

June 24, 2016

City of Debarry
Dan Parrott, City Manager
16 Columba Rd.
Debarry, FL 32713

Re: Uniform Method of Collection of Non-Ad Valorem Assessments

Dear Mr. Parrott:

Enclosed is an agreement for your agency's utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments. The agreement meets the requirements of both § 197.3632 Florida Statutes, and Rule 12-D18.004, Florida Administrative Code as they pertain use of the Uniform Method and the tax collection administrative duties provided by the County of Volusia related to tax collection.

Article IV (titled "Payment of Administrative Costs") of this agreement provides for the reimbursement of the necessary administrative costs incurred by the County related to tax collection using the Uniform Method. The administrative charge, beginning with the 2016 tax year, is fifty-five cents (.55¢) per assessment unit. The annual fee will be deducted from the assessment revenue collected each tax year.

Please execute the attached agreement and return two original signed copies in the enclosed envelope. An original signed copy will be returned to you upon execution by the County.

As a side note, you may have already received a contract from the Property Appraiser's office. That contract, along with the fees associated with his administration of the Uniform Method, is separate from this agreement.

Should you have any questions, please feel free to contact me by phone at (386) 822-5738 or via email at: rorr@volusia.org.

Sincerely,

A handwritten signature in blue ink that reads "Rhonda C. Orr".

Rhonda C. Orr, CGFO
Business Services Director/Tax Collector
County of Volusia

Attachment

CC: J. Giffin Chumley, Assistant County Attorney
Morgan Gilreath, Volusia County Property Appraiser
Jan Cornelius, Chief Deputy Property Appraiser

**AGREEMENT WITH VOLUSIA COUNTY
FOR THE UTILIZATION OF THE UNIFORM METHOD OF COLLECTION
OF NON-AD VALOREM ASSESSMENTS**

This Agreement with Volusia County for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments ("Agreement") is made and entered into by and between _____, ("Local Government") a Local Government as such term is defined in § 197.3632, Florida Statutes, and the **County of Volusia, Florida** ("County").

WHEREAS, the Local Government wants to levy, collect, and enforce its non-ad valorem assessments utilizing the uniform method for the levy, collection, and enforcement of its non-ad valorem assessments, as provided for in §§ 197.3632 and 197.3635, Florida Statutes ("Uniform Method"); and

WHEREAS, the County's revenue division of the County's finance department serves as the tax collector for Volusia County pursuant to § 601.1(1)(a) of the Volusia County Charter, which has abolished the constitutional office of the tax collector and transferred such authority to such department; and

WHEREAS, pursuant to § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, the Local Government must enter into an agreement with the tax collector (*i.e.*, the County) to provide for the reimbursement of the necessary administrative costs incurred in the utilization of the Uniform Method; and

WHEREAS, Rule 12D-18.004(1)(b), Florida Administrative Code, further requires an agreement between the Local Government and the County for the merger of the non-ad valorem assessment roll or rolls with the ad valorem roll to produce one collection roll; and

WHEREAS, Rule 12D-18.004(1)(c), Florida Administrative Code, requires the Local Government to enter into a separate agreement with the County for each non-ad valorem assessment roll, and each such agreement must comply with the requirements of Rule 12D-18.004; and

WHEREAS, this Agreement is intended to meet the requirements of both § 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, as such pertain to the Local Government's use of the Uniform Method and the County's administrative duties pursuant thereto.

NOW, THEREFORE, in consideration of the agreements, promises, and covenants set forth herein and other good and valuable consideration, the parties agree as follows:

I. General.

1. **Application.** Commencing with the 2016 tax year, this Agreement shall apply to the use of the Uniform Method for the non-ad valorem assessment identified in the Local Government's duly adopted resolution attached hereto and incorporated herein as **Exhibit A** ("Assessment").

2. **Term.** The term of this Agreement shall commence upon execution by both parties and be retroactively effective to address the administration of the Assessment for the first tax year for which this Agreement is effective, regardless of whether such administration commenced prior to the actual date of execution. For the purposes of this Agreement, a tax year shall mean and refer to a calendar year. This Agreement shall remain in effect for subsequent years' assessments and shall terminate (i) automatically once the Assessment is paid in its entirety such that no Assessment amounts need to be assessed or collected in a subsequent year or (ii) as otherwise provided herein. Pursuant to § 197.3632(6), Florida Statutes, the Local Government may discontinue use of the Uniform Method and terminate this Agreement upon written notice to the County, the County's property appraiser, and Florida Department of Revenue before January 10 of each tax year. Such notice, upon the receipt thereof by the other party, shall terminate this Agreement. If notice is submitted after January 10 of the current tax year, then the Agreement shall continue to remain in effect for the current tax year; however, the Agreement shall be terminated with respect to the next tax year [e.g., if notice were sent December 1, 2017 (in tax year 2017), termination would be effective for the 2018 tax year; if notice were sent on January 5, 2018 (in tax year 2018), termination would be effective for the 2018 tax year; but, if notice were sent on January 11, 2018 (in tax year 2018), termination would not be effective until the 2019 tax year].

