

AMENDED AGREEMENT

THIS AMENDED AGREEMENT made and entered into this _____, day of _____ 2025, by and between HERNANDO COUNTY, a political subdivision of the State of Florida, whose address is 15470 Flight Path Drive, Brooksville, Florida 34604, (hereinafter referred to as "COUNTY") and the HERNANDO COUNTY PROPERTY APPRAISER, a Constitutional Officer of the State of Florida, whose address is 201 Howell Avenue, 3rd Floor, Brooksville, Florida 34601, (hereinafter referred to as "APPRAISER").

WITNESSETH

WHEREAS, the **COUNTY**, is authorized to impose non-ad valorem assessments and by Resolution has expressed its intent to use the uniform method of notice, levy, collection, and enforcement of such assessments, as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the uniform methodology, with its enforcement provisions including the use of tax certificates and tax deeds for collection against any deficiencies, is fairer to the delinquent property owner than 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 which will produce positive economic benefits to the **COUNTY**; and

WHEREAS, the uniform methodology will tend to eliminate confusion and to promote local government accountability; and

WHEREAS, Section 197.3632(2), Florida Statutes, provides that the **COUNTY** and **TAX COLLECTOR** shall enter into a written agreement with **APPRAISER** for reimbursement of

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necessary administrative costs incurred in implementing the uniform methodology law; and

WHEREAS, based on the foregoing the **COUNTY** and **APPRAISER** entered into an Agreement dated April 19, 2005, for such reimbursement at a rate of 2.0 percent of the value of each non-ad valorem assessment roll for which **APPRAISER** prepared, processed, or transmitted data concerning the non-ad valorem assessment, with such reimbursement earmarked primarily for the **APPRAISER'S** GIS mapping databases, which are used on a regular basis by **COUNTY** and its departments; and

WHEREAS, **APPRAISER** has requested that **COUNTY** increase the administrative cost reimbursement to 3% of the value of each non-ad valorem assessment roll for which **APPRAISER** prepared, processed, or transmitted data concerning the non-ad valorem assessment, in order to continue to improve the accuracy and functionality of the parcel base map, to keep up with technological advancement, and to maintain efficient staff requirements; and

WHEREAS, **COUNTY** and **APPRAISER** have agreed to amend the April 19, 2005, Agreement only with respect to the recitations of intent above and with respect to the administrative cost reimbursement rate, and except as modified, the terms and conditions of the original Agreement remain in effect.

NOW, THEREFORE, for and in consideration of the foregoing including mutual terms, covenants, and conditions herein contained, the parties do contract and agree as follows:

ARTICLE I **PURPOSE**

The purpose of this Agreement is to establish the terms and conditions under which the

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APPRAISER shall prepare the ad valorem and non-ad valorem assessment rolls of those certain non-ad valorem assessments levied by Hernando County to include reimbursement to **APPRAISER** for actual costs of preparation of data pursuant to Section 197.3632(2), Florida Statutes, and Rule 120-18.004, Florida Administrative Code, and for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming attendant to the preparation of the data and transmission of that data, as provided in Section 197.3632(3)(b), Florida Statutes, provided that the parties hereto understand that the **APPRAISER** may allocate all or a significant portion of the reimbursement to the GIS mapping system and all related costs. The purpose of the Amended Agreement is to revise the percentage of the value of each non-ad valorem assessment roll for which **APPRAISER** is entitled to the cost reimbursement provided herein.

ARTICLE II

TERM

The term of this Agreement commenced on October 1, 1997, and has continued in force since then, pursuant to its terms, which provided for automatic renewal for successive periods not to exceed one (1) year, which term shall remain in full force and effect. The **COUNTY** shall inform the **APPRAISER**, as well as the **TAX COLLECTOR** and the Department of Revenue, by January 10th of each calendar year if **COUNTY** intends to continue to use the uniform method of collecting each such assessment pursuant to Section 197.3632(6), Florida Statutes. Notwithstanding the above any signatory to this Agreement may upon one hundred fifty (150) days written notice to the other party advise that it wishes to renegotiate this Agreement. In accordance with the provisions of Florida Statutes, if the **COUNTY** elects to use the uniform method of collection for its non-ad valorem assessments a new Agreement must be entered into prior to the expiration of

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the current Agreement. This Agreement shall continue in full force and effect notwithstanding the providing of any notice as stated herein until a new Agreement is entered into.

