

**CITY OF MARATHON, FLORIDA
RESOLUTION 2006-086**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
MARATHON, FLORIDA, AUTHORIZING AN AGREEMENT TO
REIMBURSE THE MONROE COUNTY TAX COLLECTOR FOR
WASTEWATER NON-AD VALOREM ASSESSMENTS; PROVIDING
FOR CONFLICTS, SEVERABILITY, AND EFFECTIVE DATE.**

WHEREAS, the City is authorized to impose non-ad valorem assessments and by appropriate resolution (Resolution No. 2005-168) has expressed its intent to use the uniform method of levy, collection and enforcement of non-ad valorem assessments as provided in Section 197.3632, Florida Statutes (the "Resolution of Intent"); and

WHEREAS, the Uniform Method, with its enforcement provisions including the use of tax sale certificates and tax deeds to collect delinquent annual payments, is less expensive and more equitable to the delinquent landowner than the traditional lien foreclosure methodology; and

WHEREAS, the Uniform Method will provide for more efficient collection by virtue of the assessment being on the tax notice issued by the Monroe County Tax Collector and will produce positive economic benefits to the affected landowners and the City;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, THAT:

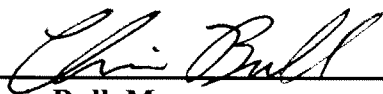
Section 1. The above recitals are true and correct and incorporated herein.

Section 2. Council authorizes an agreement with the Monroe County Tax Collector (Exhibit A incorporated herein by reference), the purpose of which is for the City and the Tax Collector to establish and agree upon the undertaking of the responsibilities pursuant to Section 197.3632, Florida Statutes, in order for the City Council to implement the Uniform Method for the notice, levy, collection, and enforcement of non-ad valorem assessments; and to provide for reimbursement by the City to the Tax Collector for all necessary administrative and actual costs incurred by them in such activity.

Section 3. This resolution shall take effect immediately upon its adoption.

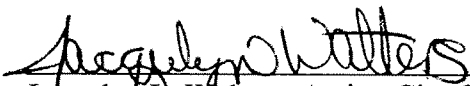
PASSED AND APPROVED by the City Council of the city of Marathon, Florida, this 13th day of June, 2006.

THE CITY OF MARATHON, FLORIDA


Chris Bull, Mayor

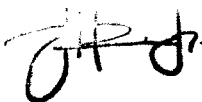
AYES: Mearns, Tempest, Worthington, Bull
NOES: None
ABSENT: Pinkus
ABSTAIN: None

ATTEST:


Jacquelyn D. Walters, Acting City Clerk

(City Seal)

**APPROVED AS TO FORM AND LEGALITY FOR THE USE AND RELIANCE OF THE
CITY OF MARATHON, FLORIDA ONLY:**



City Attorney

**AGREEMENT FOR THE CITY OF MARATHON, FLORIDA,
TO REIMBURSE THE TAX COLLECTOR FOR ROADWAY IMPROVEMENT NON-
AD VALOREM ASSESSMENTS**

This Agreement for the City of Marathon, Florida, to reimburse the Monroe County Tax Collector (the "Agreement") is made and entered into as of August 8, 2006, by and between the City of Marathon, Florida (the "City"), and Danise D. Henriquez, in her capacity as the Monroe County Tax Collector (the "Tax Collector").

NOW, THEREFORE, in consideration of the mutual promises, covenants, representations, and agreements contained herein, together with the ten dollars (\$10.00) and other good and valuable consideration exchanged between the parties, the parties to this Agreement do undertake, promise and agree for themselves and their successors as follows:

ARTICLE I

SECTION 1.01 FINDINGS, RECITALS AND ACKNOWLEDGMENTS. It is hereby ascertained, determined and declared by the parties that:

(A) the City is authorized to impose non-ad valorem assessments and by appropriate resolution (Resolution No. 2005-169) has expressed its intent to use the uniform method of levy, collection and enforcement of non-ad valorem assessments as provided in Section 197.3632, Florida Statutes (the "Resolution of Intent"), under which assessments are included on an assessment roll and certified, in a compatible electronic medium tied to the property identification number, by the City to the Monroe County Tax Collector for merging with the ad valorem tax roll, for collection by utilizing the tax notice provisions described in Section 197.3635, Florida Statutes, and for sale of tax certificates and tax deeds under the non-payment provisions of the ad valorem tax laws (the "Uniform Method");

(B) the Uniform Method, with its enforcement provisions including the use of tax sale certificates and tax deeds to collect delinquent annual payments, is less expensive and more equitable to the delinquent landowner than the traditional lien foreclosure methodology;

(C) the Uniform Method will provide for more efficient collection by virtue of the assessment being on the tax notice issued by the Monroe County Tax Collector and will produce positive economic benefits to the affected landowners and the City;

(D) the Uniform Method will promote local government accountability;

(E) this Agreement is intended to conform with the requirement of Section 197.3632, Florida Statutes, that the City and the Tax Collector enter into a written agreement providing for reimbursement of necessary administrative and actual costs incurred as a result of the use of the Uniform Method; such administrative and actual costs include, but are not limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming;

(F) the duties of the Tax Collector under Section 197.3632, Florida Statutes, are ministerial;

(G) this Agreement is entered into to allow for the use of the Uniform Method relative to non-ad valorem assessments imposed and levied by the City starting in 2006; and

(H) the non-ad valorem assessments to which this Agreement applies are being imposed and levied by the City for the cost of providing roadway construction for property within the incorporated area of the City; and

SECTION 1.02. INCORPORATION. The findings, recitals and acknowledgments contained herein are true, correct and incorporated in this Agreement.

