

# Memorandum



**Date:** April 20, 2010

**To:** Honorable Chairman Dennis C Moss  
and Members, Board of County  
Commissioners

Agenda Item No. 15(A)(2)

**From:** Honorable Pedro J. Garcia, Property Appraiser

**Subject:** Resolution Authorizing Intergovernmental Cooperation Agreement with City of Coral Gables

## **RECOMMENDATION**

It is recommended that the Board of County Commissioners (Board) authorize execution of the attached Intergovernmental Cooperation Agreement (Agreement) by and among Miami-Dade County on behalf of the Tax Collector (Collector), Miami-Dade County Office of the Property Appraiser (Appraiser) and the City of Coral Gables (City) to allow the City 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 City is located within County Commission District 7. The City has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for fire protection services, facilities and programs on the notice as specified in Section 200.069, Florida Statutes, and on the combined notice of ad valorem and non-ad valorem assessments provided for in Sections 197.3632 and 197.3635, Florida Statutes.

## **FISCAL IMPACT/FUNDING SOURCE**

The City 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 negative fiscal impact to the County as a result of this Agreement.

## **TRACK RECORD/MONITOR**

The City agrees that all certified assessment rolls will be maintained and transmitted to the Appraiser and Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes. The Agreement is managed by the Office of the Property Appraiser.

## **BACKGROUND**

In accordance with Sections 197.3632 and 197.3635, Florida Statutes, and the Agreement, the City will charge separate non-ad valorem assessments for the cost of fire protection services, facilities and programs. The Agreement affords the City 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 by the property owners. The term of this Agreement commences with special assessments collected for 2010 and continues until cancelled by either party.

Attachment



**MEMORANDUM**  
(Revised)

**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

**DATE:** April 20, 2010

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

**SUBJECT:** Agenda Item No. 15(A)(2)

Please note any items checked.

- "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
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_ ) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor

Agenda Item No. 15(A)(2)

Veto \_\_\_\_\_

4-20-10

Override \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING EXECUTION OF THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN THE CITY OF CORAL GABLES AND MIAMI-DADE COUNTY TAX COLLECTOR AND MIAMI-DADE OFFICE OF THE PROPERTY APPRAISER TO PROVIDE SERVICES TO THE CITY IN ACCORDANCE WITH SECTIONS 197.3632 AND 197.3635, 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 197.3632 and 197.3635, Florida Statutes, this Board hereby authorizes the Property Appraiser and the Mayor or the Mayor's designee to execute the attached Intergovernmental Cooperation Agreement between the City of Coral Gables 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:

- |                      |                                 |
|----------------------|---------------------------------|
|                      | Dennis C. Moss, Chairman        |
|                      | Jose "Pepe" Diaz, Vice-Chairman |
| Bruno A. Barreiro    | Audrey M. Edmonson              |
| Carlos A. Gimenez    | Sally A. Heyman                 |
| Barbara J. Jordan    | Joe A. Martinez                 |
| Dorrin D. Rolle      | Natacha Seijas                  |
| Katy Sorenson        | Rebeca Sosa                     |
| Sen. Javier D. Souto |                                 |

The Chairperson thereupon declared the resolution duly passed and adopted this 20<sup>th</sup> day of April, 2010. 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**  
**CITY OF CORAL GABLES**

**THIS INTERGOVERNMENTAL COOPERATION AGREEMENT** (the "Agreement") is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2010, by and among Miami-Dade County on behalf of the Tax Collector (hereinafter referred to as "Tax Collector"), Florida, Miami-Dade County Office of the Property Appraiser (hereinafter referred to as "Property Appraiser"), and the City of Coral Gables, Florida (hereinafter referred to as "City").

