

CERTIFICATION

I certify this to be a true and correct copy of the record of the City of Fort Lauderdale, Florida.

WITNESSETH my hand and official seal of the City of Fort Lauderdale, Florida, this the LST day of March 20 23

RESOLUTION NO. 23-56

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, APPROVING THE TWO INTERLOCAL AGREEMENTS WITH BROWARD COUNTY FOR THE DISTRIBUTION OF LOCAL OPTION GAS TAXES; AUTHORIZING THE CITY MANAGER TO EXECUTE THE TWO INTERLOCAL AGREEMENTS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, since 1988, the City has received a share of gas taxes levied by Broward County under the terms of two Interlocal Agreements; and

WHEREAS, the two Interlocal Agreements provide for the division and distribution of proceeds from Broward County for the fifth-cent local option gas tax on motor fuel sold in Broward County and provide for the distribution of proceeds for the three-cent local option gas tax on motor fuel sold in Broward County; and

WHEREAS, both Interlocal Agreements distribute a share of the gas taxes to municipalities in Broward County based on their population; and

WHEREAS, the two Interlocal Agreements are effective January 1, 2024 through and including December 31, 2053; and

WHEREAS, the two Interlocal Agreements provide that the City will continue to receive its share of the gas taxes uninterrupted through December 31, 2053, subject to the requirements in the agreement; and

WHEREAS, in accordance with Section 336.025, Florida Statutes, municipal governments must use the gas tax moneys received for transportation expenditures; and

WHEREAS, the City Commission finds that approving the two Interlocal Agreements with Broward County for the distribution of local option gas taxes is in the best interest of the City of Fort Lauderdale.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

<u>SECTION 1</u>. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct, and are incorporated herein by this reference.

RESOLUTION NO. 23-56

PAGE 2

SECTION 2. That the City Commission of the City of Fort Lauderdale, Florida, hereby approves the two Interlocal Agreements with Broward County for the distribution of Local Option Gas Taxes, and the City Manager is authorized to execute the Agreements on behalf of the City of Fort Lauderdale, Florida.

SECTION 3. The Office of the City Attorney shall review and approve as to form all documents prior to their execution by proper City officials.

SECTION 4. That all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5. That this Resolution shall be in full force and effect upon final passage and adoption.

ADOPTED this 8th day of March, 2023:

Mayor -

DEAN J. TRANTALIS

ATTEST:

City Clerk

Dean J. Trantalis

Yea

DAVID R. SOLOMAN

John C. Herbst

Yea

APPROVED AS TO FORM:

Steven Glassman

Pamela Beasley-Pittman

Yea

Yea

(YNE M. SPÆNKE

Warren Sturman

Yea.



CERTIFICATION

I certify this to be a true and correct copy of the record of the City of Fort Lauderdale, Florida.

WITNESSETH my hand and official seal of the City of Fort Lauderdale, Florida, this the Say of March 20 23 City Clerk

RESOLUTION NO. 23-56

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA, APPROVING THE TWO INTERLOCAL AGREEMENTS WITH BROWARD COUNTY FOR THE DISTRIBUTION OF LOCAL OPTION GAS TAXES; AUTHORIZING THE CITY MANAGER TO EXECUTE THE TWO INTERLOCAL AGREEMENTS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, since 1988, the City has received a share of gas taxes levied by Broward County under the terms of two Interlocal Agreements; and

WHEREAS, the two Interlocal Agreements provide for the division and distribution of proceeds from Broward County for the fifth-cent local option gas tax on motor fuel sold in Broward County and provide for the distribution of proceeds for the three-cent local option gas tax on motor fuel sold in Broward County; and

WHEREAS, both Interlocal Agreements distribute a share of the gas taxes to municipalities in Broward County based on their population; and

WHEREAS, the two Interlocal Agreements are effective January 1, 2024 through and including December 31, 2053; and

WHEREAS, the two Interlocal Agreements provide that the City will continue to receive its share of the gas taxes uninterrupted through December 31, 2053, subject to the requirements in the agreement; and

WHEREAS, in accordance with Section 336.025, Florida Statutes, municipal governments must use the gas tax moneys received for transportation expenditures; and

WHEREAS, the City Commission finds that approving the two Interlocal Agreements with Broward County for the distribution of local option gas taxes is in the best interest of the City of Fort Lauderdale.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

<u>SECTION 1</u>. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct, and are incorporated herein by this reference.

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<u>SECTION 3</u>. The Office of the City Attorney shall review and approve as to form all documents prior to their execution by proper City officials.

