

**Tohoqua**  
**Community Development District**  
**Meeting Agenda - Revised**

Wednesday  
February 7, 2018  
9:00 AM

West Osceola Branch Library  
305 Campus Street  
Kissimmee, FL

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the January 3, 2018 Meeting
4. Consideration of Resolution 2018-10 Finalizing the Special Assessments and Securing the Series 2018 Bonds
5. **Consideration of Agreement with Osceola County Tax Collector Regarding the Use of the Uniform Method of Collection - Added**
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Balance Sheet and Income Statement
    - ii. Consideration of Funding Request #4
7. Other Business
8. Supervisors Requests
9. Adjournment

## **AGREEMENT**

**THIS AGREEMENT** made and entered into this \_\_\_ day of \_\_\_, 2018, by and between **Tohoqua Community Development District**, an independent special district created by Resolution No. 2018-06 (hereinafter referred to as "the District"), whose address is 135 W Central Blvd, Suite 320, Orlando, Florida 32801, and the **OSCEOLA COUNTY TAX COLLECTOR**, a constitutional officer of the State of Florida, whose address is 2501 E. Irlo Bronson Memorial Hwy, Kissimmee, Florida 34744 (hereinafter referred to as "Tax Collector").

### **WITNESSETH:**

**WHEREAS**, the District 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 (1994 Supp.); 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 of the assessment being on the tax notice issued by the Tax Collector which will produce positive economic benefits to Osceola; and

**WHEREAS**, as 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 District shall enter into a written agreement with the Tax Collector for reimbursement of necessary administrative costs incurred in implementing said section; and

**WHEREAS**, Section 197.3632 (7), Florida Statutes, provides that the District 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

**WHEREAS**, Section 197.3632 (8) (c), Florida Statutes, provides that the District shall compensate the Tax Collector for actual costs of collection of non-ad valorem assessments and, Section 192.091(2)(b), Florida Statutes, entitles Tax Collector to receive a 2% commission.

**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 Tax Collector shall collect and enforce the collection of those certain non-ad valorem assessments levied by the District to include reimbursement by the District 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 as certified by \* Community Development District Board of Supervisors Chairman or its designee, 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,

## **ARTICLE II**

### **TERM**

The term of this Agreement shall commence on January 1, and shall run through December 31 of the same year, the date of signature of the parties notwithstanding, and shall automatically be renewed thereafter for successive periods not to exceed one (1) year each. However, the \* Community Development District Board of Supervisors shall inform the Tax Collector, as well as the Property Appraiser and the Department of Revenue, by January 10 in any calendar year in which it intends to discontinue to use the uniform method of collecting each such assessment pursuant to Section 197.3632 (6), Florida Statutes.

## **ARTICLE III**

### **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 ordinances promulgated by Osceola County not inconsistent with, nor contrary to, the provisions of Section 197.3632, Florida Statutes, and Section 197.3635, Florida Statutes, and any subsequent amendments to said statutes, and any rules duly promulgated pursuant to said statutes.

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

## **ARTICLE IV**

### **DUTIES AND RESPONSIBILITIES OF THE DISTRICT**

The District agrees, covenants and contracts to:

(a) Timely reimburse the Tax Collector for actual collection costs incurred pursuant to Section 197.3632, Florida Statutes;

(b) 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 be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

(c) To 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 certified by the District Chairman or, its designee pursuant to Section 197.3632 (7), Florida Statutes.

(d) The District, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the uniform non-ad valorem assessment law pursuant to Sections 197.3632 and 197.3635, Florida Statutes, and any applicable rules promulgated by the Department of Revenue thereunder.

(e) By September 15 of each calendar year, the chairperson of the District, or its designee, 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 District 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.

(f) The District agrees to cooperate with the Tax Collector 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, or its successor of statutory provisions and all applicable rules promulgated by the Department of Revenue and their successor rules.

## **ARTICLE V**

**DUTIES OF THE TAX COLLECTOR**

(a) The Tax Collector shall timely perform all acts and duties required of a tax collector under the provisions of sections 197.3632 and 197.3635, Florida Statutes and the rules promulgated from time to time by the Department of Revenue.

**IN WITNESS WHEREOF**, the parties have hereunto set their hands and seals and have caused these presents to be signed by their duly authorized officers, the date first above written.

ATTEST:

Tax Collector

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Bruce Vickers

ATTEST:

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
Chairman of the Board