



## MEMORANDUM

Agenda Item No. 15(A)(3)

TO: Honorable Chairwoman Rebeca Sosa and  
Members, Board of County Commissioners

DATE: May 7, 2013

FROM: Honorable Harvey Ruvin, Clerk  
Circuit and County Courts

SUBJECT: Resolution authorizing execution of the  
Intergovernmental Cooperation Agreement  
between City of Miami Gardens 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

Christopher Agrippa, Division Chief  
Clerk of the Board Division

Resolution No. R-388-13

Ordinance 08-62 adopted by the Miami-Dade County Board of County Commissioners provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board Division for placement on the next available agenda of the Miami-Dade County Board of County Commissioners.

Attached for placement on the May 7, 2013, Board of County Commissioners' agenda, is a proposed resolution submitted by the Property Appraiser authorizing execution of the Intergovernmental Cooperation Agreement between City of Miami Gardens 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.

CA/fcd  
Attachment

# Memorandum



**Date:** May 7, 2013

**To:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**From:** Honorable Carlos Lopez-Camero  
Property Appraiser 

**Subject:** Resolution Authorizing Intergovernmental Cooperation Agreement with the City of  
Miami Gardens

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## **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 (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 1. The City has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for stormwater user fees to properties within the incorporated area of the City 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 stormwater user fees to properties within the incorporated area of the City. 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 2013 and continues until cancelled by either party.

Attachment



**MEMORANDUM**  
(Revised)

**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**DATE:** May 7, 2013

**FROM:**   
R. A. Cuevas, Jr.  
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
- 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 \_\_\_\_, 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  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 15(A)(3)  
5-7-13

RESOLUTION NO. R-388-13

RESOLUTION AUTHORIZING EXECUTION OF THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN CITY OF MIAMI GARDENS 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 his designee to execute the attached Intergovernmental Cooperation Agreement between City of Miami Gardens and Miami-Dade County.

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

	Rebeca Sosa, Chairwoman	<b>aye</b>
	Lynda Bell, Vice Chair	<b>aye</b>
Bruno A. Barreiro	<b>aye</b>	Esteban L. Bovo, Jr. <b>aye</b>
Jose "Pepe" Diaz	<b>absent</b>	Audrey M. Edmonson <b>aye</b>
Sally A. Heyman	<b>aye</b>	Barbara J. Jordan <b>aye</b>
Jean Monestime	<b>absent</b>	Dennis C. Moss <b>aye</b>
Sen. Javier D. Souto	<b>absent</b>	Xavier L. Suarez <b>aye</b>
Juan C. Zapata	<b>absent</b>	

The Chairperson thereupon declared the resolution duly passed and adopted this 7<sup>th</sup> day of May, 2013. 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: **Christopher Agrippa**  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

Jorge Martinez-Esteve

A handwritten signature in black ink, appearing to read "Jorge Martinez-Esteve", is written over a horizontal line.

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

**THIS INTERGOVERNMENTAL COOPERATION AGREEMENT** (the "Agreement") is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2013, 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").

**WITNESSETH:**

**WHEREAS**, the City intends to adopt non-ad valorem assessments or special assessments for stormwater user fees to properties within the incorporated area of 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 stormwater user fees to properties within the incorporated area of the City 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 stormwater user fees to properties within the

incorporated area of the City 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 has duly complied with the Notice provisions and adopted Resolution No. 2012-121-1716, 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 City, the Property Appraiser, the Tax Collector agree as follows:

1. The Property Appraiser agrees to place the City's non-ad valorem assessments for stormwater user fees to properties within the incorporated area of the City of Miami Gardens 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 stormwater user fees to properties within the incorporated area of the City of Miami Gardens 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 the Tax Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes.
4. 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 or two percent (2%), whichever is greater, 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 for each fiscal year thereafter until canceled by any 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 any Party upon thirty (30) days written notice to the other Parties.
10. **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.
11. **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.
12. **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)

CITY OF MIAMI GARDENS, FLORIDA

A municipal corporation of the State of Florida

ATTEST:

By: Robetta Taylor 3/1/2013  
Date

By: [Signature] 3/1/2013  
Date

ROBETTA TAYLOR, CITY CLERK  
(name and title)

DANNY CREW, CITY MANAGER  
(name and title)

MIAMI-DADE COUNTY, FLORIDA  
OFFICE OF THE PROPERTY APPRAISER

By: \_\_\_\_\_ Date \_\_\_\_\_  
Carlos Lopez-Cantera  
Property Appraiser

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

ATTEST:

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

By: \_\_\_\_\_ Date \_\_\_\_\_  
Carlos A. Gimenez  
Mayor

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

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

Approved as to form and legal sufficiency  
  
\_\_\_\_\_  
Sonja K. Dickens, City Attorney