

11/22/11  
County Admin 20

**SUMTER COUNTY BOARD OF COMMISSIONERS  
EXECUTIVE SUMMARY**

**SUBJECT:** Pilot Project to Initiate the Road MSBU Program for SE 34<sup>th</sup> Way

**REQUESTED ACTION:** For Direction

Work Session (Report Only)    **DATE OF MEETING:** 11/22/2011

Regular Meeting                       Special Meeting

**CONTRACT:**  N/A

Vendor/Entity: \_\_\_\_\_

Effective Date: \_\_\_\_\_

Termination Date: \_\_\_\_\_

Managing Division / Dept: \_\_\_\_\_

**BUDGET IMPACT:** Residents (\$671,532.00) and County (\$26,455.00)

Annual

**FUNDING SOURCE:** General Fund

Capital

**EXPENDITURE ACCOUNT:** \_\_\_\_\_

N/A

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**HISTORY/FACTS/ISSUES:**

Following the denial of acceptance of private roads for County maintenance unless the road were already paved to County standards in 2006, the Municipal Service Boundary Unit (MSBU) program was provided as an alternative to the pre-2006 process.

The MSBU ordinance provides the mechanism for residents to fund the design/construction of their private roads to County standards and a guarantee by the County to accept the road upon completion of the construction as a County road for maintenance.

Several requests since 2006 have occurred but the cost associated with the design/construction of the roads and/or the limited number of participants on the road, in the view of the residents, as outside of their financial capabilities to pursue it further.

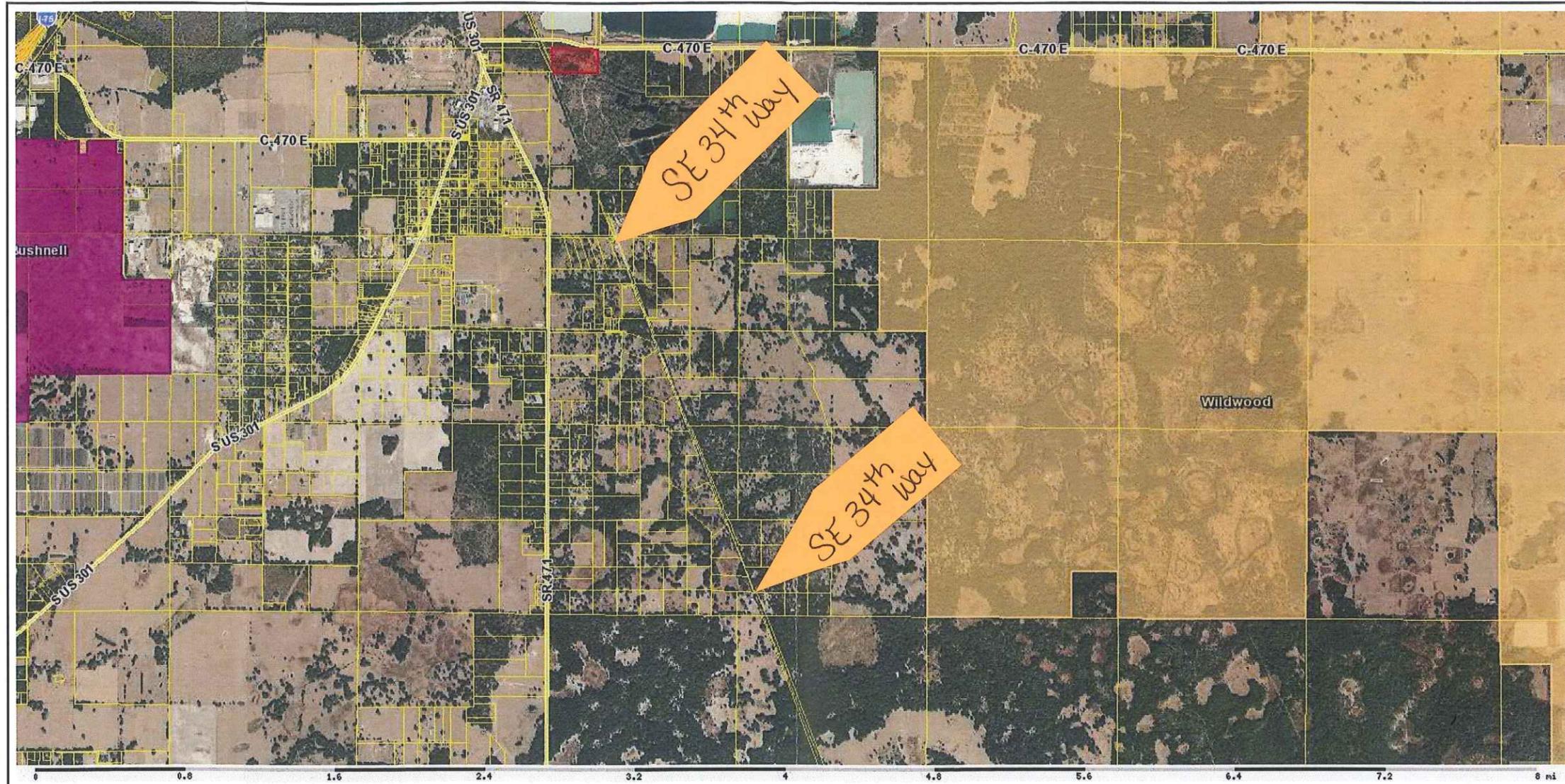
SE 34th Way is an abandoned railroad bed that is used as a private road by the residents along it. Due to the elevation of the road and the fact that the stormwater management by its design should be resolved (SWFWMD permitting will determine this ultimately) as well as the base material and past loading on the base material (trains) that the costs are much lower per parcel than the past requests we have had. It appears that as the strongest opportunity to apply the MSBU process that Sumter County adsorb some of the costs to use this project as a test case. The participation is only four percent (4%) of the total estimated cost; however, the partnership would be focused on splitting the miscellaneous costs dominated by the engineering work as well as the processing costs (quit claim deeds to the County, etc.).