<u>SECTION 4</u>. That all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

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ADOPTED this 8th day of March, 2023.

Mayor.

DEAN J. TRANTALIS

ATTEST:

City Clerk

DAVID R. SOLOMAN

Dean J. Trantalis

Yea

John C. Herbst

Yea

Steven Glassman

Yea

Pamela Beasley-Pittman Yea

Warren Sturman

<u>Yea</u>.

APPROVED AS TO FORM:

Interim City Attorney

INTERLOCAL AGREEMENT

REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND DISTRIBUTION OF AN ADDITIONAL ONE-CENT (\$0.01) LOCAL OPTION GAS TAX (FIFTH CENT) ON EVERY GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY

This Interlocal Agreement ("Agreement") is entered into by and among: BROWARD COUNTY, a political subdivision of the State of Florida ("County"), COCONUT CREEK, COOPER CITY, CORAL SPRINGS, DANIA BEACH, DAVIE, DEERFIELD BEACH, FORT LAUDERDALE, HALLANDALE BEACH, HILLSBORO BEACH, HOLLYWOOD, LAUDERDALE-BY-THE-SEA, LAUDERDALE LAKES, LAUDERHILL, LAZY LAKE, LIGHTHOUSE POINT, MARGATE, MIRAMAR, NORTH LAUDERDALE, OAKLAND PARK, PARKLAND, PEMBROKE PARK, PEMBROKE PINES, PLANTATION, POMPANO BEACH, SEA RANCH LAKES, SOUTHWEST RANCHES, SUNRISE, TAMARAC, WEST PARK, WESTON, and WILTON MANORS, all municipal corporations organized and existing under the laws of the State of Florida (collectively referred to as the "Municipalities") (the County and Municipalities are collectively referred to as the "Parties").

RECITALS

- A. Section 336.025, Florida Statutes, as amended, authorizes the County to establish an additional one-cent (\$0.01) local option gas tax (commonly referred to as the "Fifth Cent") on every gallon of motor fuel sold in the County and taxed under the provisions of Chapter 206, Florida Statutes, for a period not to exceed thirty (30) years, to be used solely for "transportation expenditures" as defined in Section 336.025(7), Florida Statutes, with distribution of the proceeds determined pursuant to an interlocal agreement between the County and the eligible Municipalities representing a majority of the population of the incorporated area within the County.
- B. The Parties desire that the current additional one-cent (\$0.01) local option gas tax expiring December 31, 2031, established by the Board of County Commissioners in Ordinance No. 2000-25 ("Prior Ordinance"), be reestablished, reimposed, and relevied through December 31, 2053, with the proceeds distributed among the Parties consistent with the terms of this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and pursuant to Section 336.025, Florida Statutes, the Parties hereby agree as follows:

AGREEMENT

- 1. <u>Recitals:</u> The foregoing recitals are true and correct and by this reference are incorporated herein.
- 2. <u>Purpose of Agreement:</u> The purpose of this Agreement is to reestablish the additional one-cent (\$0.01) local option gas tax to be used for transportation expenditures and to allocate the proceeds of this local option gas tax among the Parties as set forth herein.

- 3. Termination of Prior Agreement: The Interlocal Agreement between the County and the Municipalities for Division and Distribution of the Proceeds from the Broward County Fifth Cent Additional Local Option Gas Tax on Motor Fuel executed by the Parties in connection with the Prior Ordinance is terminated effective 11:59 p.m. on December 31, 2023.
- 4. <u>Distribution of Proceeds:</u> The Parties agree to divide the proceeds of the additional one-cent (\$0.01) local option gas tax according to the following distribution formula: Seventy-four percent (74%) to the County, and Twenty-six percent (26%) to the Municipalities.
 - 4.1 The allocation of proceeds to the Municipalities will be based upon the annual Bureau of Economic and Business Research ("BEBR") population figures as of April 1 of each year.
 - 4.2 By July 1 of each year this Agreement is in effect, the County shall forward the finalized BEBR population figures to the State of Florida Department of Revenue for the purpose of distributing the proceeds of the local option gas tax in accordance with the distribution formula established pursuant to this Agreement.
 - 4.3 In the event the BEBR population figures are not finalized by July 1, the County shall forward the finalized figures to the State of Florida Department of Revenue within thirty (30) days after the County receives notice that the figures are finalized.
- 5. <u>Effective Date:</u> Pursuant to Section 336.025(1)(b)1, Florida Statutes, the additional one-cent (\$0.01) local option gas tax and this Agreement shall become effective, and continue uninterrupted, from and including January 1, 2024, through and including December 31, 2053, a term of thirty (30) years.
- 6. <u>Notices:</u> Whenever any Party desires to give notice to any other Party or Parties, such notice must be in writing mailed and sent by e-mail to the designated representative(s) of the respective Parties as indicated on the Parties' respective signature pages. Any Party may change its designated representative(s) for notice purposes by providing notice thereof to all other Parties in accordance with this paragraph.
- 7. **Binding Effect:** Each person executing this Agreement represents that he or she has been empowered by his or her respective Party to enter into this Agreement and to bind such Party to the commitments and undertakings contained herein. The provisions, conditions, terms, and covenants contained herein shall be of a binding effect. The benefits and advantages hereof shall inure to the respective Parties and the respective successors and assigns.
- 8. Termination Resulting from Judicial Determination: If, as a result of a judicial ruling, any Party properly terminates this Agreement, the distribution of the proceeds of the local option gas tax for the following year shall be in accordance with Section 336.025(4)(a), Florida Statutes, as amended.

