

**CITY OF BROOKSVILLE
FIRE DISTRICT
201 HOWELL AVENUE
BROOKSVILLE, FL 34601**

MEETING AGENDA

JUNE 21, 2010

7:00 P.M.

A. CALL TO ORDER

B. OLD BUSINESS

1. Minutes

January 4, 2010 Fire District Meeting

C. NEW BUSINESS

1. Special Assessment Resolution - Resolution No. 2010-02

Consideration of adoption of resolution that establishes special assessment rates based on funding fifty percent (50%) of the FY 2010-11 proposed eligible operating costs of the District which confer a special benefit to property within the District. Should the Board approve Resolution 2010-02 to implement special assessment rates, it will be necessary to enter into an interlocal agreement with the Hernando County Tax Collector and the Hernando County Property Appraiser for collection of assessments using the uniform method of collection.

Presentation:

Fire Chief

Attachment:

Memo from Fire Chief dated 06/21/10,
Resolution 2010-02, Agreement with Tax
Collector, Agreement with Property
Appraiser

D. ADJOURNMENT

Meeting agendas and supporting documentation are available from the City Clerk's office, and on line at www.cityofbrooksville.us. Persons with disabilities needing assistance to participate in any proceedings should contact the City Clerk's office 48 hours in advance of the meeting at 352/540-3810.

Any person desiring to appeal any decision with respect to any matter considered at this meeting, may need a record of the proceedings including the testimony and evidence upon which the appeal is to be based, and therefore must make arrangements for a court reporter to ensure that a verbatim record of the proceedings is made.

**CITY OF BROOKSVILLE
BROOKSVILLE FIRE DISTRICT
201 HOWELL AVENUE
BROOKSVILLE, FL 34601**

**ANNUAL MEETING
MINUTES**

JANUARY 4, 2010

7:00 P.M.

Brooksville Fire District met with Chairman Lara Bradburn, Vice Chairman Richard Lewis, Board Members Joe Bernardini and Joe Johnston in attendance. Thomas S. Hogan, Jr., City Attorney; T. Jennene Norman-Vacha, City Manager; Janice L. Peters, Board Secretary; Bill Geiger, Community Development Director; Steve Baumgartner, Finance Director; Mike Walker, Parks and Recreation Director; George Turner, Police Chief; Tim Mossgrove, Fire Chief. Members of the Hernando Today and Hernando Times were also present.

The meeting was called to order by Chairman Bradburn.

OLD BUSINESS

Minutes

March 2, 2009 Fire District Meeting

Motion:

Motion was made by Vice Chair Lewis and seconded by Board Member Johnston for approval of the March 2, 2009 minutes. Motion carried 4-0.

NEW BUSINESS

District Status – Ordinance & MSBU

Discussion and review of current ordinance and resolution and the option of using as a funding mechanism in the upcoming 2010/11 budget.

Tim Mossgrove, Fire Chief, gave an update of the current status of the Brooksville Fire District, reviewing in detail "Attachment A", Average Home Value for Brooksville, which he distributed to Council.

Vice Chair Lewis asked how commercial entities and apartment complexes would be handled. Fire Chief Mossgrove indicated apartments and mobile homes are considered residential. These are figured by square footage at .095 - .10¢ per square foot.

Vice Chair Lewis asked how the MSBU affects all the exempt buildings in the City and can they be assessed. Fire Chief Mossgrove indicated statutes do allow some exemptions, such as for churches but would need review. Vice Chair Lewis requested further information pertaining to impact on the commercial and exempt properties.

BROOKSVILLE FIRE DISTRICT MEETING – JANUARY 4, 2010

Board Member Johnston asked for an explanation of how the home value was figured. City Manager Norman-Vacha explained that it is figured by the average taxable value according to the Property Appraisers assessed value. Further, she explained that an MSBU dictates that everyone is charged an equal amount.

The issue of charging homeowners who do not currently pay taxes was discussed. Fire Chief Mossgrove indicated an approved MSBU can be applied to those homeowners as well. Legal Counsel will confirm this.

Chairman Bradburn asked the City's Ambassador of Commerce, Dennis Wilfong, to comment on the MSBU. He indicated that anytime you can reduce the millage it helps make the community more attractive to businesses.

Fire Chief Mossgrove indicated that, should Council decide to move forward, there is a timeline to be followed. City Manager Norman-Vacha advised staff will move forward to finalize the analysis with the Property Appraiser for Council to consider at the March 1, 2010 meeting.

Fire Chief Mossgrove advised the figures are based on the 2008 property values but he expects to have all the 2009 numbers by the end of the month, which will be reflected at the March 1st meeting.

City Attorney Hogan stated the procedure can be in place to postpone implementation should the tax values fall drastically or an ordinance to supplement other sources if need be.

ADJOURNMENT

There being no further business to bring before the Board, the meeting was adjourned at 7:45 p.m.

Secretary

ATTEST: _____
Chairperson



REGULAR AGENDA ITEM
MEMORANDUM

To: Brooksville Fire District Governing Board
Via: T. Jennene Norman-Vacha, City Manager *T. J. Norman-Vacha*
From: Timothy A. Mossgrove, Fire Chief *Timothy A. Mossgrove*
Subject: Special Assessment Resolution
Date: June 21, 2010

General Summary / Background: The Brooksville Fire District was created by Ordinance No. 682 (Revised by Ordinance 788) as a dependent special district. The District was granted the authority to levy and collect special assessment to fund its operations and to provide for the levying of such assessments on annual tax bills as a non-ad valorem assessment. (City Code §46-164). The Governing Board adopted Resolution 2004-01 in December 2004 declaring the intent to levy an assessment and the intent to use the uniform method of collection. Since the adoption of the Resolution, the Governing Board has set the special assessment rate at zero (0).

Pursuant to Sec. 46-163 of the City's Code, the City Council serves as the Governing Board of the District. Therefore, based on discussions of the City Council from its workshop held on Tuesday, June 15, 2010, staff is bringing forward the attached resolution for the Governing Board's consideration. The proposed Resolution sets special assessment rates based on funding fifty percent (50%) of the eligible operating costs of the District which confer a special benefit to property within the District.

In addition, to implement the special assessment rates and to collect them using the uniform method of collection it is necessary to enter into an interlocal agreement with the Hernando County Tax Collector and the Hernando County Property Appraiser. Also attached for the Board consideration are two proposed interlocal agreements.

Budget Impact: The proposed resolution is projected to generate approximately \$713,180 in revenues to fund the District. The remaining funds required to fully fund the operational costs of the District must come from alternative sources include general revenue funds authorized by the City Council.

