

**OFFICIAL FILE COPY
CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA**

**INTERLOCAL AGREEMENT BETWEEN MIAMI-DADE COUNTY AND THE
CONSTITUTIONAL OFFICE OF THE MIAMI-DADE COUNTY TAX COLLECTOR**

This Interlocal Agreement ("**Agreement**") is established to effectuate the transition from the Miami-Dade County Tax Collector as a department of Miami-Dade County under the administration of the County Mayor ("**Tax Collector**") to the independent Constitutional Office of the Miami-Dade County Tax Collector ("**Office of the Tax Collector**") of those employees, functions, contracts, assets, equipment, grants and licenses necessary for the Office of the Tax Collector to perform those functions assigned to the Office of the Tax Collector by the Florida constitution and general law and to lay the foundation for the continued provision of certain services by Miami-Dade County ("**County**") to the Office of the Tax Collector. The effective date of this Agreement shall be January 7, 2025 ("**Effective Date**"). Together, the Office of the Tax Collector and County are the "**Parties**" and, individually, each is a "**Party**" to this Agreement.

Section 1. Recitals

WHEREAS, on November 6, 2018, on referral from the 2017-18 Constitution Revision Commission, the electors of the State of Florida approved Amendment 10, the Florida State and Local Government Structure Amendment, and amended Article VIII, Section 1(d) and 6(g) of the Florida Constitution; and

WHEREAS, Amendment 10, mandates that five Constitutional Offices be elected in every County in the State of Florida, including the Property Appraiser, the Clerk of the Court and Comptroller, the Supervisor of Elections, the Sheriff, and the Tax Collector; and

WHEREAS, Amendment 10 provided that these changes would become effective in Miami- Dade County on January 7, 2025; and

WHEREAS, this agreement is founded on the principles of an amicable partnership, with both Miami-Dade County and the Office of the Tax Collector committed to working collaboratively and transparently; and

WHEREAS, the Miami-Dade County Board of County Commissioners and the Office of the Tax Collector have authority to enter interlocal agreements and exercise jointly any power, privilege, or authority which they share in common and which each might exercise separately as provided in section 163.01, Florida Statutes; and

WHEREAS, both Parties are dedicated to working together in a manner that promotes transparency, efficiency, and public trust in the operations of the Office of the Tax Collector and related County functions,

NOW, THEREFORE, in consideration of the mutual promises contained herein, acknowledged as good and valuable consideration, the Parties agree as follows:

Section 2. Purpose Statement

This Agreement details the terms regarding the transition of all necessary positions, employees, real property, assets, equipment, contracts, grants, and licenses, if applicable, currently used by the Tax Collector to perform its statutory duties under state law to the newly elected Office of the Tax Collector.

This Agreement generally identifies the support functions the County will provide to the Office of the Tax Collector, which shall be detailed in separate Service Level Agreements, to be negotiated and executed by the Parties.

This Agreement addresses other issues that must be agreed upon to ensure continuity of services during the transition period required by Amendment 10.

Section 3. Terms, Modifications, and Miscellaneous Provisions

1. Initial Term:

The initial term of this Agreement shall commence on the Effective Date and shall expire on September 30, 2026. The initial term is referred to as the "transition period" throughout this Agreement. Notwithstanding the foregoing or the termination of any renewals in subsection 3.3 below, the Office of the Tax Collector's obligation in **Section 4.1** below to honor, to the maximum extent feasible, all existing employee accrued leave balances (such as annual, sick, holiday and compensatory leave balances) as of January 6, 2025 shall survive the termination of this Agreement and remain in effect until such time as such accrued leave balances have been exhausted or paid out.

2. Review Agreement:

The Parties agree to review this Agreement no less than once per each fiscal year during its pendency and may present proposals for modification that will take effect in the next fiscal year by February 1st of every year.

3. Renewals and Amendments:

The County's fiscal year begins October 1st and ends September 30th. The initial term of this Agreement shall automatically renew annually on October 1, 2026, and every October 1st thereafter unless the Office of the Tax Collector or the County provides written notice to the other party, by April 1st of 2026 or by April 1st of any subsequent given fiscal year thereafter, that it does not wish to renew this Agreement following the expiration of the then-current term.

