Memorandum

MIAMI-DADE COUNTY

Date: May 6, 2008

Agenda Item No. 9(A)(19)(D)

To: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

Subject: Resolution Authorizing Intergovernmental Cooperation Agreement with Majorca Isles Community Development District

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RECOMMENDATION

It is recommended that the Board authorize execution of the attached Intergovernmental Cooperation Agreement between Majorca Isles Community Development District (CDD) and Miami-Dade County to allow the Majorca Isles CDD to utilize the uniform method for the levy, collection and enforcement of non ad valorem assessments, as prescribed in Section 197.3632, Florida Statutes.

SCOPE

The Majorca Isles CDD, located in County Commission District 1, is a 54-acre residential development lying wholly within the City of Miami Gardens, in an area bounded by theoretical NW 9 Place on the east, theoretical NW 207 Terrace on the south, Florida's Turnpike on the west, and NW 215 Street on the north.

FISCAL IMPACT/FUNDING SOURCE

In accordance with Sections 192.091(2)(b) and 197.3632, Florida Statutes, and the Intergovernmental Cooperation Agreement, the Majorca Isles CDD will charge separate non ad valorem assessments for satisfying the debt obligations of the District related to financing and constructing and/or the cost of maintaining and servicing the District's improvements and/or services.

The CDD agrees that the County shall be entitled to retain two percent on the amount of special assessments collected and remitted to cover all of the County's associated costs. There is no fiscal impact to the County as a result of this Intergovernmental Cooperation Agreement.

TRACK RECORD/MONITOR

The Majorca Isles CDD is managed by Governmental Management Services. The Intergovernmental Cooperation Agreement is managed by the Property Appraiser's Office.

BACKGROUND

The Intergovernmental Cooperation Agreement between Majorca Isles CDD and Miami-Dade County affords the District the convenience and financial savings of utilizing the TRIM notice and combined tax bill for collection of its non ad valorem assessments. Use of the ad valorem method for collection of these assessments could result in issuance of tax certificates, tax deeds and the loss of title to the property, if said assessments are not paid. The term of this agreement commences with special assessments collected in FY 08-09 and continues until cancelled by either party.

Attachment

Cynthia W. Curry
Senior Advisor to the County Manager

MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro and Members, Board of County Commissioners

DATE: May 6, 2008

FROM: R. A. Cuevas, Jr. County Attorney

SUBJECT: Agenda Item No. 9(A)(19)(D)

Please note any items checked.

_____ **"4-Day Rule" ("3-Day Rule" for committees) applicable if raised**

_____ **6 weeks required between first reading and public hearing**

_____ **4 weeks notification to municipal officials required prior to public hearing**

_____ **Decreases revenues or increases expenditures without balancing budget**

_____ **Budget required**

_____ **Statement of fiscal impact required**

_____ **Bid waiver requiring County Manager's written recommendation**

_____ **Ordinance creating a new board requires detailed County Manager's report for public hearing**

_____ **Housekeeping item (no policy decision required)**

_____ **No committee review**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 9(A)(19)(D)
5-6-08

RESOLUTION NO. _____

RESOLUTION AUTHORIZING EXECUTION OF THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN MAJORCA ISLES COMMUNITY DEVELOPMENT DISTRICT AND MIAMI-DADE COUNTY TO PROVIDE SERVICES TO MAJORCA ISLES COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES, UNIFORM METHOD FOR THE LEVY, COLLECTION AND ENFORCEMENT OF NON AD VALOREM ASSESSMENTS

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that in accordance with Sections 197.3631 and 197.3632, Florida Statutes, this Board hereby authorizes the Mayor or his designee to execute the attached Intergovernmental Cooperation Agreement between Majorca Isles Community Development District and Miami-Dade County.

The foregoing resolution was offered by Commissioner , who moved its adoption. The motion was seconded by Commissioner and upon being put to a vote, the vote was as follows:

Bruno A. Barreiro, Chairman
Barbara J. Jordan, Vice-Chairwoman

Jose "Pepe" Diaz	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Joe A. Martinez	Dennis C. Moss
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 6th day of May, 2008. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By:_____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

James K. Kracht

INTERGOVERNMENTAL COOPERATION AGREEMENT
BY AND AMONG
MIAMI-DADE COUNTY
AND
MAJORCA ISLES COMMUNITY DEVELOPMENT DISTRICT

THIS INTERGOVERNMENTAL COOPERATION AGREEMENT (the "Agreement") is made and entered into as of the ____ day of _____, 2007, by and among Miami-Dade County (hereinafter referred to as "County"), Florida, and the Majorca Isles Community Development District (hereinafter referred to as "MICDD"), Miami-Dade County, Florida.