Legal Review: The City Attorney has reviewed the attached Resolution and has found it to be in proper legal form. The City Attorney has reviewed the attached Interlocal Agreements and has found them to be in proper legal form. The Board is authorized to levy the special assessment pursuant to the powers granted it under Section 46-164(6) & (7) of the Code and the Board is authorized to enter into contracts pursuant to Section 46-164(4).

Staff Recommendation: Staff recommends approval of the attached Resolution No. 2010-02 setting the proposed special assessment rates and seeks authorization to proceed with the required public notices and public hearings. Staff further recommends approval of the two (2) attached interlocal agreements.

**BROOKSVILLE FIRE DISTRICT
RESOLUTION NO. 2010-02**

A RESOLUTION OF THE BROOKSVILLE FIRE DISTRICT, DECLARING THE INTENT OF THE DISTRICT TO USE THE STATUTORY UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR FIRE PREVENTION AND PROTECTION SERVICES; STATING THE NEED FOR THE LEVY OF SUCH ASSESSMENTS; DESCRIBING THE AREA SUBJECT TO THE LEVY OF SUCH ASSESSMENTS; PROVIDING FOR SERVICE BY MAIL OF COPIES HEREOF TO THE HERNANDO COUNTY PROPERTY APPRAISER, THE HERNANDO COUNTY TAX COLLECTOR, AND THE STATE OF FLORIDA DEPARTMENT OF REVENUE; DIRECTING THE ESTABLISHMENT OF THE PRELIMINARY ASSESSMENT ROLL; SETTING A PUBLIC HEARING DATE; PROVIDING FOR NOTICE TO AFFECTED PROPERTIES; PROVIDING FOR CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Brooksville Fire District (hereinafter, "the District") was created by Ordinance 682 and is authorized, pursuant to section 46-167 of the Code of Ordinances of the City of Brooksville, to levy non-ad valorem special assessments to fund all or any portion of the cost for the provision of fire prevention, protection and related services which convey a benefit to property; and,

WHEREAS, the governing board of the District hereby determines that levying a non-ad valorem assessment is necessary to fund the provision of fire prevention, protection and related services for the benefit of the public health, welfare and safety; and

WHEREAS, the costs for those fire prevention, protection, and related services which confer a benefit upon property shall serve as the basis for establishing rate of non-ad valorem special assessments; and,

WHEREAS, the Governing Board has determined the most effective method for the collection of such special assessments is the uniform method of collection of non-ad valorem assessments along with ad valorem taxes through the property appraiser and tax collector, as provided for in Section 197.3632, Fla. Stat.

NOW THEREFORE BE IT RESOLVED BY THE GOVERNING BOARD OF THE BROOKSVILLE FIRE DISTRICT THAT:

Section 1. Incorporation of Recitals. The aforementioned "Whereas" clauses are incorporated herein as if set forth in *haec verba*.

Section 2. Need for Levy of Non Ad Valorem Special Assessments. The Brooksville Fire District has determined a need to levy non-ad valorem special assessments to fund all or any portion of the cost of the provision of fire prevention and protection services which confer a benefit to property.

Section 3. Area of Real Property Subject to Levy. The lands subject to levy of the non-ad valorem special assessment by the District to fund its activities and services is the entire incorporated area of the City of Brooksville, Florida. The description of the City limits of the City of Brooksville, as amended from time to time, is maintained in the office of the City Clerk and is available to the public for inspection.

Section 4. Operating Costs of Brooksville Fire District. The Fiscal Year 2010/2011 total operating budget for the Brooksville Fire District is estimated to be \$1,667,659.00. The total cost to be assessed through special assessments is \$713,180.00.

Brooksville Fire District	
<i>Projected</i> Special Assessment Revenues	\$713,180
Other Revenues	\$954,479
Total Operating Budget	\$1,667,659

Section 5. Method of Apportionment. The costs to be assessed shall be distributed on the classification of each parcel of property and number of units/square footage contained therein. The classifications of property include unimproved land, residential, commercial buildings, hospital/nursing homes, industrial/warehouse, places of worship, government and exempt properties.

Units of Service/Apportioned Costs		
Unimproved Land	1,778 units	\$17,228.82
Residential	4,272 units	\$323,655.70
Commercial Buildings	2,560,837 Sq. Ft.	\$125,177.38
Hospitals/Nursing Homes	211,053 Sq. Ft.	\$106,847.54
Industrial/ Warehouse	500,638 Sq. Ft.	\$79,353.88
Places of Worship	249,082 Sq. Ft.	\$7,616.10
Government	632,388 Sq. Ft.	\$53,318.95

Section 6. Non Ad Valorem Special Assessment Rates. The following schedule outlines the non-ad valorem special assessment rates to be assessed beginning October 1, 2010. There are no maximum rates established herein.

Property Type	Per Unit Assessment	
Base Fee <i>"To Each Parcel/Unit"</i>	\$6.84	Per Parcel/Unit
Unimproved Land	\$2.85	Per Parcel
Residential	\$72.93	Per Residential Unit
Commercial Buildings	\$0.048	Per Square Foot
Hospitals/Nursing Homes	\$0.506	Per Square Foot
Industrial/Warehouse	\$0.158	Per Square Foot
Places of Worship	\$0.03	Per Square Foot
Government	\$0.084	Per Square Foot

Section 7. Intent to Use Uniform Collection Method. The District intends to collect its non-ad valorem assessments through the uniform method of collection established in Section 197.3632, Fla. Stat., pursuant to interlocal agreements with the Hernando County Tax Collector and the Hernando County Property Appraiser.

Section 8. Preliminary Assessment Roll. Under the authority of Sec. 46-166 of the Code, the City Manager, or designee, is directed to prepare the initial/preliminary assessment roll based on the rates set forth herein.

Section 9. Public Hearing. A public hearing shall be scheduled for August 16, 2010 at 7:00 p.m. in the City Council Chambers at City Hall, 201 Howell Avenue, Brooksville Florida, 34601.

Section 10. Public Notice and Notice to Affected Property Owners. Under the authority of Sec. 46-166 of the Code, the City Manager, or designee, is directed to publish this resolution and other required public notices; and the City Manager, or designee, is also directed to prepare and mail the required notices to affected property owners.

Section 11. Distribution of Resolution. Upon adoption by the Governing Body, copies of this Resolution shall be mailed, by United States Mail, to the Hernando County Property Appraiser, the Hernando County Tax Collector and the State of Florida Department of Revenue.

Section 12. Conflict. Any resolution or policy of the District or any portion thereof, in conflict with the provisions of this Resolution, is hereby repealed to the extent of such conflict.

Section 13. Severability. In the event that any portion or section of this Resolution is determined to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such decision shall in no manner affect the remaining portions or sections of this Resolution, which shall remain in full force and effect.

Section 14. Effective Date. This resolution shall be effective upon adoption by the Governing Board of the Brooksville Fire District, Florida.

