

**INTERLOCAL AGREEMENT BETWEEN
CITY OF NEW PORT RICHEY
AND THE PASCO COUNTY TAX COLLECTOR
REGARDING NON-AD VALOREM AND/OR SPECIAL ASSESSMENTS
FOR SOLID WASTE**

THIS INTERLOCAL AGREEMENT (the "Agreement"), made and entered into in duplicate this ____ day of _____, 2023, by and between the **CITY OF NEW PORT RICHEY**, a Florida municipal corporation (hereinafter the "City"), whose address is 5919 Main Street, New Port Richey, Florida, 34652, and the **PASCO COUNTY TAX COLLECTOR**, a constitutional officer of the state of Florida (hereinafter the "Tax Collector"), whose address is 14236 6th Street, Dade City, Florida 33523.

WITNESSETH :

WHEREAS, the City is authorized to impose special assessments for non ad valorem assessments and by Resolution Number 2023- adopted the 14th day of September, 2023, has expressed its intent to use the uniform method of notice, levy, collection and enforcement of assessments (hereinafter referred to as the "Uniform Collection Method"), as authorized by Section 197.3632 Florida Statutes for the notice, levy, collection and enforcement of Solid Waste Collection Services Fees; and

WHEREAS, the Uniform Collection Method, with its enforcement provisions, including the sale of tax certificates and issuance of tax deeds in the event of enforcing against any delinquencies, is believed to be a fairer methodology to collect non ad valorem assessments for solid waste collection service fees; and

WHEREAS, the Uniform Collection Method is believed to be a more efficient manner of collection due to the fact that the assessment will be placed on the tax notice issued by the Tax Collector, thereby hopefully producing positive economic benefits to the City; and

WHEREAS, the Uniform Collection Method is believed to eliminate confusion and to promote local government accountability; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that the City shall enter into a written agreement with the Tax Collector for reimbursement of necessary administrative costs incurred in implementing the Uniform Collection Method; and

WHEREAS, Section 197.3632(7), Florida Statutes, provides that the City shall bear all costs associated with any separate notice in the event Tax Collector is unable to merge the City's non ad valorem assessments roll with the ad valorem tax roll to produce the annual tax notice; and

WHEREAS, Section 197.3632(8)(c), Florida Statutes, provides that the City shall compensate the Tax Collector pursuant to the provisions of Section 192.091(2)(b)(2), Florida Statutes, or the Tax Collector at its option shall be compensated for collecting its non ad valorem assessments based on the actual costs of collection, whichever is greater.

NOW, THEREFORE, for and in consideration of the foregoing as well as the mutual terms, covenants and conditions herein contained, the parties do contract and agree as follows:

ARTICLE I

Purpose

The purpose of this 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 assessments levied by the City; and to include compensation by the City to the Tax Collector, pursuant to Section 197.3632(8)(c), Florida Statutes, for any costs involved in separate mailings because of non merger of any non ad valorem assessment roll as certified by the City, pursuant to Section 197.3632(7), Florida Statutes; and to address the reimbursement of the 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 Collection Method, as provided in Section 197.3632(2), Florida Statutes.

Article II

Term

The Term of this Agreement shall commence on the date that this Agreement is executed by both parties hereto and shall continue through and end on December 31, 2023. Thereafter, this Agreement shall automatically be renewed for successive periods, not to exceed one (1) year each, unless the parties hereto, prior to December 31st of any year, have negotiated and executed a subsequent written agreement providing for the continuation of such collection by the Tax Collector, under such terms and conditions as may then be imposed by said subsequent agreement. Notwithstanding the foregoing, the City shall inform the Tax Collector, as well as the Pasco County Property Appraiser and the Florida Department of Revenue, by January 10th, in any calendar year if the City intends to discontinue using, in the following calendar year, the Uniform Collection Method of collecting the non ad valorem assessments referred to in this Agreement.