II. Duties of the County (as Tax Collector).

1. **Merger of Assessment Rolls.** Pursuant to § 197.3632(7), Florida Statutes, and Rule 12D-004(1)(b), Florida Administrative Code, the County shall work with the Local Government to include the Local Government's non-ad valorem assessment roll in the County's combined notice for ad valorem taxes and non-ad valorem assessments as provided in § 197.3635, Florida Statutes. Separate notices of non-ad valorem assessments shall not be mailed unless otherwise warranted as a solution to the most exigent factual circumstances. In deciding whether a separate mailing is necessary, the County shall consider all costs to the Local Government and taxpayers of such separate mailing and the adverse effects of delayed and multiple notices to taxpayers. If, for whatever reason, the Local Government's non-ad valorem assessment roll cannot be merged with the County's ad valorem tax roll in the County's combined notice for taxes and assessments, the Local Government shall bear all costs associated with the provision of separate notice. Such costs are not factored into the per unit assessment rate identified in Article IV of this Agreement, and, if the County incurs any such costs on the Local Government's behalf, the County shall separately invoice the Local Government for reimbursement thereof.

2. **Software / Data Storage.** The County maintains software, which it will use to edit and store the non-ad valorem assessment roll received from the Local Government. The County will maintain the Local Government's non-ad valorem assessment roll and related programs in the same manner as other Volusia County tax data.

3. **Cooperation.** In addition to the foregoing, the County will make reasonable efforts to assist and accommodate the Local Government's collection of non-ad valorem assessments, cooperate with the Local Government and the Volusia County Finance Department and Revenue Division to implement the Uniform Method pursuant to and consistent with Chapter 197, Florida Statutes, including §§ 197.3632 and 197.3635 thereof, and make available the County's methodology and data used to calculate the per unit cost described in Article IV of this Agreement.

III. **Duties of the Local Government.**

1. **Non-Ad Valorem Assessment.** The Local Government warrants that the Assessment to which this Agreement applies is valid, lawfully imposed, and duly levied by the Local Government on the properties subject thereto as described in **Exhibit A**. The Local Government further agrees to post the non-ad valorem assessment for each parcel on the non-ad valorem assessment roll in a manner such that the assessment roll is free of errors and omissions.

2. **Reimbursement.** Each year, the Local Government shall pay to the County the necessary administrative costs of collection incurred by the County in the administration of the Assessment pursuant to Article IV (titled "Payment of Administrative Costs") of this Agreement.

3. **Assessment Rate.** By September 15th of each tax year, the Local Government shall, whether by and through its chair of its local governing board or other designee or agent, certify its non-ad valorem assessment roll on compatible electronic medium, to the County's revenue division. The County shall not be liable for any delays or failure to implement the Uniform Method with regard to the Assessment if the Local Government fails to timely submit its assessment roll or otherwise submits an incompatible or incomplete assessment roll.

4. **Changes, Modifications, and Corrections.** The Local Government shall designate and authorize a person or entity other than the County's revenue division who will receive and process any request for changes, modifications, or corrections to the non-ad valorem assessment roll and, if necessary, file with the County an appropriate certificate of correction.

5. **Coordination.** The Local Government shall cooperate with the County to implement the Uniform Method pursuant to and consistent with applicable state law and any relevant regulations duly promulgated by the Florida Department of Revenue.

IV. Payment of Administrative Costs.

1. **Per Unit Charge.** The County's charge to the Local Government for the units assessed pursuant to the Assessment for the 2016 tax year and for each year thereafter shall be fifty-five cents (55¢) per assessment unit, which per unit charge constitutes the actual cost of collecting the non-ad valorem assessment to the County's revenue division as described in § 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code. Because such per unit charge is the actual cost to the County's revenue division of administering the Assessment pursuant to the Uniform Method, such charge shall be subject to unilateral adjustment by the County on an annual basis to account for fluctuations in such cost.

2. **Adjustments.** If the County, after review of its operations and other relevant data, determines the charge should be either increased or decreased, it shall send written notice to the Local Government of the adjustment. If notice is sent prior to January 10th of the current tax year, the adjusted charge shall be effective within the current tax year. Otherwise, such notice shall be effective in the next tax year.

3. **Challenges.** If the Local Government believes the adjusted charge does not reflect the actual cost of the administrative services provided by the County's revenue division pursuant to this Agreement or otherwise violates § 197.3632(8)(c), Florida Statutes, the Local Government may, within 10 (ten) days of its receipt of such notice, send a notice to the County's revenue division objecting to the adjustment, which notice shall include a concise summary of the reason(s) as to why the Local Government objects and a request for a meeting with the County's chief financial officer to reconsider the adjustment. Failure to request such meeting shall be deemed a waiver of the Local Government's right to challenge the adjustment. If requested, the meeting shall be scheduled within twenty (20) days of the receipt of such request. The County's chief financial officer shall render a final decision regarding the adjusted charge within ten (10) days following such meeting or such other time as may be agreed upon by the Local Government and the County. Such final decision shall be binding as to both parties and constitute final agency action.

4. **Payment.** The Local Government agrees that the payment due pursuant to this Agreement may be withheld by the County from the revenue collected from the Assessment, regardless of whether payment has actually been collected on each parcel subject to the assessment. If such withhold does not occur or insufficient Assessment revenue is collected to reimburse, the County may invoice the Local Government for payment of any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes.