The MSBU program does contemplate a 10 year financing option for residents and to protect the County from lost interest income from fronting the cost of the construction we have applied Prime plus one percent (1%) for a total of (4.25%).

As noted in the request to initiate the MSBU, the upfront staff costs will be waived for this pilot project.

The attached MSBU guidelines and procedures further define the process as well as the timeframe that must be adhered in that attachment.

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<p><b>Sumter County BOCC - GIS</b> BOCC - Bushnell, FL 33513   352-793-0200</p>	<p>Parcel ID: K18=002 DIXIE LIME &amp; STONE CO PO BOX 1209 ANTHONY, FL 32617 Street: NOT ON FILE S/T/R: 18/20/23 N1/2 OF NW1/4 OF NW1/4 Sales 7/1/1978    206/25    Vacant    \$350,100.00</p>	
<p>NOTES:</p>		
<p><small>This information was derived from data which was compiled by the Sumter County BOCC - GIS. This information should not be relied upon by anyone as a determination of the ownership of property, legal boundary representation, or market value. The map image is not a survey and shall not be used in any Title Search or any official capacity. No warranties, expressed or implied, are provided for the accuracy of the data herein, it's use, or it's interpretation. This information was last updated: 11/16/2011 and may not reflect the data currently on file at our office.</small></p> <p style="text-align: right;"><small>powered by: GrizzlyLogic.com</small></p>		

**SUMTER COUNTY**  
**MUNICIPAL SERVICE BENEFIT UNIT (MSBU)**  
**APPLICATION PACKET**

- Request to Initiate Assessment Project for Road Improvements
- MSBU Creation / Dissolution Guidelines
- MSBU Process Timeline
- Petition to Create a Municipal Service Benefit Unit for Capital Improvement Project
- Glossary of Terms
- Cost Estimate
- Agreement Between Sumter County Board of County Commissioners, Tax Collector, Property Appraiser, instituting the specific road MSBU

**REQUEST TO INITIATE MUNICIPAL SERVICE BENEFIT UNIT  
ASSESSMENT PROJECT FOR ROAD IMPROVEMENTS**

The undersigned representing 100% of the property owners along

\_\_\_\_\_

hereby request Sumter County to initiate an assessment project for road  
improvements to include the following:

\_\_\_\_\_

\_\_\_\_\_

for the following described area:

\_\_\_\_\_

\_\_\_\_\_

We understand that the approval of the assessment project is at the discretion of  
the Board of Sumter County Commissioners regardless of the results of the  
petition process. We also understand that we are required to pay the  
administrative costs of the petition process and that these costs will not be  
refunded if for any reason the project is not approved or completed. **A check  
representing the cost for staff time, materials and certified mailing is  
required when this petition is submitted for processing.**

Printed Name  
Of Legal Owner(s)  
for Each Parcel

Signature

Address

Printed Name Of Legal Owner(s) for Each Parcel	Signature	Address

Signatures obtained by: \_\_\_\_\_ Date: \_\_\_\_\_

Contact Phone number: \_\_\_\_\_ Page: \_\_\_\_\_ of \_\_\_\_\_.



