

NON-AD VALOREM ASSESSMENT COLLECTION AGREEMENT  
BETWEEN BROWARD COUNTY AND CITY OF FORT LAUDERDALE

This is an Agreement, made and entered into by and between: Broward County, a political subdivision of the state of Florida ("County"), and City of Fort Lauderdale, a municipal corporation existing under the laws of the State of Florida [municipality or special district] ("City") (collectively referred to as "Parties").

**RECITALS**

A. City of Fort Lauderdale desires to utilize the provisions set forth in Section 197.3632 Florida Statutes, relating to the uniform method for the levy, collection, and enforcement of non-ad valorem assessments ("Uniform Method").

B. City of Fort Lauderdale represents and warrants that it has complied with the provisions of Sections 197.3632, Florida Statutes, and all other applicable provisions of constitutional and statutory law and related rules to enable City of Fort Lauderdale to levy non-ad valorem assessments ("Special Assessments") for [brief description of purpose].

C. In order to utilize the Uniform Method, Section 197.3632, Florida Statutes, requires City of Fort Lauderdale to enter into a written agreement with the tax collector to provide for the reimbursement of necessary administrative and actual collection costs incurred by the tax collector in performing its ministerial duties.

D. Pursuant to the Broward County Charter, the Broward County Finance and Administrative Services Department performs all functions and duties of the office of tax collector.

NOW, THEREFORE, in consideration, of the promises, covenants, and obligations contained herein, and subject to all requirements of state law relating to the levy of non-ad valorem assessments, the Parties hereto agree as follows:

1. Recitals. The truth and accuracy of each recital set forth above is acknowledged by the Parties.
2. Uniform Method. Commencing with the tax roll of FY 2020, County shall collect the non-ad valorem assessments provided to County from City of Fort Lauderdale pursuant to the applicable procedures set forth in Section 197.3632, Florida Statutes.
3. Term. The term of this Agreement shall commence upon execution and shall continue year to year. City shall provide written notice to County by the 10<sup>th</sup> day of January preceding the start of County's fiscal year of the City of Fort Lauderdale's intent to discontinue using the Uniform Method ("Notice of Intent"). Upon County's receipt of the Notice of Intent, this Agreement shall

be deemed terminated as of the date on the Notice of Intent.

4. Compliance with Uniform Method. City of Fort Lauderdale shall comply, at all times, with the requirements, obligations, duties, and procedures set forth in Sections 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code, as currently enacted or as may be amended from time to time, and such requirements, obligations, duties, and procedures are incorporated herein by reference as if set forth in full.

5. County Collection Actions are Ministerial. City of Fort Lauderdale acknowledges that: (i) the non-ad valorem assessments are imposed by City of Fort Lauderdale and not County, (ii) it is the sole responsibility and duty of City of Fort Lauderdale to follow all procedural and substantive requirements for the levy and imposition of non-ad valorem assessments, and (iii) all actions of County in conjunction with the Uniform Method of collection of any non-ad valorem assessments imposed by City of Fort Lauderdale are, and shall be construed at all times, as purely ministerial acts.

6. Reimbursement. City of Fort Lauderdale shall be responsible for all necessary administrative and actual collection costs ("Costs") which are incurred by County for performing the activities contemplated herein and authorized in Section 197.3632, Florida Statutes. Additionally, City of Fort Lauderdale shall reimburse County for any separate tax notice necessitated by the inability of County to merge the non-ad valorem Special Assessment roll as certified by City of Fort Lauderdale pursuant to Section 197.3632(7), Florida Statutes.

7. Distribution. County shall distribute to City of Fort Lauderdale the non-ad valorem assessments collected pursuant to this Agreement in substantial compliance with the provisions of Section 197.383, Florida Statutes, less Costs retained by County.

8. Termination. This Agreement may be terminated for cause by the aggrieved party if the party in breach has not corrected the breach within ten (10) days after receipt of written notice from the aggrieved party identifying the breach. Further if the non-ad valorem assessment that is the subject matter of this Agreement shall be determined to be illegal by a court of competent jurisdiction, this Agreement shall be terminated upon such finding becoming final.

9. Notices. In order for a notice to a party to be effective under this Agreement, notice must be sent via U.S. first-class mail, hand delivery, or commercial overnight delivery, each with a contemporaneous copy via e-mail, to the addresses listed below and shall be effective upon mailing or hand delivery (provided the contemporaneous email is also sent). The addresses for notice shall remain as set forth herein unless and until changed by providing notice of such change in accordance with the provisions of this section.

