

Prepared by:
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Seminole County Attorney's Office
1101 E First Street, Suite 3030
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**AMENDED AND RESTATED AGREEMENT BETWEEN
SEMINOLE COUNTY, FLORIDA AND THE SEMINOLE COUNTY PROPERTY APPRAISER**

THIS AMENDED AND RESTATED AGREEMENT, hereinafter referred to as the "Agreement" or "Amended and Restated Agreement", made and entered into this 29th day of May, 2026, by and between **SEMINOLE COUNTY, FLORIDA**, a political subdivision of the State of Florida, whose address is 1101 East First Street, Sanford, Florida 32771, referred to as "COUNTY", and the DAVID JOHNSON in his capacity as **SEMINOLE COUNTY PROPERTY APPRAISER**, whose address is 1101 East First Street, Sanford, Florida 32771, referred to as "PROPERTY APPRAISER". COUNTY and PROPERTY APPRAISER are collectively referred to as "Parties".

WITNESSETH:

WHEREAS, COUNTY is authorized to impose non-ad valorem assessments and has elected to use the uniform method of collecting these assessments as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the Parties entered into an agreement on November 28th, 1989, to facilitate COUNTY reimbursement of PROPERTY APPRAISER's administrative costs for preparing and delivering certain information, as required by the uniform method of collection, to the COUNTY pursuant to Section 197.3632, Florida Statutes, referred to as "Original Agreement"; and

WHEREAS, the Parties have been operating under the Original Agreement for many years and desire to amend and restate the Original Agreement to update references and procedural processes for notice of non-ad valorem assessments; and

WHEREAS, this Amended and Restated Agreement is intended to replace the Original Agreement, and any other agreements that may exist concerning the same subject matter and be controlling.

NOW THEREFORE, in consideration of the mutual covenants and promises contained herein, the Parties agree as follows:

SECTION 1. PURPOSE

The purpose of this Agreement is two-fold; to formalize the understanding between the Parties regarding the PROPERTY APPRAISER's duties in providing certain required information to the COUNTY and to establish a process for including the COUNTY's non-ad valorem assessment notices through its MSBU Program on the PROPERTY APPRAISER's notice of proposed property taxes and proposed or adopted non- ad valorem assessments pursuant to Sections 197.3632 and 200.69, Florida Statutes.

SECTION 2. RESPONSIBILITIES OF THE PROPERTY APPRAISER

(a) By June 1 each year, the PROPERTY APPRIASER will provide the COUNTY with the following information in a compatible electronic medium selected by the COUNTY:

- (i) the legal description of the property within the boundaries described in the resolution of the County adopted pursuant to Section 197.3632(3)(a), F.S.;
- (ii) the names and addresses of the owners of each parcel;
- (iii) the property identification numbers of such property; and
- (iv) other information, as may be requested by the COUNTY, in the PROPERTY APPRAISER's existing database.

(b) All information provided by the PROPERTY APPRAISER shall conform to the format in the ad valorem roll submitted to the Department of Revenue.

(c) For all COUNTY non-ad valorem assessments levied through the COUNTY MSBU Program, the PROPERTY APPRAISER will include the required notice for these assessments in its notice of proposed property taxes and proposed or adopted non-ad valorem assessments

under Section 200.069, F.S. Pursuant to Section 197.3632(6), F.S., COUNTY non-ad valorem assessments can be noticed in this manner unless the assessment is required to follow the procedure in set forth Section 197.3632(4), F.S.

(d) The PROPERTY APPRAISER agrees to cooperate with the COUNTY in the implementation of the uniform method of collecting non-ad valorem assessments pursuant to Section 197.3632, F.S.

(e) In performing the services outlined in this Agreement, the PROPERTY APPRAISER will not be responsible for proposing, imposing, certifying or levying any non-ad valorem assessments or making determinations as to validity or legality of the non-ad valorem assessments. The COUNTY is solely responsible for levying non-ad valorem assessments, certifying its assessment roll and ensuring all assessments are authorized, legal and valid.

(f) The PROPERTY APPRAISER, by executing this Agreement and agreeing to assist the COUNTY in the collection of non-ad valorem assessments, does not warrant either the legal efficacy or validity of any levies made by the COUNTY as non-ad valorem assessments, or the correctness of the amount of the levy or charge imposed against the parcels of property to be subject to the levy, or any individual parcel subject to said levy.