Section 4. Transition

1. Transition of Workforce:

As of the Effective Date, County job positions that have been responsible for handling what will become Office of the Tax Collector duties ("Office of the Tax Collector positions") shall transition from the County to the Office of the Tax Collector along with the requisite funding as detailed in the FY 2024-25 Adopted Budget. A listing of all known Office of the Tax Collector positions and employees is attached to this Agreement (Appendix A).

The Parties agree that all County employees in Tax Collector positions on January 6, 2025, who wish to be employed in those positions with the Office of the Tax Collector without interruption shall transition from the County to the Office of the Tax Collector on the Effective Date; provided, however, that any Tax Collector employee who does not wish to transition with their Tax Collector position must seek alternative job opportunities within Miami-Dade County and be hired by the County, in its sole discretion, into another open and budgeted County position before January 7, 2025, to avoid a separation from service. The Parties understand that the County cannot guarantee job placement or preservation of compensation or benefits for, and has no obligation to hire, a Tax Collector employee who chooses not to transition to the Office of the Tax Collector.

a. Benefits:

The Office of the Tax Collector shall provide the same benefits to the Office of the Tax Collector employees as those provided by the County to County employees as of the Effective Date, such as health (including group health, wellness program, life, and dental), executive benefits, participation in the Florida Retirement System (FRS), as well as voluntary benefits such as: flexible spending accounts (including medical and dependent care), supplemental life insurance, vision, legal, deferred compensation, and disability insurance through the County's benefit plans, at the rates provided to County employees to take effect on and after the Effective Date, subject to and consistent with the terms of any applicable collective bargaining agreements.

The County agrees to offer Transit passes and Internal Services Department (ISD) parking passes to Office of the Tax Collector employees at the same rates provided to County employees.

Under the stipulations of the Benefit Administration Agreement (Appendix B), both Parties pledge to uphold the standards and procedures for the effective delivery of employee benefits and to execute any necessary documentation in furtherance thereof.

Any additional benefits that the Office of the Tax Collector desires to implement after the Effective Date, and which must be processed in the Integrated Financial Resources Management System (INFORMS), shall be subject to a mutually

agreed upon lead time between the Parties to allow for the proper programming and integration into INFORMS. During the transition period, the County agrees to redesign the Human Capital Management (HCM) module within INFORMS to incorporate the Office of the Tax Collector into workflows and approval paths. The County will work in collaboration with the appropriate parties to finalize and implement the necessary modifications.

b. Leave Benefits:

The provision of leave for Office of the Tax Collector employees shall be governed by the Office of the Tax Collector's Leave Policies. The Miami-Dade County Leave Manual shall control until the Office of the Tax Collector's Leave Policies are established. The provision of leave for bargaining Office of the Tax Collector employees shall also be subject to and consistent with the applicable collective bargaining agreements and any Memorandum of Understanding ("MOU") entered into by the Office of the Tax Collector and the collective bargaining agent. Any alternative policies shall be subject to a mutually agreed lead time between the Parties to allow for the proper programming and implementation of the changes in INFORMS.

Employee accrued leave balances such as annual, sick, holiday, and compensatory as of January 6, 2025, for bargaining and non-bargaining unit employees, shall transition with the Tax Collector employees who are transitioning to the Office of the Tax Collector on the Effective Date.

The intent of the Parties is to avoid any break in the Office of the Tax Collector employees' service by honoring their accrued leave and enabling them to maintain the leave accumulated as a County employee.

c. Personnel Rules, Policies and Procedures:

Office of the Tax Collector employees shall be subject to the Office of the Tax Collector's personnel rules, policies and procedures. Miami-Dade County's personnel rules, policies, and procedures shall apply on an interim basis, until the Office of the Tax Collector's personnel rules, policies, and procedures are established. For bargaining Office of the Tax Collector employees, these personnel rules, policies, and procedures shall also be subject to and consistent with the terms of any applicable collective bargaining agreements and any Memorandum of Understanding ("MOU") entered into by the Office of the Tax Collector and the collective bargaining agent. Any alternative personnel rules, policies, or procedures must be processed in the INFORMS system and shall be subject to a mutually agreed upon lead time between the Parties to ensure proper implementation.

d. Florida Retirement System (FRS):

The Parties acknowledge that the Office of the Tax Collector will be required to be established as an independent Local Agency with the FRS, and that membership in the FRS is mandatory for all Office of the Tax Collector Employees.

