



Legislation Text

File #: 22-2859, **Version:** 1

TO: Honorable Mayor & Members of the North Port Commission

FROM: A. Jerome Fletcher II, ICMA-CM, MPA, City Manager

TITLE: Approve the Memorandum of Understanding Between the Sarasota County Property Appraiser and the City of North Port Forgoing Twenty-Three and One-Half Percent (23.5%) of all Taxes, Penalties, and Interest of any Monies Recovered, Not to Exceed Twenty-Five Thousand Dollars (\$25,000) Per Lien Satisfied.

Recommended Action

Approve the Memorandum of Understanding between Sarasota County Property Appraiser and the City of North Port.

Background Information

The Sarasota County Property Appraiser is a Constitutional Officer elected by the residents of the County of Sarasota. The Property Appraiser 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. The City of North Port levies ad valorem taxes for public benefit. The Property Appraiser has the duty under Article VII, § 6, Florida 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 Property 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. The Property Appraiser intends to contract with a third-party vendor to assist in the determination of facts related to the tax exemption or assessment limitation, for which the vendor shall be compensated.

Vendor compensation will consist of 23.5% of any tax, penalty, and interest due to North Port and collected to satisfy a tax lien, not to exceed \$25,000 per satisfied tax lien.

The City of North Port will receive the remaining taxes, penalties, and interest from the Sarasota County Tax Collector as part of the regular tax distribution, as applicable to them.

The Memorandum of Understanding has been reviewed by the City Attorney's office and is correct as to form.

Strategic Plan

Financially Responsible City Providing Quality Municipal Services

Financial Impact

Revenue will be received for any tax liens collected by the vendor.

Procurement

Not applicable.

Attachments:

1. Memorandum of Understanding

Prepared by: Kimberly Williams, Finance Director

Department Director: Kimberly Williams, Finance Director