ADOPTED BY THE GOVERNING BOARD OF THE BROOKSVILLE FIRE DISTRICT, THIS 21ST DAY OF JUNE, 2010.

BROOKSVILLE FIRE DISTRICT

By: _____
Lara Bradburn, Fire District Chair

ATTEST: _____
Janice L. Peters, Fire District Clerk

APPROVED AS TO FORM FOR THE RELIANCE
OF THE BROOKSVILLE FIRE DISTRICT ONLY:

VOTE OF THE GOVERNING BOARD

Bradburn _____
Bernardini _____
Burnett _____
Johnston _____
Lewis _____

Thomas S. Hogan, Jr., The Hogan Law Firm, LLC
Fire District Attorney

**Hernando County Property Appraiser
Interlocal Agreement**



REGULAR A G E N D A I T E M M E M O R A N D U M

To: Honorable Mayor and Members of Council
Via: T. Jennene Norman-Vacha, City Manager *T. Jennene Norman-Vacha*
From: Timothy A. Mossgrove, Fire Chief *Timothy A. Mossgrove*
Subject: Interlocal Agreement with Property Appraisers Office
Date: June 21, 2010

General Summary / Background:

The Brooksville Fire District was created November 15, 2004, under Ordinance No. 682 in compliance with Fla. Stat. 189.4041 as a dependent special district. The City of Brooksville Code of Ordinances Chapter 46 section 164 provides for the levy of an assessment to fund the district.

City staff has been working with the Property Appraisers Office setting up the data base infrastructure to support the levy of assessments to the property owners located within the City boundaries. To date the data base has been put in place and staff is verifying information to finalize the parcels located in the City so the appropriate coding will match proposed and future assessments.

Florida Statutes 197 requires the district to enter into a written agreement with the Property Appraisers Office for the administrative cost of implementing the uniform method of collection of assessments.

Budget Impact: ^{SB} The 2010/11 Budget will include the Brooksville Fire District based on the actions taken by City Council pertaining to a possible levy of fire assessments to fund the district.

Legal Review: *JM* The City Council has Home Rule Authority (Art. VIII, 2(b), Fla. Const./Section 166.011, F.S.) to consider and take action on matters of fiscal benefit and, pursuant to Sec. 1.03 of the City's Charter, the city has all governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions and render municipal services. Fla. Stat. §163.01 provides for interlocal government cooperation.

Staff Recommendation:

Staff recommends approval of the interlocal agreement with the Property Appraisers Office to administer the necessary functions for the levy of assessments as provided by Fla. Stat. 197.

**INTERLOCAL AGREEMENT
BETWEEN THE CITY OF BROOKSVILLE AND
THE HERNANDO COUNTY PROPERTY APPRAISER
REGARDING NON-AD VALOREM SPECIAL ASSESSMENTS FOR THE
BROOKSVILLE FIRE DISTRICT**

This Interlocal Agreement (“Agreement”) dated this ____ day of _____, 2010 is entered into by and between the Brooksville Fire District (“DISTRICT”), a dependent special district of the City of Brooksville, Florida (“CITY”), acting by and through its Directors and the Hernando County Property Appraiser (“PROPERTY APPRAISER”) in and through Alvin Mazourek, a Constitutional Officer of the State of Florida, whose address is 20 North Main Street, Room 463, Brooksville, Florida.

WITNESSETH

WHEREAS, the CITY adopted Ordinance No. 682, on November 15, 2004, creating the Brooksville Fire District, codified in Section 46-161 through Section 46-167 of the CITY’S Code of Ordinances; and,

WHEREAS, the DISTRICT was created pursuant to Fla. Stat. §189.4041, as a dependent special district; and,

WHEREAS, Section 46-164 Brooksville Fire District - Powers of District and Section 46-165 Brooksville Fire District – Annual Assessments of the Code of Ordinances provides for the levy of an assessment to fund the District; and,

WHEREAS, the CITY is authorized and directed to use CITY resources in assisting the DISTRICT in performing its obligations and duties; and,

WHEREAS, the DISTRICT is authorized to impose non-ad valorem assessments and by, resolution, has expressed its intent to use the uniform method of notice, levy, collection, and enforcement of such assessments, as authorized pursuant to chapter 197, Florida Statutes; and;

WHEREAS, the CITY will assist the DISTRICT in the levying and collection of assessments to fund the DISTRICT; and,

WHEREAS, chapter 197, Florida Statutes, requires that the DISTRICT enter into a written agreement with the PROPERTY APPRAISER for reimbursement of necessary administrative costs incurred in implementing the uniform method; and,

WHEREAS, chapter 197, Florida Statutes, provides that the DISTRICT shall reimburse the PROPERTY APPRAISER for necessary administrative costs; and,

WHEREAS, a separate agreement between the DISTRICT and the Hernando County Tax Collector must be entered into that expresses the responsibility of the Hernando County Tax Collector and the DISTRICT regarding the uniform method of notice, levy, collection, and enforcement of such assessments, as authorized pursuant to chapter 197, Florida Statutes before this agreement becomes serviceable; and,

WHEREAS, the parties desire to enter into this interlocal agreement.

NOW, THEREFORE, in consideration of the foregoing premises, which shall be deemed an integral part of this Agreement and of the mutual covenants and conditions hereinafter set forth, the parties hereby agree as follows:

Section 1. Findings and Determination. The parties find and determine:

- A. The DISTRICT is authorized to impose and levy a non-ad valorem special assessment by adoption of Resolution # ___ and pursuant to Ordinance #788, as adopted by the CITY, herein referred to as "BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT" and has expressed its intent to use the statutory uniform method of notice, levy, collection and enforcement of the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, assessment as authorized by Sec. 197.363s, Fla.Stat., and Fla. Admin. Code R. 12D-18, as amended.
- B. The uniform statutory methodology, with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies, is fairer to the delinquent property owner than traditional lien foreclosure methodology.
- C. The uniform method will provide for more efficiency of collection by virtue of the assessment being on the tax notice issued by the Tax Collector.
- D. Section 197.3632 (2) Fla.Stat., provides that the DISTRICT shall enter into a written agreement with the PROPERTY APPRAISER for reimbursement of necessary administrative costs incurred in implementing the uniform methodology law.
- E. Section 197.3632(8) (C), Fla.Stat., provides that the DISTRICT shall compensate the PROPERTY APPRAISER for actual costs of preparing the tax roll to implement the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem special assessment.