WITNESSETH

WHEREAS, the MICDD intends to adopt non-ad valorem assessments for services and facilities annually; and

WHEREAS, the MICDD, the Tax Collector and the Property Appraiser are willing to enter into a written agreement evidencing the Tax Collector and the Property Appraiser's agreement to place the MICDD's proposed non-ad valorem assessments on the tax bill; and

WHEREAS, the MICDD intends to utilize the uniform method of collection, as outlined in Section 197.3632, Florida Statutes, as amended for collection of its non-ad valorem assessments; and

WHEREAS, the MICDD has requested that the Property Appraiser include the MICDD's proposed or adopted non-ad valorem assessments for Majorca Isles Community Development District on the notice as specified in Section 200.069, Florida Statutes, as amended.

WHEREAS, the MICDD has requested the Tax Collector include the MICDD's adopted non-ad valorem assessments on the Combined Notice of Ad Valorem Taxes and Non-ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes, as amended.

NOW THEREFORE, for good and valuable consideration, and intending to be legally bound hereby, the County and the MICDD agree as follows:

1. The MICDD's request to place its proposed non-ad valorem assessments for Majorca Isles Community Development District on the Combined Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069, Florida Statutes (2002), as amended, is granted.
2. The MICDD's request to place its adopted non-ad valorem assessments for Majorca Isles Community Development District on the combined Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes (2002), as amended, is granted.
3. The MICDD agrees to the following requirements in order to place its non-ad valorem assessments for Majorca Isles Community Development District on the Notice of Proposed Property Taxes and Non-ad Valorem Assessments and the Combined Notice of Taxes and Non-ad Valorem Assessments:
   A. No later than **July 9th** of the current year the following should be provided to the Property Appraiser:
      i. The final files for the Notice of Proposed Property Taxes
      ii. The description of "Purpose of Assessment" as it would appear on the Notice of Proposed Property Taxes.

iii. The MICDD's contact phone number used to address questions regarding the assessment.

B. No later than **August 1st** of the current year an insert describing the Non Ad-Valorem Assessment to be included with the mailing of the TRIM. A sample must be provided to the Property Appraiser for approval prior to August 1st.

C. No later than **September 15th** of the current year the final roll reflecting the non-ad valorem special assessments that are to appear on the Tax Bill must be submitted to the Property Appraiser.

4. The County shall place the MICDD's non-ad valorem special assessments for Majorca Isles Community Development District on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments, as specified in Section 200.069, Florida Statutes, as amended, commonly referred to as the "TRIM" notice.

5. The County shall place the MICDD's non-ad valorem special assessments for Majorca Isles Community Development District on the combined tax notice as provided in Section 197.3635, Florida Statutes (2002), as amended, commonly referred to as the "tax bill".

6. The MICDD agrees that the County shall be entitled to retain the actual costs of collection, or 2 percent (2%), on the amount of special assessments collected and remitted.

7. This Agreement shall not take effect until the Majorca Isles Community Development District is in full compliance with all local zoning, land use, and other applicable regulations.

8. **Duration of this Agreement. SUBJECT TO THE LIMITATION OF PARAGRAPH 7 ABOVE,** this Agreement shall take effect upon signing and shall extend to the

collection of special assessments for each fiscal year thereafter, until cancelled by either party pursuant to paragraph 12 herein.

9. **Severability of the Provisions in this Agreement.** The provisions of this Agreement are intended to be severable. If any provision of this Agreement shall be held to be invalid or unenforceable in whole or in part, such provision shall be ineffective to the extent of such invalidity or unenforceability without in any manner affecting the validity or enforceability of the remaining provisions of this Agreement.

10. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.

11. **Amendments or Modifications of this Agreement.** It is anticipated by the parties that the terms and conditions of this Agreement will be periodically amended or modified. Such amendments or modifications must be in writing and must be duly executed by all parties to this Agreement.

12. **Cancellation**. This Agreement may be cancelled by either party upon thirty (30) days written notice to the other party.

13. **Binding Effect.** This Agreement shall be binding upon and enforceable against any successors of each respective party, including but not limited to, successive MICDD Managers, County Managers, MICDD Supervisors, and the Board of County Commissioners.

14. **Intent to be Legally Bound.** By signing this Agreement, the parties hereto confirm and state that they have carefully read the Agreement, that they know the contents thereof, that they fully expect to carry out each and every provision, and that they intend to be legally bound by the rights and obligations set forth herein.

15. **Headings.** The headings for each paragraph in this Agreement are for the purposes of reference only and shall not limit or otherwise affect the meaning of any provision.

16. **Complete Agreement.** This document shall represent the complete Agreement of the parties.

IN WITNESS WHEREOF, the parties hereto execute this Agreement, and they affirm that they have the power to do so on behalf of the MICDD and the County.

ATTEST:

MAJORCA ISLES COMMUNITY DEVELOPMENT DISTRICT

BY: _____
RICH HANS
SECRETARY

BY: _____
Karl Albertson
CHAIRMAN OF THE BOARD

ATTEST:

MIAMI-DADE COUNTY, FLORIDA BY ITS BOARD OF COUNTY COMMISSIONERS

By: _____
HARVEY RUVIN
COUNTY CLERK

By: _____
GEORGE M. BURGESS
COUNTY MANAGER

Approved by County Attorney as to form and legal sufficiency. _____