

**Lee County Board Of County Commissioners
Agenda Item Summary**

Blue Sheet No. 20020222

1. REQUESTED MOTION:

ACTION REQUESTED: Approve an interlocal agreement between Lee County, the Lee County Tax Collector, and the Lee County Property Appraiser for the preparation and submission of the Lee County NE Hurricane Bay Dredging Municipal Service Benefit Unit, Iona Shores Waterline Municipal Service Benefit Unit, Rainbow Farms Waterline Municipal Service Benefit Unit, University Overlay Landscape Capital Municipal Service Benefit Unit, and University Overlay Landscape O & M Special Improvement Unit, Non-Ad Valorem Assessment Rolls and their related Uniform Collection and Enforcement pursuant to §197.3632.

WHY ACTION IS NECESSARY: Provides for the inclusion of certain Non-Ad Valorem Municipal Service Taxing and Benefit Units on the tax roll for 2002 and subsequent years.

WHAT ACTION ACCOMPLISHES: Establishes an agreement for the preparation and submission of certain Lee County Municipal Services Taxing and Benefit Units Non-Ad Valorem assessment rolls and their related uniform collection and enforcement pursuant to §197.3632, Florida Statutes.

2. DEPARTMENTAL CATEGORY: 6
COMMISSION DISTRICT #: CW

C6A

3. MEETING DATE:
03-26-2002

4. AGENDA:

- CONSENT
- ADMINISTRATIVE
- APPEALS
- PUBLIC
- WALK ON

5. REQUIREMENT/PURPOSE:

(Specify)

- STATUTE 197.3632
- ORDINANCE _____
- ADMIN. CODE _____
- OTHER 4 Copies of Interlocal Agreement Attached

6. REQUESTOR OF INFORMATION:

- A. COMMISSIONER _____
 - B. DEPARTMENT Public Resources:
 - C. DIVISION MSTBU
- BY: Denise Sabatini

DS 3/11/02

TIME REQUIRED:

7. BACKGROUND: On December 11, 2001, the Lee County Board of County Commissioners approved Resolution No 01-12-15 in order to allow Lee County to utilize the uniform method for collecting certain existing non-ad valorem special assessments pursuant to §197.3632, Florida Statutes. In an effort to reduce MSTBU billing costs to certain customers, it is desirable to collect certain MSTBU special assessments by the uniform collection method on the Lee County ad valorem tax bill as provided for by state statute.

As the result of the above and in order to utilize the optional non-ad valorem special assessment tax roll billing in the tax year 2002-2003 and subsequent years as is provided for by §197.3632, Florida Statutes, the Board of County Commissioners must enter into an interlocal agreement with the Lee County Tax Collector and the Lee County Property Appraiser for the preparation and submission of the Lee County NE Hurricane Bay Dredging Municipal Service Benefit Unit, Iona Shores Waterline Municipal Service Benefit Unit, Rainbow Farms Waterline Municipal Service Benefit Unit, University Overlay Landscape Capital Municipal Service Benefit Unit, and University Overlay Landscape O & M Special Improvement Unit, Non-Ad Valorem Assessment Rolls and their related Uniform Collection and Enforcement pursuant to §197.3632.

Exhibit "A": Resolution 01-12-15

9. RECOMMENDED APPROVAL:

A Department Director	B Purchasing or Contracts	C Human Resources	D Other	E County Attorney	F Budget Services <i>3/13/02</i>				G County Manager
					OA	OM	Risk	GC	
<i>[Signature]</i> <i>3-11-02</i>	<i>NA</i>	<i>NA</i>		<i>[Signature]</i> <i>3/11/02</i>	<i>CA</i> <i>3/11/02</i>	<i>[Signature]</i> <i>3/12/02</i>	<i>[Signature]</i> <i>3/13</i>	<i>[Signature]</i> <i>3/13</i>	<i>[Signature]</i> <i>3-14-02</i>