ARTICLE III

Compliance With Laws And Regulations

The parties hereto shall abide by all statutes, rules and regulations pertaining to the levy and collection of non ad valorem assessments, and any ordinances promulgated by City not inconsistent with, nor contrary to, the provisions of Section 197.3632, Florida Statutes, and Section 197.3635,

Florida Statutes, and any subsequent amendments to said statutes, and any rules duly promulgated pursuant to these statutes by the Department of Revenue.

ARTICLE IV

Duties and Responsibilities of the City

The City agrees, covenants and contracts to:

- (a) Be solely responsible for imposing and levying valid non ad valorem assessments.
- (b) Indemnify and hold Tax Collector harmless from any and all claims, liability, loss damage, expense, suits, judgments, counsel fees and/or costs relating to any imposition or levy by the City hereunder.
- (c) Compensate the Tax Collector pursuant to Section 197.3632(8)(c), Florida Statutes, as opted by the Tax Collector on an annual basis during the term of this Agreement.
- (d) Reimburse Tax Collector for necessary costs for the collection and enforcement of the applicable non ad valorem assessments by the Tax Collector under the new uniform law, pursuant to Section 197.3632(2), Florida Statutes, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.
- (e) Pay for or, alternatively, to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non ad valorem assessment roll certified by the City pursuant to Section 197.3632(7), Florida Statutes.
- (f) The City, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the new Uniform Collection Method pursuant to Sections 197.3632

and 197.3635, Florida Statutes, and any applicable rules promulgated by the Department of Revenue thereunder.

(g) By July 7, of each calendar year, the City Manager of the City, or his/her designee, shall officially certify to the Property Appraiser the preliminary non ad valorem assessment roll for publication on the Notice of Proposed Property Taxes (also known as the TRIM Notice). The preliminary non ad valorem assessment roll must be submitted on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Department of Revenue. Accompanying the preliminary non ad valorem assessment roll shall be public hearing information for inclusion on the Notice of Proposed Property Taxes. The City shall post the non ad valorem assessment for each parcel on the said non ad valorem assessment roll and shall exercise its responsibility that such non ad valorem assessment roll be free of errors and omissions. The City shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 10th of any year, if it intends to discontinue using the Uniform Collection Method in the following calendar year.

(h) By September 15th of each calendar year, the City Manager of the City, or his/her designee, shall officially certify to the Property Appraiser the final non ad valorem assessment roll on compatible electronic medium, tied to the property parcel identification number, and otherwise in conformance in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Department of Revenue. The City shall post the non ad valorem assessment for each parcel on the said non ad valorem assessment roll and shall exercise its responsibility that such non ad valorem assessment roll be free of errors and omissions. The City shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 10th of any

year, if it intends to discontinue using the Uniform Collection Method in the following calendar year.

(i) The City agrees to cooperate with the Tax Collector to implement the Uniform Collection Method pursuant to, and consistent with, all the provisions of Section 197.3632 and 197.3635, Florida Statutes, or its successor statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

(j) The City agrees that, as to any cost, fee or expense to be paid or reimbursed to Tax Collector hereunder, Tax Collector may, at its option, deduct the same from any disbursement to the City.

ARTICLE V

Duties of the Tax Collector

(a) The Tax Collector shall merge all rolls, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non ad valorem assessments for the City pursuant to Section 197.3632 and 197.3635, Florida Statutes and their successor provisions, and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions, adopted by the City, so long as said ordinances and resolutions shall clearly state the City's intent to use the Uniform Collection Method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of Section 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.

(b) Tax Collector shall collect the non ad valorem assessments of City as certified no later than September 15, of each calendar year on compatible electronic medium, tied to the

property identification number of each parcel, and in the format used by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue and if free of errors or omissions.

(c) The Tax Collector agrees to cooperate with the City in the implementation of the Uniform Collection Method for collection and enforcing non ad valorem assessments pursuant to Section 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any such non ad valorem assessment roll that is not officially certified by the City by September 15th of each calendar year on compatible electronic medium tied to the property identification number and in the format used by the Property Appraiser on the ad valorem roll submitted to the Department of Revenue.