Section 2. Purpose and Title. The purpose of this Agreement is to establish the terms and conditions under which the PROPERTY APPRAISER shall assist the DISTRICT in developing and preparing the tax roll to implement the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non ad-valorem special assessment levied by the DISTRICT to include reimbursement by the DISTRICT to the PROPERTY APPRAISER for actual costs pursuant to Section 197.3632 (8) (C), Fla.Stat.; and for 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 PROPERTY APPRAISER by the uniform methodology as provided in Section 197.3632, Fla. Stat.

Section 3. Authority for Agreement. The parties are authorized to enter into and to execute this Agreement in accordance with Florida law including, but not limited to, Fla. Stat. Ch. 163, 166, and Ch. 197.

Section 4. Definitions. For the purpose of this Agreement, the following definitions apply.

- A. Non-ad valorem assessments and special assessments are hereinafter referred to as “non-ad valorem assessments.”
- B. The term “non-ad valorem special assessments” means those “assessments” or “special assessments” or non-ad valorem assessments levied by the DISTRICT’S governing body, as such may be levied by the DISTRICT from time to time.

Section 5. DISTRICT’S Obligations. The DISTRICT agrees, covenants and contracts to the following:

- A. The DISTRICT shall be responsible for imposing non-ad valorem assessments pursuant to general and special law and all other applicable requirements relating to the establishment of non-ad valorem assessments, which are collected in the same manner as ad valorem taxes are collected.
- B. The DISTRICT will impose non-ad valorem assessments using the uniform method for the levy, collection, and enforcement under the provisions of chapter 197, Florida Statutes.
- C. Reimburse the PROPERTY APPRAISER for actual costs incurred pursuant to Sec. 197.362(8)(C), Fla.Stat.
- D. Reimburse the PROPERTY APPRAISER for necessary reasonable administrative costs for the development and preparation of the tax roll to implement the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, Ordinance #788, a non-ad valorem assessment under the uniform law, pursuant to Sec. 197.3632(2), Fla.Stat.; to include, but not be limited to, those costs associated with personnel, forms supplies, data processing, computer equipment, postage and programming. Such administrative costs include, but are not limited to, costs incurred for providing information to the DISTRICT for the development of the non-ad valorem assessment roll pursuant to Fla. Stat. Ch. 197; for providing the DISTRICT with a copy of the non-ad valorem assessment roll upon request by the DISTRICT so that it may be certified to the TAX COLLECTOR in accordance with time frames pursuant to Florida Statutes or schedules promulgated by the PROPERTY APPRAISER and/or Tax Collector.
- E. The DISTRICT, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem special assessment pursuant to Sec. 197.3632 and Sec. 197.3635, Fla.Stat. and all applicable rules promulgated by the Department of Revenue there under.
- F. The DISTRICT shall inform the PROPERTY APPRAISER, as well as the Hernando County Tax Collector and Department of Revenue, by January 10 of the calendar year in which it intends to discontinue using the uniform method of collection and enforcement of the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem assessment.

- G. The DISTRICT agrees to abide by and implement its duties under the uniform law pursuant to, and consistent with, all the provisions of Sec. 197.3632 and Sec. 197.3635, Fla.Stat., or their successor statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.
- H. The DISTRICT further agrees that it will strictly follow and will be responsible for complying with the following procedures and conditions:
 - 1. Using electronic data supplied by the PROPERTY APPRAISER, the DISTRICT shall determine and identify the names and addresses of the property owners, the descriptions, parcel numbers and the amount of the assessment of the parcels subject to the non-ad valorem assessments under this Agreement.
 - 2. It will be solely at the DISTRICT'S expense and pursuant to the DISTRICT'S responsibility to develop and provide to the PROPERTY APPRAISER, on compatible electronic medium, a list of the parcels to be assessed.
 - 3. The DISTRICT shall meet the PROPERTY APPRAISER'S imposed deadlines and timetables as administered and determined by the PROPERTY APPRAISER.
 - 4. The DISTRICT will be solely responsible of notifying effected property owners of any and all proposed non-ad valorem assessments.

Section 6. Duties of the PROPERTY APPRAISER.

- A. The PROPERTY APPRAISER shall prepare a non-ad valorem tax roll for special assessments for the DISTRICT, pursuant to Sec. 197.3632 and Sec. 197.3635, Fla.Stat., and their successor provisions and any applicable rules and their successor rules promulgated by the Department of Revenue and in accordance with Ordinance #788 adopted by the CITY, so long as said Ordinance #788 shall themselves each and every one clearly state intent to use the uniform method for collecting such assessment and so long as they are further not inconsistent with, or contrary to, the provisions of Sec. 197.3632 and Sec. 197.3635, Fla.Stat., and their successor provisions and all applicable rules.
- B. The PROPERTY APPRAISER agrees to cooperate with the DISTRICT in implementing the uniform methods for collecting and enforcing the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem special assessment pursuant to Sec. 197.3632 and Sec. 197.3635, Fla.Stat., and any successor provisions and applicable rules.
- C. If the PROPERTY APPRAISER discovers errors or omission on such roll, the PROPERTY APPRAISER may request the DISTRICT to file a corrected roll or a correction of the amount of any assessment and the DISTRICT shall bear the cost of any such error or omission.
- D. The PROPERTY APPRAISER on the PROPERTY APPRAISER'S database shall maintain the DISTRICT'S non-ad valorem tax roll and asset information.

Section 7. Term. The term of the Agreement shall commence for the 2010 Tax Roll Year, the date of signature of the parties notwithstanding, and shall automatically be renewed thereafter for successive periods not to exceed one (1) year each, unless the DISTRICT shall inform the PROPERTY APPRAISER, as well as the Hernando County Tax Collector and the Department of Revenue, by January 10 of each calendar year if the DISTRICT intends to discontinue to use the uniform method of collecting BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT pursuant to Section 197.3632 (6), Fla. Stat.

Section 8. Termination. Either party may terminate this Agreement without cause upon giving the non terminating party thirty (30) days written notice prior to the effective date of termination. Notice of termination shall be sent by certified mail, return receipt requested, or shall be delivered in person with a signed proof of delivery.

- A. In the event that the DISTRICT does not reimburse the PROPERTY APPRAISER for the costs incurred as provided herein, the PROPERTY APPRAISER may terminate this Agreement upon ten (10) calendar days written notice of his election to terminate pursuant to this section.
- B. In the event this Agreement is terminated by the DISTRICT effective after January 1 of any given year, the PROPERTY APPRAISER shall be reimbursed in full for the work or services performed based on the value of the current year's non-ad valorem assessment roll.
- C. In the event funds to reimburse to PROPERTY APPRAISER for costs incurred for completion of the above referenced services become unavailable, the DISTRICT may terminate this Agreement upon no less than fifteen (15) calendar days notice, written and delivered to the PROPERTY APPRAISER. The DISTRICT shall be the final authority as to the availability of funds.