V. Miscellaneous.

1. **Indemnification.** The Local Government agrees to indemnify, defend, and hold harmless the County from and against any claims, sanctions, costs, or damages imposed against or incurred by the County, including, but not limited to,

attorney's fees or costs, which claims, sanctions, costs, or damages arise from (i) any act or omission committed by the Local Government in adopting, administering, levying, or enforcing the Assessment, (ii) any defect in the Assessment itself, (iii) any challenge regarding the validity or legality of the Assessment, or (iv) any defect in the certified non-ad valorem assessment roll submitted to the County pursuant to § 197.3632(5)(a), Florida Statutes.

2. **Entire Agreement.** This Agreement embodies the whole understanding of the parties. There are no promises, terms, conditions, or obligations other than those contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto.

3. **Amendment.** Unless otherwise expressly provided herein, any alteration, variation, modification, extension, renewal, or waiver of the provisions of this Agreement shall be valid only when reduced to writing, duly authorized and signed by all parties.

4. **Notices.** All notices or other communications hereunder shall be in writing and shall be deemed duly given if delivered in person or sent certified or registered mail, return receipt requested, first class, postage prepaid, and addressed as follows:

IF TO LOCAL GOVERNMENT:

WITH COPY TO:

Local Government Attorney

IF TO COUNTY:

Volusia County Revenue Division
123 West Indiana Avenue
Room 103
DeLand, FL 32720

WITH COPY TO:

Volusia County Attorney
123 West Indiana Avenue
DeLand, FL 32720

5. **Construction – Governing Law.** This Agreement is intended to complement the statutes and regulations pertaining to the Uniform Method and shall be construed together with the applicable provisions of Section 197.3632, Florida Statutes, and Rule 12D-18.004, Florida Administrative Code, or any successor statutes or rules, as such may be amended or supplemented from time to time. Any duly adopted statutes or regulations pertaining to the Uniform Method and administration thereof shall (i) govern those items not specifically covered herein and (ii) are hereby incorporated by reference. If any terms or conditions of this Agreement conflict with duly enacted

statutes or adopted regulations pertaining to the Uniform Method, such statutes or regulations shall govern to the extent any such conflict exists.

6. **Sovereign Immunity.** Regardless of anything set forth in this section or any other part of this Agreement to the contrary, each party expressly retains all rights, benefits, and immunities of the doctrine of sovereign immunity in accordance with § 768.28, Florida Statutes, and nothing in this Agreement shall be deemed as a waiver of the doctrine of sovereign immunity or any of the limits of liability of either party beyond any statutory limited waiver of immunity or those limits of liability which may have been or may be adopted by the Florida Legislature. Nothing in this Agreement shall be read or otherwise interpreted to require or otherwise allow the indemnification of one party for the negligent acts of the other in contravention of § 768.28, Florida Statutes, nor shall anything in this Agreement inure to the benefit of any third party for the purpose of allowing any claim against either party, which would otherwise be barred under the doctrine of sovereign immunity or by operation of law.

IN WITNESS WHEREOF, the parties have executed this Agreement with Volusia County for the Utilization of the Uniform Method of Collection of Non-Ad Valorem Assessments on the day and year written below.

ATTEST:

By: _____

Chair/Mayor

ATTEST:

COUNTY OF VOLUSIA, FLORIDA

By: _____

James T. Dinneen
County Manager

Exhibit A

RESOLUTION NO. 15-12

A RESOLUTION OF THE CITY OF DEBARY, VOLUSIA COUNTY, FLORIDA; ADOPTING A NON-AD VALOREM ASSESSMENT ROLL FOR THE ORLANDIA HEIGHTS SPECIAL NEIGHBORHOOD IMPROVEMENT DISTRICT; SPECIFYING THE UNIT OF MEASUREMENT FOR THE ASSESSMENT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Orlandia Heights referendum election was held on Thursday, February 4, 1999, concerning approval of the creation of a special neighborhood improvement district which was conducted by mail ballot of the registered electors residing within the Orlandia Heights Unrecorded Subdivision Area, to determine whether said area should be specially assessed for roadway repairs and improvements; and

WHEREAS, the results of said election was that the electors of Orlandia Heights approved the creation of the "Orlandia Heights Special Neighborhood Improvement District" and said election was duly certified by the Mayor and City Council of DeBary by Resolution No. 99-03; and

WHEREAS, by Resolution No. 99-06 a Board of Directors was appointed for the district who are residents of the district and are subject to the non-ad valorem taxation; and

WHEREAS, prior to the public hearing for Resolution No. 99-08, the notice of intent to use the uniform method for the levy, collection and enforcement of non-ad valorem assessments was advertised for four (4) consecutive weeks. Thereafter, the City of DeBary adopted Resolution No. 99-08 to declare its intent to use the uniform method for the levy, collection and enforcement of non-ad valorem assessments pursuant to Florida Statute 197.3632. Said Resolution was subsequently recorded in the public records of Volusia County at Book 4423, Page 3772 through 3847; and

WHEREAS, the Orlandia Heights referendum election was held on September 11, 2007, concerning the recreation of the special neighborhood improvement district; and

