

MEMÖRANDUM

Agenda Item No. 15(A)(11)

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 - Liberty

Homes Special Lighting

District

And A. Cove, 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 — Liberty Homes Special Lighting District.

LLC/dmc
Attachment



Date:

June 4, 2019

To:

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

From:

Pedro J. Garcia, CFA, MNAA

Property Appraiser

Subject:

Resolution Authorizing Intergovernmental Cooperation Agreement with the City of

Miami Gardens - Liberty Homes 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 Liberty Homes 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-advalorem assessments for the maintenance of the Liberty Homes 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:	Adjigail Price-Williams County Attorney	SUBJECT:	Agenda Item No. 15(A)(11)
PI	lease note any items checked.		
	"3-Day Rule" for committees applicable if	raised	
	6 weeks required between first reading and	l public hearin	g S
	4 weeks notification to municipal officials a hearing	equired prior (to public
	Decreases revenues or increases expenditu	res without bal	ancing budget
	Budget required		
	Statement of fiscal impact required		
	Statement of social equity required		
	Ordinance creating a new board requires or report for public hearing	letailed County	Mayor's
	No committee review		
	Applicable legislation requires more than a present, 2/3 membership, 3/5's _7 vote requirement per 2-116.1(3)(h) or (4) requirement per 2-116.1(3)(h) or (4)(c) to a	, unanimou (c), CDMI _, or CDMP 9	s, CDMP P 2/3 vote
	Current information regarding funding so balance, and available capacity (if debt is c		

Approved	<u>Mayor</u>	Agenda Item No. 15(A)(11)
Veto		6-4-19
Override		
DEGO:	LITION 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 LIBERTY HOMES 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 STATUTES; AUTHORIZING THE COUNTY MAYOR OR DESIGNEE TO EXECUTE SAME AND EXERCISE CONTAINED THEREIN, INCLUDING **PROVISIONS** CANCELLATION

WHEREAS, the City of Miami Gardens ("the City") has adopted a resolution, numbered 2019-024-3653, 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 2019-024-3653 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

Agenda Item No. 15(A)(11) Page No. 3

The Chairperson thereupon declared this resolution duly passed and adopted this 4th 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. 2019-024-3653

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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 THE **ASSESSMENTS** FOR LIBERTY HOMES 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 Liberty Homes 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 nonad-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,

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

- Section 1: ADOPTION OF REPRESENTATIONS: The foregoing Whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.
- Section 2: AUTHORIZATION: Commencing the Fiscal Year beginning on October 1, 2019, and continuing until discontinued by the City and the Special Lighting District, and with the tax statement mailed for such Fiscal Year, the City intends to use the uniform method of collecting non-ad valorem assessments for the cost of continued operation and maintenance of the Liberty Homes Special Lighting District, including but not limited to improvements to and maintenance of infrastructure. Such non-ad valorem assessments shall be levied within the Special Lighting District. A legal description of such area subject to the assessment is attached hereto as Exhibit "A" and is incorporated herein by reference.
- Section 3: AUTHORIZATION: The City Council of the City of Miami Gardens hereby authorizes` the City Manager to notify the Miami-Dade County Property Appraiser's office of the City's intent to collect the special assessment by using the uniform method of collection through the tax roll and hereby authorizes the City Manager to enter into an agreement with the Property Appraiser for this purpose.
- Section 4: DIRECTIONS TO THE CLERK: The City Clerk is hereby directed to send certified copies of this Resolution to the Miami-Dade County Property Appraiser, Miami-Dade County Tax Collector, and the Florida Department of Revenue.
- Section 5: EFFECTIVE DATE: This Resolution shall take effect immediately 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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61	
62 63	OLIVER GILBERT, III, MAYOR
64 65	ν
66 67	ATTEST:
68 69	W. Ret. D.
70 71	MARIO BATAILLE, CITY CLERK
72 73 74	PREPARED BY: SONJA KNIGHTON DICKENS, ESQ., CITY ATTORNEY
75 76 77	SPONSORED BY: CAMERON D. BENSON, CITY MANAGER
78 79	Moved by: Councillation Williams
80 81	VOTE: 6-3
82 83	Mayor Oliver Gilbert, III (Yes) (No) (ARSENT) Vice Mayor Rodney Harris (Yes) (No)
84 85	Councilwoman Katrina Wilson <u>×</u> (Yes) (No).
86 87	Councilman Erhabor Ighodaro, Ph.D. <u>X</u> (Yes) (No) Councilwoman Lillie Q. Odom <u>X</u> (Yes) (No)
88 89	Councilman Reggie Leon <u>×</u> (Yes) (No) Councilman David Williams Jr <u>×</u> (Yes) (No)
90	State of Florida Creaty of Minori-Dada
	CERTIFICATION I, the undersigned, duty appointed City Clerk of City of Mismi Gardens, Florida, hereby certify the attached is a true and correct copy 10019-009-3652 as shown in the record of the city on file in the office of the city clerk.
	Wilness, my hand and the componde seal of the city

