

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

Blue Sheet No. 20060076

1. ACTION REQUESTED/PURPOSE: Approve Interagency agreements between Lee County and the Lee County Tax Collector, and Lee County and the Lee County Property Appraiser for the preparation and submission of the Lee County Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU Non-Ad Valorem Assessment Rolls and their related Uniform Collection and Enforcement pursuant to F.S. 197.3632.

2. WHAT ACTION ACCOMPLISHES: This establishes separate agreements between the BoCC and the LC Tax Collector and LC Property Appraiser for the preparation and submission of certain Lee County Municipal Service Benefit Units to the Non-Ad Valorem assessment rolls.

3. MANAGEMENT RECOMMENDATION: Approve

4. Departmental Category: 06 C6B		5. Meeting Date: 02-21-2006
6. Agenda: <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Administrative <input type="checkbox"/> Appeals <input type="checkbox"/> Public <input type="checkbox"/> Walk-On	7. Requirement/Purpose: (specify) <input checked="" type="checkbox"/> Statute 197.3632	
	<input type="checkbox"/> Ordinance	
	<input type="checkbox"/> Admin. Code	
	<input type="checkbox"/> Other	
	8. Request Initiated: Commissioner _____ Department Public Resources Division MSTBU Services By: <u>Libby Walker</u>	

Background: On December 13, 2005 the Board of County Commissioners approved Resolution No. 05-12-23 to allow Lee County to utilize the uniform method for collecting certain existing non-ad valorem special assessments pursuant to Florida Statute 197.3632. This provides for a more efficient collection of assessments, reducing the collection costs to the special assessment recipients.

As a result of the above and in order to utilize the optional non-ad valorem special assessment tax roll billing in the tax year 2006-2007 and subsequent years, the Board must enter into inter-local agreements with the Lee County Tax Collector and the Lee County Property Appraiser for the preparation and submission of the Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU Non-Ad Valorem Assessment Rolls.

Attachments: Resolution 05-12-23

Interagency Agreement between Lee County and the Tax Collector (3 Copies)

Interagency Agreement between Lee County and the Property Appraiser (3 Copies)

10. Review for Scheduling:

Department Director	Purchasing or Contracts	Human Resources	Other	County Attorney	Budget Services				County Manager/P.W. Director
					Analyst	Risk	Grants	Mgr.	
<i>[Signature]</i>	N/A	N/A	N/A		<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>

11. Commission Action:

- Approved
- Deferred
- Denied
- Other

RECEIVED BY
COUNTY ADMIN. *[Signature]*
2-8-06
3:27
COUNTY ADMIN
FORWARDED TO:
P.R. 2/9/06
4:30

REC'D *[Signature]* 2/8/06
8:30 AM
CO. ATTY.
FORWARDED TO:
[Signature]
2/9/06 2:00 PM



LEE COUNTY TAX COLLECTOR

February 1, 2006

Libby Walker, Director
Public Resources Department
Lee County
P. O. Box 1609
Fort Myers, FL 33902-1609

RE: Interlocal Agreement
Resolution No. 05-12-23


Dear Ms. Walker:

Attached are three (3) executed copies of a Uniform Collection Agreement for the Collection of Non-Ad Valorem Special Assessments.

After the approval and execution, please return one fully executed copy to me.

If you have any questions, please do not hesitate to contact me at 533-6068 or www.joanc@leetc.com.

Sincerely,


Joan Cayll

encl. Interlocal Agreement – 3 Originals

UNIFORM COLLECTION AGREEMENT

THIS AGREEMENT made and entered into this ____ day of _____, 200__, between the Office of the Lee County Tax Collector, by and through the Honorable Cathy Curtis, Lee County Tax Collector, whose address is Lee County Tax Collector's Office, 2480 Thompson Street, Fort Myers, Florida 33901 ("Tax Collector") and Lee County, by and through the Board of County Commissioners, ("County"), collectively, "The Parties" hereto.