ARTICLE II

SECTION 2.01. PURPOSE. The purpose of this Agreement is for the City and the Tax Collector to establish and agree upon the undertaking of the responsibilities pursuant to Section 197.3632, Florida Statutes, in order for the City Council to implement the Uniform Method for the notice, levy, collection, and enforcement of non-ad valorem assessments; and to provide for reimbursement by the City to the Tax Collector for all necessary administrative and actual costs incurred by them in such activity.

ARTICLE III

SECTION 3.01. COMPLIANCE WITH LAWS AND REGULATIONS. The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments, and any ordinance promulgated by the City, not inconsistent with or contrary to the provisions of Sections 197.3632 and 197.3635, Florida Statutes, as amended, and any applicable rules duly promulgated by the Department of Revenue.

ARTICLE IV

SECTION 4.01. DUTIES AND RESPONSIBILITIES OF THE CITY. The City shall:

- (A) be solely responsible for imposing and levying valid non-ad valorem assessments;
- (B) reimburse the Tax Collector for all necessary administrative and actual collection costs incurred by the Tax Collector in providing the information and cooperation more particularly referenced in Section 4.02 hereof;
- (C) make all reimbursement or payment to the Tax Collector hereunder in accordance with the Florida Prompt Payment Act, Chapter 278, Part VII, Florida Statutes, or its successor in function;

(D) post the non-ad valorem assessment for each parcel on the non-ad valorem assessment roll in a manner that such non-ad valorem assessment roll is free of errors and omissions;

(E) cause the Mayor of the City or his or her designee to certify by September 15 of each calendar year to the Monroe County Tax Collector the non-ad valorem assessment roll on compatible medium tied to the property parcel identification number in a manner that conforms to the format of the ad valorem tax roll submitted by the Property Appraiser to the Department of Revenue;

(F) designate and authorize a person other than the Tax Collector to receive and process any request for changes, modifications or corrections to the subject non-ad valorem roll and, if necessary, file with the Monroe County Tax Collector an appropriate certificate of correction; and

(G) cooperate with the Tax Collector to implement the Uniform Method of notice, levy, collection and enforcement of each of the subject non-ad valorem assessment roll, pursuant to and consistent with all provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes, as amended.

SECTION 4.02. DUTIES AND RESPONSIBILITIES OF THE TAX COLLECTOR. The Tax Collector shall:

(A) merge all rolls, prepare a collection roll and prepare a combined notice for both the ad valorem and non-ad valorem assessments in accordance with Chapter 197, any applicable rules promulgated by the Department of Revenue and in accordance with any specific ordinances and resolutions adopted by the City, so long as said ordinances and resolution shall themselves not be inconsistent with or contrary to the provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes;

(B) collect the non-ad valorem assessments of the City as certified no later than September 15 of each calendar year to the Tax Collector, provided such non-ad valorem roll is on compatible electronic medium tied to the property identification number for each parcel and in the format used by the Property Appraiser for the ad valorem roll submitted to the Department of Revenue and such non-ad valorem roll is free of errors and omissions;

(C) cooperate with the City and the Monroe County Property Appraiser to implement the Uniform Method of notice, levy collection and enforcement of each of the subject non-ad valorem assessment rolls, pursuant to and consistent with all provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes, as amended;

(D) provide the City with a written itemized statement of any necessary administrative and actual costs incurred by the Tax Collector for which reimbursement is sought;

(E) if the Tax Collector discovers any errors or omissions on any roll, request the City to file a corrected roll or the correction of the amount of any assessment by filing with the Tax Collector a certificate of correction with a copy to the Property Appraiser and the Department of Revenue, pursuant to applicable rules provided by the Department of Revenue; and

(F) upon determining that a separate mailing is required pursuant to Section 197.3632(7), Florida Statutes, mail or require the City to mail a separate notice of the particular non-ad valorem assessment.

ARTICLE V

SECTION 5.01. TERM. The term of this Agreement shall commence upon the date first above written and shall run through the final certification of the 2006 tax roll and shall automatically be renewed thereafter for successive periods not to exceed one year each. However, the City shall inform the Tax Collector and the Department of Revenue by January 10 in any calendar year if the City intends to discontinue using the Uniform Method of collecting the non-ad valorem assessments referred to in this Agreement. Such notice shall terminate this Agreement.

IN WITNESS WHEREOF, the City and the Tax Collector have executed and delivered this Agreement as of the date first above written.

ATTEST:

CITY OF MARATHON, FLORIDA

By: Diane Clavier
City Clerk

By: Christopher M. Bull
Christopher M. Bull, Mayor

By: [Signature]
City Attorney

WITNESSES:

Ronald L. Gales
Angela J. Hitchcock

MONROE COUNTY TAX COLLECTOR

By: Danise D. Henriquez
Danise D. Henriquez