INTERLOCAL AGREEMENT
BETWEEN TAX COLLECTOR AND CITY OF PORT ST LUCIE
FOR CULVERT IMPROVEMENT SPECIAL ASSESSMENTS

THIS AGREEMENT is made and entered into this 14 day of JUNE 2026, by and between the CITY OF PORT ST. LUCIE, a Florida municipal corporation, whose address is 121 SW Port St. Lucie Boulevard, Port St. Lucie, FL 34984 ("City"), and Chris Craft, as the St. Lucie County Tax Collector, a constitutional officer of the State of Florida, whose address is 2300 Virginia Avenue, Fort Pierce, FL 34982, both for himself and his successors ("Tax Collector").

WITNESSETH:

WHEREAS, the City intends to levy non-ad valorem special assessments against residential properties within the boundaries of the area known as the City of Port St. Lucie for the purpose of recouping the costs of voluntary culvert repair services from the owners of the properties so benefitted ("Culvert Assessment"); and

WHEREAS, the purpose of the levy is to provide financing of improvements to stormwater culverts in the City; and

WHEREAS, the City 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 enforcing against any delinquencies, is more fair to the delinquent property owner than traditional lien foreclosure methodology; and

WHEREAS, the uniform method will provide for more efficiency of collection by virtue the assessment being on the tax bill issued by the Tax Collector which will produce positive economic benefits to the City; and

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

WHEREAS, Section 197.3632(2), Florida Statutes, provides that the City shall enter into a written agreement with the Tax Collector for reimbursement of necessary administrative costs is incurred in implementing said section; and

WHEREAS, Section 197.3632(7), Florida Statutes, provides that the City shall bear all costs associated with any separate notice in the event Tax Collector is unable to merge a non-ad valorem assessment roll to produce the annual tax notice; and

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WHEREAS, Section 197.3632(8)(c), Florida Statutes, provides that the City shall compensate the Tax Collector for actual costs of collection of non-ad valorem assessments.

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 1 RECITATIONS:
AUTHORITY

This Agreement is entered into pursuant to the Florida Interlocal Cooperation Act of 1969; Sections 163. 01 and 197.3632 Florida Statutes. 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 telecommunications, representations, or agreements, either verbal or written between the parties. The above representations are true and correct and incorporated herein.

ARTICLE II
PURPOSE

The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of non-ad valorem assessments levied by the City from time to time to include reimbursement by the City to the Tax Collector for actual costs of collection pursuant to Section 197.3632(8)(c) , Florida Statutes; any costs involved in separate mailings because of non-merger of any non-ad valorem assessment roll of the City, pursuant to Section 197.3632(7), Florida Statutes; and 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. It is the intent of the parties hereto that this Agreement and the terms and conditions hereof shall govern those non-ad valorem assessment programs implemented and maintained by the City for the purpose of recouping the costs of voluntary culvert repair services from the owners of the properties so benefitted.

ARTICLE III
TERM

The term of this Agreement shall commence on September 15, 2026, and shall run through September, 2027, the date of signature of the parties notwithstanding, and run for one year. This Agreement shall automatically renew from year to year unless terminated by either party for any reason, provided, however, that the party desiring to terminate must give written notice of such termination on or before June 30 preceding January 1 of the year the Agreement shall stand terminated.

ARTICLE IV
COMPLIANCE WITH LAWS AND REGULATIONS

The parties shall comply with all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments by, and any resolutions promulgated by the City not inconsistent with, nor contrary to, the provisions of Sections 197.3632 and 197.3635, Florida Statutes, or successor statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

This Agreement incorporates the provisions of Section 197.3632, Florida Statutes, as they exist on the date of execution and as they may be from time to time be amended or renumbered.

ARTICLE V
DUTIES AND RESPONSIBILITIES OF THE CITY

The City agrees, covenants, and contracts to:

A) Provide written notice to the Tax Collector, which notice shall include a certified copy of the Resolution creating the assessment.

B) Provide the Tax Collector with copies of all other resolutions relating to the Culvert Assessment, including but not limited to any resolution approving a special assessment roll and authorizing a change in the amount of the special assessment levied against any parcel of property.

C) The City shall, in writing, notify the Tax Collector of the representative(s) authorized to submit a correction on DR Form 409A. The City shall also notify the Tax Collector in writing of the official authorization to submit the factors.

D) The City shall provide the Tax Collector, thirty (30) days prior to presentation of certified rolls, all proposed details regarding yearly billing, prepays, payoffs during term, payoffs after first billing (i.e.: amortization) and other costs that may be added after prepays. The parties mutually agree to negotiate a format that is acceptable to both parties. The Tax Collector reserves the right to reject the proposed format of the data if it is not compatible with the current collection system and he has not been involved in the development of the format.

