

### MEMORANDUM

Agenda Item No. 15(A)(12)

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 — Peachtree Lane 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 – Peachtree Lane Special Lighting District.

LLC/dmc
Attachment

# Memorandum MIAMI DADE

Date:

June 4, 2019

To:

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

From:

Pedro J. García, CFA, MNAA

Property Appraiser

Subject:

Resolution Authorizing Intergovernmental Cooperation Agreement with the City of

Miami Gardens - Peachtree Lane 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-advalorem 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 Peachtree Lane Special Lighting District, on the notice of proposed taxes as specified in Section 200.069, Florida Statutes, and on the combined notice of advalorem 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 Peachtree Lane 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)

^	Ionorable Chairwoman Audrey M. Edmonson nd Members, Board of County Commissioners	DATE:	June 4, 2019	
FROM:	Angail Price-Williams County Attorney	SUBJECT:	Agenda Item No.	15(A)(12)
Plea	se note any items checked.			<del>-</del>
	"3-Day Rule" for committees applicable if	raised		
	6 weeks required between first reading an	d public hearin	g	
	4 weeks notification to municipal officials hearing	required prior	to public	
<del></del>	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 report for public hearing	detailed County	Mayor's	
	No committee review			
	Applicable legislation requires more than 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) requirement per 2-116.1(4)(c)(2)) to a	, unanimou (c), CDM , or CDMP 9	rs, CDMP P 2/3 vote	
	Current information regarding funding so balance, and available capacity (if debt is			

Approved	Mayor	Agenda Item No. 15(A)(12)
Veto		6-4-19
Override		
RES	OLUTION 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 PEACHTREE LANE 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 MAYOR OR DESIGNEE TO EXECUTE SAME AND EXERCISE THEREIN. INCLUDING **PROVISIONS** CONTAINED CANCELLATION

WHEREAS, the City of Miami Gardens ("the City") has adopted a resolution, numbered 2019-030-3659, 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 2019-030-3659 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)(12) Page No. 3

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

Approved by County Attorney as\_ to form and legal sufficiency.

Jorge Martinez-Esteve



1	RESOLUTION NO. 2019-030-3659
2345678910112 131415	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 PEACHTREE LANE 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.
16 17	WHEREAS, in accordance with Florida Statute Section 197.3632, the City of
18	Miami Gardens intends to use the uniform method for the levying, collection and
19	enforcement of non-ad valorem assessments for the maintenance of the Peachtree
20	Lane Special Lighting District, more particularly described in Exhibit "A" attached hereto,
21	and
22	WHEREAS, the City intends to use the uniform method for the collection of non-
23	ad-valorem assessments for this Special Lighting District, as authorized by F.S.
24	§197.3632, as may be amended from time to time, for the improvements to and
25	maintenance of infrastructure, because this method will allow such special assessment
26	to be collected annually, commencing the Fiscal Year beginning on October 1, 2019, in
27	the same manner as provided for ad valorem taxes, and
28	WHEREAS, the City held a duly advertised public hearing prior to the adoption of
29	this Resolution; proof of publication of such hearing being attached hereto as Exhibi
30	"B", and
31	WHEREAS, the City intends to impose assessments for the provision o

continued operation and maintenance of the Special Lighting District, which

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- assessments for the Special Lighting District were previously imposed by Miami-DadeCounty,
- 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 Peachtree Lane 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.