(d) If the Tax Collector discovers errors or omissions on such roll, he may request the City to file a corrected roll or a correction of the amount of any assessment and the City shall bear the costs of any such error or omission.

(e) If 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 assessment or shall direct the City to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to the City and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of the delay in multiple notices. If such a separate mailing is affected, the City shall bear all costs associated with the separate mailing for the non ad valorem assessment that could not be merged, upon timely billing by the Tax Collector.

ARTICLE VI

Miscellaneous

(a) Any notice or document required or permitted to be delivered hereunder shall be deemed to be delivered or given when (i) actually received or (ii) signed for or "refused" as indicated on the postal service return receipt. Delivery may be by personal delivery, courier service, overnight courier, certified or registered mail, return receipt requested, addressed to the parties hereto at the respective addresses set out opposite their names below, or at such other addresses as they may hereafter specify by written notice delivered in accordance herewith:

To the Tax Collector: Pasco County Tax Collector
Attn: Mike Fasano, or his successor
P.O. Box 276
Dade City, Florida 33526-0276

with a copy to: Pasco County Property Appraiser
Attn: Mike Wells, or his successor
P.O. Box 401
Dade City, FL 33526-0401

To the City: City of New Port Richey, Florida
Attn: Debbie L. Manns, City Manager
5919 Main Street
New Port Richey, Florida 34652

with a copy to: City of New Port Richey, Florida
Attn: Crystal Dunn, Finance Director
5919 Main Street
New Port Richey, Florida 34652

(b) This Agreement may not be assigned by either party without the prior written consent from the non-assigning party.

(c) Waiver of breach of any provision of this Agreement shall not be deemed to be a waiver of any other breach, and shall not be construed to be a modification of the terms of this Agreement.

(d) Time is of the essence of this Agreement and of each provision hereof.

(e) In the event of litigation to enforce any part of this Agreement, the prevailing party shall be entitled to recover from the other party or parties a reasonable attorneys' fee (both at the trial and appellate levels) and costs.

(f) The paragraph headings as herein used are for convenience or reference only and shall not be deemed to vary the content of this Agreement or the covenants.

(g) This Agreement shall be governed by, construed and enforced in accordance with the laws of the State of Florida. The designated venue for any action or lawsuit pertaining to this Agreement shall be the state courts located in Pasco County, Florida.

(h) The parties hereto agree that they have had the opportunity to consult with their respective counsels in this matter and hereby acknowledge that both have sought and received the advice of their respective counsels in connection with the meaning and import of each provision of this Agreement. As a result, both parties hereby enter into this Agreement with full understanding of the terms and conditions contained herein.

(i) This Agreement may not be amended, modified or revised unless in a written addendum signed by the authorized representatives of both parties. Any other attempt at amending, modifying or revising this Agreement shall be null, void and of no force or effect.

(j) The parties hereto represent and warrant to the other that (a) they are duly organized, qualified and existing entities under the laws of the state of Florida, and (b) all appropriate authority

exists so as to duly authorize the persons executing this Agreement to so execute the same and fully bind the party on whose behalf they are executing.

(k) If any clause or provision of this Agreement is found to be illegal, invalid, or unenforceable under present or future laws effective during the Term or any renewal period of this Agreement, then and in that event, it is the intention of the parties hereto that the remainder of this Agreement shall not be affected thereby.

(l) This Agreement constitutes the sole and entire understanding between the parties hereto and supersedes all prior representations, agreements and understandings between the parties related to the subject matter hereof.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in duplicate for the uses and purposes expressed herein on the day and year first above written.

WITNESS:

CITY OF NEW PORT RICHEY, FLORIDA,
a Florida municipal corporation

Judy Meyers, CMC, City Clerk

By: _____
Debbie L. Manns, City Manager

Date

Date

"TAX COLLECTOR"

WITNESS:

PASCO COUNTY TAX COLLECTOR,
a constitutional officer of the state of Florida

By: _____
MIKE FASANO, TAX COLLECTOR

Date