

## MEMORANDUM


Agenda Item No. 15(A)(3)

TO: Honorable Chairwoman Audrey M. Edmonson  
and Members, Board of County Commissioners

DATE: June 4, 2019

FROM: Honorable Harvey Ruvin, Clerk  
Circuit and County Courts

SUBJECT: Resolution Authorizing  
Intergovernmental  
Cooperation Agreement  
with the City of Miami  
Gardens – Bunche Park  
Special Lighting  
District

  
Linda L. Cave, Director  
Clerk of the Board Division

Section 2-70(6) of the Miami-Dade County Code provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board for placement on the next available agenda of the Miami-Dade County Board of County of Commissioners.

Attached for your consideration is a proposed resolution submitted by the Property Appraiser authorizing Intergovernmental Cooperation Agreement with the City of Miami Gardens – Bunche Park Special Lighting District.

LLC/dmc  
Attachment

# Memorandum



Date: June 4, 2019

To: Honorable Chairwoman Audrey M. Edmonson  
and Members, Board of County Commissioners

From: Pedro J. Garcia, GFA, MNAA  
Property Appraiser

A handwritten signature in black ink, appearing to read "P. Garcia".

Subject: Resolution Authorizing Intergovernmental Cooperation Agreement with the City of  
Miami Gardens - Bunche Park Special Lighting District

## 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 Miami Gardens 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 1, which is represented by Barbara J. Jordan. The City has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for the maintenance of the Bunche Park Special Lighting District, on the notice of proposed 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 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 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 maintenance of the Bunche Park Special Lighting District. 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 in 2019 and continues until cancelled by either party.

Attachment



MEMORANDUM  
(Revised)

TO: Honorable Chairwoman Audrey M. Edmonson  
and Members, Board of County Commissioners

DATE: June 4, 2019

FROM: Abigail Price-Williams  
County Attorney

SUBJECT: Agenda Item No. 15(A)(3)

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
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's present \_\_\_\_, 2/3 membership \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) \_\_\_\_, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) \_\_\_\_, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) \_\_\_\_ ) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 15(A)(3)  
6-4-19

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

RESOLUTION APPROVING THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN THE CITY OF MIAMI GARDENS, MIAMI-DADE COUNTY, AND THE MIAMI-DADE COUNTY OFFICE OF THE PROPERTY APPRAISER RELATED TO THE BUNCHE PARK SPECIAL LIGHTING DISTRICT, TO PROVIDE SERVICES TO THE CITY OF MIAMI GARDENS IN ACCORDANCE WITH THE UNIFORM METHOD FOR THE LEVY, COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS CONTAINED IN SECTIONS 197.3632 AND 197.3635 OF THE FLORIDA STATUTES; AUTHORIZING THE COUNTY MAYOR OR DESIGNEE TO EXECUTE SAME AND EXERCISE PROVISIONS CONTAINED THEREIN, INCLUDING CANCELLATION

**WHEREAS**, the City of Miami Gardens (“the City”) has adopted a resolution, numbered 2019-016-3645, attached hereto as Exhibit A, setting forth the City’s intent to use the uniform method for the levy and collection of certain non-ad valorem assessments; and

**WHEREAS**, prior to the public hearing at which Resolution 2019-016-3645 was adopted, the City published notice of its intent to consider utilization of the uniform method of levy, collection and enforcement of non-ad valorem assessment, as demonstrated by Exhibit B; and

**WHEREAS**, the City wishes to enter into an agreement with the Miami-Dade County Office of the Property Appraiser (the “Property Appraiser”) and Miami-Dade County (the “County”), in substantially the form attached hereto as Exhibit C, to collect these non-ad valorem assessments by placing them on the TRIM notice and tax bill; and

**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 of the Florida Statutes, the uniform method for the levy, collection and enforcement of non-ad valorem assessments, this Board hereby approves the attached intergovernmental cooperation agreement between the City, the County, and the Property Appraiser to provide services to the City (“Agreement”). This Board hereby further authorizes the Mayor or designee to execute the Agreement on behalf of the County, in substantially the form attached hereto, and to exercise the provisions contained therein, including cancellation.

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:

Audrey M. Edmonson, Chairwoman

Rebeca Sosa, Vice Chairwoman

Esteban L. Bovo, Jr.