**SUMTER COUNTY**  
**MUNICIPAL SERVICE BENEFIT UNIT (MSBU)**  
**GUIDELINES AND PROCEDURES**

**Authority**

Florida Statutes Chapter 125.01(1) (a) authorizes the Sumter County Board of County Commissioners (Board) to create Municipal Service Benefit Units (MSBU) to provide specific municipal services to any specified portion or all of the unincorporated area of the county. Florida Statutes Chapter 197.3632 authorizes MSBU non-ad valorem assessments to be billed and collected in a uniform manner with ad valorem taxes. Ordinance 2007-20 of the Board provides the procedural requirements for implementing Capital Improvement and Essential Services projects. These projects are paid for by non-ad valorem assessments levied against property within benefited areas.

The Board of County Commissioners may address exceptions to any of the guidelines on a case-by-case basis. The Board of County Commissioners may establish an MSBU without a percentage of property owner approval (Chapter 125.01(q) 1 of Florida Statutes).

**Procedure**

- 1) After contact is received, a preliminary cost estimate is prepared. (completed)
- 2) The owners of property may petition the Board for creation of an MSBU to fund Capital Improvements and Essential Services. For the Board to consider such requests, one hundred percent (100%) of landowners must sign the application. Notwithstanding any petition process, the Board retains the authority to create Assessment Areas without a landowner petition.
- 3) Application must be made on the forms contained in the MSBU Application Packet. These are available from Financial Services Department, 7375 Powell Road, Suite 206, Wildwood, FL 34785 or online at [www.sumtercountyfl.gov](http://www.sumtercountyfl.gov).
- 4) An Initial Assessment Resolution will be presented to the Board for adoption. The resolution describes the proposed Assessment Area, related costs and funding and schedules a public hearing at which the Board may hear objections of all interested persons and to consider adoption of the Final Assessment Resolution and approval of the Assessment Roll.
- 5) The Assessment Coordinator or designee shall prepare a preliminary Assessment Roll for Board consideration that contains the following information:
  - a. Summary description of each parcel of property (conforming to the description contained on the Tax Roll) subject to the Assessment;
  - b. Name of the owner of record of each parcel, as shown on the Tax Roll;
  - c. Number of Assessment Units attributable to each parcel;

- d. If applicable, the estimated maximum annual Assessment to become due in any Fiscal Year for each Assessment Unit; and
  - e. If applicable, the estimated maximum annual Assessment to become due in any Fiscal Year for each parcel.
- 6) Staff will hold an informal meeting to provide information on preliminary design, rough cost estimates, and to explain the MSBU process and responsibilities of the landowner and County. Questions will be addressed at this meeting. Notice to landowners will be given twenty (20) days in advance by first class mail.
- 7) County Staff will mail petitions using certified mail with return receipt. The petition will contain a specific description of requested services as well as a legal description of the proposed area to be served, including a plat or map of the MSBU area. A self-addressed, stamped envelope shall be included with the petition along with the date and time of the first public hearing, a map of MSBU area, and information sheet which will include the project scope, cost breakdown, and estimated assessment to be levied on each property in the MSBU area. The petition shall be returned no later than sixty (60) calendar days from date of mailing. There must be a 100% affirmative petition response from landowners for the project to move forward.
- 8) A public hearing is held to receive input of interested persons, and to consider adoption of the Final Assessment Resolution and approval of Assessment Roll. The first hearing will be advertised at least twenty (20) days prior to the hearing date. In addition to the advertisement, a notice of public hearing shall be mailed to the landowner within the MSBU at such address as is shown on the Tax Roll on the twentieth calendar day prior to the date of mailing. Notice shall be deemed mailed upon delivery to the possession of the U.S. Postal Service. The County shall ensure publication of the Notice of Hearing and bear the cost to mail such notice to each landowner within the proposed MSBU.
- 9) If the Final Assessment Resolution is adopted and Final Assessment Roll approved by the Board, an ordinance creating said MSBU is adopted. Copies of the ordinance are provided to the Property Appraiser, Tax Collector, and Clerk of the Circuit Court by Financial Services.
- 10) County staff will hold a second informal meeting. Notice to landowners will be given 20 days in advance. This meeting will provide information on proposed improvements, provide the tentative assessment for each property, financing plan, and to explain the assessment process.
- 11) A second public hearing shall be held between January 1 and September 15 at which to adopt the Assessment Tax Roll if the non-ad valorem assessment is being levied for the first time.
- 12) Upon adoption of the assessment roll, such roll shall be forwarded by Financial Services to the Property Appraiser and Tax Collector for billing and collections for that year. (Authority given to BOCC under FS Chapter 197)

- 13) All Capital Costs associated with the MSBU must be paid by the petitioner(s). These costs include:
- a. Acquisition of land and rights of way
  - b. Design
  - c. Construction
  - d. Installation
  - e. Reconstruction, renewal or replacement (including demolition, environmental mitigation and relocation)
- 14) All non-capital costs will be the responsibility of the County. These costs may include:
- a. Cost of publishing legal advertisement for each public hearing
  - b. Clerk's fee for recording Ordinance creating the MSBU in the official records of Sumter County
  - c. Cost of mailing meeting and public hearing notices to MSBU landowners

### **Assessment Bills**

Non-ad valorem assessments are included on the annual ad valorem tax bills which are sent by the Tax Collector to each landowner within the MSBU in November of each year. Therefore, non-ad valorem assessments are payable in the same manner as tax bills and subject to the same discounts. Delinquent payments may result in the sale of a tax certificate in accordance with FS Chapter 197.