The County will continue to report FRS contributions for the Office of the Tax Collector unless the Office of the Tax Collector provides timely written notice of one hundred and twenty (120) days to the County of the proposed effective date that it wishes to report FRS contributions independently.

e. Compensation:

Current compensation such as base salary and applicable pay supplements as of January 6, 2025, for bargaining and non-bargaining unit employees, shall transition with the Office of the Tax Collector employees on the Effective Date.

f. Longevity Benefits:

Employee longevity benefits (longevity bonus award and longevity leave accruals) as of January 6, 2025, for bargaining and non-bargaining unit employees, shall transition with the employee on the Effective Date.

g. County IDs:

Office of the Tax Collector employees will continue using their existing County IDs until the Office of the Tax Collector determines the new layout and design of an appropriate replacement ID for the Office of the Tax Collector employees. Coordination with ISD is required to establish timelines, costs, and procedures for issuing new Constitutional Office IDs. Office of the Tax Collector employees shall return County IDs to the Office of the Tax Collector, who shall then coordinate with ISD, upon establishment of new IDs or upon the employee's separation.

h. County Employees Seeking Office of the Tax Collector Employment:

For a period of one (1) year after the Effective Date, the Office of the Tax Collector agrees to honor all existing accrued leave balances (such as annual, sick, holiday, and compensatory leave balances), longevity benefits (longevity bonus award and longevity leave accruals), as well as the total years of continuous service with both the County and the Office of the Tax Collector for longevity bonus calculations, subject to and consistent with the terms of any applicable collective bargaining agreement (CBA), for any County employee hired by the Office of the Tax Collector on or after the Effective Date. For the avoidance of doubt, a County employee that seeks employment with the Office of the Tax Collector, will have their accrued leave balances, longevity benefits, and years of continuous service with the County honored if the Office of the Tax Collector decides to hire such employee (in the Office of the Tax Collector's sole discretion) and if such employment occurs within one year of the Effective Date. This provision will not apply to

employees hired by the Office of the Tax Collector after the one-year period, nor to employees who have a break in service from the County other than to be hired by the Office of the Tax Collector pursuant to this provision. Furthermore, employees shall not be eligible to take advantage of the benefit provided in this subsection more than one time.

i. Office of the Tax Collector Employees Seeking County Employment:

For a period of one (1) year after the Effective Date, the County agrees to honor all existing accrued leave balances (such as annual, sick, holiday, and compensatory leave balances), longevity benefits (longevity bonus award and longevity leave accruals), as well as the total years of continuous service with both the County and the Office of the Tax Collector for longevity bonus calculations, subject to and consistent with the terms of any applicable CBA, for any Office of the Tax Collector employee hired by the County. For the avoidance of doubt, a Office of the Tax Collector employee that seeks employment with the County, will have their accrued leave balances, longevity benefits, and years of continuous service with the Office of the Tax Collector honored if the County decides to hire such employee (in the County's own discretion) and if such employment occurs within one year of the Effective Date. This provision will not apply to employees hired by the County after the one-year period, nor to employees who have had a break in service from the Office of the Tax Collector during the one-year period. Furthermore, employees shall not be eligible to take advantage of the benefit provided in this subsection more than one time.

j. Collective Bargaining Agreements ("CBAs"): The Parties agree that the Office of the Tax Collector will continue to honor, to the maximum extent feasible, the terms and conditions of employment by formally adopting the current CBAs between the County and the respective union(s) for Tax Collector employees that transition from the County to the Tax Collector on the Effective Date, until said union(s) and the Tax Collector successfully negotiate a new CBA that is ratified pursuant to Fla. Stat. § 447.309. Subject to order of the Public Employees Relations Commission ("PERC"), the Tax Collector will presume itself the successor employer of employees in the positions listed in Appendix A. The Parties agree that the appropriate mechanism to reflect the successor bargaining relationship is through the filing with PERC of a Petition to Amend Certification ("AC Petition"), replacing "Miami-Dade County" with the "Tax Collector" as the public employer for the employees covered by the CBAs, and that neither party will oppose the filing of the AC Petition. The Parties further agree to the following provisions regarding the certified collective bargaining agents representing bargaining Office of the Tax Collector employees:

i. Miami-Dade County, Florida, Employees Local 199 of the American Federation of the State, County and Municipal Employees, AFL-CIO (AFSCME Local 199):

The Parties recognize that AFSCME Local 199 is the certified collective bargaining agent for all full-time and regular part-time employees covered by a CBA that are employed solely by Miami-Dade County (Certification #1362). The Office of the Tax Collector agrees to recognize and collectively bargain with AFSCME Local 199 over their terms and conditions of

employment.