Section 9. Compliance with Laws and Regulations. The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of BROOKSVILLE FIRE SERVICE MSBU, a non-ad valorem assessment promulgated by the DISTRICT not inconsistent with, or contrary to, the provisions of Sec. 197.3632, Fla.Stat. and Sec. 197.3635, Fla.Stat., and any subsequent amendments to said statutes and any rules duly promulgated pursuant to these statutes by the Department of Revenue.

Section 10. Payment. For the 2010 Tax Roll Year and subsequent years, unless otherwise agreed to, the PROPERTY APPRAISER shall prepare an invoice to the Tax Collector and a copy to the DISTRICT for administrative fees due, as described in Section 5(C) and 5(D), based on two percent (2%) of the value of each non-ad valorem assessment levied for that year. The Tax Collector shall remit to the PROPERTY APPRAISER by January 15 of the year following the use of the uniform method of collection, those fees due and payable prior to the final disposition of funds to the DISTRICT.

Section 11. Notice. All notices, demands, and other writings required under this Agreement shall be deemed to have been fully given or made or sent when (i) mailed in writing and deposited in the United States Mail, postage prepaid, and addressed to the parties at the addresses noted in this Agreement or (ii) delivered by nationally recognized courier, receipt of recipient acknowledged by signature. Any notice or disclosure required under this Agreement and any changes to addresses shall be made in accordance with this notice provision.

Notices shall be sent to:

Alvin R. Mazourek, CFA
Hernando County Property Appraiser
20 North Main Street, Room 463
Brooksville, FL 34601-2893

Brooksville Fire District
c/o T. Jennene Norman-Vacha
City Manager
City of Brooksville
201 Howell Avenue
Brooksville, Florida 34601

With a Copy To:

The Hogan Law Firm, LLC
20 S. Broad Street
Brooksville, Florida 34601

Section 12. Covenant of Further Assurances. The parties agree that from and after the date of execution hereof, each will, upon the request of the other, execute and deliver such other documents and instruments and take such other action as may be reasonably required to carry out the purpose and intent of this Agreement.

Section 13. Filing of the Interlocal Agreement. It will be a condition precedent to the effectiveness of this Interlocal Agreement that a certified copy is filed with the Clerk of the Court of Hernando County, Florida and that a copy of this Agreement, and any amendments thereto, shall be provided to: Juanita B. Sikes, CFC, Hernando County Tax Collector, 20 North Main Street, Room 112 Brooksville, FL 34601.

Section 14. Entire Agreement. This Agreement contains the entire agreement of the parties regarding the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT as described above. No oral statements, representations or prior written matter relating to the subject matter herein, but not contained herein, shall have any force or effect.

Section 15. Modification. No modification of this Agreement shall be valid or binding unless such modification is in writing and duly executed by the parties.

Section 16. Assignment. No assignment, delegation or transfer of this Agreement, or any part hereof, shall be made, unless approved in writing by the parties.

Section 17. Binding Effect. This Agreement shall be binding upon the respective successor, administrators, executors, heirs, and assigns of the parties hereto.

Section 18. General. Other than the covenants and performance contemplated herein, neither party has made promises, representations or warranties. It is expressly acknowledged and agreed that the terms and provisions of this Agreement are for the benefit of the parties hereto. Time shall be of the essence of this Agreement. Paragraph headings are provided as an organizational convenience and are not meant to be construed as material provisions of this Agreement. If any action is commenced to construe or enforce this Agreement or the rights and duties created hereunder, then each party shall be responsible for its own attorney's fees and costs.

Section 19. Waiver. 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 considered to be a modification of the terms of this Agreement.

Section 20. Governing Law and Venue. The laws of the State of Florida shall govern the validity, performance and enforcement of this Agreement. For purposes of any action suit or other proceeding arising out of or relating to this Agreement, the parties hereto do acknowledge, consent and agree that venue thereof is Hernando County, Florida and that each party may seek all remedies available at law or in equity.

Section 21. Hold Harmless and Attorney's Fees. The DISTRICT acknowledges that the PROPERTY APPRAISER has no duty, authority or responsibility in the imposition and levy on non-ad valorem special assessment and that it is the sole responsibility and duty of the DISTRICT to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments. The PROPERTY APPRAISER shall not be liable regarding the imposition, levy, roll preparation and certification of any special assessments, containing errors, mistakes and omissions that are caused by the DISTRICT, its employees or agents. In the event the PROPERTY APPRAISER is named as a party or otherwise joined in litigation challenging non-ad valorem assessment(s) subject to this Agreement, the PROPERTY APPRAISER shall provide for his own legal representation, and shall be entitled to reimbursement from the DISTRICT for reasonable attorney fees and costs associated with such representation.

Section 22. Force Majeure. In the event PROPERTY APPRAISER'S or CITY'S performance of this Agreement is prevented or interrupted by consequence of an act of God, or of the public enemy, or national emergency, allocation or other governmental restrictions upon the use or availability of labor or materials, rationing, civil insurrection, riot, racial or civil rights disorder or demonstration, strike, embargo, flood, tidal wave, fire, explosion, bomb detonation, nuclear fallout, windstorm, hurricane, sinkholes, earthquake, or other casualty or disaster or catastrophe, or an order, judgment or injunction of any court, or state or deferral administrative agency exercising jurisdiction over the subject matter of this Agreement, or a federal or state statute, or the incorporation of previously unincorporated areas within Hernando County, that the parties shall not be liable for such nonperformance, and the time of performance shall be extended for such time period that such party is diligently attempting to perform.

Section 23. Validity and Severability. It is declared to be the intent of the parties to this Interlocal Agreement that, if any section, subsection, clause, sentence, phrase, term, condition or provision of this Agreement is for any reason held unconstitutional, invalid or unenforceable, the invalidity, unconstitutionality or unenforceability thereof shall not affect the validity of the remaining portions. In the event any one or more of the provisions contained in this Agreement is for any reason held invalid, illegal or unenforceable in any respect, this Agreement will be construed as if the invalid, illegal or unenforceable provision had never been contained herein and each term provision and condition of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

Section 24. Joint Preparation. The preparation of this Interlocal Agreement has been a joint effort of the parties hereto and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other.

Section 25. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which, together, shall constitute one and same instrument.

IN WITNESS WHEREOF the parties hereto have caused the execution by their duly authorized officials on the dates indicated below.