For questions regarding establishment or dissolution of a Municipal Services Benefit Unit, please contact the Financial Services Department at (352) 689-4435.

**SUMTER COUNTY  
MUNICIPAL SERVICE BENEFIT UNIT (MSBU)  
DISSOLUTION PROCEDURES**

**The Board of County Commissioners at its discretion can terminate and/or dissolve any MSBU for any reason it deems necessary.**

The Financial Services Department will provide guidelines for dissolving a MSBU upon written request by property owners within a MSBU boundary. An MSBU can only be dissolved after having first been created by ordinance at a public hearing and after it has met all of its financial obligations.

Steps to take in requesting dissolution of a MSBU District are:

1. Application listing the reasons for the request of the dissolution submitted to the Financial Services Department.
2. Submission of a Petition\* to the Financial Services Department for dissolution of the MSBU district. Verification of the financial obligations and credits of the district will be requested by the Financial Services Department from the Clerk of Court Finance Department.

\*Petition for Dissolution of All MSBU Districts:

The petition must be signed by one hundred percent (100%) of the current property owners within the MSBU boundaries. The dissolution petition process remains the same as the initial petition process in establishing an MSBU.

The Financial Services Department will submit the petitions, application and verify that all financial obligations of the MSBU to the Sumter County Board of County Commissioners have been met. The application will be approved/disapproved at a public hearing.

Municipal Services Benefit Unit  
 Uniform Method of Non-Ad Valorem Assessments  
 As Established in Florida Statute 197.3632

Property Owner Application	Property owners make application with Sumter County Board of County Commissioners (BOCC) for creation of MSBU
Before January 1	BOCC intent to use the uniform method of collection for non-ad valorem assessment is noticed in a newspaper of general circulation for 4 consecutive weeks
January 1 (can extend to March 1 if BOCC, Property Appraiser, and Tax Collector agree)	BOCC considers adoption of Final Assessment Resolution and Assessment Roll and sets date for first public hearing
By January 10 (can extend to March 10 if the BOCC, Property Appraiser, and Tax Collector agree)	County provides a copy of the resolution to the Property Appraiser, Tax Collector, and Department of Revenue
Fifteen (14) days after BOCC approval to move forward with adoption of Final Assessment Resolution and Assessment Roll	Assessment Coordinator or designee prepares Preliminary Assessment Roll for BOCC consideration.
Date Established by BOCC in the Final Assessment Resolution	A public hearing is held to receive input from interested persons and to consider adopting the Final Assessment Resolution and approval of Assessment Roll
By June 1	Property Appraiser provides BOCC with legal descriptions, names and addresses of the property owners within boundary of MSBU
Between January 1 to September 15	20 Days Prior to the final public hearing to adopt a non-ad valorem assessment roll, BOCC shall notice the hearing by newspaper. A separate notice by mail shall be sent to each property owner that shall be subject to the assessment

Between January 1 and September 15	BOCC shall receive written objections and hear testimony of interested persons and may then, or at any subsequent meeting of the Board, adopt the Final Assessment Resolution
Between January 1 and September 15	Property owners may initiate proceedings in a court of competent jurisdiction to secure relief within 20 days from the date of the Board's adoption of the Final Assessment Resolution
Upon adoption of the Final Assessment Resolution	The owner of each parcel of property subject to the Assessment shall be entitled to prepay the total remaining Assessment

DRAFT

**PETITION TO CREATE A  
MUNICIPAL SERVICE BENEFIT UNIT  
CAPITAL IMPROVEMENT PROJECT**

This petition is a request to the Board of Sumter County Commissioners (County) by the property owners of (subdivision) recorded in Plate Book "(X)" at Page (000) in the public records of Sumter County, Florida. This petition has been sent to all owners of parcels abutting these road ways to notify each property owners of the proposed road improvements in accordance with Sumter County Ordinance 2007-20.

In order for a project to be presented to the County for consideration and approval, one hundred percent (100%) of the property owners must return a petition to the County affirming their participation in the requested Municipal Service Benefit Unit (MSBU).