- ii. Government Supervisors Association of Florida, OPEIU Local 100 (GSAF OPEIU Local 100 – Supervisory):

The Parties recognize that GSAF OPEIU Local 100 – Supervisory is the certified collective bargaining agent for all full-time and regular part-time employees covered by a CBA that are employed solely by Miami-Dade County (Certification #584). The Office of the Tax agrees to recognize and collectively bargain with GSAF OPEIU Local 100 – Supervisory over their terms and conditions of employment.

- iii. Government Supervisors Association of Florida, OPEIU Local 100 (GSAF OPEIU Local 100 – Professional):

The Parties recognize that GSAF OPEIU Local 100 – Professional is the certified collective bargaining agent for all full-time and regular part-time employees covered by a CBA that are employed solely by Miami-Dade County (Certification #1090). The Office of the Tax Collector agrees to recognize and collectively bargain with GSAF OPEIU Local 100 – Professional over their terms and conditions of employment.

- iv. The Parties recognize that the County and the Office of the Tax Collector have entered into separate Memoranda of Understanding (“MOU”) with AFSCME Local 199, GSAF Local 100 – Supervisory, and GSAF Local 100 –Professional as the collective bargaining units for all employees covered by the CBAs transitioning from the County to the Office of the Tax Collector, and the MOU with the Office of the Tax Collector shall govern the interpretation of the current CBAs such that the rules, policies, procedures, and decision-making authorities referenced therein are specific to the Office of the Tax Collector. The Memoranda of Understanding are attached to this Agreement as Appendix C.

2. Transfer of Budget and Financial Accounts:

- a. Budget:

Any unused budgeted funds shall be allocated to the Office of the Tax Collector for FY 2024-25 as set forth in Appendix D attached hereto has been duly accounted for within the FY 2024-25 Adopted Budget and has been fully appropriated to the Office of the Tax Collector on the Effective Date.

- b. Financial Accounts:

All relevant financial accounts and their reconciled balances, as reflected in Appendix E, will be transferred to the Office of the Tax Collector as the authorized signatory on said accounts.

3. Transfer of Assets, Licenses, and Contracts:

a. Capital Personal Property (Appendix F):

- iv. Custodianship of Capital Personal Property identified in Appendix F attached and which is worth at least \$5,000 owned or leased by the County, shall transfer to the Office of the Tax Collector. The Office of the Tax Collector agrees to act as custodian of the Assets, and to hold and safeguard such Assets in accordance with the terms and conditions of this Agreement and Chapter 274, Florida Statutes. The Office of the Tax Collector shall maintain accurate records of the Assets, including any additions, withdrawals, or transfers back to the County thereof, and shall provide regular reports to the County detailing the status and condition of the Assets, upon request.

b. Non-capital Assets (Appendix G):

Custodianship of Non-Capital Assets worth less than \$5,000 owned by the County, shall transfer to the Office of the Tax Collector.

- i. The Office of the Tax Collector agrees to act as custodian of the assets specified in Appendix G attached hereto (the "Non-capital Assets"), and to hold and safeguard such Non-capital Assets in accordance with the terms and conditions of this Agreement and Chapter 274, Florida Statutes. The Office of the Tax Collector shall maintain accurate records of the Non-capital Assets, including any additions thereto and shall provide regular reports to the County detailing the status and condition of the Non-capital Assets upon request.

c. Licenses:

The County shall continue to provide current information technology services in accordance with the existing memorandum of understanding between the County's Information Technology Department ("ITD") and Tax Collector attached hereto as Appendix H ("ITD MOU"), including, but not limited to, providing applicable software licenses necessary to effectively perform the Office of the Tax Collector's daily operations until such time as the Service Level Agreement ("SLA") for the provision of ITD services is entered into between the County and the Office of the Tax Collector.

d. Contracts and Contract Allocations (Appendix I):

The Parties agree the contracts listed on Appendix I will be assigned, in whole or in part as applicable, to the Office of the Tax Collector on or within 30 days of the Effective Date.