**WITNESSETH:**

**WHEREAS**, the City intends to adopt non-ad valorem assessments or special assessments for the cost of providing fire protection services, facilities and programs to property within the incorporated area of the City; and

**WHEREAS**, the City intends to utilize the uniform method of collection, as outlined in Sections 197.3632 and 197.3635, Florida Statutes, for collecting the above-referenced non-ad valorem special assessments for the aforementioned services; and

**WHEREAS**, the City has requested that the Property Appraiser and Tax Collector include its adopted non-ad valorem assessments for fire protection services, facilities and programs to property within the incorporated area of the City on the Notice of Proposed Property Taxes as specified in Section 200.069, Florida Statutes, and on the Combined Notice of Ad Valorem and Non-Ad Valorem Assessments provided for in Section 197.3635 Florida Statutes; and

**WHEREAS**, pursuant to Section 197.3632, Florida Statutes, the City, Tax Collector and Property Appraiser must enter into a written agreement evidencing the

Tax Collector's and Property Appraiser's agreement to place the City's herein specified non-ad valorem assessments on the TRIM Notice and tax bill; and

**WHEREAS**, the City has duly complied with the Notice provisions and adopted Resolution No. 2009-341, in compliance with the required resolutions set forth in Section 197.3632 Florida Statutes, so as to entitle the City to utilize the non-ad valorem method of collection.

**NOW, THEREFORE**, for good and valuable consideration, and intending to be legally bound hereby, the County Tax Collector, Property Appraiser and the City agree as follows:

1. The Property Appraiser agrees to place the City's non-ad valorem assessments for fire protection services, facilities and programs to property within the incorporated area of the City on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069, Florida Statutes.
2. The Tax Collector agrees to the City's request to place its adopted non-ad valorem assessments for fire protection services, facilities and programs to property within the incorporated area of the City on the Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes.
3. The City agrees that all certified assessment rolls will be maintained and transmitted to the Property Appraiser and Tax Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes.
4. The City, Property Appraiser and Tax Collector agree that, in consideration for services herein agreed to be performed by the Property

Appraiser and Tax Collector, the Property Appraiser and Tax Collector shall be entitled to retain the actual costs of collection, not to exceed two percent (2%) on the amount of special assessments collected and remitted.

5. **Duration of this Agreement.** This Agreement shall take effect upon signing and shall extend to the collection of special assessments until canceled by either party pursuant to Section 9 herein.
6. **Severability of the Provisions in this Agreement.** The provisions in this Agreement, except for Section 3, 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.
7. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.
8. **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.
9. **Cancellation.** This Agreement may be canceled by either party upon thirty (30) days written notice to the other party.
10. **Binding Effect.** This Agreement shall be binding upon and enforceable against any successors of each respective party, including but not limited

to successive City Mayors, City Managers, County Managers, Property Appraisers, Tax Collectors, City Commissioners, Council Members and County Commissioners.

11. **Intent to be Legally Bound.** By signing this Agreement, the parties hereto confirm and state that they have carefully read this Agreement, that they know the contents hereof, 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.

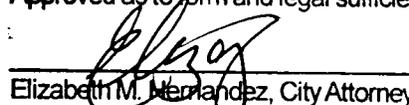
12. **Headings.** The headings for each paragraph in this Agreement are for the purposes of reference only and shall not limit or otherwise affect the meaning of any provision.

13. **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 City and the County.

(SEAL)  
ATTEST:  
By:   
City Clerk  
(name and title)  
WALTER J. FOEMAN

CITY OF CORAL GABLES, FLORIDA  
A municipal corporation of the  
State of Florida  
By:   
PATRICK SALERNO, CITY MANAGER  
(name and title)

Approved as to form and legal sufficiency:  
By:   
Elizabeth M. Hernandez, City Attorney

MIAMI-DADE COUNTY, FLORIDA  
OFFICE OF THE PROPERTY APPRAISER  
By: \_\_\_\_\_  
Pedro J. Garcia  
Property Appraiser

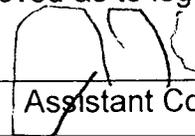
MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF COUNTY  
COMMISSIONERS

ATTEST:

By: \_\_\_\_\_  
Harvey Ruvin  
County Clerk

By:  \_\_\_\_\_  
for George M. Burgess  
County Manager

Approved as to legal sufficiency:

By:  \_\_\_\_\_  
Assistant County Attorney

---