Each property owner will be assessed for the total cost on a per parcel basis. The estimated cost per parcel is approximately \$20,951.25 for each assessable front of property and the total amount will be paid over a period as determined by the BOCC. The County has the option to assess for these costs at their discretion.

The cost estimation **includes** loan principal and interest **if the owner chooses to pay the assessment yearly on their property tax bill**. Interest is accrued at Prime plus one percent (1%) for a total of 4.25%. No interest or other fees will be added to the assessment costs if the assessment is paid in full during the approved pre-payment period. The pre-payment period allows property owners 45 days after the final public hearing to pay in full. This period begins on the date that the notice of Special Assessment is sent by certified mail to all property owners within the MSBU.

If you chose to make yearly payments with your property taxes, interest will begin from the date of the final public hearing and will appear with the assessment on you property tax bill. This amount will include interest, and a portion of the financing and borrowing costs. These payments are subject to any discounts that are permitted if you tax bill is paid early, and penalties if your property tax payment is delinquent. The interest will remain the same throughout the assessment period. You can pay off the assessment at any time during the assessment period without penalty.

**THIS PETITION MUST BE RETURNED WITHIN SIXTY (60) CALENDAR DAYS FROM THE POSTMARK DATE IN ORDER TO BE INCLUDED IN THE TABLULATION OF RESPONSES.**

**BY SIGNING THIS PETITION, THE PROPEPTY OWNER AGREES THAT HE OR SHE HAS READ AND UNDERSTANDS THE INFORMATION PROVIED ON THIS PETITION AND INFORMATION SHEETS PROVIDED.**

**PLEASE RETURN THE PETITION TO:** Financial Services Department  
7375 Powell Road, Room 206  
Wildwood, FL34785

PETITIONS MUST BE RECIEVED BY: \_\_\_\_\_ Date entered by county staff

Owner(s) of Parcel: \_\_\_\_\_ Block: \_\_\_\_\_

Lot: \_\_\_\_\_ Alternate Key: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_ Yes, We/I do approve the proposed road assessment

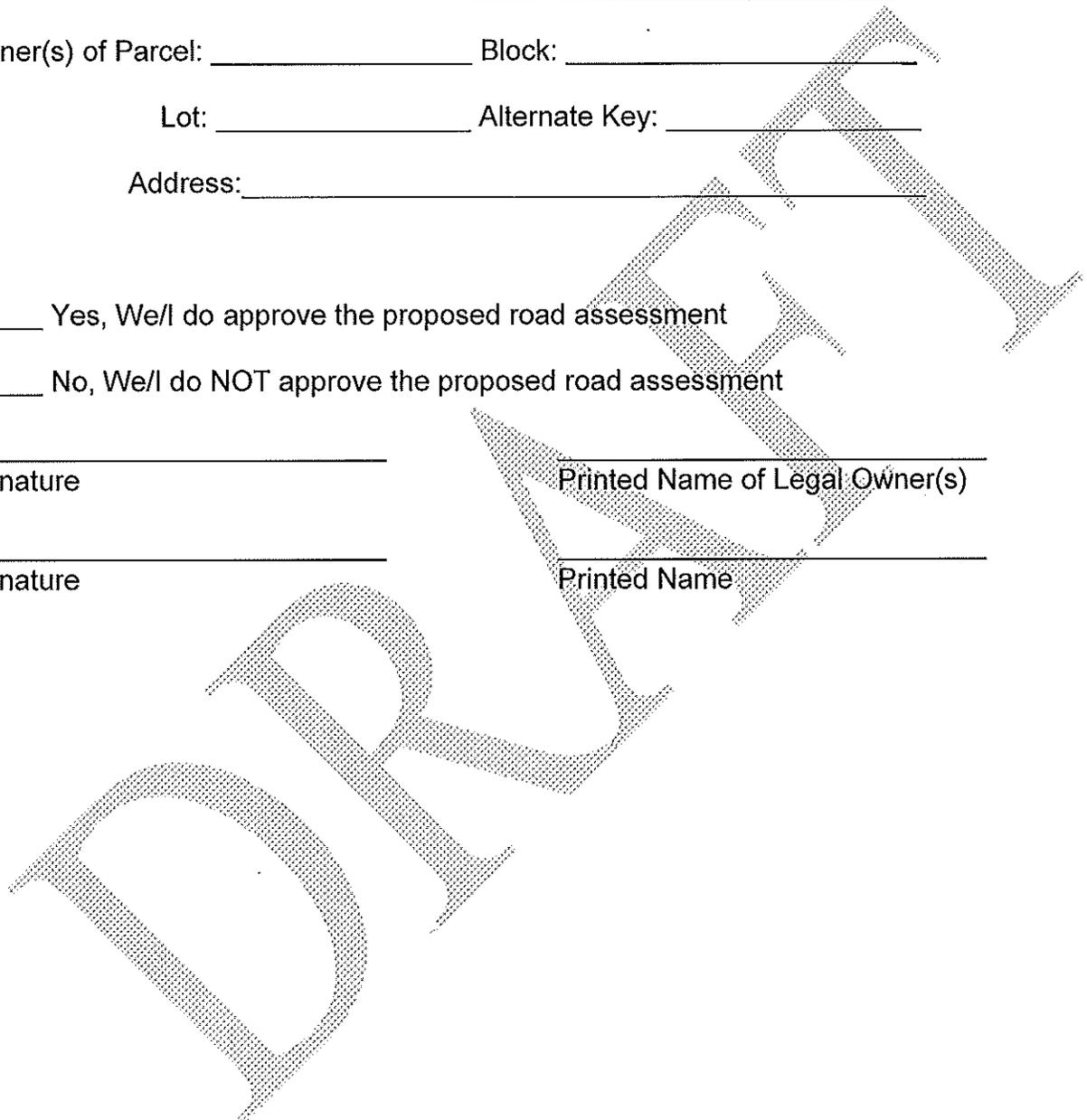
\_\_\_\_\_ No, We/I do NOT approve the proposed road assessment