SECTION I

Findings and Determinations

The parties find and determine:

1. County is authorized to impose and levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology of collection for certain non-ad valorem special assessments for Lee County Municipal Service Benefit Units (MSBU) for Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU ("Assessments"), as authorized by constitutional and statutory municipal home rule and by Section 197.3632, Florida Statutes (2002 Supp.), and Rule 12D-18, Florida Administrative Code, as amended; and
2. The term "Assessments" means those certain levies by County which purport to constitute non-ad valorem special assessments for Lee County Municipal Service Benefit Units (MSBU) for Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU. A non-ad valorem special assessment is lienable under Section 4, Article X, Florida Constitution, if it results in a special benefit peculiar to the parcels of property involved, over and above general community benefit, as a result of a logical connection to the property involved from the system, facility and service provided by County and if it is apportioned to the property fairly and reasonably; and
3. The uniform statutory collection methodology is provided in Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code ("uniform methodology"), with its enforcement provisions, including the use of tax certificates and tax deeds for enforcing against any delinquencies; and
4. The uniform methodology is more fair to the delinquent property owner than traditional lien foreclosure methodology; and

5. The uniform methodology provides for more efficiency of collection by virtue of the “Assessment” being on the official tax notice issued by the Tax Collector which will produce positive economic benefits to County and its citizens and taxpayers; and
6. The uniform methodology, through use of the official tax notice, will tend to eliminate confusion and promote local government accountability; and
7. The Tax Collector, as the State Constitutional Officer for the Lee County Political Subdivision, is charged by general law in Chapter 197, Florida Statutes, and related rules and regulations, to function as the agent of the Florida Department of Revenue for purposes of the uniform methodology for the “Assessments”; and
8. The sole and exclusive responsibility to determine, impose and levy the “Assessments” and to determine that it is a legal, constitutional and lien able non-ad valorem special assessment for County’s Municipal Service Benefit Units referenced herein and related systems, facilities and services is that of County and no other person, entity or officer.

SECTION II

Authority

1. Section 2, Article VIII, Florida Constitution; Section 166.021, Florida Statutes; Sections 197.3631, 3632 and 3635, Florida Statutes; Rule 12D-18, Florida Administrative Code, and all other applicable provisions of constitutional and statutory law govern the exercise by County of its local self-government power to render and pay for municipal services.
2. Section 1(d), Article VIII, Florida Constitution; Chapter 197, Florida Statutes; Rule 12D-13, Florida Administrative Code; Rule 12D-18, Florida Administrative Code, and other applicable provisions of constitutional and statutory law apply to Tax Collector in her capacity as a state constitutional county officer and agent of the Florida Department of Revenue for the purpose of collecting and enforcing the collection of non-ad valorem special assessments levied by County, an independent special County of the Lee County Political Subdivision.
3. Section 197.3631, Florida Statutes, constitutes supplemental authority for County to levy non-ad valorem assessments including such non-ad valorem special assessments as the “Assessments” for County’s Municipal Service Benefit Units referenced herein and related systems, facilities and services.
4. Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, have provisions that apply both to County and to Tax Collector in and for Lee County, as well as the Department of Revenue.

SECTION III

Purpose

The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the "Assessments", levied by County to include compensation by County to the Tax Collector for actual costs of collection pursuant to Section 197.3632(8)(c), Florida Statutes; payment by County of any costs involved in separate mailings because of non merger of any non-ad valorem special assessment roll as certified by County or his or her designee, pursuant to Section 197.3632(7), Florida Statutes, and reimbursement by County 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(2), Florida Statutes.

SECTION IV

Term

The term of this Agreement shall commence upon execution, effective for the 2006 tax notice purposes, and shall continue and extend uninterrupted from year to year, automatically renewed for successive periods not to exceed one (1) year each, unless County shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 10 of each calendar year, if County intends to discontinue to use the uniform methodology for such "Assessments" pursuant to Section 197.3632(6), Florida Statutes (2002 Supp.), and Rule 12D-18.006(3), Florida Administrative Code, using Form DR-412 promulgated by the Florida Department of Revenue.

SECTION V

Duties and Responsibilities of County

County agrees, covenants and contracts to:

1. Compensate the Tax Collector for actual collection costs incurred pursuant to Section 197.3632(8)(c), Florida Statutes, and 12D-18.004(2), Florida Administrative Code.
2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the "Assessments" by the Tax Collector under the uniform

methodology, pursuant to Section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