Jose “Pepe” Diaz

Eileen Higgins

Joe A. Martinez

Dennis C. Moss

Xavier L. Suarez

Daniella Levine Cava

Sally A. Heyman

Barbara J. Jordan

Jean Monestime

Sen. Javier D. Souto

The Chairperson thereupon declared this resolution duly passed and adopted this 4<sup>th</sup> day of June, 2019. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the 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.

Jorge Martinez-Esteve



RESOLUTION NO. 2019-016-3845

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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AUTHORIZING USE OF THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR THE BUNCHE PARK SPECIAL LIGHTING DISTRICT, MORE PARTICULARLY DESCRIBED ON EXHIBIT "A" ATTACHED HERETO, PURSUANT TO CHAPTER 197, FLORIDA STATUTES; STATING THE NEED FOR SUCH LEVY; AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE PROPERTY APPRAISER FOR THIS PURPOSE; PROVIDING FOR DIRECTIONS TO THE CITY MANAGER AND CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with Florida Statute Section 197.3632, the City of Miami Gardens intends to use the uniform method for the levying, collection and enforcement of non-ad valorem assessments for the maintenance of the Bunche Park Special Lighting District, more particularly described in Exhibit "A" attached hereto, and

WHEREAS, the City intends to use the uniform method for the collection of non-ad-valorem assessments for this Special Lighting District, as authorized by F.S. §197.3632, as may be amended from time to time, for the improvements to and maintenance of infrastructure, because this method will allow such special assessment to be collected annually, commencing the Fiscal Year beginning on October 1, 2019, in the same manner as provided for ad valorem taxes, and

WHEREAS, the City held a duly advertised public hearing prior to the adoption of this Resolution; proof of publication of such hearing being attached hereto as Exhibit "B", and

WHEREAS, the City intends to impose assessments for the provision of continued operation and maintenance of the Special Lighting District, which assessments for the Special Lighting District were previously imposed by Miami-Dade County,

34 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY  
35 OF MIAMI GARDENS, FLORIDA AS FOLLOWS:

36 Section 1: ADOPTION OF REPRESENTATIONS: The foregoing Whereas  
37 paragraphs are hereby ratified and confirmed as being true, and the same are hereby  
38 made a specific part of this Resolution.

39 Section 2: AUTHORIZATION: Commencing the Fiscal Year beginning on  
40 October 1, 2019, and continuing until discontinued by the City and the Special Lighting  
41 District, and with the tax statement mailed for such Fiscal Year, the City intends to use  
42 the uniform method of collecting non-ad valorem assessments for the cost of continued  
43 operation and maintenance of the Bunche Park Special Lighting District, including but  
44 not limited to improvements to and maintenance of infrastructure. Such non-ad valorem  
45 assessments shall be levied within the Special Lighting District. A legal description of  
46 such area subject to the assessment is attached hereto as Exhibit "A" and is  
47 incorporated herein by reference.

48 Section 3: AUTHORIZATION: The City Council of the City of Miami Gardens  
49 hereby authorizes the City Manager to notify the Miami-Dade County Property  
50 Appraiser's office of the City's intent to collect the special assessment by using the  
51 uniform method of collection through the tax roll and hereby authorizes the City  
52 Manager to enter into an agreement with the Property Appraiser for this purpose.

53 Section 4: DIRECTIONS TO THE CLERK: The City Clerk is hereby directed to  
54 send certified copies of this Resolution to the Miami-Dade County Property Appraiser,  
55 Miami-Dade County Tax Collector, and the Florida Department of Revenue.

56 Section 5: EFFECTIVE DATE: This Resolution shall take effect immediately  
57 upon its final passage.



58 PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI  
59 GARDENS AT ITS REGULAR MEETING HELD ON JANUARY 23, 2019.

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63 OLIVER GILBERT, III, MAYOR

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66 **ATTEST:**

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70 MARIO BATAILLE, CITY CLERK

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73 PREPARED BY: SONJA KNIGHTON DICKENS, ESQ., CITY ATTORNEY

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76 SPONSORED BY: CAMERON D. BENSON, CITY MANAGER

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79 Moved by: COUNCILMAN WILLIAMS