FOR COUNTY:

Broward County Records, Taxes and Treasury Division  
Attn: Director  
Governmental Center, Room 120  
115 South Andrews Avenue  
Fort Lauderdale, Florida 33301  
Email address: [tkennedy@broward.org](mailto:tkennedy@broward.org)

FOR CITY:

Laura Reece, Budget Director  
City of Fort Lauderdale  
Office of Management and Budget  
101 N.E. 3<sup>rd</sup> Ave, Suite 1400  
Fort Lauderdale, FL 33301  
Email address: [lreece@fortlauderdale.gov](mailto:lreece@fortlauderdale.gov)

10. Prior Agreements. This Agreement represents the final and complete understanding of the Parties regarding the subject matter and supersedes all prior and contemporaneous negotiations and discussions regarding that subject matter. There is no commitment, agreement, or understanding concerning the subject matter of this Agreement that is not contained in this written document.
11. Assignment Prohibited. Neither this Agreement nor any term or provision hereof or right hereunder shall be assignable by either party. Any attempt to make such assignment shall be void.
12. Interpretation. The titles and headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement. All personal pronouns used in this Agreement shall include the other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as "herein," "hereof," "hereunder," and "hereinafter" refer to this Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a section or article of this Agreement, such reference is to the section or article as a whole, including all of the subsections of such section, unless the reference is made to a particular subsection or subparagraph of such section or article. Any reference to "days" means calendar days, unless otherwise expressly stated.
13. Third-Party Beneficiaries. Neither City nor County intends to directly or substantially benefit a third party by this Agreement. Therefore, the Parties acknowledge that there are no third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Agreement.

14. Law, Jurisdiction, Venue, Waiver of Jury Trial. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Agreement shall be in the state courts of the Seventeenth Judicial Circuit in and for Broward County, Florida. If any claim arising from, related to, or in connection with this Agreement must be litigated in federal court, the exclusive venue for any such lawsuit shall be in the United States District Court, or the United States Bankruptcy Court for the Southern District of Florida. **BY ENTERING INTO THIS AGREEMENT, CITY AND COUNTY HEREBY EXPRESSLY WAIVE ANY RIGHTS EITHER PARTY MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS AGREEMENT. IF A PARTY FAILS TO WITHDRAW A REQUEST FOR A JURY TRIAL IN A LAWSUIT ARISING OUT OF THIS AGREEMENT AFTER WRITTEN NOTICE BY THE OTHER PARTY OF VIOLATION OF THIS SECTION, THE PARTY MAKING THE REQUEST FOR JURY TRIAL SHALL BE LIABLE FOR THE REASONABLE ATTORNEYS' FEES AND COSTS OF THE OTHER PARTY IN CONTESTING THE REQUEST FOR JURY TRIAL, AND SUCH AMOUNTS SHALL BE AWARDED BY THE COURT IN ADJUDICATING THE MOTION.**

15. Amendments. No modification, amendment, or alteration in the terms or conditions contained in in this Agreement shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement and executed by duly authorized representatives of County and Second Party, or others delegated authority or otherwise authorized to execute same on their behalf.

16. Representation of Authority. Each individual executing this Agreement on behalf of a party represents and warrants that he or she is, on the date he or she signs this Agreement, duly authorized by all necessary and appropriate action to execute this Agreement on behalf of such party and does so with full legal authority.

17. Counterparts and Multiple Originals. This Agreement may be executed in multiple originals, and may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

18. Use of County Logo. City shall not use County's name, logo, or otherwise refer to this Agreement in any marketing or publicity materials without the prior written consent of County.

19. Materiality and Waiver or Breach. Each requirement, duty, and obligation set forth herein was bargained for at arm's-length and is agreed to by the Parties. Each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Agreement, and each is, therefore, a material term of this Agreement. County's failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

20. Compliance With Laws. City must comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement.

21. Execution Date. The date of the execution of this Agreement shall mean the last day upon which it becomes fully executed by County and City.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties hereto have made and executed this Agreement: Broward County, signing by and through its County Administrator, authorized to execute same by Board action, on the \_\_ day of \_\_\_\_, 2020, and \_\_\_\_\_, signing by and through its \_\_\_\_\_, duly authorized to execute same.

COUNTY

WITNESS:

Broward County, by and through  
its County Administrator

\_\_\_\_\_  
(Signature)

By \_\_\_\_\_

\_\_\_\_\_  
(Print Name of Witness)

Bertha Henry  
County Administrator

\_\_\_\_ day of \_\_\_\_\_, 2020

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name of Witness)

Approved as to form by  
Andrew J. Meyers  
Broward County Attorney  
Governmental Center, Suite 423  
115 South Andrews Avenue  
Fort Lauderdale, Florida 33301  
Telephone: (954) 357-7600  
Telecopier: (954) 357-7641

By \_\_\_\_\_

Scott Andron (Date)

Assistant County Attorney

AGREEMENT BETWEEN BROWARD COUNTY AND CITY OF FORT LAUDERDALE FOR UNIFORM  
COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS

CITY OF FORT LAUDERDALE

ATTEST:

\_\_\_\_\_  
Jeffrey A. Modarelli  
City Clerk

By \_\_\_\_\_  
Dean J. Trantalis  
Mayor

By \_\_\_\_\_  
Christopher J. Lagerbloom, ICMA-CM  
City Manager

(SEAL)

\_\_\_\_ day of \_\_\_\_\_, 2020

Approved as to form:

\_\_\_\_\_  
Alain E. Boileau  
City Attorney