3. 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 non-ad valorem special assessment roll certified by County pursuant to Section 197.3632(7), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.
4. The Tax Collector shall collect from County all costs associated with the collection of the non-ad valorem special assessments for each year. Current estimated annual collection cost is \$1.50 per parcel and is subject to change based upon actual expenditures.
5. County shall be directly responsible for any requirements and costs associated with advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.
6. County has elected to engage the services of the Property Appraiser to serve as agent of County to specifically list, extend, prepare and submit the non-ad valorem assessment rolls of County to the Tax Collector on an annual basis at the same time that the regular ad valorem roll is certified to the Tax Collector on compatible electronic medium as defined in Section 197.3632(1)(f), Florida Statutes; designated by the property identification number, the Lee County Municipal Service Benefit Units (MSBU) for Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU, non-ad valorem special assessment rolls.
7. County agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of Sections 197.3632 and 197.3635, Florida Statutes, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.
8. County acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including County's "Assessments" and that it is the sole responsibility and duty of County to follow all procedural and substantive requirements for the levy and imposition of constitutionally lien able non-ad valorem special assessments, including the "Assessments".
9. To the extent permitted by law (Section 768.28, Florida Statutes), County shall indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts against Tax Collector regarding the imposition, levy, roll preparation and certification of the "Assessments"; County shall

pay for or reimburse Tax Collector for fees for legal services rendered to Tax Collector with regard to any such legal action.

SECTION VI

Duties of the Tax Collector

1. The Tax Collector shall include the non-ad valorem special assessments on the combined notice of taxes, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem special assessments for all levying authorities (all the local governments) within the Lee County Political Subdivision, pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions and any applicable rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific ordinances or resolutions adopted by County, so long as said ordinances and resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, and their successor provisions, and any applicable rules.
2. Tax Collector shall collect the "Assessments" of County as certified by the duly authorized County representative, to the Property Appraiser no later than September 15 of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using DR Form 408, and free of errors and omissions.
3. The Tax Collector shall disburse funds due to County hereunder in accordance with the provisions of F.S. 197.383, as amended from time to time. All costs associated with the collection of the non-ad valorem special assessments shall be deducted from the second and third distributions prior to remittance of the proceeds to County.
4. The Tax Collector agrees to cooperate with County in implementation of the uniform methodology for collecting "Assessments" pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem special assessment roll for the "Assessments" of County that is not officially, timely and legally certified to the Tax Collector pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.
5. If the Tax Collector discovers errors or omissions on such roll, the Tax Collector may request County to file a corrected roll or a correction of the amount of any assessment and County shall bear the cost of any such error or omission.

6. If Tax Collector determines that a separate mailing is authorized pursuant to Section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail a separate notice of the particular non-ad valorem special assessment ("Assessment") or shall direct County to mail such a separate notice. In making this decision, the Tax Collector shall consider all costs to County and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. Tax Collector shall have sole discretion in making such decision. If such a separate mailing is affected, County shall bear all costs associated with the separate notice for the non-ad valorem special assessment that could not be merged, and all such costs shall be deducted from the second and third distributions prior to remittance of the proceeds to County.

SECTION VII

Good Faith, Severability, Governing Law and Notice

1. The parties shall perform all their obligations under this Agreement in accordance with good faith and prudent practice.
2. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded unless otherwise provided in this Agreement, except in writing and signed by all the parties hereto. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect, unless such provision is found to be invalid, altering substantially the benefits of the Agreement for either of the parties or rendering the statutory and regulatory obligations unperformable.
3. This Agreement shall be governed by the laws of the State of Florida.
4. Written notice shall be given to the parties at the following addresses or such other place or person as each of the parties shall designate by similar notice:
 - a. As to Tax Collector:

Cathy Curtis
Lee County Tax Collector
2480 Thompson Street
Fort Myers, FL 33901

b. As to County:

Ms. Elizabeth Walker
Lee County Public Resources Director
P.O. Box 398
Fort Myers, FL 33902

IN WITNESS WHEREOF the Parties have executed this Agreement, the Board of County Commissioners approved this Agreement on the _____ of _____, 2006, and the Property Appraiser approved this Agreement on the _____ day of _____, 2006.