City Clerk
City of Misseri Gardens, Florids

EXHIBIT "A"

Liberty Homes, City of Miami Gardens, Florida more particularly described as

Those portions of "Riverdale Estates Section Two" according to the plat thereof recorded in Plat Book 68 at Page 102 of the Public Records of Dade County, Florida, more particularly described as follows:

Lots 10 and 11 in Block 9, Lot 1 in Block 14, Lots 7 thru 12 in Block 15, and All of Tract A.

AND

All of "Riverdale Estates Section Three" according to the plat thereof recorded in Plat Book 71 at Page 82 of the Public Records of Dade County, Florida;

AND

All of "Liberty Homes Estates Section Four" according to the plat thereof recorded in Plat Book 87 at Page 82 of the Public Records of Dade County, Florida;

AND

All of "Liberty Homes Estates Section Five" according to the plat thereof recorded in Plat Book 89 at Page 93 of the Public Records of Dade County, Florida;

AND

All of "Liberty Homes Estates Section One" according to the plat thereof recorded in Plat Book 79 at Page 99 of the Public Records of Dade County, Florida;

AND

All of "Liberty Homes Estates Section Three" according to the plat thereof recorded in Plat Book 84 at Page 38 of the Public Records of Dade County, Florida;

AND :

Those portions of "Lakewood Estates" according to the plat thereof recorded in Plat Book 75 at Page 84 of the Public Records of Dade County, Florida, more particularly described as follows:

Lot 45 in Block 2, Lots I thru 12 in Block 3 and Lots 1 thru 5 in Block 5.

AND

All of "Liberty Homes Estates Section Two" according to the plat thereof recorded in Plat Book 82 at Page 83 of the Public Records of Dade County, Florida;

AND

Those portions of "Liberty Gardens" according to the plat thereof recorded in Plat Book 46 at Page 96 of the Public Records of Dade County, Florida, more particularly described as follows:

Lots 1 and 16 in Blocks 1, 8, 9, 16 and 17.

AND

All of "Liberty Farms" according to the plat thereof recorded in Plat Book 51 at Page 46 of the Public Records of Dade County, Florida;

AND

Those portions of "Everglades Sugar and Land Company" according to the plat thereof recorded in Plat Book 2 at Page 75 of the Public Records of Dade County, Florida, more particularly described as follows:

Tracts I, 2, 25 thru 28, 31, 32, and the North 100.00 feet of 33 and 39.

SUNDAY DECEMBER 23 2018 Bullinerald.com

NEIGHBORS

EXHIBIT B

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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 27th 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 LAKE LUCERNE 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 LAKES OF TUSCANY PHASE ONE 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 27th 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 Statues 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 verbalim 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 Barailie, CMC, City Clerk (305) 914-9129, nor later than 48 hours prior to such proceeding. TDD Number 1-809-955-8771.

SUMDAY DECEMBER 30 7018 Numberato com

NEIGHBORS

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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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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 o	of the day of _	, 2019, by
and among M	iami-Dade County Office of the	e Property Appraise	r (hereinafter referred to
as ("Property	Appraiser"), Florida, Miami-D	ade County on beh	nalf of the Tax Collector
(hereinafter re	ferred to as "Tax Collector"), FI	orida, and the City o	f Miami Gardens, Florida
(hereinafter re	eferred to as "City"), as the go	verning body of the	Liberty Homes Special
Lighting Distric	ct (herein afte r refer red t o as "D	District").	

WITNESSETH:

WHEREAS, the City intends to adopt non-ad valorem assessments or special assessments for maintenance within the Liberty Homes 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. 2019-024-3653 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.

÷	(SEAL)	THE CITY OF MIAMI GARDENS,
'♣	х я	FLORIDA
ATTEST:		A municipal corporation of the State of Florida
ву: М_	Batul	By:
i in		CAMERON D. BENSON CUTY MANAGER
- Manso	NATATULE, CENV CLENK (name and title)	CUTY MANAGEL (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:	COMMISSIONERS		
By:	By:		
Harvey Ruvin County Clerk	Carlos A. Gimenez Mayor		
Approved as to legal sufficient Appraiser:	cy for Miami-Dade County and the Office of the Propert		
By:	apv		