SECTION 3. RESPONSIBILITIES OF THE COUNTY

(a) By June 15th each year, the COUNTY will provide the PROPERTY APPRAISER with all MSBU Program adopted non-ad valorem assessments to be included in PROPERTY APPRAISER's notice of proposed property taxes and proposed or adopted non-ad valorem assessments under Section 200.069, F.S. The information provided to the PROPERTY APPRAISER by the COUNTY will include the following:

- (i) Each MSBU's name and function;
- (ii) The property identification numbers for the parcels within each MSBU boundary;

- (iii) The assessment rates expressed in dollars and cents per unit of assessment, and the associated assessment amount; and
- (iii) Any other information requested by the PROPERTY APPRAISER to facilitate preparation of the notice of proposed property taxes and proposed or adopted non-ad valorem assessments.

(b) COUNTY agrees to comply with all applicable procedural requirements of Chapter 197, Florida Statutes, and the Florida Administrative Code relating to the use of the uniform method of collection for levying, collecting and enforcing non-ad valorem assessments.

(c) The COUNTY is responsible for all changes and adjustments to its non-ad valorem assessments and will provide all changes or adjustments to the PROPERTY APPRAISER in a timely manner. All citizen questions regarding the COUNTY's non-ad valorem assessments received by the PROPERTY APPRAISER will be handled by the COUNTY.

(d) Any errors made in the amount of the levy or imposition or any other errors of omission or commission regardless of the nature or cause of same, shall be processed and corrected exclusively by the COUNTY and that the PROPERTY APPRAISER shall not be responsible for same. The parties further agree that all requests or claims made by any affected property owner for correction shall be processed exclusively by the COUNTY and shall be filed with the COUNTY or its designee, provided that its designee shall not be the PROPERTY APPRAISER.

(e) The COUNTY agrees to reimburse the PROPERTY APPRAISER for necessary administrative costs incurred pursuant to Section 197.3632, F.S. Administrative costs will include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, pro rata insurance premiums and programming. The COUNTY also agrees to hold the PROPERTY APPRAISER harmless for any and all costs, court costs, and attorney's fees resulting from or arising from any and all challenges, both administrative and

judicial, which the PROPERTY APPRAISER may be required to defend involving the imposition and/or levy of non-ad valorem assessments.

SECTION 4. COOPERATION

The Parties agree to consult and cooperate, as necessary, for the efficient and timely delivery of the information to be provided via Sections 2 and 3.

SECTION 5. NOTICE

Any notice delivered with respect to this Agreement must be in writing and will be deemed to be delivered (whether or not actually received) when (i) hand-delivered to the persons designated below, or (ii) when deposited in the United States Mail, postage prepaid, certified mail, return-receipt requested, addressed to the person at the address for the party as set forth below, or such other address or to such other person as the party may have specified by written notice to the other party delivered according to this section:

As to SEMINOLE COUNTY:

Lorie Bailey Brown, CFO/Administrative Services Director
1101 E First Street
Sanford, FL 32771-1468

As to PROPERTY APPRAISER:

David Johnson, Property Appraiser
1101 East First Street
Sanford, Florida 32771

SECTION 6. PARTIES BOUND

This Agreement is binding upon and inures to the benefit of the COUNTY and PROPERTY APPRAISER, and their successors and assigns.

SECTION 7. SEVERABILITY

If any provision or application of this Agreement to any person or circumstance is held invalid, then it is the intent of the Parties that the invalidity will not affect other provisions or applications of this Agreement that can be given effect without the invalid provision or application, and the provisions of this Agreement are severable.

SECTION 8. PUBLIC RECORDS LAW

The COUNTY and PROPERTY APPRAISER acknowledge each other's obligations under Article 1, Section 24, Florida Constitution and Chapter 119, Florida Statutes, as this statute may be amended from time to time, to release public records, if required, upon citizen request.

SECTION 9. HEADINGS AND CAPTIONS

All headings and captions contained in this Agreement are provided for convenience only, do not constitute a part of this Agreement, and may not be used to define, describe, interpret, or construe any provision of this Agreement.

SECTION 10. ENTIRE AGREEMENT

The entire agreement of the parties is contained in this amended and restated Agreement, which supersedes all oral agreements, negotiations, and previous agreements between the parties relating to the subject matter of this Agreement.

SECTION 11. EFFECTIVE DATE

The Effective Date of this Agreement is the date set forth above.

SECTION 20. TERM

The term of this Agreement begins on Effective Date and shall continue until September 30, 2027 and shall automatically be renewed thereafter for successive periods not to exceed one year each. This Agreement may be terminated by either party giving written notice of termination prior to January 1 of each year.

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