10. COMMISSION ACTION:

- _____ APPROVED
- _____ DENIED
- _____ DEFERRED
- _____ OTHER

Rec. by CoAtty
Date: *3/11/02*
Time: *8:55 AM*
Forwarded To:
ADMIN
3/11/02 9:30

RECEIVED BY
COUNTY ADMIN.
3/11/02
COUNTY ADMIN.
FORWARDED TO:
3/11/02

**INTERLOCAL AGREEMENT FOR THE PREPARATION AND
SUBMISSION OF THE LEE COUNTY NE HURRICANE BAY DREDGING
MUNICIPAL SERVICE BENEFIT UNIT, IONA SHORES WATERLINE
MUNICIPAL SERVICE BENEFIT UNIT, RAINBOW FARMS WATERLINE
MUNICIPAL SERVICE BENEFIT UNIT, UNIVERSITY OVERLAY
LANDSCAPE CAPITAL MUNICIPAL SERVICE BENEFIT UNIT, AND
UNIVERSITY OVERLAY LANDSCAPE O & M SPEICAL IMPROVEMENT
UNIT NON-AD VALOREM ASSESSMENT ROLLS AND THEIR RELATED
UNIFORM COLLECTION AND ENFORCEMENT PURSUANT TO
§197.3632, FLORIDA STATUTES**

THIS INTERLOCAL AGREEMENT is made and entered into this _____ day of _____, 2002, and is by and among the LEE COUNTY TAX COLLECTOR, a duly elected constitutional officer of Lee County, hereinafter referred to as "TAX COLLECTOR," the LEE COUNTY PROPERTY APPRAISER, a duly elected constitutional officer of Lee County, hereinafter referred to as "PROPERTY APPRAISER" and LEE COUNTY, a political subdivision of the state of Florida, hereinafter referred to as "COUNTY," collectively, "THE PARTIES" hereto.

WITNESSETH:

WHEREAS, the Lee Tax Collector, "TAX COLLECTOR," is the county constitutional officer and the agent of the state charged with the collection and enforcement of the ad valorem taxes and non-ad valorem assessments levied by the COUNTY; and

WHEREAS, the Lee County Property Appraiser, "PROPERTY APPRAISER," is the county constitutional officer charged with determining the value of all property within the COUNTY and maintaining certain records connected therewith specifically including the name of the owner, address, and legal descriptions of parcels of property on the tax rolls and providing certain services and information to taxing authorities under §197.3632, Florida Statutes; and

WHEREAS, §197.3631 and 197.3632, Florida Statutes, provide that the COUNTY 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 COUNTY upon receipt by the COUNTY from the PROPERTY APPRAISER of the name, address, and legal description of each applicable parcel; and

WHEREAS, Chapter 197, Florida Statutes, authorizes the COUNTY, PROPERTY APPRAISER and TAX COLLECTOR to enter into an agreement regarding the COUNTY's reimbursement of necessary administrative costs incurred by the PROPERTY APPRAISER and TAX COLLECTOR; and

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

WHEREAS, the Lee County Board of County Commissioners has concluded that the use of the Florida Uniform Non-Ad Valorem Assessment Methodology is fair, more efficient, and more accountable than other collection alternatives available; and

WHEREAS, the Lee County Board of County Commissioners passed Lee County Resolution No. 01-12-15 on December 12, 2001 (Exhibit "A," hereto) expressing its intent to use the Uniform Collection and Enforcement of Non-Ad Valorem Assessments Methodology in accordance with the

procedures as outlined in §197.3632, Florida Statutes, and is, therefore, electing to use the Non-Ad Valorem Assessment Methodology pursuant to §197.3632, Florida Statutes, for the collection of Lee County Municipal Service Benefit Units (MSBU) for NE Hurricane Bay Dredging MSBU, Iona Shores Waterline MSBU, Rainbow Farms Waterline Municipal Service Benefit Unit, University Overlay Landscape Capital MSBU, and University Overlay Landscape O & M Special Improvement Unit non-ad valorem assessments beginning with the 2002 taxing year; and