57	Section 5: EFFECTIVE DATE: This Resolution shall take effect immediately
58	upon its final passage.
59	PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI
60	GARDENS AT ITS REGULAR MEETING HELD ON JANUARY 23, 2019.
61	
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62 63	OLIVER GILBERT, III, MAYOR
64	AMERICAN DE COMBRETE COMPLET COMPLET DE COMP À
65	*
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67	ATTEST:
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69 70	(Site IL)
70 71	MARIO BATAILLE, CITY CLERK
72	when the control of the same o
73	
73 74	PREPARED BY: SONJA KNIGHTON DICKENS, ESQ., CITY ATTORNEY
75	,
76	SPONSORED BY: CAMERON D. BENSON, CITY MANAGER
77	SPONSORED BY: CHMERON D. DENGON, DITT MANDELL
78 79	e e e e e e e e e e e e e e e e e e e
80	Moved by: COUNCELLINAN WILLIAMS
81	
82	VOTE: <u>6-δ</u>
83	Mayor Oliver Gilbert, III (Yes)(No)(\(\text{No}\)(\(\text{No}\)(\(\text{No}\)
84	Mayor Oliver Gilbert, III (Yes) (No) (Alissens )  Vice Mayor Rodney Harris (Yes) (No)
85 86	Councilwoman Katrina Wilson (Yes) (No)
87	Councilman Erhabor Ighodaro, Ph.D. <u>K</u> (Yes) (No)
88	Councilwoman Lillie Q. Odom <u>x</u> (Yes) (No)
89	Councilman Reggie Leon X (Yes) (No)
90	CONTRACTOR
	CENTIFICATION  1, the undersigned, duly appointed City Clerk of the
n d	City of Migani Gardene, Plorida, hereby certify the
91	the attached is a true and correct copy of
	(2019-30-3659 as shown in the record of the city on file in the office of the city clerk.
	AND CONTROL OF THE CO
	Wilmen, my hand and the corporate seal of the city of Manni Gardens, Ploride, this 25 day of 280.
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City Clurk City of Missini Cardena, Florida

### EXHIBIT "A"

Peachtree Lane, City of Miami Gardens, Florida more particularly described as

A portion of Section 10, Township 52 South, Range 41 East, being more particularly described as follows: Bounded on the North by a line 75.00 feet North of and parallel with the center line of N. W. 175th Street; Bounded on the East by a line 75.00 feet East of and parallel with the center line of N. W. 22nd Avenue; Bounded on the South by the South line of Lots I through 12 in Block 27, and the South line of Lots 1 through 12 in Blocks 28 and 29 of RADIO HEIGHTS, P. B. 13, Page 67 and its easterly and westerly prolongations; Bounded on the West by the center line of N. W. 27th Avenue: LESS that parcel of land owned by the Board of Public Instruction of Dade County, Florida described as follows: Lots 53 through 58 inclusive of RADIO GARDENS, P.B. 8, P. :97; LESS those portions previously dedicated for road rights of way.

SJINDAY DECEMBER 23 2016 Miasibierald 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 Half 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 PALMETTO LAKES INDUSTRIAL 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 PARK CENTRE BUSINESS 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.

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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 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 verbation 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 Bamille, CMC, City Clerk (305) 914-9129, not later than 48 hours prior to such proceeding. TDD Number 1-800-955-8771.

STINDAY DECEMBER 10 2018

### NEIGHBORS

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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 restimony 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 that 48 hours prior to such proceeding. TDD Number I-800-955-8771.



SHOAY **JANUARY** 6 2019 Birdherald*e*gal

### NEIGHBORS

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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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SUNDAY JANUARY 13 2019 Miammerald.com

### NEIGHBORS

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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 _	, 20	19, by
and among M	liami-Dade County Office of th	e Property Appraise	r (hereinafter refer	red to
as ("Property	Appraiser"), Florida, Miami-D	ade County on bel	nalf of the Tax Co	ilector
	eferred to as "Tax Collector"), F			
(hereinafter r	eferred to as "City"), as the go	overning body of the	Peachtree Lane S	3pecial
Lighting Distr	ict (hereinafter referred to as "	District").	•	

### WITNESSETH:

WHEREAS, the City intends to adopt non-ad valorem assessments or special assessments for maintenance within the Peachtree Lane 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 nonad 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. 2019-030-3659 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:

- 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. <u>Indemnification and Hold Harmless</u> 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.

- 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, FLORIDA
ATTEST	A municipal corporation of the State of Florida
BV: M. Butull	Ву:
MANEO BATATULE, CITY CLERK	CAMBRON D. BENSON LTTY MANAGER
(name and title)	(name and title)

MIAMI-DADE COUNTY, FLORIDA OFFICE OF THE PROPERTY APPRAISER

Approved as to form and le	al sufficiency
Approved as to form and to	7
W/	
Sonja K. Dickers, City	Attorney

Pedro J. Garcia Property Appraiser

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

ATTEST:	COMMISSIONERS
By: Harvey Ruvin County Clerk	By: Carlos A. Gimenez Mayor
Approved as to legal sufficiency Appraiser:	for Miami-Dade County and the Office of the Propert
By:Assistant County Attorney	· 