WHEREAS, the results of said election were that the electors of Orlandia Heights approved the recreation of the "Orlandia Heights Special Neighborhood Improvement District" for another ten year beginning October 1, 2009; and

WHEREAS, the Orlandia Heights Board of Directors met in public session on two occasions to consider assessment levels for Fiscal Year 2015/2016; and

WHEREAS, the Orlandia Heights Board of Directors voted unanimously to recommend the assessment of two hundred fifty dollars (\$250.00) per parcel for Fiscal Year 2015/2016; and

WHEREAS, pursuant to Ordinance No. 12-98, Section 10 the District shall submit a tentative annual budget to the City Council for approval, disapproval or modification of the budget, or the assessment level; and

WHEREAS, at the public hearing held on July 29, 2015 adopting the assessment roll and the amount of the assessment for the Orlandia Heights Neighborhood Improvement District, the City Council voted

unanimously to adjust the assessment to two hundred fifty dollars (\$250.00) per parcel for Fiscal Year 2015/2016.

IT IS HEREBY RESOLVED BY THE CITY OF DeBARY AS FOLLOWS:

SECTION 1. The Mayor and City Council of DeBary does hereby adopt the Non-Ad Valorem Assessment for the Orlandia Heights Special Neighborhood Improvement District, hereto attached and made a part of this resolution as Exhibit "A".

SECTION 2. The unit of measurement to be applied against each parcel shall be one unit per parcel number. Therefore each parcel number contains one unit of assessment.

SECTION 3. The amount of the assessment shall be \$250.00 per parcel number. The district contains 395 parcels subject to the assessment. The total revenue at a 100% collection rate for the district shall be \$98,750.00.

SECTION 4. This Resolution shall take effect immediately upon its adoption.

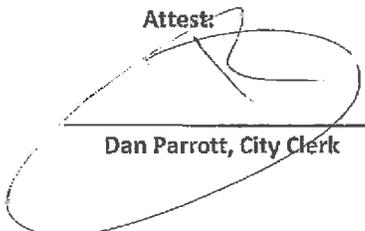
ADOPTED this 29th, day of July 2015.

**CITY COUNCIL
CITY OF DeBARY, FLORIDA**



Clint Johnson, Mayor

Attest:



Dan Parrott, City Clerk

RESOLUTION NO. 15-11

A RESOLUTION OF THE CITY OF DEBARY, VOLUSIA COUNTY, FLORIDA; ADOPTING A SPECIAL SERVICE DISTRICT, SERVICE CHARGE-ASSESSMENT ROLL FOR STREET LIGHTING DISTRICTS FOR FY 2015-2016, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of DeBary, upon receiving a petition of fifty-one percent (51%) or more of the owners of lands within an area, may establish a Special Service District for the purpose of providing street lights in the said area; and

WHEREAS, it has been determined that the provision of street lights within the said areas will be a public benefit accruing solely to the lands described in said areas and such benefit is not one which will accrue to owners of property outside of the Special Service Districts established; and

WHEREAS, the City of DeBary must certify to the Volusia County Property Appraiser by September 15th of each year, the assessment amount to be levied and the assessment roll for each Special Service District for Fiscal Year 2015/2016.

IT IS HEREBY RESOLVED BY THE CITY OF DeBARY AS FOLLOWS:

SECTION 1. The Mayor and City Council of DeBary adopts the Special Service District Service Charge-Assessment Roll for Street Lights hereto attached to and made a part of this resolution as Exhibit "A".

SECTION 2. The unit of measurement to be applied shall be one unit for each buildable platted lot for each Special Service District.

SECTION 3. The amount of the assessment shall be as per the attached exhibit "A" for each Special Service District. The total amount of units to be assessed is as per the attached Exhibit "A". The total revenue at a 100% collection rate for the assessment shall be as per the attached Exhibit "A".

SECTION 4. This Resolution shall take effect immediately upon its adoption.

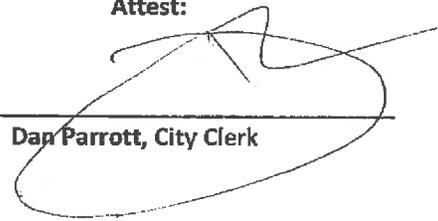
ADOPTED this 29th, day of July 2015.

**CITY COUNCIL
CITY OF DeBARY, FLORIDA**



Clint Johnson, Mayor

Attest:



Dan Parrott, City Clerk

Exhibit A

DEBARY STREET LIGHTING DISTRICTS

2015 TAXROLL DATA

#	TAXING DIST.	DISTRICT NAME	# OF PARCELS	NUMBER	TYPE	FRONT FOOT / UNITS / LOTS	RATE	TOTAL
1	1930	LAKE MARIE	409	468	LOT		29.00	13,572.00
2	1950	LEISURE WORLD	253	253	LOT		60.00	15,180.00
3	2011	DEBARY WEST	739	766	UNIT		17.00	13,022.00
4	2050	DEBARY EAST	380	395	UNIT		15.00	5,925.00
5	2060	SUMMERHAVEN	258	266	LOT		28.00	7,448.00
6	2080	WOODBOUND LAKES	127	127	UNIT		27.00	3,429.00
7	2120	PINNACLE PLAZA	5	5	UNIT		300.00	1,500.00
8	2140	DEBARY PLANTATION	1,114	1,114	UNIT		140.00	155,960.00
9	2150	EAGLES NEST/GLEN ABBEY	16	16	LOT		50.00	800.00
10	2170	DEBARY PLANTATION WEST	117	118	LOT		30.00	3,540.00
11	2200	GLEN ABBEY	452	452	LOT		65.00	29,380.00
12	2260	DEBARY WOODS	95	95	UNIT		34.00	3,230.00
13	2400	HERITAGE WOODS	39	39	UNIT		33.00	1,287.00
14	2450	SURREY RUN	51	51	UNIT		26.00	1,326.00
15	2460	RESERVE AT DEBARY	88	88	UNIT		60.00	5,280.00
16	2480	PARKVIEW	81	81	UNIT		75.00	6,075.00
17	2580	RIVER BLUFF	40	44	LOT		47.00	2,068.00
18	2750	PARKVIEW HEIGHTS	53	53	LOT		81.00	4,293.00
19	2760	RESERVE AT DEBARY UNITS 3 & 4	97	97	LOT		55.00	5,335.00
20	2780	SAXON WOODS	314	314	LOT		66.00	20,724.00
21	2790	DEBARY PLANTATION UT 17A	146	146	LOT		137.00	20,002.00
22	2900	SPRING GLEN	114	114	LOT		57.00	6,498.00
23	2940	WOODLANDS AT GLEN ABBEY	49	49	LOT		45.00	2,205.00
24	2950	SPRINGVIEW	277	277	LOT		50.00	13,850.00
25	3030	BUENA VISTA	38	44	LOT		53.00	2,332.00
26	3040	GLEN ABBEY CLUB	35	35	LOT		85.00	2,975.00
27	3080	SPRINGVIEW INDUSTRIAL PARK	36	24	LOT		70.00	1,680.00
28	3330	RIVIERA BELLA	207	207	LOT		175.00	36,225.00
TOTALS			5,630	5,738				385,141.00

RESOLUTION 15- 13

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DEBARY, FLORIDA, ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT TO PERMIT, DESIGN, CONSTRUCT, AND INSTALL A WATER MAIN EXTENSION FOR POTABLE WATER SERVICES AND FIRE FLOW PROTECTION, AND APPROPRIATE APPURTENANCES THERETO, ALONG, UNDER, OVER, AND THROUGH PORTIONS OF FORT FLORIDA ROAD, RIVER DRIVE, FIFTEENTH STREET, AND FORT FLORIDA POINT ROAD; APPROVING AN ASSESSMENT ROLL; ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE VOLUSIA COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION AND ENFORCEMENT OF THE SPECIAL ASSESSMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on or about February 18, 2015, the City adopted Resolution 15-02 noticing its intent, in accordance with Section 197.3632(3)(a), Florida Statutes, to utilize the uniform method for collection of a non-ad valorem special assessment to permit, design, construct, and install a water main extension and all appropriate appurtenances thereto for potable water services and fire flow protection (collectively the "Water Main Project") along, under, over, and through portions of Fort Florida Road, River Drive, Fifteenth Street, and Fort Florida Point Road, and to impose such special assessment upon certain parcels of property specially benefitting from the Water Main Project (the "Benefitted Parcels"); and

WHEREAS, all affected property owners have been notified of the need for the special assessment, its cost, payment schedule, the effect of non-payment, the identities of the Benefitted Parcels, the right to appear at and participate in the public hearing at which this Resolution is adopted, the right to file written objections, and all other relevant information concerning the special assessment; and

WHEREAS, the City has considered all relevant facts and issues bearing upon the advisability of adopting the special assessment and all timely objections and comments submitted by affected property owners and other interested parties and members of the public; and

WHEREAS, the City has determined that the Water Main Project will specially benefit the Benefitted Parcels, and will serve a valid public purpose in promoting the health, safety, and general welfare of the citizens of DeBary, and that it is in the best interests of the owners of the Benefitted Parcels and the citizens of DeBary that the special assessment described herein be adopted and imposed upon the Benefitted Parcels.

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

Section 1. Adoption of Representations. The foregoing “Whereas” clauses are true and correct and are incorporated as material provisions of this Resolution.

Section 2. Authority. This Resolution is adopted in accordance with Section 197.3632(4), Florida Statutes, and under the general authority of Section 2(b), Article VIII of the Constitution of the State of Florida, Parts I and III of Chapter 166, Florida Statutes, and other applicable law.

Section 3. Levy of Special Assessment. There is hereby levied an annual non-ad valorem special assessment (the “Special Assessment”) in the total amount of \$1,121.53 against the Benefitted Parcels identified in the Assessment Roll attached hereto as Exhibit “1,” which shall be collected annually for a period of up to seven (7) years, commencing in 2015 or as soon thereafter as is practicable, in accordance with applicable laws, regulations, and City policies.

Section 4. Levy Against Each Parcel. The unit of measurement to be levied and applied to each of the Benefitted Parcels shall be one unit per parcel, with the total Special Assessment divided equally among the Benefitted Parcels. The total number of Benefitted Parcels is seventy (70); the estimated maximum annual apportionment of the Special Assessment as to each of the Benefitted Parcels is \$1,121.53 and the estimated maximum obligation for which each of the Benefitted Parcels is subject to lien is \$ 7,850.71.

