

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SARASOTA COUNTY PROPERTY APPRAISER
AND
TAXING DISTRICT**

THIS MEMORANDUM OF UNDERSTANDING is entered by and between the SARASOTA COUNTY PROPERTY APPRAISER, a Constitutional Officer of the State of Florida (“APPRAISER”) and the SARASOTA COUNTY SCHOOL BOARD-SEE ADDENDUM 'A' (“TAXING DISTRICTS”).

WITNESSETH

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

WHEREAS, each TAXING DISTRICT levies ad valorem taxes for public benefit; and

WHEREAS, the Sarasota County School Board is the governing body for each of the Taxing Districts and has the authority to enter into contracts on behalf of the respective Taxing Districts; 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 thirty percent (30%) of any taxes recovered, plus penalties and interest on the recovered amount.

NOW, THEREFORE, the APPRAISER and the TAXING DISTRICT, 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 Sarasota 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 2015.

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. RESPONSIBILITIES OF EACH TAXING DISTRICT

Each TAXING DISTRICT shall forfeit thirty percent (30%) of any taxes, penalties and interest from its share of any monies recovered as a result of the actions of the APPRAISER canceling or removing a homestead exemption as a result of the data analysis from the vendor.

- a. The 30% will be withheld by the Tax Collector for distribution to the vendor, per terms of the contract between the APPRAISER and the vendor.
- b. Each TAXING DISTRICT 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 DISTRICT's Representative:

NAME : Lori White
TITLE: Superintendent of Schools

ADDRESS: Sarasota County School Board
1960 Landings Blvd.
Sarasota, FL 34231
PHONE: (941) 927-9000
EMAIL:
lori.white@sarasotacountyschools.net

APPRAISER's Administrative Agent

NAME: Brian Loughrey
TITLE: Administrative Director

ADDRESS: Sarasota County Property Appraiser
2001 Adams Ln
Sarasota, FL 34237
PHONE: (941) 861-8299
EMAIL: bloughrey@sc-pa.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 MOU is executed.
- 3. This Memorandum of Understanding shall terminate three (3) years from commencement of contract between APPRAISER and vendor or December 31, 2018; whichever occurs first.

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

WITNESS

Signature

Print

SARASOTA COUNTY PROPERTY APPRAISER

BY: _____
Bill Furst, Property Appraiser

DATE: _____

WITNESS

Signature

Print

**SARASOTA COUNTY SCHOOL BOARD, sitting
as the Governing Body for each TAXING
DISTRICT**

BY: _____
Chair

DATE: _____

Approved for Legal Content,
March 6, 2015, by Matthews Eastmoore,
Attorneys for The School Board
of Sarasota County, Florida
Signed: ASH