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name of Legal Owner(s)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name



**SE 34th Way**  
**COST ESTIMATE**  
 DATED October 21, 2011  
 FROM: CR 526 then South for 10560'

ITEM NO.	DESCRIPTION	QTY	UNIT	UNIT PRICE	TOTAL AMOUNT	Property Owners	SUMTER COUNTY
1	Mobilization	1	L.S.	15,000.00	15,000.00	15,000.00	-
2	Maintenance of Traffic ( Construction signing according to FDOT specifications and Design Standards)	1	L.S.	4,000.00	4,000.00	4,000.00	-
3	Clearing & Grubbing	1	L.S.	2,500.00	2,500.00	2,500.00	-
4	Grading (Includes rough & finish grading necessary excavation & fill & related items to construct to typical sections and cross sections	1	L.S.	60,000.00	60,000.00	60,000.00	-
5	Removal of Concrete, asphalt, limerock, pipe and other materials necessary to construct project	1	L.S.	2,500.00	2,500.00	2,500.00	-
<b>Roads</b>							
6	1 1/2" FC 12.5 Superpave Level "C" Fine Graded Asphalt Friction Course	1971	TN	90.00	177,390.00	177,390.00	-
7	6" Limerock LBR 100 Compacted to 98% Modified Proctor	24,640	SY	8.00	197,120.00	197,120.00	-
8	12' Limerock Stabilized Subgrade LBR 40 Compacted to 98% Modified Proctor	25,813	SY	3.00	77,439.00	77,439.00	-
<b>Drainage</b>							
17	Sod	9,386	SY	3.00	28,158.00	28,158.00	-
<b>Pavement Marking</b>							
18	24" Wide Thermoplastic White Stop Bar	1	LS	350.00	350.00	350.00	-
19	Temporary Paint Striping	1	EA	6,336.00	6,336.00	6,336.00	-
20	6" Thermoplastic Double ( 2 Lines ) Yellow ( Centerline )	1	EA	12,672.00	12,672.00	12,672.00	-
<b>Signage</b>							
21	R2-1 Speed Limit ( 30" x 30" ) with post	2	EA	100.00	200.00	200.00	-
22	W14-1 Dead End ( 30" x 30" ) with post	1	EA	100.00	100.00	100.00	-
23	R1-1 Stop Sign ( 30" x 30" ) with post	1	EA	100.00	100.00	100.00	-
<b>Miscellaneous</b>							
24	Geotechnical Testing	1	L.S.	5,000.00	5,000.00	2,500.00	2,500.00
25	Survey	1	L.S.	3,500.00	3,500.00	1,750.00	1,750.00
26	SWFWMD Permitting	1	L.S.	10,000.00	10,000.00	5,000.00	5,000.00
27	Engineering	1	L.S.	30,000.00	30,000.00	15,000.00	15,000.00
<b>SUBTOTAL COST ESTIMATE</b>					<b>632,365.00</b>	<b>608,115.00</b>	<b>24,250.00</b>
<b>Contingent</b>							
28	Contingency of 10%	1	L.S.		63,237.00	63,237.00	
<b>Processing Costs</b>							
30	Deed - Legal Services			2,000.00	2,000.00	-	2,000.00
31	Clerk Recording			55.00	55.00	-	55.00
	Legal Ad (3 @ \$50)			150.00	150.00	-	150.00
<b>GRAND TOTAL</b>					<b>697,807.00</b>	<b>671,352.00</b>	<b>26,455.00</b>