Section 5. Adoption of Assessment Roll. In accordance with Section 197.3632(4), Florida Statutes, and other applicable law, the City hereby adopts the Assessment Roll attached hereto as Exhibit “1.”

Section 6. Collection and Enforcement. Annual assessments shall be subject to all applicable collection provisions provided for in Chapter 197, Florida Statutes and other applicable laws, including those provisions related to discounts for early payment, prepayment by installment method, deferred payments, penalties for delinquent payments, and the issuance of and sale of tax certificates and tax deeds for nonpayment. In the absence of applicable laws, collection and enforcement shall be governed by City policies in existence at the time this Resolution is adopted or hereafter adopted by the City.

Section 7. Special Benefit. The City Council finds that (a) a reasonable methodology has been applied in determining which parcels of property are specially benefitted by the Water Main Project; (b) there is a logical relationship between the Water Main Project and the benefit received by the Benefitted Parcels; (c) each parcel specially benefitting from the Water Main Project is included in the Special Assessment; and (d) the unit of measurement referenced herein fairly and reasonably apportions the cost of the Water Main Project

among all of the Benefitted Parcels proportionate to the special benefit received by each such Benefitted Parcel from the Water Main Project. The City Council hereby finds and determines that the Water Main Project provides the Benefitted Parcels certain special benefits, including:

- i. Access to potable water services;
- ii. Access to fire flow protection water services; and
- iii. Potential increases in property values and improved marketability.

Section 8. Certification to Tax Collector. Upon adoption, and by September 15 of each year that the Special Assessment is in effect, the City Manager or his/her designee is hereby authorized and directed to certify the Assessment Roll on compatible electronic medium to the Volusia County Tax Collector, having posted the non-ad valorem assessment for each of the Benefitted Parcels thereon and having ensured that the Assessment Roll accurately reflects any adjustments as may be imposed herein or by applicable law or rule, all in accordance with Section 197.3632(5), Florida Statutes.

Section 9. Payment of Assessment. Each annual assessment authorized herein shall be placed on the Volusia County Real Estate Ad-Valorem Tax Bill and shall be due and payable annually with any discounts or penalties associated therewith.

Section 10. Release of Lien. If any Benefitted Parcel's apportionment of the Special Assessment becomes delinquent or a tax certificate has been issued and remains outstanding against such Benefitted Parcel, such property's full apportionment of the Special Assessment shall become mandatorily and immediately due and payable to the City. The mandatory payment in full of a Benefitted Parcel's apportionment of the Assessment shall release the lien created hereby against such property.

Section 11. Reallocation Upon Future Subdivision. If any Benefitted Parcel is subdivided into separate tax parcels, the assessment imposed against such parent parcel shall be equitably reallocated among the new tax parcels upon assignment of a distinct tax identification number to each new separate tax parcel or any combination of tax parcels by the Volusia County Property Appraiser.

Section 12. Other Authorizations. The proper officials and employees of the City are authorized to (a) do all things necessary to carry out the terms and conditions of this Resolution consistent with the intent of the City Council, including contracting with the Volusia County Property Appraiser and the Volusia County Tax Collector to administer the levy and collection of the Special Assessment, provided that any such proposed agreements or contracts shall be presented to the City Council for its consideration; and (b) record a copy of this Resolution or any other necessary papers in the Public Records of Volusia County, Florida to provide additional constructive notice and preserve the

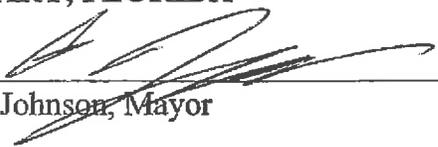
status of the lien created hereby on all Benefitted Parcels, including any subsequent purchasers of the Benefitted Parcels.

Section 13. Severability. If any section, subsection, sentence, clause, phrase, or portion of this resolution is, for any reason, determined invalid, void, voidable, unenforceable, or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portion hereto.

Section 14. Effective Date. This Resolution shall be effective immediately upon adoption.

ADOPTED at a Regular Meeting this 29th, day of July, 2015.

**CITY COUNCIL OF THE CITY OF
DEBARY, FLORIDA**

/S/ 
Clint Johnson, Mayor

ATTEST:

