

2-7-12  
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AGREEMENT

between

LORI PARRISH, AS BROWARD COUNTY PROPERTY APPRAISER

and

CITY OF FORT LAUDERDALE, FLORIDA

for

NON-AD VALOREM ASSESSMENTS

This is an Agreement, made and entered into, by, and between: LORI PARRISH, as BROWARD COUNTY PROPERTY APPRAISER (“PROPERTY APPRAISER”), and CITY OF FORT LAUDERDALE, FLORIDA (“TAXING AUTHORITY”).

WHEREAS, Section 197.3632, Florida Statutes, requires that annually by June 1, the Property Appraiser must provide each local government using the uniform method of levy, collection, and enforcement of non-ad valorem assessments provided in Section 197.3632 certain information by list or compatible electronic medium.

WHEREAS, Section 197.3632, Florida Statutes, provides that notice of a non-ad valorem assessment levied by taxing authorities located in Broward County may be provided by including the assessment in the Property Appraiser’s notice of proposed property taxes and proposed or adopted non-ad valorem assessments under Section 200.069, Florida Statutes.

WHEREAS, Section 197.3632, Florida Statutes, requires the taxing authority levying the non-ad valorem assessment pursuant to Section 197.3632 to enter into a written agreement with the Property Appraiser for reimbursement of necessary administrative costs incurred.

NOW, THEREFORE, in consideration of the mutual covenants, promises, and other good and valuable consideration, the receipt and legal sufficiency of which is hereby acknowledged, the parties do hereby agree as follows:

1. The foregoing recitals are true and correct and incorporated herein by reference.
2. The parties herein agree that, commencing with the 2012 assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Taxing Authority, specifically the Beach Business Improvement Assessment.
3. The Taxing Authority shall meet all relevant requirements of Section 197.3632, Florida Statutes. Failure to do so shall be grounds for immediate termination of this Agreement by the

Property Appraiser at any date, and is not subject to the time cancellation restrictions set by Paragraph 17.

4. The Taxing Authority shall furnish the Property Appraiser all up-to-date data concerning the boundaries of the area that are to be assessed, as well as proposed assessments and other information requested from time to time by the Property Appraiser necessary to facilitate her making the assessment.

5. The Property Appraiser shall, using the information provided by the Taxing Authority, place the Taxing Authority's non-ad valorem assessments, as made from time to time and certified to her, on the properties within the specified boundary.

6. The Taxing Authority's assessments shall be uniform (e.g. one uniform assessment for drainage, etc.) to facilitate the making of assessments by mass data techniques utilized by the Property Appraiser.

7. Any material changes of assessment, including, but not limited to, methodology, units of measurement, or creation of additional rates within a single district, must be submitted to the Property Appraiser no later than May 1<sup>st</sup> of the applicable tax year. Any changes submitted to the Property Appraiser after the May 1<sup>st</sup> cutoff date shall be disregarded by the Property Appraiser and will not be reflected on the TRIM Notice, or in the file passed to the Revenue Collector.

8. Failure of the Taxing Authority to provide the Property Appraiser with material changes of assessment by May 1<sup>st</sup> shall not be grounds for a refund of any monies paid, and shall not relieve the Taxing Authority of any outstanding financial obligations to the Property Appraiser. To the extent permitted by the Florida Constitution and Section 768.28, Florida Statutes, the Taxing Authority agrees to hold the Property Appraiser harmless for any repercussions resulting from the new material changes of assessment not being reflected on the TRIM Notice, or in the file passed to the Revenue Collector if the Taxing Authority fails to provide the Property Appraiser with material changes of assessment by May 1<sup>st</sup>. Nothing contained in this Agreement is intended to serve as a waiver of sovereign immunity by any agency to which sovereign immunity may be applicable.

9. Within 30 days of invoice, the Property Appraiser shall be compensated by the Taxing Authority for all administrative costs incurred in carrying out this Agreement at the rate of \$2.00 per parcel. However, regardless of the number of parcels covered by this Agreement, the total compensation paid to the Property Appraiser shall be a minimum of \$400.00 for each year in which such assessments are placed on the tax rolls.

10. Within 30 days of invoice, the Taxing Authority shall pay the Property Appraiser the sum of \$1,000.00 in the first year in which the Agreement is effective. This sum represents the Taxing Authority's reimbursement for programming changes made to the Property Appraiser's

computer system, which are necessary for placement of the Taxing Authority's non-ad valorem assessment on the tax rolls.

11. If the actual costs of performing the services under this Agreement exceed the compensation provided for in Paragraphs 9 and 10 above, the amount of compensation shall be the actual cost of performing the services under this Agreement.

12. This Agreement constitutes the entire Agreement of the parties.

13. Neither party may assign her or its obligations under this Agreement.

14. This Agreement is governed by and construed in accordance with Florida law. Any and all legal action necessary to enforce this agreement will be held in Broward County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

15. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.

16. If the Property Appraiser or Taxing Authority determines this Agreement needs modification, said modification must be in writing, signed by both parties, and entered into prior to January 1<sup>st</sup> of the tax year in which such modification is to become effective.

17. All communications required by this Agreement shall be in writing and sent by first class mail or email to the other party. Notices to the Taxing Authority shall be addressed to Karen Reese at the following address:

City of Fort Lauderdale - Economic Development

100 North Andrews Avenue

Fort Lauderdale, FL 33301

Email: KReese@fortlauderdale.gov

Notices to the Property Appraiser shall be addressed to:

Lori Parrish, Broward County Property Appraiser

115 South Andrews Avenue, Room 111

Fort Lauderdale, FL 33301

Email: lori@bcpa.net

18. Except as otherwise provided herein, this Agreement shall continue from year to year unless cancelled by either party. Either party may cancel this agreement by providing the other party written notice of the cancellation prior to January 1<sup>st</sup> of the year the Agreement shall stand terminated. Property Appraiser will perform no further work after the written cancellation is received. This Agreement shall automatically terminate at the end of the Property Appraiser's term of office (January, 2013).

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: PROPERTY APPRAISER by and through LORI PARRISH and TAXING AUTHORITY, by and through \_\_\_\_\_, \_\_\_\_\_, duly authorized to execute same.

PROPERTY APPRAISER:



LORI PARRISH, BROWARD COUNTY  
PROPERTY APPRAISER

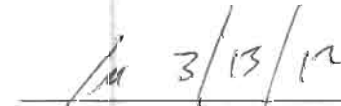
20 day of March, 2012

TAXING AUTHORITY:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_ day of January, 2010

Approved as to form:



Jerrod Mathias, Deputy General Counsel  
Broward County Property Appraiser's Office

WITNESSES:

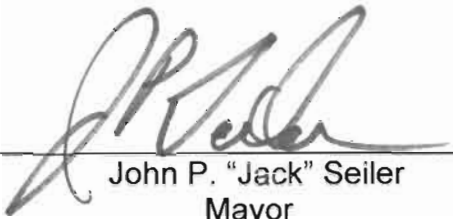
Jeannette A. Johnson

Jeannette A. Johnson  
Printed name

Yilun Shredo

Aixa D. Penedo  
Printed name

CITY OF FORT LAUDERDALE

By:   
John P. "Jack" Seiler  
Mayor

Date: 2/21/12

By:   
City Manager

Approved as to form:

  
Assistant City Attorney

ATTEST:

  
City Clerk