WHEREAS, the duty to certify the non-ad valorem assessment rolls is in the Chairman of the Lee County Board of County Commissioners of the COUNTY; and

WHEREAS, the COUNTY desires the PROPERTY APPRAISER to serve as agent of the COUNTY specifically to list, extend, prepare and submit the non-ad valorem assessment rolls of the COUNTY to the TAX COLLECTOR on an annual basis; and

WHEREAS, the TAX COLLECTOR, PROPERTY APPRAISER and COUNTY are agencies of the state within the meaning of Chapter 163, Florida Statutes, and desire to share the joint powers each possesses, and will exercise separately under the terms of this Agreement; and

WHEREAS, pursuant to Chapter 163, Florida Statutes, and Chapter 197, Florida Statutes, there is statutory authority for interlocal and interagency agreements between the TAX COLLECTOR, PROPERTY APPRAISER and the COUNTY; and

WHEREAS, the TAX COLLECTOR and the PROPERTY APPRAISER agree to provide the services of their respective offices for the preparation and collection of the COUNTY's MSBU non-ad valorem assessments referenced herein as set forth by statutory law and applicable rules, as they may be amended from time to time, and per this Agreement; and

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

NOW, THEREFORE, the COUNTY, the PROPERTY APPRAISER, and the TAX COLLECTOR hereby agree as follows:

1. a. Commencing with the 2002 calendar year and all subsequent years thereafter, except as provided for in paragraph 8 below, the PROPERTY APPRAISER, as agent for the COUNTY, agrees to list, prepare, and submit to the TAX COLLECTOR, at the same time that the regular ad valorem tax roll is certified to the TAX COLLECTOR on compatible electronic medium as defined in §197.3632(1)(f), Florida Statutes, designated by the property identification number, the Lee County NE Hurricane Bay Dredging MSBU, Iona Shores Waterline MSBU, Rainbow Farms Waterline MSBU, University Overlay Landscape Capital MSBU, and University Overlay Landscape O & M Special Improvement Unit Assessment rolls.

b. The COUNTY shall comply with all applicable provisions of Chapter 197, Florida Statutes, and related F.A.C. rules, including, but not limited to, compliance with all advertisements and notices required for the use of the §197.3632, Florida Statutes, non-ad valorem assessment methodology, levying, roll adoption, and certification of the assessment roll to the PROPERTY APPRAISER. The PROPERTY APPRAISER shall certify to the TAX COLLECTOR the non-ad valorem assessment roll at the same time that the regular ad valorem tax roll is certified to the TAX COLLECTOR for collection.

2. The COUNTY has furnished to the PROPERTY APPRAISER the legal description of the land the district on which the non-ad valorem MSBU Assessments referenced herein will be levied for calendar year 2002. By May 1st of each year, for all subsequent years, the COUNTY shall provide any amendment(s) to such legal description to the PROPERTY APPRAISER. The PROPERTY APPRAISER shall use due diligence to accurately determine the name, address and legal description of each affected parcel and submit the information to the COUNTY by June 1st of each year. The PROPERTY APPRAISER shall also act as the agent for the COUNTY to list, extend, prepare and maintain the non-ad valorem assessment roll for and on behalf of the COUNTY and to provide it at the same time that the regular ad valorem tax rolls are certified to the TAX COLLECTOR, in the name of the COUNTY 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 COUNTY in preparing and certifying to the TAX COLLECTOR the non-ad valorem assessment roll unless the COUNTY shall have provided the PROPERTY APPRAISER, no later than September 15th of each calendar year as a condition precedent, the officially adopted assessment per parcel of property for the Lee County MSBU non-ad valorem assessments referenced herein as officially adopted by the Lee County Board of County Commissioners at a duly advertised public meeting.