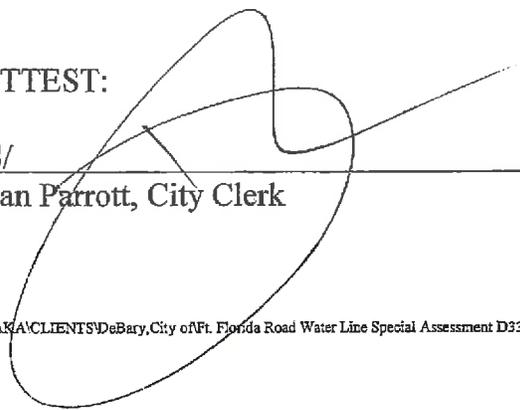
/S/ 
Dan Parrott, City Clerk

EXHIBIT 1

MapID	FULL_PARCEL_ID	OWNER_NAME
64	31183003380010	HOWARD CYNTHIA ETAL
65	31183003380020	FORSLUND STEVEN P
66	31183003380030	LAND PARTNERS INC
67	31183003380040	PENDLEY MICHAEL KENNETH
68	31183003380050	CHAMBERS SAMUEL M & MANDY
69	31183003380060	CHASEZ RAY E & KAREN
70	31183003380070	VIHLEN SIDNEY L JR &
72	31183003380090	MARET GEORGE W JR & RENEE L
73	31183003380100	DEUTSCHE BANK NATL TRUST CO TR
74	31183003380120	PREMIER PROPERTIES LLC
75	31183003380130	HOLTZMAN JASON J
78	31183003380140	LANG AMANDA
81	31183003380160	MONTI PATRICIA SUE
82	31183003380170	CLARK DAVID K
85	31183003380200	SHEFFIELD CHAD S & BRANDI N
86	31183003380180	JAMES LAVON G
87	31183003420020	MANN ROBERT W & MEAGEN V
88	31183003420030	MADISON ALEX J & AMBER L
89	31183003420040	MADISON ALEX & AMBER
90	31183003420050	LEMASTERS WILLIAM H JR
91	31183003420060	CHASEZ RAY E & KAREN G
92	31183003420070	NEST JOHN C TR
93	31183003420080	SVETIC MARK
94	31183003410090	DORDEVIC JAMES
95	31183003410080	DAMBROSIO ANDREW & DAWN
96	31183003410070	CLARK DAVID A & JENNIFER L D
98	31183003410100	ORTIZ HAYDEE
99	31183003410110	PARKER DAVID E & MARILYN
101	31183003410040	BOHM GERALD P & ELAINE J
102	31183003410030	BOHM GERALD P & ELAINE J
103	31183003410020	EASTON SUSAN E TR
104	31183003410010	STURGILL RICHARD N & JEANNIE M
105	31183003390010	WHEATLEY GREGORY A &
106	31183003390020	MEDLIN ELBERT JR & SHARRON
107	31183003390030	CARIGNAN MICHAEL II
108	31183003390040	VIHLEN SIDNEY L JR &
109	31183003390050	WASDEN BRUCE & LAURA
112	31183003390070	BRUCE ROBLEY R JR
113	6193000000021	CHASEZ RAY E & KAREN G
114	6193000000022	DAUGHERTY DUSTIN & SONYA
115	6193000000023	CHASEZ RAY EDWARD & KAREN
116	31183003400220	HITT FREDRIC M & LINDA S
117	31183003400210	NUCKOLLS PATRICIA B
118	31183003400200	CHASE DAMON & MELANIE JTRS &
119	31183003400190	FREEMAN THOMAS G & NANCY L
120	31183003400180	VIHLEN SIDNEY L JR &

EXHIBIT 1

121	31183003400170	WALSH DAVID D & LINDA D
122	31183003400150	MEDLIN ELBERT JR & SHARRON
123	31183003400130	BRENNAN DANIEL
124	31183003400120	WALSH JOHN PATRICK & BEVERLY S
125	31183003400110	WESOLOSKI MICHAEL H &
126	31183003400100	BOHM JOEL KEVIN
127	31183003400090	MCCORMICK SCOTT
128	31183003400080	GREENE ERROL L & JUDITH B
129	31183003400070	MERENDA ANTHONY L JR TR
130	31183003400060	VAN ALSTYNE LEWIS N & LENORE G
131	31183003400050	JESTILA JULIE L
132	31183003400040	MONICA HOUSEWORTH LIV TRUST &
133	31183003400030	KIRK WILLIAM L JR
134	31183003400020	CHAPLIN CHARLES ROBBINS
135	31183003400010	CLEMENTS JOHN E & DEE A
136	6193000000041	BELOTE MARIE E
137	6193000000048	KIRBAN STUART
138	6193000000042	BRENNAN DANIEL F & SUSAN D
139	6193000000047	BRENNAN DANIEL F & SUSAN D
140	6193000000046	SAXON R HEARD CO-TE &
141	6193000000049	BUHLER MARK JEFFEREY
142	6193000000043	MULDER HEATHER
143	6193000000044	JMW REAL PROPERTY LLC
144	6193000000040	JMW REAL PROPERTY LLC

RESOLUTION NO. 15-07

A RESOLUTION OF THE CITY OF DEBARY, VOLUSIA COUNTY, FLORIDA; ADOPTING A NON-AD VALOREM ASSESSMENT ROLL FOR THE STORMWATER UTILITY SERVICES, FACILITIES AND PROGRAMS; SPECIFYING THE UNIT OF MEASUREMENT FOR THE ASSESSMENT; SPECIFYING THE AMOUNT OF THE ASSESSMENT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of DeBary, Florida, adopted Ordinance No. 05-05 (the "Ordinance"), which authorizes the imposition of Stormwater Utility Assessments for stormwater utility services, facilities, and programs against property located within the City of DeBary; and

WHEREAS, the City Council on June 8, 2005, adopted Resolution No. 05-13 (the "Preliminary Rate Resolution", containing a brief and general description of the stormwater utility services, facilities and programs to be provided to Assessed Property, estimating the cost to be assessed for the upcoming fiscal year, establishing the assessment rate for the upcoming fiscal year, authorizing a public hearing, directing the roll be updated and notice provided where required, and directing and authorizing additional or supplemental notice; and

WHEREAS, the Assessment Roll has heretofore been updated, eliminating those assessments who qualify for the additional senior exemption and made available for the inspection by the public, as required by the Ordinance; and

WHEREAS, a public hearing was held on September 6, 2005, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; and

WHEREAS, pursuant to Florida Statute 197.3632, the City of DeBary must certify to the Volusia County Property Appraiser by September 15th of each year, the assessment amount to be levied and the assessment roll.