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81 **VOTE:** 6-0

82	Mayor Oliver Gilbert, III	<u>      </u>	(Yes)	<u>      </u>	(No) <del>ABSENT</del>
83	Vice Mayor Rodney Harris	<u>  X  </u>	(Yes)	<u>      </u>	(No)
84	Councilwoman Katrina Wilson	<u>  X  </u>	(Yes)	<u>      </u>	(No)
85	Councilman Erhabor Ighodaro, Ph.D.	<u>  X  </u>	(Yes)	<u>      </u>	(No)
86	Councilwoman Lillie Q. Odom	<u>  X  </u>	(Yes)	<u>      </u>	(No)
87	Councilman Reggie Leon	<u>  X  </u>	(Yes)	<u>      </u>	(No)
88	Councilman David Williams Jr	<u>  X  </u>	(Yes)	<u>      </u>	(No)

90 **State of Florida**  
91 **County of Miami-Dade**

92 **CERTIFICATION**

93 I, the undersigned, duly appointed City Clerk of the  
94 City of Miami Gardens, Florida, hereby certify that  
95 the attached is a true and correct copy of  
96 R2019-16-3645 as shown in the records  
97 of the city on file in the office of the city clerk.

98 Witness, my hand and the corporate seal of the city of  
99 Miami Gardens, Florida, this 23 day of JAN  
100 2019.

  
City Clerk  
City of Miami Gardens, Florida

**EXHIBIT "A"**

**Bunche Park, City of Miami Gardens, Florida more particularly described  
as:**

Bounded on the North by N.W. 167<sup>th</sup> Street, on the South by N.W. 151<sup>st</sup> Street,  
on the West by N.W. 27<sup>th</sup> Avenue, and on the East by N.W. 17<sup>th</sup> Avenue and the  
Seaboard Airline Railroad tracks

SUNDAY DECEMBER 23 2018  
MIAMIHERALD.COM

NEIGHBORS

EXHIBIT B

25NW



## CITY OF MIAMI GARDENS NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY given that the City Council of the City of Miami Gardens, Florida will conduct a Public Hearing during its regular City Council meeting, Wednesday, January 23, 2019, beginning at 7:00 p.m., at City Hall in the City Council Chambers, located at 18605 NW 27<sup>th</sup> Avenue, Miami Gardens, Florida to consider the following described Resolution(s):

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AUTHORIZING USE OF THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR THE BUNCHE PARK SPECIAL LIGHTING DISTRICT, MORE PARTICULARLY DESCRIBED ON EXHIBIT "A" ATTACHED HERETO, PURSUANT TO CHAPTER 197, FLORIDA STATUTES; STATING THE NEED FOR SUCH LEVY; AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE PROPERTY APPRAISER FOR THIS PURPOSE; PROVIDING FOR DIRECTIONS TO THE CITY MANAGER AND CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AUTHORIZING USE OF THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR THE CRESTVIEW SPECIAL LIGHTING DISTRICT, MORE PARTICULARLY DESCRIBED ON EXHIBIT "A" ATTACHED HERETO, PURSUANT TO CHAPTER 197, FLORIDA STATUTES; STATING THE NEED FOR SUCH LEVY; AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE PROPERTY APPRAISER FOR THIS PURPOSE; PROVIDING FOR DIRECTIONS TO THE CITY MANAGER AND CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

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Said Resolutions are available for public inspection at the Office of the City Clerk located at 1865 NW 27<sup>th</sup> Avenue, Miami Gardens, FL 33056 Monday through Thursday during regular office hours. Inquiries concerning these items should be directed to the Office of the City Manager at (305) 914-9010.

ALL interested parties are invited to attend and will be heard.

Mario Bataille, CMC  
City Clerk  
City of Miami Gardens

Pursuant to Florida Statutes 286.0105, the City hereby advises the public that if a person decides to appeal any decision made by this Board, Agency or Commission with respect to any matter considered at its meeting or hearing, he or she will need a record of the proceedings, and that for such purpose, affected person may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act of 1990, all persons who are disabled and who need special accommodations to participate in this meeting because of that disability should contact Mario Bataille, CMC, City Clerk (305) 914-9129, not later than 48 hours prior to such proceeding. TDD Number 1-800-955-8771.



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Mario Bataille, CMC  
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ALL interested parties are invited to attend and will be heard.

Mario Bataille, CMC  
City Clerk  
City of Miami Gardens

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ALL interested parties are invited to attend and will be heard.