- 9. <u>Prior Agreements:</u> This Agreement represents the final and complete understanding of the Parties and incorporates, includes, and supersedes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein. There are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, no deviation from the terms hereof shall be predicated upon any prior representations or agreements whether oral or written.
- 10. <u>Joint Preparation</u>: Each Party acknowledges that it has sought and received whatever advice and counsel as was necessary for it to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement resulted from the joint efforts of all the Parties. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the Parties.
- 11. <u>Counterparts:</u> This Agreement may be executed in any number of counterparts, whether signed physically or electronically, each of which, when executed and delivered, shall constitute an original, but such counterparts shall together constitute one and the same instrument.
- 12. <u>Further Assurances:</u> The Parties shall execute all such instruments, and agree to take all such further actions, that may be reasonably required by any Party to fully effectuate the terms and provisions of this Agreement.
- 13. <u>Modification:</u> No change or modification of this Agreement shall be valid unless in writing and signed by all Parties hereto. No purported waiver of any of the provisions of the Agreement shall be valid unless in writing and signed by the Party allegedly waiving the applicable provision.
- 14. <u>Ineligibility:</u> If, during the term of the imposition of this local option gas tax, any of the Municipalities become ineligible to receive a share of the proceeds of the local option gas tax for any reason, any funds otherwise undistributed because of such ineligibility shall be distributed by the Florida Department of Revenue to the remaining Municipalities in proportion to the distribution formula then in effect.

IN WITNESS WHEREOF, the Parties hereto have made and executed this Interlocal Agreement: BROWARD COUNTY, through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Mayor or Vice-Mayor, authorized to execute same by Board action on the 24th day of January, 2023 and MUNICIPALITIES, signing by and through their representative authorized to execute same pursuant to formal action taken on the date indicated on the respective signature pages.

COUNTY

ATTEST:

Broward County Administrator, as Ex officio Clerk of the Broward County Board of Commissioners

Designated Address for Notices:
Monica Cepero at mcepero@broward.org
Broward County Administrator
Governmental Center, Room 409
Fort Lauderdale, Florida 33301
Attention: County Administrator

With a copy to:
Andrew Meyers at ameyers@broward.org
County Attorney
Governmental Center, Room 423
115 South Andrews Avenue
Fort Lauderdale, Florida 33301

KMC/sr 12/30/2022 Fifth Cent Local Option Gas Tax ILA.doc #617186 BROWARD COUNTY, by and through its Board of County Commissioners

Ву____

30th day of May , 2023

Approved as to form by
Andrew J. Meyers
Broward County Attorney
115 South Andrews Avenue, Suite 423
Telephone: (954) 357-7600

Telephone: (954) 357-7600 Telecopier: (954) 357-7641

By Kristin M. Carter Digitally signed by Kristin M. Carter Date: 2023.04.06 16:30:29-04:00'

Kristin M. Carter (Date)

Assistant County Attorney

By Annika E. Ashton Digitally signed by Annika E. Ashton
Date: 2023 04.06 16:30:39 -0400'