HERNANDO COUNTY PROPERTY APPRAISER, FLORIDA

BROOKSVILLE FIRE DISTRICT, FLORIDA

Signature

Signature

Alvin R. Mazourek

Lara Bradburn

Printed Name

Printed Name

Hernando County Property Appraiser

Chairperson, Board of Directors

Title

Title

Date

Date

ATTESTED to by the Chief Deputy, John Emerson

ATTESTED to by the City Clerk, Janice Peters

Approved as to form for the reliance of the DISTRICT of Brooksville

City Attorney

**Hernando County Tax Collector
Interlocal Agreement**



REGULAR AGENDA ITEM MEMORANDUM

To: Honorable Mayor and Members of Council

Via: T. Jennene Norman-Vacha, City Manager 

From: Timothy A. Mossgrove, Fire Chief 

Subject: Interlocal Agreement with Tax Collector Office

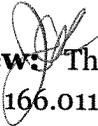
Date: June 21, 2010

General Summary / Background:

Brooksville Fire District was created November 15, 2004 under Ordinance No. 682 in compliance with Fla. Stat. 189.4041 as a dependent special district. The City of Brooksville Code of Ordinances Chapter 46 section 164 provides for the levy of an assessment to fund the district. Florida Statutes 197 requires the district to enter into a written agreement with the Tax Collector's Office for the administrative cost of implementing the uniform method of collection of assessments.

The City of Brooksville entered into an agreement with the Tax Collector office in December 2004 and is currently in place. As the City is moving forward with the proposed implementation of fire assessments staff has been working with the Tax Collector's Office updating this agreement to ensure compliance with the applicable laws as set forth in Florida Statutes for reimbursement of the necessary administrative costs.

Budget Impact: ^{SD} The City's 2010/11 Budget will be presented based on the actions of City Council regarding the levy of assessments to fund the fire district.

Legal Review:  The City Council has Home Rule Authority (Art. VIII, 2(b), Fla. Const./Section 166.011, F.S.) to consider and take action on matters of fiscal benefit and, pursuant to Sec. 1.03 of the City's Charter, the city has all governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions and render municipal services. Fla. Stat. §163.01 provides for interlocal government cooperation.

Staff Recommendation: Staff recommends approval of the interlocal agreement with the Tax Collector's Office to administer the necessary functions for the levy of assessments as provided by Florida Statute.

**INTERLOCAL AGREEMENT
BETWEEN THE CITY OF BROOKSVILLE AND
THE HERNANDO COUNTY TAX COLLECTOR
REGARDING THE COLLECTION AND PAYMENT OF
NON-ADVALOREM SPECIAL ASSESSMENTS**

This Interlocal Agreement ("Agreement") dated this ____ day of _____, 20__ is entered into by and between the Brooksville Fire District ("DISTRICT"), a dependent special district of the City, acting by and through its Directors and the Hernando County Tax Collector ("TAX COLLECTOR") in and through Juanita B. Sikes, a Constitutional Officer of the State of Florida, whose address is 20 North Main Street, Room 112, Brooksville, Florida.

WITNESSETH

WHEREAS, the City of Brooksville ("CITY") adopted Ordinance No. 682, on November 15, 2004, creating the Brooksville Fire District, codified in Section 46-161 through Section 46-167 of the City of Brooksville's Code of Ordinances; and,

WHEREAS, the DISTRICT was created pursuant to Fla. Stat. §189.4041, as a dependent special district; and,

WHEREAS, Section 46-164 Brooksville Fire District - Powers of District and Section 46-165 Brooksville Fire District – Annual Assessments of the Code of Ordinances provides for the levy of an assessment to fund the DISTRICT; and,

WHEREAS, the CITY is authorized and directed to use CITY resources in assisting the DISTRICT in performing its obligations and duties; and,

WHEREAS, the DISTRICT is authorized to impose non-ad valorem assessments and, by resolution, has expressed its intent to use the uniform method of notice, levy, collection, and enforcement of such assessments, as authorized pursuant to chapter 197, Florida Statutes; and;

WHEREAS, the CITY will assist the DISTRICT in the levying and collection of assessments to fund the DISTRICT; and,

WHEREAS, chapter 197, Florida Statutes, requires that the DISTRICT enter into a written agreement with the TAX COLLECTOR for reimbursement of necessary administrative costs incurred in implementing the uniform method; and,

WHEREAS, chapter 197, Florida Statutes, provides that the DISTRICT shall reimburse the TAX COLLECTOR for necessary administrative costs; and,

WHEREAS, a separate agreement between the DISTRICT and the Hernando County Property Appraiser must be entered into that expresses the responsibility of the Hernando County Property Appraiser and the DISTRICT regarding the uniform method of notice, levy, collection, and enforcement of such assessments, as authorized pursuant to chapter 197, Florida Statutes before this agreement becomes serviceable; and,

WHEREAS, the parties desire to enter into this interlocal agreement.

NOW, THEREFORE, in consideration of the foregoing premises, which shall be deemed an integral part of this Agreement and of the mutual covenants and conditions hereinafter set forth, the parties hereby agree as follows:

Section 1. Findings and Determination. The parties find and determine:

- A. The DISTRICT is authorized to impose and levy a non-ad valorem special assessment by resolution as set forth in Ordinance #788 adopted by the City, herein referred to as "BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT" and has expressed its intent to use the statutory uniform method of notice, levy, collection and enforcement of the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, as authorized by Sec. 197.363s, Fla.Stat., and Fla. Admin. Code R. 12D-18, as amended.
- B. The uniform statutory methodology, with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies, is fairer to the delinquent property owner than traditional lien foreclosure methodology.
- C. The uniform method will provide for more efficiency of collection by virtue of the assessment being on the tax notice issued by the TAX COLLECTOR.
- D. Section 197.3632 (7) Fla.Stat., provides that the DISTRICT shall bear all costs associated with any separate notice in the event the TAX COLLECTOR is unable to merge a non-ad valorem special assessment roll to provide the annual tax notice.
- E. Section 197.3632 (2) Fla.Stat., provides that the DISTRICT shall enter into a written agreement with the TAX COLLECTOR for reimbursement of necessary administrative costs incurred in implementing the uniform methodology law.
- F. Section 197.3632(8) (C), Fla.Stat., provides that the DISTRICT shall compensate the TAX COLLECTOR for actual costs of collecting BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT funds, a non-ad valorem special assessment.

Section 2. Purpose and Title. The purpose of this Agreement is to establish the terms and conditions under which the TAX COLLECTOR shall distribute, BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT funds and enforce the collection of BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT funds as a non ad-valorem special assessment levied by the DISTRICT to include reimbursement by the DISTRICT to the TAX COLLECTOR for actual costs of collection pursuant to Section 197.3632 (8) (C), Fla.Stat.; any costs involved in separate mailings because of non merger of any non-ad valorem special assessment roll as certified by the Chair of the DISTRICT'S board or designee, pursuant to Section 197.3632 (7), Fla.Stat.; and for 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 methodology as provided in Section 197.3632, Fla.Stat.

Authority for Agreement. The parties are authorized to enter into and to execute this Agreement in accordance with Florida law including, but not limited to, Fla. Stat. Ch. 163, 166, and Ch. 197.