3. The TAX COLLECTOR shall upon receipt of the certified Lee County non-ad valorem MSBU assessment rolls referenced herein from the PROPERTY APPRAISER, combine said rolls with the COUNTY's ad valorem tax roll and issue combined notices for ad valorem and non-ad valorem taxes as provided for in §197.3635, Florida Statutes. The TAX COLLECTOR shall collect delinquent non-ad valorem MSBU Assessments for 2001 and subsequent years pursuant to

2002
cmc
KMM

the methods of collection as authorized in Chapter 197, Florida Statutes. If the COUNTY intends to collect any delinquent non-ad valorem assessments for any calendar year by another method, the COUNTY will give written notice to the TAX COLLECTOR no later than January 10th of the year following the calendar year for which such non-ad valorem assessments to be collected by another method, may be delinquent.

4. The TAX COLLECTOR shall disburse the collected non-ad valorem MSBU Assessments referenced herein to the COUNTY pursuant to the following schedule:

1. Two (2) times per month during the months of November and December of the tax year being collected, and

2. One (1) time per month thereafter until the following November and December whereto Section 4a. above will apply.

5. As provided for in §197.3632, Florida Statutes, the TAX COLLECTOR shall be compensated for the actual cost of collecting the non-ad valorem assessments and administrative expenses, and shall provide to the COUNTY a copy of the TAX COLLECTOR'S budget indicating such cost by May 1 of each year. Based upon the actual and necessary administrative costs of collecting the non-ad valorem assessments, the TAX COLLECTOR will bill the COUNTY by invoice in the month of November. The COUNTY shall pay the TAX COLLECTOR by county warrant within 25 days from the receipt of said invoice.

6. a. The COUNTY hereby agrees to compensate the PROPERTY APPRAISER for its necessary administrative costs as defined in §197.3632(2), Florida Statutes, incurred in fulfilling the statutory and contractual duties of the PROPERTY APPRAISER under this Agreement. The COUNTY shall compensate the PROPERTY APPRAISER at the rate of One Dollar (\$1.00)

per parcel (strap number) of property within the district for establishing the NE Hurricane Bay Dredging MSBU, Iona Shores Waterline MSBU, Rainbow Farms Waterline MSBU, University Overlay Landscape Capital MSBU, and University Overlay Landscape O & M Special Improvement Unit Non-ad Valorem or Special Assessment rolls, and annually thereafter, the amount of One Dollar (\$1.00) per parcel of property for the maintenance of each parcel of property. The PROPERTY APPRAISER will bill the COUNTY by invoice upon submission of the non-ad valorem assessment roll to the TAX COLLECTOR, and the COUNTY shall pay the PROPERTY APPRAISER by county warrant within 45 days from the receipt of said invoice.

b. If the actual costs of performing the services by the PROPERTY APPRAISER exceed the compensation referenced in paragraph 6.a. above, then the compensation to be paid to the PROPERTY APPRAISER shall equal the actual cost of performing such services. The PROPERTY APPRAISER in such instance will submit to the COUNTY a Notice of Actual Costs, which shall be reviewed for approval by the COUNTY, and which shall not be unreasonably withheld.

7. The Parties to this Agreement agree to consult and cooperate with one another as necessary and practical for the efficient and timely listing, preparation, submission, certification, collection, and enforcement against future delinquencies of the COUNTY's non-ad valorem MSBU Special Assessments referenced herein. The COUNTY shall provide to the other Parties any staff assistance reasonably necessary and required to effect the purposes of this Agreement.

8. The term of this Agreement shall commence with the 2002 non-ad valorem MSBU Assessment rolls and shall continue and extend uninterrupted from year to year from the effective date as indicated below unless a written Notice of Termination shall be issued by any party. Such

written Notice of Termination shall be delivered to the non-terminating Parties not less than 180 days in advance of the commencement of the next fiscal year of the COUNTY.

