Agreements.

EXECUTED this \_\_\_\_\_ day of \_\_\_\_\_, 2006.

CITY OF NAPLES, FLORIDA

Attest:

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
BILL BARNETT

Its: Mayor

\_\_\_\_\_  
Printed Name

Approved as to form and Legality:

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
Robert D. Pritt, City Attorney

\_\_\_\_\_

Printed Name

COLLIER COUNTY PROPERTY  
APPRAISER

Attest:

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Printed Name

By: \_\_\_\_\_  
ABE SKINNER

COLLIER COUNTY TAX COLLECTOR

Attest:

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Printed Name

By: \_\_\_\_\_  
GUY L. CARLTON



STATE OF FLORIDA        )  
                                  )  
COUNTY OF COLLIER    )        ss:

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2006, by Bill Barnett, as Mayor of the City of Naples, Florida, who is personally known to me.

\_\_\_\_\_  
Notary Public

STATE OF FLORIDA        )  
                                  )  
COUNTY OF COLLIER    )        ss:

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2006, by ABE SKINNER, as Property Appraiser for Collier County, Florida, who is personally known to me.

\_\_\_\_\_  
Notary Public

STATE OF FLORIDA        )  
                                  )  
COUNTY OF COLLIER    )        ss:

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2006, by GUY L. CARLTON, as Tax Collector of Collier County, Florida, who is personally known to me.

\_\_\_\_\_  
Notary Public