ARTICLE III

COMPLIANCE WITH LAWS AND REGULATIONS

The parties shall abide by all statutes, rules, and regulations pertaining to non-ad valorem assessments and any ordinances promulgated by the **COUNTY** not inconsistent with, nor contrary to, the provisions of Section 197.3632, Florida Statutes, and Section 197.3635, Florida Statutes, and any provisions in the Florida Administrative Code relating to the use of the uniform method of collection of non-ad valorem assessments as well as any subsequent amendments to said statutes, or administrative rules or regulations.

ARTICLE IV

DUTIES AND RESPONSIBILITIES OF COUNTY

COUNTY agrees, covenants, and contracts to:

A. Reimburse **APPRAISER** for 3% of the value of each non-ad valorem assessment roll for which **APPRAISER** prepared, processed, or transmitted data concerning the non-ad valorem assessment.

B. The parties acknowledge that, while **APPRAISER** has taken reasonable care to prevent such, some errors may exist on the assessment roll provided to **COUNTY** by the **APPRAISER**. In recognition thereof, **COUNTY** agrees not to hold **APPRAISER** liable for errors or any other problems arising from the provision of the information to **COUNTY**.

C. **COUNTY** agrees to cooperate with the **APPRAISER** to implement the uniform method of notice, levy, collection, and enforcement of each non-ad valorem assessment, pursuant

to and consistent with, all the provisions of Sections 197.3632 and 197.3635, Florida Statutes and Rule 12-0-18.004, Florida Administrative Code, or its successors of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

ARTICLE V

DUTIES OF THE APPRAISER

A. **APPRAISER** agrees to provide **COUNTY** with the information described in Section 197.3632(3)(b), Florida Statutes, and R. 120-18.004, Florida Administrative Code, in compatible electronic medium by June 1st of each year.

B. **APPRAISER** agrees to make available to **COUNTY**, an additional list of the information described in Section 197.3632(3)(b), Florida Statutes, shortly before the statutory certification date for **COUNTY**, for each year this agreement is in effect, said supplemental roll to reflect the changes to the assessment roll between said date and June 1st of the calendar year.

C. The parties recognize that **APPRAISER** processes changes to the assessment roll through a procedure known as Errors and Insolvencies (E & I's). The parties agree that, should **APPRAISER** process an E & I that would affect **COUNTY**, the parties will attempt to work out a procedure whereby **APPRAISER'S** E & I will also effectuate the change for **COUNTY**, with **APPRAISER** notifying **COUNTY** by providing it with a copy of the E & I.

D. **COUNTY** at the earliest date practicable shall advise **APPRAISER** of the particular information that it requires.

ARTICLE VI

CONTRACT COST AGREEMENT

A. The parties agree that this Agreement for reimbursement of expenses shall be

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applicable to each ad valorem assessment roll required by the **COUNTY** whether existing on the date of this Agreement or that will come into existence at any time while this Agreement is in effect. The information necessary to merge or prepare any additional non-ad valorem assessment rolls will be performed by the **APPRAISER** subject to the provisions of this Agreement.

B. This Agreement shall not preclude **COUNTY** from obtaining additional information from another source at **COUNTY'S** expense. **APPRAISER** shall not be held liable or responsible for any information obtained by **COUNTY** from another source.

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

**BOARD OF COUNTY COMMISSIONERS
HERNANDO COUNTY FLORIDA**

Attest: _____
Doug Chorvat Jr.
Clerk

By: _____
Brian Hawkins
Chairperson

**HERNANDO COUNTY PROPERTY APPRAISER
HERNANDO COUNTY, FLORIDA**

By: _____
Randy Mazourek
Property Appraiser

Approved as to form and
legal sufficiency:

County Attorney

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