4. Facilities:

a. Primary Office (Appendix J):

In accordance with Article VIII, Section 1(k) of the Florida Constitution, the County will provide necessary office space for the principal office, and location of permanent records, of the Office of the Tax Collector without charge, including utilities. Currently, the facilities listed in Appendix J are those that are available for the use of the Office of the Tax Collector.

i. 200 NW 2 Avenue Miami, FL 33128

b. Branch Offices (Appendix J):

County-owned Facilities: The County will grant tenancy to the Office of the Tax Collector for certain facilities for the offices, and locations of permanent records. The County shall be responsible for the actual cost of equipping and maintaining the County-owned facilities where the Office of the Tax Collector has established tenancy. For FY24-25, the associated costs for these facilities will be covered by the County's Non-Departmental General Fund. The Office of the Tax Collector acknowledges that future charges and costs for Branch Offices will be determined through the adoption of the annual budget on a year-by-year basis.

Section 5. Integrated Financial Resources Management System (INFORMS)

1. Continuation of INFORMS Utilization

The Office of the Tax Collector agrees to utilize INFORMS as its office's system of record. With the utilization of INFORMS as the Office of the Tax Collector's system of record:

The County shall provide access to data and functionalities relevant to the Office of the Tax Collector's business operations within the HCM, FSCM, and Budget and Planning modules in INFORMS to the Office of the Tax Collector.

2. Termination of INFORMS Utilization:

The Office of the Tax Collector shall have the right to terminate the utilization of INFORMS

provided that the Office of the Tax Collector provides at least 90 days' advance notice of termination. The time period from when the Office of the Tax Collector delivers the notice to the County and the termination of the use of INFORMS at least 120 days' thereafter shall be referred to herein as the "Grace Period." The Grace Period shall also include the alignment with Federal, State and County reporting business cycles / timelines (applicable to Financial, Budgetary and HR activities). Accordingly, the termination date of the Grace Period may be adjusted, on the mutual agreement of the Office of the Tax Collector and the County, to align with key business process activities/events such as year-end close out, open enrollment, etc. During the Grace Period, the County will continue to support the Office of the Tax Collector in utilizing INFORMS and will fulfill any outstanding obligations as outlined in the SLAs.

In the event that the Office of the Tax Collector elects to terminate its use of INFORMS, the County will furnish, upon request from the Office of the Tax Collector, the reporting of historical data upon termination of the Agreement, relevant to its office as it existed before the termination of INFORMS. The County shall retain historical data for a period of time as required by law. The furnishment of historical data shall be provided to the Office of the Tax Collector in a manner that is deemed convenient for both Parties.

The Office of the Tax Collector acknowledges any terminations of service within a fiscal or calendar year may require post-termination activities to comply with Federal, State and Provider Partner information requirements (examples include, but not limited to: W2s, 1099s, Tax Filings, etc.) and the Office of the Tax Collector shall be responsible for undertaking all such post-termination activities.

Section 6. Core Services to be provided by the County to the Office of the Tax Collector

The Parties agree the County, through the County Mayor or Mayor's designee, will provide substantially and materially same support services that were provided to the Tax Collector during the fiscal year prior to the Effective Date. The Parties commit to negotiating in good faith and to executing separate SLAs within ninety (90) days following the Effective Date. These service level agreements shall subsequently be presented to the Board for approval and adoption. This section shall not be deemed to include legal representation and advice provided by the County through the County Attorney's Office. The Parties acknowledge that such legal services shall be provided in accordance with a separate agreement that shall address attorney-client issues that do not arise in the context of the other support services provided by the County.