ATTEST: CHARLIE GREEN
CLERK OF COURTS

BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA

BY: _____
Deputy Clerk

BY: _____
Tammara Hall, Chairwoman

APPROVED AS TO FORM:

BY: _____
Office of the County Attorney

LEE COUNTY TAX COLLECTOR

BY: Catherine M. Curtis
Cathrine Curtis

APPROVED AS TO FORM:

BY: _____
Attorney of the Tax Collector

INTERAGENCY AGREEMENT
BETWEEN LEE COUNTY AND PROPERTY APPRAISER

FOR THE PREPARATION AND SUBMISSION OF THE LEE COUNTY
HARBOR ROAD MSBU, WESTERN ACRES MSBU, GASPARILLA BEACH
RENOURISHMENT MSBU, BRIARCREST SEWER MSBU AND SAN CARLOS
ISLAND DRAINAGE MSBU NON-AD VALOREM ASSESSMENT ROLLS
PURSUANT TO §197.3632, FLORIDA STATUTES

This Agreement is made and entered into this _____ day of _____, 2006, between 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 by and through the Board of County Commissioners, (hereinafter referred to as "County"), collectively, "The Parties" hereto.

WITNESSETH

WHEREAS, the 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, pursuant to §197.3632, Florida Statutes, authorizes the County and Property Appraiser to enter into an agreement regarding the County's reimbursement of necessary administrative costs incurred by the Property Appraiser; 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 Lee County Tax Collector (hereinafter referred to as "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 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. 05-12-23 on December 13, 2005 (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's) for Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU non-ad valorem assessments beginning with the 2006 taxing year; and

WHEREAS, the duty to certify the non-ad valorem assessment rolls is by the Chairwoman 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 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 Property Appraiser, and the County; and

WHEREAS, the Property Appraiser agrees to provide the services of their office for the preparation 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 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 and the Property Appraiser hereby agree as follows:

SECTION 1: PREPARATION AND CERTIFICATION OF NON-AD VALOREM ASSESSMENT ROLLS

A. Commencing with the 2006 calendar year and all subsequent years thereafter, except as provided for in Section 5 (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 Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU 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 submit 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.

SECTION 2: LEGAL DESCRIPTION

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 2006. 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 submitting 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.

SECTION 3: COMPENSATION

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 Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU Non-Ad Valorem or special Assessment rolls, and annually thereafter, the amount of one dollar (\$1.00) per parcel (strap number) 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 forty-five (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 Section 3 (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.

SECTION 4: STAFF ASSISTANCE

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 of the County's non-ad valorem MSBU special assessments referenced herein. The County shall provide to the Property Appraiser and Tax Collector any staff assistance reasonably necessary and required to affect the purposes of this Agreement.

SECTION 5: TERM OF AGREEMENT

The term of this Agreement shall commence with the 2006 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 the Property Appraiser. Such written Notice of Termination shall be delivered to the non-terminating Party not less than one hundred eighty (180) days in advance of the commencement of the next Fiscal Year of the County.

SECTION 6: INDEMNIFY AND HOLD HARMLESS

In performing these services herein specifically provided, the Property Appraiser shall not 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 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 Property Appraiser in fulfilling their obligations as set forth in this Agreement.

SECTION 7: NOTIFICATION

The County agrees to be responsible for all changes and adjustments to the assessments on the Lee County Harbor Road MSBU, Western Acres MSBU, Gasparilla Beach Renourishment MSBU, Briarcrest Sewer MSBU and San Carlos Island Drainage MSBU assessment rolls and will provide any such changes or adjustments to the Property Appraiser 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.

SECTION 8: PREVIOUS AGREEMENTS

All Agreements previously entered into by and between the Parties hereto in conflict herewith are hereby superseded to the extent of the conflict.

SECTION 9: EFFECTIVE DATE

This Agreement is intended to be bound as of the date shown below.

IN WITNESS WHEREOF the Parties have executed this Agreement, the Board of County Commissioners approved this Agreement on the _____ of _____, 2006, and the Property Appraiser approved this Agreement on the _____ day of _____, 2006.

ATTEST: CHARLIE GREEN
CLERK OF COURTS

BOARD OF COUNTY COMMISSIONERS
OF LEE COUNTY, FLORIDA

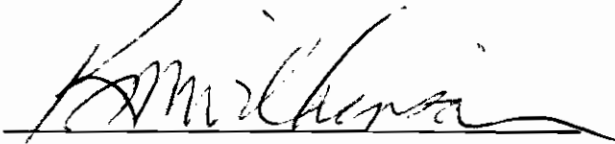
BY: _____
Deputy Clerk

BY: _____
Tamarra Hall, Chairwoman

APPROVED AS TO FORM:

BY: _____
Office of the County Attorney

LEE COUNTY PROPERTY APPRAISER

BY: 
Kenneth Wilkinson

APPROVED AS TO FORM:

BY: _____
Attorney of the Property Appraiser