

**MEMORANDUM OF UNDERSTANDING
BETWEEN
ESCAMBIA COUNTY PROPERTY APPRAISER,
ESCAMBIA COUNTY TAX COLLECTOR,
AND TAXING AUTHORITY**

THIS MEMORANDUM OF UNDERSTANDING is entered into by and between the Escambia County Property Appraiser, a Constitutional Officer of the State of Florida (“APPRAISER”), the Escambia County Tax Collector, a Constitutional Officer of the State of Florida (“TAX COLLECTOR”), and the City of Pensacola (“TAXING AUTHORITY”).

WITNESSETH

WHEREAS, the APPRAISER, a Constitutional Officer elected by the residents of the County of Escambia, has the responsibility of preparing an assessment roll that meets all legal requirements, including the administration of certain exemptions; and

WHEREAS, the TAX COLLECTOR, a Constitutional Officer elected by the residents of the County of Escambia, has the responsibility of collecting duly assessed ad valorem taxes according to the above-referenced assessment roll; and

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

WHEREAS, the APPRAISER has the authority under Section 193.155, Florida Statutes, to determine that for any year or years within the prior ten (10) years a person who was not entitled to the homestead property assessment limitation granted under that section shall be subject to the unpaid taxes, plus a penalty of fifty percent (50%) of the unpaid taxes for each year and fifteen percent (15%) interest per annum; and

WHEREAS, the APPRAISER desires to contract with a third-party vendor to assist the APPRAISER in the determination of fraud, which vendor shall be compensated by withholding twenty-eight percent (28%) of any taxes recovered, plus penalties and interest on the recovered amount.

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

I. PROPERTY APPRAISER’S RESPONSIBILITIES

The APPRAISER is responsible for ensuring a fair, equitable tax roll for all citizens of Escambia County.

To that end, in his efforts to determine fraud the APPRAISER is partnering with an experienced vendor to assist in reviewing all homestead exemptions previously granted under Section 193.155, Florida statutes.

The APPRAISER intends to contract with said vendor to perform such work beginning in the first quarter of 2020.

The vendor will use ownership and exemption records maintained by the APPRAISER, current data from Lexis-Nexis and the vendor's own proprietary system to determine which property owners are improperly benefitting from the homestead exemption described in Art. VII § 6, Fla. Const. and all applicable statutes.

The APPRAISER shall provide accurate data to the vendor and analyze results returned from the vendor to ensure all statutory obligations are being met.

II. TAXING AUTHORITY'S RESPONSIBILITIES

The TAXING AUTHORITY shall forfeit twenty-eight percent (28%) of any taxes, penalties and interest from its share of any monies recovered as a result of the actions of the APPRAISER cancelling or removing a homestead exemption as a result of the data analysis from the vendor.

- a. The 28% 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.

III. 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:
TITLE:

ADDRESS:

PHONE:
EMAIL:

APPRAISER's Administrative Agent

NAME: Gary (Bubba) Peters
TITLE Chief Deputy

ADDRESS: 221 Palafox Place Suite 300
Pensacola, FL 32502

PHONE: 850-434-2735
EMAIL: gpeters@escpa.org

TAX COLLECTOR's Administrative Agent

NAME: Rich Stone
TITLE: Chief Operations Officer

ADDRESS: Post Office Box 1312
Pensacola, FL 32591-1312

PHONE: 850-438-6500
EMAIL: rstone@escambiataxcollector.com

2. The parties acknowledge, one to the other, that the terms hereof constitute the entire understanding and agreement of the parties with respect hereof. No modification hereof shall be effective unless in writing and executed with the same formalities as this Memorandum is executed.

3. This Memorandum shall become effective as of the date of the last of the parties' signature hereto, and shall remain in effect for an initial term of twelve (12) months and at the APPRAISER'S election, in his sole discretion, shall continue in effect thereafter on a year-to-year basis, but not to extend beyond December 31, 2025.

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

Witnesses:

ESCAMBIA COUNTY PROPERTY APPRAISER

By: _____
Chris Jones, Property Appraiser

Date: _____

Witnesses:

ESCAMBIA COUNTY TAX COLLECTOR

By: _____
Scott Lunsford, Tax Collector

Date: _____

Witnesses:

CITY OF PENSACOLA

By: _____
Grover Robinson, IV - Mayor

Date: _____

ATTEST:

Ericka Burnett, City Clerk

Date

Approved as to form and correctness

By: _____
City Attorney