9. In performing these services herein specifically provided, neither the TAX COLLECTOR nor the PROPERTY APPRAISER is in any way, expressed or implied, directly or indirectly, responsible for proposing, imposing, certifying or levying any non-ad valorem special assessment and/or determining whether any such special or non-ad valorem assessment levied by the COUNTY is authorized, constitutional, legal or valid. The COUNTY acknowledges that it is the sole responsibility of the COUNTY to levy such assessments and to insure that they are authorized, legal, valid and constitutional. To the extent permitted by Florida law, the COUNTY agrees to indemnify and hold harmless the TAX COLLECTOR and the PROPERTY APPRAISER for any losses, costs, and expenses, including attorney's fees, that they may incur in defending any action contesting the legality of the special assessments, except for any challenge to the conduct of the TAX COLLECTOR or PROPERTY APPRAISER in fulfilling their obligations as set forth in this Agreement.

10. The COUNTY agrees to be responsible for all changes and adjustments to the assessments on the Lee County NE Hurricane Bay Dredging MSBU, Iona Shores Waterline MSBU, Rainbow Farms Waterline MSBU, University Overlay Landscape Capital MSBU, and University Overlay Landscape O & M Special Improvement Unit Assessment rolls and will provide any such changes or adjustments to the PROPERTY APPRAISER and/or TAX COLLECTOR as applicable for revisions to the assessment as directed. Time limitations on changes and adjustments to the amounts of assessments shall be governed by §197.122, Florida Statutes, and Department of Revenue Rule 12D-8.021.

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

12. This Agreement shall become effective upon the signing of the Agreement by the TAX COLLECTOR, the PROPERTY APPRAISER, and the COUNTY and with the appropriate filing with the Clerk of the Circuit Court of Lee County, Florida.

CHARLIE GREEN, CLERK
CLERK OF COURTS

BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA

By: _____
Deputy Clerk

By: _____
Robert Janes, Chairman

LEE COUNTY ATTORNEY'S OFFICE
APPROVED AS TO FORM:

By: _____
County Attorney

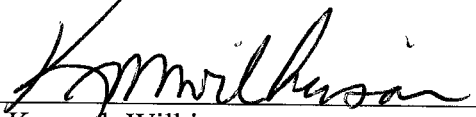
LEE COUNTY TAX COLLECTOR

By: Catherine M. Curtis
Cathy Curtis

APPROVED AS TO FORM:

By: MA
Attorney to Tax Collector

LEE COUNTY PROPERTY APPRAISER

By: 
Kenneth Wilkinson

APPROVED AS TO FORM:

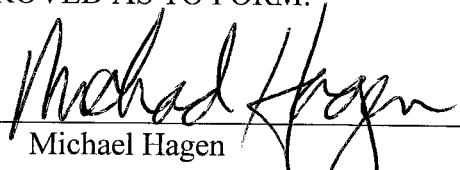
By:  2/26/02
Michael Hagen
Attorney to Property Appraiser

EXHIBIT "A"

RESOLUTION # 01-12-15

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEE COUNTY, FLORIDA ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED IN THE UNINCORPORATED AREA OF THE COUNTY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Lee County, Florida (the "County") is contemplating the imposition of special assessments for the provision of (i) water and wastewater services and facilities, (ii) road paving and maintenance services, and (iii) capital improvements including neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction, canal and channel dredging, and maintenance, subdivision entranceway construction and maintenance, and street lighting; and

WHEREAS, the Board intends to use the uniform method for collecting non-ad valorem special assessments for the cost of providing (i) water and wastewater services and facilities, (ii) road paving and maintenance services, and (iii) capital improvements including neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, canal and channel dredging, and street lighting to property within the unincorporated area of the County as authorized by Section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November 2002, in the same manner as provided for ad valorem taxes; and

WHEREAS, the Board held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A;

NOW THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lee County, Florida, as follows:

1. Commencing with the Fiscal Year beginning on October 1, 2002, and with the tax statement mailed for such Fiscal Year, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632, Florida Statutes, and wastewater services and facilities, (ii) road paving and maintenance services, and (iii) capital improvements including neighborhood park improvements, beautification and maintenance of rights-of-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance, canal and channel dredging, and street lighting. Such non-ad valorem assessments shall be levied within the unincorporated area of the County. A legal description of such area subject to the assessment is attached hereto as Exhibit B and incorporated by reference.
2. The County hereby determines that the levy of the assessments is needed to fund the cost of (I) water and wastewater services and facilities, (ii) road paving and maintenance services, and (iii) capital improvements, including neighborhood park improvements, beautification and maintenance of rights-way, subdivision wall construction and maintenance, subdivision entranceway construction and maintenance,

canal and channel dredging, and street lighting within the unincorporated area of the County.

3. Upon adoption, the County Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Lee County Tax Collector, and the Lee County Property Appraiser by January 10, 2002.

4. This Resolution shall be effective upon adoption.

DULY ADOPTED this 11th day of December 2001.

**BOARD OF COUNTY COMMISSIONERS
LEE COUNTY, FLORIDA**

(SEAL)

Chairman

ATTEST:
CHARLIE GREEN, CLERK

By: _____

Approved As to Form

Office of County Attorney

RAINBOW FARMS WATERLINE MSBU LEGAL DESCRIPTION

Lots 2 through 7, lots 10 through 19 and lots 21 and 22 all located in the Rainbow Farms Subdivision as identified in Plat Book 32, pages 44 and 46.

UNIVERSITY LANDSCAPING OPERATION AND MAINTENANCE SPECIAL IMPROVEMENT UNIT LEGAL DESCRIPTION

Area within 100 feet on both sides of the right-of-way on the following road segments; Ben Hill Griffen Parkway (formerly Treeline Boulevard) from Alico Road to Corkscrew Road; Alico Road from I-75 to Ben Hill Griffen Parkway; Corkscrew Road from I-75 to Ben Hill Griffen Parkway, and the future Koreshan Boulevard from I-75 to Ben Hill Griffen Parkway.

IONA SHORES WATERLINE MSBU LEGAL DESCRIPTION

All parcels located in Iona Shores Subdivision as identified in Plat Book 9, Page 110, except four parcels fronting Iona Road and identified on the Plat as parcels 1, 2, 3, and 4.

Two Parcels identified as Lots 1 and 2 and Lot 4 located in Mai Tai Estates Subdivision as recorded in Official Records Book 969 Page 420.

Five parcels lying in Government Lot 1, Section 36, Township 45 South, Range 23 East as described in Official Records OR 1045 Page 1489, OR 1885 Page 2643.

UNIVERSITY LANDSCAPING CAPITAL MSBU LEGAL DESCRIPTION

Area within 100 feet on both sides of the right-of-way on the following road segments; Ben Hill Griffen Parkway (formerly Treeline Boulevard) from Alico Road to Corkscrew Road; Alico Road from I-75 to Ben Hill Griffen Parkway; Corkscrew Road from I-75 to Ben Hill Griffen Parkway, and the future Koreshan Boulevard from I-75 to Ben Hill Griffen Parkway.

NORTHEAST HURRICANE BAY DREDGING MSBU LEGAL DESCRIPTION

**Section 07, Township 46, Range 24, Areas 3, 4, 5, 6, 7, 8, 9, 10, 11, 16 & 17
All parcels**

**Section 07, Township 46, Range 24, Area 01
All lots except Lot 25**

**Section 07, Township 46, Range 24, Area 00, Block 00013
Lots 0020 through 0050, 0160 through 0190, 0210, 021A through
0700**

**Section 07, Township 46 Range 24, Area 02, Block 00W00
Lots 0010 through 0850**

**Section 07, Township 46, Range 24, Area 02, Block 0000A
Lot 00CE**

**Section 07, Township 46 Range 24, Area 02, Block 00012
Lot 0010**