

**UNIFORM COLLECTION AGREEMENT
Loxahatchee Groves Water Control District**

THIS AGREEMENT made and entered into this _____ day of _____, 2024, by and between the Loxahatchee Groves Water Control District (“Authority”), whose address for notice purposes is 155 F Road Loxahatchee Groves, Fl., 33470, and the Honorable Anne M. Gannon, Constitutional Tax Collector, serving Palm Beach County, Florida, whose address is Palm Beach County Tax Collector, 301 N. Olive Avenue, Third Floor, West Palm Beach, Florida 33401 (“Tax Collector”).

**SECTION 1
FINDINGS AND DETERMINATIONS**

The parties find and determine:

Authority represents to Tax Collector that it is a dependent special district of the Town of Loxahatchee Groves (“Town”), a Florida municipal corporation, that was created by special acts of the Florida Legislature and is authorized by such prior special acts (now ordinances of the Town), Chapter 46 of the Town’s Code of Ordinances, and Chapter 298, Florida Statutes, to fund, finance, impose and to levy certain non-ad valorem assessments, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology form of collection thereof (“Assessments”), as authorized by Chapter 46 and required by Sections 197.3631, 197.3632, 197.3635 and 298.353 Florida Statutes, and Rule 12D-18, Florida Administrative Code, all as amended.

**SECTION 2
APPLICABLE LAW AND REGULATIONS**

The Florida Constitution, Sections 197.3631, 197.3632, 197.3635 and 298.353 Florida Statutes; Rule 12D-18, Florida Administrative Code; Chapter 46 of the Town’s Code of Ordinances, Chapter 298, Florida Statutes, and all other applicable provisions of constitutional and statutory law and related rules as amended, or their successors in function govern the exercise by the Authority of its power to arrange for collection of non-ad valorem assessments.

**SECTION 3
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 use 197.3632 to perform locally the state duty to collect and to enforce the collection of those certain non-ad valorem special assessments, the “Assessments”, imposed and levied by Authority to include those as provided in Section 197.3632(2), Florida Statutes including necessary administrative costs incurred under this section. Administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.

**SECTION 4
TERM**

The term of this Agreement shall commence upon execution, effective for the **2025** and subsequent 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 Authority shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue, by January 10 of each calendar year, if Authority intends to discontinue to use the uniform methodology for such Assessments pursuant to Section 197.3632(6), Florida Statutes and Rule 12D-18.006(3), Florida Administrative Code, using form DR-412 promulgated by the Florida Department of Revenue.

**SECTION 5
DUTIES AND RESPONSIBILITIES OF AUTHORITY**

Authority 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. Pay for or alternatively reimburse the Tax Collector for any separate tax bill (not the tax notice) necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll as certified by Authority pursuant to Section 197.3632(7), Florida Statutes, and Rule 12D-18.004(2) Florida Administrative Code.
4. Authority will fund, finance, impose and levy certain non-ad valorem assessments, as permitted by Chapter 46 of the Town's Code of Ordinances and Chapter 298, Florida Statutes, authorizing the Loxahatchee Groves Water Control District to be the Agent to fund, finance, impose and to levy certain non-ad valorem assessments.
5. By September 15th of each calendar year, the Chair of the Authority's Board of Supervisors, or her or his designee, shall certify, using Form DR-408A, to the Tax Collector, the non-ad valorem assessment roll on compatible electronic medium, tied to the property parcel identification number provided by the Property Appraiser to the Department of Revenue. Authority or its agent on behalf of Authority shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem assessment roll of the Authority and shall exercise its responsibility that such non-ad valorem assessment roll be free of error and omissions in accordance with Section 197.3632(5)(a), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.
6. Authority acknowledges that the Tax Collector has no duty, authority or responsibility in the valid assessment, imposition and levy of any non-ad valorem assessments, including the Authority's assessments authorized by general law or otherwise, and that it is the sole responsibility and duty of Authority to follow all procedural and substantive requirements for the imposition and levy of constitutionally lien-able non-ad valorem assessments, including the Assessments.
7. Authority acknowledges that the Tax Collector is entering this Agreement without any determination that Authority is legally authorized or qualified to assess these non-ad valorem assessments pursuant to Section 197.3632, Florida Statutes, determine the legality of the assessment, or determine the constitutionality of any lien resulting from nonpayment of the assessment.
8. To the extent permitted by law, and without exceeding the limits of liability and the waiver of sovereign immunity established in Sec. 768.28, Florida Statutes, Authority will indemnify and save harmless and defend the Tax Collector, its agents, servants, and employees from and against any and all claims, liability, losses, or causes of action which may arise from any misconduct, improper action, negligent act or omission of the Authority, its servants, or employees in the performance of services under this Agreement.