Section 3. Definitions. For the purpose of this Agreement, the following definitions apply.

- A. Non-ad valorem assessments and special assessments are hereinafter referred to as “non-ad valorem assessments.”
- B. The term “non-ad valorem special assessments” means those “assessments” or “special assessments” or non-ad valorem assessments levied by the DISTRICT’S governing body, as such may be levied by the DISTRICT from time to time.

Section 4. DISTRICT’S Obligations. The DISTRICT agrees, covenants and contracts to the following:

- A. The DISTRICT shall be responsible for imposing non-ad valorem assessments pursuant to general and special law and all other applicable requirements relating to the establishment of non-ad valorem assessments, which are collected in the same manner as ad valorem taxes are collected.
- B. The DISTRICT will impose non-ad valorem assessments using the uniform method for the levy, collection, and enforcement under the provisions of chapter 197, Florida Statutes.
- C. Reimburse the TAX COLLECTOR for actual collections costs incurred pursuant to Sec. 197.362(8)(C), Fla.Stat.
- D. Reimburse the TAX COLLECTOR for necessary reasonable administrative costs for the collection and enforcement of BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, Ordinance #788, a non-ad valorem assessment under the uniform law, pursuant to Sec. 197.3632(2), Fla.Stat.; to include, but not be limited to, those costs associated with personnel, forms supplies, data processing, computer equipment, postage and programming.
- E. To 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 BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem special assessment roll certified by the DISTRICT pursuant to Sec. 197.3632(7), F.S.
- F. The DISTRICT, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem special assessment pursuant to Sec. 197.3632 and Sec. 197.3635, Fla.Stat. and all applicable rules promulgated by the Department of Revenue there under.

- G. By September 15 of each calendar year, the DISTRICT'S governing body, or its designee, shall officially certify to the TAX COLLECTOR the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem special 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 TAX COLLECTOR to the Department of Revenue, using DR Form 408. The DISTRICT shall post the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem roll and shall take all reasonable measures to ensure that the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT non-ad valorem special assessment roll be free of errors and omissions.
- H. The DISTRICT shall inform the TAX COLLECTOR, as well as the Hernando County Property Appraiser and Department of Revenue, by January 10 of the calendar year in which it intends to discontinue using the uniform method of collection and enforcement of the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem assessment.
- I. The DISTRICT agrees to abide by and implement its duties under the uniform law pursuant to, and consistent with, all the provisions of Sec. 197.3632 and Sec. 197.3635, F.S., or their successor statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.
- J. The DISTRICT further agrees that it will strictly follow and will be responsible for complying with the following procedures and conditions:
 - 1. Using electronic data supplied by the Hernando County Property Appraiser, the DISTRICT shall determine and identify the names and addresses of the property owners, the descriptions, parcel numbers and the amount of the assessment of the parcels subject to the non-ad valorem assessments under this Agreement.
 - 2. It will be solely at the DISTRICT'S expense and pursuant to the DISTRICT'S responsibility to develop and provide to the TAX COLLECTOR, on compatible electronic medium, a list of the parcels to be assessed.
 - 3. The DISTRICT shall meet the TAX COLLECTOR'S imposed deadlines and timetables as administered and determined by the TAX COLLECTOR.
 - 4. The DISTRICT will be solely responsible for notifying effected property owners of any and all proposed non-ad valorem assessments.

Section 5. 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 and non-ad valorem special assessment for the DISTRICT, pursuant to Sec. 197.3632 and Sec. 197.3635, Fla.Stat., and their successor provisions and any applicable rules and their successor rules promulgated by the Department of Revenue and in accordance with Ordinance #788 adopted by the CITY, so long as said Ordinance #788 shall themselves each and every one clearly state intent to use the uniform method for collecting such assessment and so long as they are further not inconsistent with, or

contrary to, the provisions of Sec. 197.3632 and Sec. 197.3635, Fla.Stat., and their successor provisions and all applicable rules.

- B. The TAX COLLECTOR shall collect the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT funds, a non-ad valorem assessment of the DISTRICT as certified to the TAX COLLECTOR not 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 TAX COLLECTOR for the ad valorem rolls submitted to the Department of Revenue and free of errors or omissions.
- C. The TAX COLLECTOR agrees to cooperate with the DISTRICT in implementing the uniform methods for collecting and enforcing the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem special assessment pursuant to Sec. 197.3632 and Sec. 197.3635, Fla.Stat. and any successor provisions and applicable rules.
- D. The TAX COLLECTOR shall not be required to accept any such non-ad valorem special assessment rolls that are not officially certified to the TAX COLLECTOR by September 15 of each calendar year on compatible electronic medium tied to the property identification number and in the format used by the TAX COLLECTOR on the ad valorem roll submitted to the Department of Revenue and using DR Form 408.
- E. If the TAX COLLECTOR discovers errors or omissions on such roll, the TAX COLLECTOR may request the DISTRICT to file a corrected roll or a correction of the amount of any assessment and the DISTRICT shall bear the cost of any such error or omission.
- F. If the TAX COLLECTOR determines that a separate mailing is authorized pursuant to Sec. 197.3632(7), Fla.Stat., 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 special assessment or shall direct the DISTRICT to mail such a separate notice. In making this decision, the TAX COLLECTOR shall consider all costs to the DISTRICT and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing is affected, the DISTRICT shall bear all costs associated with the separate notice for the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem special assessment that could not be merged, upon timely billing by the TAX COLLECTOR.
- G. The TAX COLLECTOR upon receipt of BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT monies will issue a monthly check on or about the 15th of the month made payable to the DISTRICT.
- H. The TAX COLLECTOR on the TAX COLLECTOR'S database shall maintain the DISTRICT'S non-ad valorem assessment information.

Section 6. Term. The term of the Agreement shall commence for the 2010 Tax Roll Year, the date of signature of the parties notwithstanding, and shall automatically be renewed thereafter for successive periods not to exceed one (1) year each, unless the DISTRICT shall inform the TAX COLLECTOR, as well as the Hernando County Property Appraiser and the Department of Revenue, by January 10 of each calendar year if the DISTRICT intends to discontinue to use the uniform method of collecting BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT pursuant to Section 197.3632 (6), Fla. Stat.

Section 7. Termination. Either party may terminate this Agreement without cause upon giving the non terminating party thirty (30) calendar days written notice prior to the effective date of termination. Notice of termination shall be sent by certified mail, return receipt requested, or shall be delivered in person with a signed proof of delivery.

A. In the event that the DISTRICT does not reimburse the TAX COLLECTOR for the costs incurred as provided herein, the TAX COLLECTOR may terminate this Agreement upon ten (10) calendar days written notice of her election to terminate pursuant to this section.