E) By September 15 of each calendar year, the City, acting through an authorized agent thereof, shall officially certify to the Tax Collector the non -ad valorem assessment roll, on compatible electronic medium, tied to the property parcel identification number, and otherwise conforming in format to that contained on the ad valorem tax rolls submitted by the Property Appraiser to the Department of Revenue. The City shall post the non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. The City shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue by January 1 Oth if it intends to discontinue use of the uniform method of collection for the applicable non-ad valorem assessment.

F) Timely reimburse the Tax Collector for actual collection costs incurred pursuant to Section 197.3632, Florida Statutes.

G) Timely reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the applicable non-ad valorem assessment by the Tax Collector pursuant to Section 197.3632(2), Florida Statutes, to include, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming. The parties acknowledge and agree that a good faith estimate of the cost of collection, based on prior experience, exceeds two percent (2%) of the total collection. However, in order to keep costs as low as possible, the Tax Collector agrees to accept two percent (2%) of the collection as his reimbursement. If, due to unusual or extenuating circumstances, the Tax Collector' s necessary administration costs of performing the services required by this agreement exceed the usual and expected compensation provided for in this paragraph, the City agrees to pay any additional sums required to fully reimburse the Tax Collector for necessary administrative costs as documented by the Tax Collector.

H) Timely pay for or alternatively to timely reimburse the Tax Collector for any separate tax notice necessitated by the Tax Collector, not being able to merge the non -ad valorem assessment roll pursuant to Section 197. 3632(7), Florida Statutes.

I) All assessments shall become liens by operation of law as specified in Section 197.122 F. S.

ARTICLE VI
DUTIES OF THE TAX COLLECTOR

The Tax Collector agrees, covenants and contracts to:

A) Merge all rolls, prepare a collection roll and prepare a combined notice for both the ad valorem and non-ad valorem assessments in accordance with Chapter 197, any applicable rules promulgated by the Department of Revenue and in accordance with any specific rules and resolutions adopted by the City, so long as said rules and resolutions shall

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themselves not be inconsistent with or contrary to the provisions of Chapter 197, specifically Sections 197.3632 and 197.3635, Florida Statutes.

B) Collect the non-ad valorem assessments complying with the provisions of this agreement and remit the funds to the City on a monthly basis, less the deductions allowed in Article V, paragraph G) of this agreement.

C) Deposit all collections of special assessments in the same account used for collection of ad valorem taxes; however, the Tax Collector shall provide a statement to the City showing the amount of special assessments collected.

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

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

ARTICLE VII

MISCELLANEOUS

A) The parties acknowledge that the Tax Collector is entering this agreement without any determination that the City is legally authorized or qualified to collect its non-ad valorem assessments pursuant to Section 197. 3632, Florida Statutes. It is understood that under ordinary circumstances it is his ministerial duty and he has limited authority to refuse that duty. In recognition of all of the above, the City shall, to the extent permitted by law, 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 City, its servants, or employees in the performance of services under this Agreement.

B) 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. Any amendment must be entered prior to January 1 of the tax year in which such amendment is to become effective. This Agreement and any amendment shall be filed with the Clerk of the Circuit Court for St. Lucie County, Florida, and shall be effective as of the date of such filing.

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

If to the City:
Jesus Merejo
City Manager
121 S.W. Port St. Lucie Blvd.
Port St. Lucie, FL 34984

With a copy to:
City Attorney
121 S.W. Port St. Lucie Blvd.
Port St. Lucie, FL. 34984

If to the Tax Collector:
Honorable Chris Craft
Tax Collector
2300 Virginia Ave.
Fort Pierce, FL 34982

With a copy to:
General Counsel
2300 Virginia Ave.
Fort Pierce, FL. 34982

D) This Agreement constitutes the entire agreement between the parties with respect to the subject matter and supersedes all prior oral or written agreements between the parties.

E) This Agreement shall be interpreted as a whole unit, and section headings are for convenience only. All interpretations shall be governed by the laws of the State of Florida.

F) This Agreement has been entered into for the sole benefit and protection of the parties and no other person, or entity shall have any right of action under or by reason of this Agreement.

G) This Agreement shall be filed with the Clerk of the Circuit Court of St. Lucie County. Florida, for recording in the public records of the County.

H) In accordance with Section 163.01(11), Florida Statutes, this Agreement shall be deemed effective as of the date of filing with the Clerk of the Circuit Court as provided in subparagraph G) above.

IN WITNESS WHEREOF, the parties have duly executed this Agreement the day and year notated below.

ATTEST:

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Sally Walsh, City Clerk

CITY COUNCIL

CITY OF PORT ST. LUCIE FLORIDA

BY: ______________________________

Shannon Martin, Mayor

DATE: ______________________________

APPROVED AS TO FORM AND CORRECTNESS:

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Richard Berrios, City Attorney

WITNESSES:

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Name: Carin Smith

Edward W Becht

Name: Edward W. Becht

ST. LUCIE COUNTY TAX COLLECTOR

x Chris Craft

Chris Craft, as St. Lucie County Tax Collector, both for himself and his successors

APPROVED AS TO FORM AND CORRECTNESS:

Edward W Becht

Ed Becht, General Counsel

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