Percent of Costs

96%                      4%

Cost per Parcel (40 parcels) - Prepayment, no financing

\$ 16,783.80

External Financing Option - Prime plus 1% (4.25%)

\$166,698.00

Cost per Parcel (40 parcels) - County/Commercial Financing

\$20,951.25

Per Parcel Annual Cost over 10 Years

\$2,095.13

## Agreement

THIS AGREEMENT is made and entered into between and among SUMTER COUNTY, a political subdivision of the State of Florida, the Sumter County Board of County Commissioners, sitting as the governing body of the Municipal Service Benefit Units hereinafter specified ("MSBU"), the Sumter County Property Appraiser (Property Appraiser), and the Sumter County Tax Collector (Tax Collector).

### WITNESSETH

WHEREAS, the County intends to establish MSBUs for road improvements pursuant to Florida Statute 125.01(1) and 197.3632;

WHEREAS, the County and the MSBUs intend to levy special assessments against real properties lying within the territorial bounds of the MSBUs to effectuate the purposes of said units; and

WHEREAS, 197.363 Fla. Stat. (2004) and chapters 85-465 and 85-467 Laws of Florida authorize the special assessments to be made and collected in the manner and form as provided for the collection of county taxes with the consent and cooperation of the Property Appraiser and the Tax Collector for Sumter County; and

WHEREAS, the Property Appraiser is desirous of cooperating with the County in the assessment of these special assessments; and

WHEREAS, the Tax Collector is also desirous of cooperating with the County in the collection of these special assessments.

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

1. Definitions. As used in this Agreement, the following terms are defined:
  - A. Property Appraiser means the Property Appraiser for Sumter County, including all employees, servants, and agents of the Property Appraiser's office.
  - B. Tax Collector means the Tax Collector for Sumter County, including all employees, servants, and agents of the Sumter County Tax Collector's office.
  - C. County means Sumter County, a political subdivision of the State of Florida, including all employees, servants, and agents of the County.
  - D. MSBU means the municipal service benefit units established by the County pursuant to Chapters 85-465 and 85-467 Laws of Florida and 125.01 (1) (q) Fla. Stat.
  - E. MSBU Special Assessment means the special assessment established in the Ordinance of Ordinances creating the MSBU.

2. Term: The term of this Agreement shall commence on October 1, 20XX and shall, unless terminated in accordance with Section 8 herein, continue one year. This Agreement shall automatically be renewed each year, unless one of the parties provides written notice of non-renewal at least ninety (90) days before the end of the current term.
  
3. Collection Procedures: The procedures for collection of MSBU Assessments are:
  - A. The County shall first adopt an Ordinance establishing the MSBU, stating the purpose of the MSBU, describing the properties within the MSBU, providing for special assessments, and providing for the collection of the MSBU Special Assessment.
  - B. The County shall provide written notice to the Property Appraiser and the Tax Collector, which notice shall include the name of the MSBU, the Ordinance number, and a certified copy of the Ordinance and shall certify that said Ordinance was adopted in accordance with applicable law and is in compliance with all general and special laws pertaining to the assessment and collection of special assessments in the manner and form as provided for the collection of county taxes.
  - C. As soon as is practical but, in no event more than forty-five (45) days after receipt of the notice specified in Paragraph "B" above, the Property Appraiser shall provide to the County a Special Assessment roll containing the following information for all real property located within the boundaries of the MSBU:
    - (1) Names and addresses of the owners of the properties;
    - (2) Property Appraiser's parcel number;
    - (3) Property description;
    - (4) Other information mutually agreed to.
  - D. The County shall schedule a public hearing to consider adoption of a resolution authorizing use of the collection procedures utilized for collection of ad valorem taxes. The County shall provide all property owners and mortgagees with written prior notice of the public hearing, by first-class mail.
  - E. The County shall, at the public hearing referred to above, adopt a Resolution authorizing the use of the uniform method of collecting the assessments as specified in the Agreement. The County shall promptly advise the Property Appraiser and the Tax Collector of the results of the public hearing. A certified copy of any Resolution shall be provided to the Property Appraiser and Tax Collector. Should the County choose not to adopt such a Resolution, then with respect to the particular MSBU, the Property Appraiser and Tax Collector shall have no further obligations hereunder.
  - F. The County and the MSBU shall, by appropriate proceedings, establish the amount of special assessment for each MSBU. With respect to special assessment, the County shall hold public hearings and shall

provide a process for protests and equalization hearings before establishing the final amount of special assessment applicable to each property within an MSBU.