Mario Bataille, CMC  
City Clerk  
City of Miami Gardens

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INTERGOVERNMENTAL COOPERATION AGREEMENT  
BY AND AMONG  
MIAMI-DADE COUNTY PROPERTY APPRAISER  
AND  
MIAMI -DADE COUNTY TAX COLLECTOR  
AND  
THE CITY OF MIAMI GARDENS

THIS INTERGOVERNMENTAL COOPERATION AGREEMENT (the "Agreement") is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2019, by and among Miami-Dade County Office of the Property Appraiser (hereinafter referred to as ("Property Appraiser"), Florida, Miami-Dade County on behalf of the Tax Collector (hereinafter referred to as "Tax Collector"), Florida, and the City of Miami Gardens, Florida (hereinafter referred to as "City"), as the governing body of the Bunche Park Special Lighting District (hereinafter referred to as "District").

WITNESSETH:

**WHEREAS**, the City intends to adopt non-ad valorem assessments or special assessments for maintenance within the Bunche Park Special Lighting District, which is located within the City of Miami Gardens; 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 include its adopted non-ad valorem assessments for maintenance on the Notice of Proposed Property Taxes as specified in Section 200.069, Florida Statutes ("TRIM Notice"); and

**WHEREAS**, the City has requested that the Tax Collector include its adopted non-ad valorem assessments for maintenance 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, the Property Appraiser, and the Tax Collector must enter into a written agreement evidencing the Property Appraiser's and the Tax Collector's agreement to place the City's herein specified non-ad valorem assessments on the TRIM Notice and tax bill; and

**WHEREAS**, the City represents that it has duly complied with the Notice provisions and adopted Resolution No. 2019-016-3645 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, and the Tax Collector and Property Appraiser have relied on these representations, and

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

1. The City, Property Appraiser, and Tax Collector shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments, including the provisions of sections 197.3632, 197,3635, Florida Statutes, as amended, and any applicable rules duly promulgated by the Department of Revenue.
2. The Property Appraiser agrees to place the City's non-ad valorem assessments for maintenance within the District on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069, Florida Statutes.
3. The Tax Collector agrees to the City's request to place its adopted non-ad valorem assessments for maintenance within the District on the Combined Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes.



4. The City agrees that all certified assessment rolls will be maintained and transmitted to the Property Appraiser and the Tax Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes.
5. The City agrees that, in consideration for services herein agreed to be performed by the Tax Collector, the Tax Collector shall be entitled to retain, in the Tax Collector's sole discretion, the actual costs of collection not to exceed two percent (2%) on the amount of special assessments collected and remitted.
6. **Duration of this Agreement.** This Agreement shall take effect upon signing and shall extend to the collection of special assessments for each fiscal year thereafter until canceled by any party pursuant to Section 10 herein.
7. **Severability of the Provisions in this Agreement.** The provisions in 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.
8. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.
9. **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.

10. **Terms and Cancellation.** The Term of this Agreement shall commence upon the date first above written and shall run through the end of the calendar year and shall automatically be renewed thereafter, for successive terms, not to exceed one year each. Any party may cancel this Agreement at the end of the term upon written notice to the other parties prior to the end of the term.
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. **Indemnification and Hold Harmless** The City shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of sovereign immunity, the Property Appraiser, Tax Collector and their respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser, Tax Collector or their respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the City or its employees, agents, servants, partners principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The City shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser or Tax

Collector where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

13. **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.

14. **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, the Tax Collector, and the Property Appraiser.

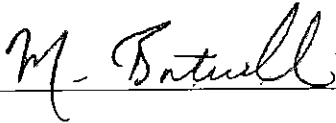
(S E A L)

THE CITY OF MIAMI GARDENS,  
FLORIDA

A municipal corporation of the  
State of Florida

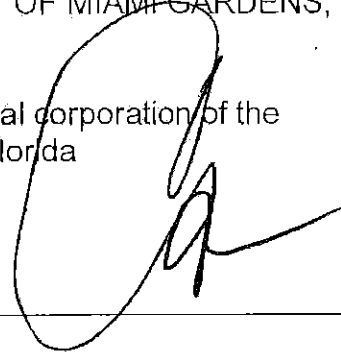
ATTEST:

By:



MARIO BATAILLE, CITY CLERK  
(name and title)

By:



CAMERON D. BENSON, CITY MANAGER  
(name and title)

Approved as to form and legal sufficiency



Sonja K. Dickens, 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: \_\_\_\_\_  
Carlos A. Gimenez  
Mayor

Approved as to legal sufficiency for Miami-Dade County and the Office of the Property Appraiser:

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