B. In the event this Agreement is terminated by the DISTRICT effective after January 1 of any given year, the TAX COLLECTOR shall be reimbursed in full for the work or services performed based on the value of the current year's non-ad valorem assessment roll.

C. In the event funds to reimburse to TAX COLLECTOR for costs incurred for completion of the above referenced services become unavailable, the DISTRICT may terminate this agreement upon no less than fifteen (15) calendar days notice, written and delivered to the TAX COLLECTOR. The DISTRICT shall be the final authority as to the availability of funds.

Section 8. Compliance with Laws and Regulations. The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT, a non-ad valorem assessment promulgated by the DISTRICT not inconsistent with, or contrary to, the provisions of Sec. 197.3632, Fla.Stat. and Sec. 197.3635, Fla.Stat., and any subsequent amendments to said statutes and any rules duly promulgated pursuant to these statutes by the Department of Revenue.

Section 9. Payment. For the 2010 Tax Roll Year and subsequent years, unless otherwise agreed to, the TAX COLLECTOR shall prepare an invoice to the DISTRICT for administrative fees due based on two percent (2%) of the value of each non-ad valorem assessment levied for that year. The DISTRICT shall remit to the TAX COLLECTOR by January 15 of the year following the use of the uniform method of collection, those fees due and payable prior to the final disposition of funds to the DISTRICT.

Section 10. Notice. All notices, demands, and other writings required under this Agreement shall be deemed to have been fully given or made or sent when (i) mailed in writing and deposited in the United States Mail, postage prepaid, and addressed to the parties at the addresses noted in this Agreement or (ii) delivered by nationally recognized courier, receipt of recipient acknowledged by signature. Any notice or disclosure required under this Agreement and any changes to addresses shall be made in accordance with this notice provision.

Notices shall be sent to:

Juanita B. Sikes, CFC
Hernando County Tax Collector
20 North Main Street, Room 112
Brooksville, FL 34601

Brooksville Fire District
c/o T. Jennene Norman-Vacha
City Manager
City of Brooksville
201 Howell Avenue
Brooksville, Florida 34601

With a Copy To:

The Hogan Law Firm, LLC
20 S. Broad Street
Brooksville, Florida 34601

Section 11. Covenant of Further Assurances. The parties agree that from and after the date of execution hereof, each will, upon the request of the other, execute and deliver such other documents and instruments and take such other action as may be reasonably required to carry out the purpose and intent of this Agreement.

Section 12. Filing of the Interlocal Agreement. It will be a condition precedent to the effectiveness of this Interlocal Agreement that a certified copy is filed with the Clerk of the Court of Hernando County, Florida, and that a copy of this Agreement, and any amendments thereto, shall be provided to: Alvin R. Mazourek, CFA, Hernando County Property Appraiser, 20 North Main Street, Room 463, Brooksville, FL 34601-2893.

Section 13. Entire Agreement. This Agreement contains the entire agreement of the parties regarding the BROOKSVILLE FIRE DISTRICT SPECIAL ASSESSMENT as described above. No oral statements, representations or prior written matter relating to the subject matter herein, but not contained herein, shall have any force or effect.

Section 14. Modification. No modification of this Agreement shall be valid or binding unless such modification is in writing and duly executed by the parties.

Section 15. Assignment. No assignment, delegation or transfer of this Agreement, or any part hereof, shall be made, unless approved in writing by the parties.

Section 16. Binding Effect. This Agreement shall be binding upon the respective successor, administrators, executors, heirs, and assigns of the parties hereto.

Section 17. General. Other than the covenants and performance contemplated herein, neither party has made promises, representations or warranties. It is expressly acknowledged and agreed that the terms and provisions of this Agreement are for the benefit of the parties hereto. Time shall be of the essence of this Agreement. Paragraph headings are provided as an organizational convenience and are not meant to be construed as material provisions of this Agreement. If any action is commenced to construe or enforce this Agreement or the rights and duties created hereunder, then each party shall be responsible for its own attorney's fees and costs.

Section 18. Waiver. 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 considered to be a modification of the terms of this Agreement.

Section 19. Governing Law and Venue. The laws of the State of Florida shall govern the validity, performance and enforcement of this Agreement. For purposes of any action suit or other proceeding arising out of or relating to this Agreement, the parties hereto do acknowledge, consent and agree that venue thereof is Hernando County, Florida and that each party may seek all remedies available at law or in equity.

Section 20. Hold Harmless and Attorney's Fees. The DISTRICT acknowledges that the TAX COLLECTOR has no duty, authority or responsibility in the imposition and levy on non-ad valorem special assessment and that it is the sole responsibility and duty of the DISTRICT to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments. The TAX COLLECTOR shall not be liable regarding the imposition, levy, roll preparation and certification of any special assessments, containing errors, mistakes and omissions that are caused by the DISTRICT, its employees or agents. In the event the TAX COLLECTOR is named as a party or otherwise joined in litigation challenging non-ad valorem assessment(s) subject to this Agreement, the TAX COLLECTOR shall provide for her own legal representation, and shall be entitled to reimbursement from the DISTRICT for reasonable attorney fees and costs associated with such representation.

Section 21. Force Majeure. In the event TAX COLLECTOR'S or CITY'S performance of this Agreement is prevented or interrupted by consequence of an act of God, or of the public enemy, or national emergency, allocation or other governmental restrictions upon the use or availability of labor or materials, rationing, civil insurrection, riot, racial or civil rights disorder or demonstration, strike, embargo, flood, tidal wave, fire, explosion, bomb detonation, nuclear fallout, windstorm, hurricane, sinkholes, earthquake, or other casualty or disaster or catastrophe, or an order, judgment or injunction of any court, or state or deferral administrative agency exercising jurisdiction over the subject matter of this Agreement, or a federal or state statute, or the incorporation of previously unincorporated areas within Hernando County, that the parties shall not be liable for such nonperformance, and the time of performance shall be extended for such time period that such party is diligently attempting to perform.

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Section 24. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which, together, shall constitute one and same instrument.

IN WITNESS WHEREOF the parties hereto have caused the execution by their duly authorized officials on the dates indicated below.

**TAX COLLECTOR, HERNANDO,
COUNTY, FLORIDA**

**BROOKSVILLE FIRE DISTRICT,
FLORIDA**

Signature

Signature

Printed Name

Lara Bradburn

Printed Name

Hernando County Tax Collector

Chairperson, Board of Directors

Title

Title

Date

Date

ATTESTED to by

ATTESTED to by the City Clerk, Janice Peters

Approved as to form for the reliance of the TAX
COLLECTOR only.

Approved as to form for the reliance of the
DISTRICT of the City of Brooksville

County Attorney

City Attorney