- G. The County and the MSBU shall certify to the Property Appraiser and the Tax Collector a separate MSBU assessment roll for each MSBU showing the amount of the MSBU Special Assessment applied to each parcel within the MSBU, including any parcels for which no MSBU Special Assessment are levied. The certified MSBU Special Assessments roll shall show the total of all MSBU Special Assessments of each property within the MSBU, and shall certify that said roll was adopted in accordance with the provisions of this Agreement and applicable law. Any changes in the MSBU roll shall be the responsibility of the County.
  - H. After receipt of the assessment roll and Resolution specified above, the Property Appraiser shall use his best efforts to comply with the requirements of F.S. 197.363(d), (e) and (f). The Property Appraiser shall immediately notify the County if, for any reason, the Property Appraiser is unable to comply with these statutory requirements, stating the reasons therefore, whether corrective action is planned, and providing a time schedule for such corrective action and compliance with the statutory requirements.
  - I. The Tax Collector shall collect all MSBU Special Assessments complying with the provisions of this Agreement, and remit the funds to the County for the benefit of the MSBU. The Tax Collector shall deposit all collections of MSBU Special Assessments in the same account used for collection of ad valorem taxes; however, shall provide a statement showing the amounts of MSBU Special Assessments, by MSBU, collected.
  - J. All MSBU Special Assessments collected pursuant to this Agreement shall be subject to all collection provisions of Chapter 197 of the Florida Statutes, including the provisions relating to discount for early payment, prepayment by installment method, penalty for delinquent payment and issuance of tax certificates and tax deeds for nonpayment, and shall also be subject to the provisions of F.S. 192.091 (2) (b) 2. The MSBU Special Assessments shall become due and owing at the same time as ad valorem taxes and shall become delinquent, if not paid, at the same time as ad valorem taxes.
4. The County and MSBU shall reimburse the Property Appraiser and Tax Collector for the actual expenses incurred in implementing and utilizing the collection process envisioned by this Agreement. Said costs shall include all legal and professional expenses for reviewing proposed assessments and shall also include all costs of defending against administrative or legal challenges to this Agreement or an assessment pursuant hereto. The Property Appraiser and Tax Collector shall maintain records detailing the expenses allocable to this Agreement and shall provide quarterly invoices, with supporting documentation, for any amounts due hereunder. The

Property Appraiser and Tax Collector shall maintain such records for at least one (1) year after billing and shall allow the County and the MSBU access to the records for purposes of audit, inspection, and copying. Any billing errors discovered shall be adjusted between the parties on the next succeeding invoice.

5. The Property Appraiser shall advise the County of all pertinent deadlines for submission of MSBU Special Assessments rolls and the County shall use its best efforts to provide timely returns to the Property Appraiser and Tax Collector.
6. The County shall be responsible for conducting all required hearings regarding protests of the MSBU Special Assessment and shall advise the Property Appraiser and the Tax Collector of any changes to the MSBU Special Assessment rolls as a result thereof.
7. The Property Appraiser shall notify the County of all changes to the Property Appraiser's ad valorem tax rolls for properties within each MSBU and shall cooperate in identifying any necessary changes to the MSBU Special Assessment rolls.
8. This Agreement may be terminated, for cause other than non-payment of sums due, upon one hundred eighty (180) days written notice, specifying the cause for termination. Should the cause specified be remedied within the one hundred eighty (180) day period, then this Agreement shall not be terminated for the stated cause. In the event of non-payment pursuant to Paragraph 4 above, this Agreement may be terminated upon ten (10) day written notice period. Bona-fide disputes over billing matters shall not be considered an event of non-payment. This Agreement shall be modified or terminated, as necessary or appropriate, should the legislature of the State of Florida require, by general law, a different method of collecting the MSBU Special Assessments.
9. It is intended that this Agreement will be used to begin collections of MSBU Special Assessments for the 2012 tax year; bills to be distributed in November 2012. The parties recognize that implementation of this Agreement may not be possible for this tax year, however agree to use their best efforts to expeditiously begin collections for each MSBU specified by the County in accordance with Section 3 hereof.
10. If any section, subsection, clause, phrase, or provision of this Agreement is held invalid or unconstitutional, such invalidity or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this Agreement.

IN WITNESS WHEREOF, the parties hereto have set their hand and seals this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

SUMTER COUNTY, A POLITICAL SUB  
DIVISION OF THE STATE OF FLORIDA

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CHAIRMAN  
BOARD OF COUNTY COMMISSIONERS OF  
SUMTER COUNTY, AS THE GOVERNING BODY  
OF THE MUNICIPAL SERVICE BENEFIT UNITS

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CHAIRMAN  
SUMTER COUNTY BOARD  
OF COUNTY COMMISSIONERS

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SUMTER COUNTY PROPERTY APPRAISER

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SUMTER COUNTY TAX COLLECTOR

ATTEST:

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GLORIA HAYWARD  
CLERK OF COURT