Annika E. Ashton (Date)
Deputy County Attorney



INTERLOCAL AGREEMENT REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND DISTRIBUTION OF AN ADDITIONAL ONE-CENT (\$0.01) LOCAL OPTION GAS TAX (FIFTH CENT) ON EVERY GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY

city OF FORT LAUDERDALE, throits Mayor or Vice-Mayor, authorized to day of	ough its City Commission, signing by and through execute the same by Board action on the 20^{23} .
CITY	
ATTEST: David R. Soloman, City Clerk SEAL GOUNTAIN	CITY OF FORT LAUDERDALE, a municipal corporation Mayor Dean J. Trantalis Print Name 13 day of March, 2023 Greg Chavarria, City Manager
	I HEREBY CERTIFY that I have approved this Agreement as to form and legal sufficiency subject to execution by the parties: D'Wayne M. Spence, Interim City Attorney
Designated Address for Notices (include e-mai Greg Chavarria at gchavarria@fortlauderdale.s City Manager City of Fort Lauderdale 100 North Andrews Avenue Fort Lauderdale, FL 33301	

INTERLOCAL AGREEMENT

REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND DISTRIBUTION OF A THREE-CENT (\$0.03) LOCAL OPTION GAS TAX ON EVERY GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY

This Interlocal Agreement ("Agreement") is entered into by and among: BROWARD COUNTY, a political subdivision of the State of Florida ("County"), COCONUT CREEK, COOPER CITY, CORAL SPRINGS, DANIA BEACH, DAVIE, DEERFIELD BEACH, FORT LAUDERDALE, HALLANDALE BEACH, HILLSBORO BEACH, HOLLYWOOD, LAUDERDALE-BY-THE-SEA, LAUDERDALE LAKES, LAUDERHILL, LAZY LAKE, LIGHTHOUSE POINT, MARGATE, MIRAMAR, NORTH LAUDERDALE, OAKLAND PARK, PARKLAND, PEMBROKE PARK, PEMBROKE PINES, PLANTATION, POMPANO BEACH, SEA RANCH LAKES, SOUTHWEST RANCHES, SUNRISE, TAMARAC, WEST PARK, WESTON, and WILTON MANORS, all municipal corporations organized and existing under the laws of the State of Florida (collectively referred to as the "Municipalities") (the County and Municipalities are collectively referred to as the "Parties").

RECITALS

- A. Section 336.025, Florida Statutes, as amended, authorizes the County to establish a three-cent (\$0.03) local option gas tax on every gallon of motor fuel sold in the County and taxed under the provisions of Chapter 206, Florida Statutes, for a period not to exceed thirty (30) years, to be used solely for "transportation expenditures" as defined in Section 336.025(7), Florida Statutes, with distribution of the proceeds determined pursuant to an interlocal agreement between the County and the eligible Municipalities representing a majority of the population of the incorporated area within the County.
- B. The Parties desire that the current three-cent (\$0.03) local option gas tax expiring December 31, 2023, be reestablished, reimposed, and relevied through December 31, 2053, with the proceeds distributed among the Parties consistent with the terms of this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and pursuant to Section 336.025, Florida Statutes, the Parties hereby agree as follows:

AGREEMENT

- 1. <u>Recitals:</u> The foregoing recitals are true and correct and by this reference are incorporated herein.
- 2. <u>Purpose of Agreement:</u> The purpose of this Agreement is to reestablish the three-cent (\$0.03) local option gas tax to be used for transportation expenditures and to allocate the proceeds of the local option gas tax among the Parties as set forth herein.
- 3. <u>Distribution of Proceeds:</u> The Parties agree to divide the proceeds of the local option gas tax according to the following distribution formula: Forty-eight and Seventy-three One-

hundredths percent (48.73%) to the County, and Fifty-one and Twenty-seven One-hundredths percent (51.27%) to the Municipalities.

- 3.1 The allocation of proceeds to the Municipalities will be based upon the annual Bureau of Economic and Business Research ("BEBR") population figures as of April 1 of each year.
- 3.2 By July 1 of each year this Agreement is in effect, the County shall forward the finalized BEBR population figures to the State of Florida Department of Revenue for the purpose of distributing the proceeds of the local option gas tax in accordance with the distribution formula established pursuant to this Agreement.
- 3.3 In the event the BEBR population figures are not finalized by July 1, the County shall forward the finalized figures to the State of Florida Department of Revenue within thirty (30) days after the County receives notice that the figures are finalized.
- 4. <u>Effective Date:</u> Pursuant to Section 336.025(1)(b)1, Florida Statutes, the three-cent (\$0.03) local option gas tax and this Agreement shall become effective, and continue uninterrupted, from and including January 1, 2024, through and including December 31, 2053, a term of thirty (30) years.
- 5. <u>Notices:</u> Whenever any Party desires to give notice to any other Party or Parties, such notice must be in writing mailed and sent by e-mail to the designated representative(s) of the respective Parties as indicated on the Parties' respective signature pages. Any Party may change its designated representative(s) for notice purposes by providing notice thereof to all other Parties in accordance with this paragraph.
- 6. <u>Binding Effect:</u> Each person executing this Agreement represents that he or she has been empowered by his or her respective Party to enter into this Agreement and to bind such Party to the commitments and undertakings contained herein. The provisions, conditions, terms, and covenants contained herein shall be of a binding effect. The benefits and advantages hereof shall inure to the respective Parties and the respective successors and assigns.
- 7. Termination Resulting from Judicial Determination: If, as a result of a judicial ruling, any Party properly terminates this Agreement, the distribution of the proceeds of the local option gas tax for the following year shall be in accordance with Section 336.025(4)(a), Florida Statutes, as amended.
- 8. <u>Prior Agreements:</u> This Agreement represents the final and complete understanding of the Parties and incorporates, includes, and supersedes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein. There are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, no deviation from the terms hereof shall be predicated upon any prior representations or agreements whether oral or written.