IT IS HEREBY RESOLVED BY THE CITY OF DeBARY AS FOLLOWS:

SECTION 1. The Mayor and City Council of the City of DeBary do hereby adopt the Non-Ad Valorem Assessment for the Stormwater Utility Services, Facilities and Programs, hereto attached and made a part of this resolution as Exhibit "A".

SECTION 2. The unit of measurement to be applied against each parcel shall be an Equivalent Residential Unit (ERU) meaning the statistical average horizontal impervious area of residential units. Those residents that qualify for the additional senior exemption will not be assessed the stormwater assessment.

SECTION 3. The amount of the assessment shall be **\$192.00** per year per parcel accessed by public roadways, and **\$96.00** per year per parcel accessed by private roadways. For undeveloped property, the amount will be **\$96.00** per parcel per year for both residential and commercial properties. For developed commercial property, the amount levied per year will be **\$192.00 per 2560 square foot** of impervious surface.

SECTION 4. This Resolution shall take effect immediately upon its adoption.

ADOPTED this 3rd, day of June 2015.

CITY COUNCIL
CITY OF DeBARY



Clint Johnson, Mayor

ATTEST:



Dan Parrott, City Clerk

EXHIBIT "A"

IS AVAILABLE AT CITY HALL FOR REVIEW

RESOLUTION NO. 15-10

A RESOLUTION OF THE CITY OF DEBARY, VOLUSIA COUNTY, FLORIDA; ADOPTING A NON-AD VALOREM ASSESSMENT ROLL FOR SOLID WASTE COLLECTION AND DISPOSAL; SPECIFYING THE UNIT OF MEASUREMENT FOR THE ASSESSMENT; SPECIFYING THE AMOUNT OF THE ASSESSMENT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of DeBary must ensure that all solid waste generated and accumulated within the City be collected, removed and disposed of in a proper, sanitary and efficient manner to promote the general health, safety and welfare of the citizens; and

WHEREAS, pursuant to the Code of Ordinances, City of DeBary, Florida, Chapter 38, Section 98 a charge for the collection of solid waste on all residential improved real property is imposed; and

WHEREAS, pursuant to Florida Statute 197.3632, the City of DeBary must certify to the Volusia County Property Appraiser by September 15th of each year, the assessment amount to be levied and the assessment roll.

IT IS HEREBY RESOLVED BY THE CITY OF DeBARY AS FOLLOWS:

SECTION 1. The Mayor and City Council of DeBary hereby adopts the Non-Ad Valorem Assessment Roll for Solid Waste Collection and Disposal for Fiscal Year 2015/2016 hereto attached and made a part of this resolution as Exhibit "A".

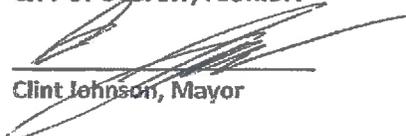
SECTION 2. The unit of measurement to be applied against each parcel shall be one unit for each residential unit.

SECTION 3. The amount of the assessment shall be \$179 per residential unit. The total amount of residential units to be assessed is 8,207. The total revenue at a 100% collection rate for the assessment shall be \$1,469,053.

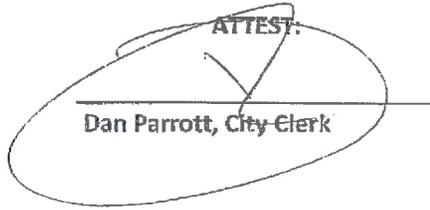
SECTION 4. This Resolution shall take effect immediately upon its adoption.

ADOPTED this 29th, day of July 2015.

**CITY COUNCIL
CITY OF DeBARY, FLORIDA**


Clint Johnson, Mayor

ATTEST:


Dan Parrott, City Clerk

The City of Daytona Beach

COMMISSION-MANAGER PLAN
DAYTONA BEACH, FLORIDA 32115-2451

FINANCE DEPARTMENT
P.O. Box 2451

FAX 386-671-8065
PHONE 386-671-8060

October 18, 2011

Peggy Flomerfelt, Director
Revenue Division
Volusia County
123 West Indiana Avenue, Room 103
DeLand, Florida 32720-4270

Dear Ms. Flomerfelt

The City of Daytona Beach is considering the adoption of the Uniform Collection Method for Non-Ad Valorem Assessments for our Stormwater Fees. The resolution to formalize the intent will be on the agenda for adoption on December 7, 2011. We are respectfully requesting your agreement to provide this service to the City before we start this process and agree to pay the per parcel fee of \$.65 charged by the Revenue Division for this service.

Thank you for your assistance with this matter.

Sincerely,

Laurie Matta
Chief Financial Officer