The Parties mutually acknowledge the additional demands placed on the Office of the Tax Collector due to the provision of motorist services. The County agrees, in good faith, to work collaboratively with the Office of the Tax Collector to address these increased demands through the SLAs or subsequent amendments or revisions thereto. If the Office of the Tax Collector agrees to fund the potential increased costs to the County associated with providing these support services to the Office of the Tax Collector through the SLAs, the County will make reasonable efforts to meet these demands and adjust its support services

accordingly, subject to mutual agreement. The Office of the Tax Collector understands and agrees that the County's ability to provide the support services in the SLAs may be contingent upon the Office of the Tax Collector's continued utilization of INFORMS. The County will notify the Office of the Tax Collector in writing within 30 days of discovery if it is unable to meet SLA obligations due to the discontinuation of INFORMS by the Office of the Tax Collector.

Section 7. Services Provided by the Office of the Tax Collector to the County

The Tax Collector, on and after the Effective Date and unless and until agreement to the contrary is reached by the Tax Collector and the County, acknowledges and agrees to:

1. Assume responsibility for existing agreements with Miami-Dade County municipalities for the collection of Non-Ad Valorem Assessments through assignment from the County to the Office of the Tax Collector. An inventory of these assigned agreements is outlined in Appendix K.
2. Assume responsibility for existing agreements with Miami-Dade County Community Development Districts (CDDs) for the collection of Non-Ad Valorem Assessments through assignment from the County to the Office of the Tax Collector. An inventory of these assigned agreements is outlined in Appendix K.
3. Continue the disposition of receipts from ad valorem entities other than the County, municipalities and school board (e.g. special districts) attributable to periods occurring on or before the Effective Date.
4. Distribute taxes to the County as per Florida Statute 197.383.
5. Assume responsibility for existing agreements with Miami-Dade County Special Assessment Districts for the collection of Non-Ad Valorem Assessments through assignment from the County to the Office of the Tax Collector. An inventory of these assigned agreements is outlined in Appendix K.
6. Distribute and properly account for any interest earned on the revenues collected on behalf of the County as listed above and include as part of the distribution to the County.

Section 8. Existing Memoranda of Understanding (MOU) with County Departments

The Office of the Tax Collector affirms its intent to enter into MOUs based on existing services being provided to or received from the County, if required. The purpose of these agreements is to ensure continuity of existing and future service, to minimize or avoid operational interruptions. The terms of participation in these programs shall be set forth in

a separate document:

1. Continued Access to the Grant Street Collection System. (Appendix L)

Purpose: The Office of the Tax Collector agrees to provide access to Grant Street Group's TaxSys System and other related programs provided by Grant Street Group to the Department of Regulatory and Economic Resources of Miami-Dade County (RER) business employees, ensuring no interruption to Miami-Dade County services related to the collection, distribution, investigation, and enforcement of Convention and Tourist Development Taxes.

Section 9. Agreement with Constitutional Offices for Continuity of Service / Support

The Office of the Tax Collector acknowledges that any services that were provided prior to January 7, 2025 from Miami-Dade County through its departments of Police, Elections, Clerk of the Court and Comptroller, and Property Appraiser and that are not otherwise set forth in Section 6 of this Agreement, or in an alternate agreement, can no longer be provided to the Office of the Tax Collector by Miami-Dade County. The Office of the Tax Collector is advised to consult with the Constitutional Offices of the Sheriff, Supervisor of Elections, Clerk of the Court and Comptroller, and Property Appraiser to address any services previously provided by the prior County Departments.

Section 10. Budget Submission and Management

1. The Office of the Tax Collector agrees to the following:

a. Submission Deadline:

The Office of the Tax Collector shall submit to the County no later than August 1st of each year, a copy of its proposed budget that is submitted to the Florida Department of Revenue ("DOR") consistent with section 195.087, Florida Statutes.

b. Distribution of Excess Fees

In accordance with Section 218.36, Florida Statute, the Office of the Tax Collector shall distribute excess fees to the County which shall be divided proportionally into each billed unit which paid for the operations of the Office of the Tax Collector. Such funds shall be submitted within thirty (30) days following the close of the fiscal year and within thirty-one (31) days following the close of the fiscal year, the Office of the Tax Collector shall make an annual report to the Board detailing the information required pursuant to section 218.36, Florida Statutes, including an accounting of all funds expended under the approved budget.

2. Obligations of the County

The County agrees to provide the Office of the Tax Collector its budgeted funds for fiscal year 2024-25 no later than the effective date and in accordance with the most recent Budget Ordinance Schedule for the Office of the Tax Collector, which is found on Appendix M.