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- 10. <u>Counterparts:</u> This Agreement may be executed in any number of counterparts, whether signed physically or electronically, each of which, when executed and delivered, shall constitute an original, but such counterparts shall together constitute one and the same instrument.
- 11. <u>Further Assurances:</u> The Parties shall execute all such instruments, and agree to take all such further actions, that may be reasonably required by any Party to fully effectuate the terms and provisions of this Agreement.
- 12. <u>Modification:</u> No change or modification of this Agreement shall be valid unless in writing and signed by all Parties hereto. No purported waiver of any of the provisions of the Agreement shall be valid unless in writing and signed by the Party allegedly waiving the applicable provision.
- 13. <u>Ineligibility:</u> If, during the term of the imposition of this local option gas tax, any of the Municipalities become ineligible to receive a share of the proceeds of the local option gas tax for any reason, any funds otherwise undistributed because of such ineligibility shall be distributed by the Florida Department of Revenue to the remaining Municipalities in proportion to the distribution formula then in effect.

IN WITNESS WHEREOF, the Parties hereto have made and executed this Interlocal Agreement: BROWARD COUNTY, through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Mayor or Vice-Mayor, authorized to execute same by Board action on the 24th day of January, 2023, and MUNICIPALITIES, signing by and through their representative authorized to execute same pursuant to formal action taken on the date indicated on the respective signature pages.

COUNTY

ATTEST:

Broward County Administrator, as ex officio Clerk of the Broward County Board of Commissioners

Designated Address for Notices:
Monica Cepero at mcepero@broward.org
Broward County Administrator
Governmental Center, Room 409
Fort Lauderdale, Florida 33301
Attention: County Administrator

With a copy to:
Andrew Meyers at ameyers@broward.org
County Attorney
Governmental Center, Room 423
115 South Andrews Avenue
Fort Lauderdale, Florida 33301

KMC/sr 12/30/2022 Three-Cent Local Option Gas Tax ILA.doc #616378 BROWARD COUNTY, by and through its Board of County Commissioners

Ву

<u>50</u> day of <u>May</u>, 2023

Approved as to form by Andrew J. Meyers Broward County Attorney 115 South Andrews Avenue, Suite 423 Fort Lauderdale, FL 33301

Telephone: (954) 357-7600 Telecopier: (954) 357-7641

By Kristin M. Carter Date: 2023.04.18 14:45:19 -04'00'

Kristin M. Carter (Date)

Assistant County Attorney

By Annika E. Ashton Digitally signed by Annika E. Ashton Date: 2023.04.18 14:45:34-04'00'

Annika E. Ashton (Date)

Deputy County Attorney



INTERLOCAL AGREEMENT REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND DISTRIBUTION OF A THREE-CENT (\$0.03) LOCAL OPTION GAS TAX ON EVERY GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY

CITY OF FORT LAUDERDALE, through its City Commission, signing by and through its Mayor or Vice-Mayor, authorized to execute the same by Board action on the day of 1000 , 2023.	
<u>CITY</u>	
ATTEST: CITX OF FORT LAUDERDALE, a municipal corporation By: Mayor Dean J. Trantalis Print Name	
day of Murch, 2023 Greg Chavarria, City Manager	

I HEREBY CERTIFY that I have approved this Agreement as to form and legal sufficiency subject to execution by the parties:

D'Wayne M. Spence, Interim City Attorney

Designated Address for Notices (include e-mail address(es): Greg Chavarria at gchavarria@fortlauderdale.gov

City Manager
City of Fort Lauderdale
100 North Andrews Avenue
Fort Lauderdale, FL 33301