**SECTION 6
DUTIES OF THE TAX COLLECTOR**

The Tax Collector agrees, consents and contracts to:

Timely merge the legally certified "Assessment" roll of the Authority with all other non-ad valorem assessment rolls, if certified timely, and merge subsequent said rolls with the Property Appraiser's tax roll, certified to the Tax Collector by the Property Appraiser; prepare a collection roll; and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem assessments for all imposing and levying local governments within the county political subdivision, including general purpose and special purpose and, in this Agreement, the Authority, pursuant to Chapter 46 of the Town's Code of Ordinances, Sections 197.3632, 197.3635 and 298.353, 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 resolutions adopted by Authority, so long as said resolutions shall themselves, each and every one, state intent clearly to ask the Tax Collector to use the uniform methodology of collecting such assessments and so long as they are, further, not inconsistent with, or contrary to, the provisions of law, including but not limited to Chapter 46 of the Town's Code of Ordinances, Sections 197.3632, 197.3635 and 298.353, Florida Statutes, and their successor provisions, and any applicable rules.

**SECTION 7
COMPENSATION FOR COLLECTION COSTS AND REIMBURSEMENT FOR NECESSARY
ADMINISTRATIVE COSTS**

Authority shall reimburse Tax Collector for necessary administrative costs and compensate Tax Collector for actual collection costs as set forth in Section 5, paragraphs 1 and 2 hereof. Specifically, the Authority will provide for reimbursement to the Tax Collector on a timely basis for necessary administrative costs and to compensate the Tax Collector for actual collection costs through the payment of an amount equal to one percent (1%) of the amount of assessments collected each year (pursuant to section 298.401, Florida Statutes), to be withheld from distribution to the Authority. The Tax Collector reserves the right to adjust the compensation rate as necessary to cover actual costs.

**SECTION 8
TERMINATION**

This Agreement may be terminated without cause by either Party as permitted by law. Any such termination shall only be effective upon ninety (90) days prior written notice to the other Party. Further, if the entire agreement is declared to be illegal by a court of competent jurisdiction, it shall be deemed terminated upon such finding becoming final.

**SECTION 9
NOTICE**

All notices or other communication hereunder shall be in writing and shall be deemed duly given if delivered in person or sent by certified mail, return receipt requested and addressed as follows:

If to the Town of Loxahatchee Groves

Anita Kane, Mayor
155 F Road
Loxahatchee Groves, Fl. 33470

With a copy to: Town Clerk

Valerie Oakes, Town Clerk
155 F Road
Loxahatchee Groves, Fl. 33470

If to the Tax Collector:

Honorable Anne M. Gannon
Constitutional Tax Collector
Serving Palm Beach County
301 N. Olive Avenue, Third Floor
West Palm Beach, FL 33401

Carmen Richardson
Director, Finance and Budget
301 N. Olive Avenue, Third Floor
West Palm Beach, FL 33401

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

PALM BEACH COUNTY TAX COLLECTOR

By: _____
Anne M. Gannon

Date: _____

ATTEST:

Loxahatchee Groves Water Control District

By: _____
Anita Kane-Chairperson/President

Date: _____