

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SARASOTA COUNTY PROPERTY APPRAISER
AND
TAXING AUTHORITY(IES)**

THIS MEMORANDUM OF UNDERSTANDING is entered into by and between the SARASOTA COUNTY PROPERTY APPRAISER, a Constitutional Officer of the State of Florida (“APPRAISER”) and the CITY OF NORTH PORT (“TAXING AUTHORITY”).

WITNESSETH

WHEREAS, the APPRAISER, is a Constitutional Officer elected by the residents of the County of Sarasota and has the responsibility of preparing an annual assessment roll that meets all legal requirements of State law, including the proper administration of property tax exemptions; and

WHEREAS, the TAXING AUTHORITY levies ad valorem taxes for public benefit; and

WHEREAS, the APPRAISER has the duty under Art. VII, § 6, Fla. Constitution and Chapters 196, and 193, Florida Statutes, to determine any year or years within the prior 10 years of the then-current tax year, persons who were not entitled to, but were granted, a tax exemption or assessment limitation on their real property located in Sarasota County, Florida. Upon such determination, the APPRAISER serves a notice of intent to lien the owner’s real property to recover the unpaid taxes, penalty of 50 percent of the unpaid taxes, and 15 percent interest per year on the unpaid taxes; and

WHEREAS, the APPRAISER intends to contract with a third-party vendor to assist the APPRAISER in the determination of facts related to the tax exemption or assessment limitation, for which the vendor shall be compensated.

NOW, THEREFORE, the APPRAISER and the TAXING AUTHORITY, in consideration of the mutual covenants contained herein, do agree as follows:

I. PROPERTY APPRAISER’S RESPONSIBILITIES

- A. The APPRAISER is responsible for ensuring a fair, equitable tax roll for all citizens of Sarasota County.
 - 1. To that end, in his efforts to review exemption eligibility, the APPRAISER is contracting with a vendor to assist in locating and reviewing all facts related to tax exemptions and assessment limitations previously granted in Sarasota County.
 - 2. The APPRAISER intends to contract with a vendor to perform such work beginning with the tax year 2022.
- B. The vendor will use publicly available ownership and exemption records maintained by the APPRAISER, other public record data sources obtained by the vendor at their cost, and the vendor’s proprietary system to notify the APPRAISER of the identity of property owners that the vendor believes may be improperly benefitting from the tax exemption or assessment limitation described in Art. VII, § 6, Fla. Const., and all applicable statutes.

C. The APPRAISER shall provide data to the vendor and the APPRAISER will analyze all applicable facts returned from the vendor to determine that all statutory obligations for maintaining an exemption or assessment limitation are or are not being met before making the final determination as to any particular exemption or assessment limitation and the filing of a tax lien.

II. VENDOR COMPENSATION. 23.5% of any tax, penalty, and interest due to the TAXING AUTHORITY and collected to satisfy a tax lien, not to exceed \$25,000 per satisfied tax lien.

III. TAXING AUTHORITY’S RESPONSIBILITIES

The TAXING AUTHORITY agrees to forgo twenty-three and one-half percent (23.5%) of all taxes, penalties, and interest from its share of any monies recovered, not to exceed twenty-five thousand (\$25,000) per lien satisfied

- a. The 23.5% will be withheld by the Tax Collector for distribution to the vendor, per terms of the contract between the APPRAISER and the vendor.
- b. The TAXING AUTHORITY will receive the remaining taxes, penalties, and interest from the Tax Collector as part of the regular tax distribution, as applicable to them.

IV. GENERAL PROVISIONS

- 1. All notices required hereunder shall be by the United States mail, postage paid. Any notice hereunder shall be addressed to the party intended to receive same at the following addresses:

TAXING AUTHORITY’s Representative:

NAME : Jerome Fletcher
TITLE: City Manager

ADDRESS: 4970 City Hall Blvd
 North Port, FL 34286
PHONE: 941-429-7076
EMAIL:
ContactNorthPort@cityofnorthport.com

APPRAISER’s Administrative Agent

NAME: Brian Loughrey
TITLE: Chief Deputy Property Appraiser

ADDRESS: Sarasota County Property Appraiser
 2001 Adams Ln
 Sarasota, FL 34237
PHONE: (941) 861-8299
EMAIL: bloughrey@sc-pa.com

- 2. The parties acknowledge that the terms and conditions hereof constitute the entire understanding and agreement of the parties with respect hereto. No modification hereof shall be effective unless in writing and executed with the same formalities as this Memorandum of Understanding is executed.
- 3. This Memorandum of Understanding shall terminate on December 31, 2027, unless sooner terminated.

IN WITNESS WHEREOF, the parties have agreed to the terms and provisions of this Memorandum of Understanding as of the last signature hereto.

SARASOTA COUNTY PROPERTY APPRAISER

CITY OF NORTH PORT

BY: _____
Bill Furst, Property Appraiser

BY: _____
Pete Emrich, Mayor

DATE: _____

DATE: _____

WITNESS

ATTEST

BY: _____

Heather Taylor, MMC
City Clerk

APPROVED AS TO FORM AND CORRECTNESS

Amber L. Slayton
City Attorney