The County shall comply with the requirements of section 192.102, Florida Statutes, and upon demand of the Tax Collector, shall advance and pay to the Tax Collector, an amount equal to one-twelfth of the commissions on the county taxes levied on the county tax roll for the preceding year and one-twelfth of the commissions on county occupational and beverage licenses paid in the preceding fiscal year, at the first meeting of the BCC each month from October through July of each year. For FY 25-26 only, the Tax Collector shall submit to the County a statement showing the calculation of the commissions on which the amount of each advance is to be based.

Section 11. Liability

The Parties to this Agreement shall not be deemed to assume any liability for the negligent or wrongful acts or omissions of the other Party. Nothing contained herein shall be construed as a waiver, by either Party, of the liability limits established in Section 768.28, Florida Statutes.

Section 12. Notice

Any notice, consent or other communication required to be given under this Agreement shall be in writing, and shall be considered given when delivered in person or sent by mail or electronic mail (provided that any notice sent by facsimile or electronic mail shall simultaneously be sent personal delivery, overnight courier or certified mail as provided herein), one (1) business day after being sent by reputable overnight carrier or three (3) business days after being mailed by certified mail, return receipt requested, to the Parties at the addresses set forth below (or at such other address as a Party may specify by notice given pursuant to this section to the other Party).

To County:		To Office of the Tax Collector:	
Administration	Legal Counsel	Administration	Legal Counsel
Daniella Levine Cava Mayor	Geri Bonzon-Keenan County Attorney	Daniel Fernandez Tax Collector	Naomi Levi Garcia
Miami-Dade County Office of the Mayor	Miami-Dade County Attorney's Office	Miami-Dade County Tax Collector	Ramhofer Garcia, PLLC
111 NW 1 st Street, 29 Floor Miami, FL 33128	111 NW 1 st Street, 28 Floor Miami, FL 33128	200 NW 2nd Ave Miami, FL 33128	2655 S Le Jeune Rd. Suite 809 Coral Gables, FL 33134

Section 13. Relationship of the Parties

The Parties agree that they are independent entities, and not agents for one another. No

Party or its officers, elected or appointed officials, employees, agents, independent contractors or consultants shall be considered employees or agents of any other Party, nor to have been authorized to incur any expense on behalf of any other Party, nor to act for or to bind any other Party.

Section 14. Mutual Cooperation

The Parties shall use their reasonable best efforts to cooperate with each other in performing their respective obligations under this Agreement. Such cooperation shall include, without limitation, sharing non-privileged and non-confidential information, executing and delivering such other and additional instruments and documents as may reasonably be requested by the other Party to carry out this Agreement, and assigning licenses, contracts, and grants to the other Party.

Section 15. Joint Preparation

The preparation of this Agreement has been a joint effort of the Parties, and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the Parties than the other.

Section 16. Headings

Captions and headings in this Agreement are for ease of reference only and do not constitute a part of this Agreement and shall not affect the meaning or interpretation of any provisions herein.

Section 17. Waiver

There shall be no waiver of any right related to this Agreement unless in writing and signed by the Party waiving such right. No delay or failure to exercise a right under this Agreement shall impair such right or shall be construed to be a waiver thereof. Any waiver shall be limited to the right so waived and shall not be deemed a waiver of the same right at a later time or of any other right under this Agreement. Waiver by any Party of any breach of any provision of this Agreement shall not be considered as or constitute a continuing waiver or a waiver of any other breach of the same or any other provision of this Agreement.

Section 18. Representation of the Office of the Tax Collector

The Office of the Tax Collector represents that this Agreement has been duly authorized, executed, and delivered by the Office of the Tax Collector.

Section 19. Representation of the County

The County represents that this Agreement has been duly approved, executed, and delivered by the Board of County Commissioners, as the governing body of the County, and it has granted the Miami-Dade County Mayor the required power and authority to

execute this Agreement.

Section 20. Invalidity of Provisions, Severability

Wherever possible, each provision of the Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement, provided that the material purposes of this Agreement can be determined and effectuated.

Section 21. Assignment

The Parties may not assign all or any portion of this Agreement without the prior written consent of the other Party.

Section 22. Entirety of Agreement

This Agreement, and the attachments thereto, incorporates and includes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained in this Agreement. The Parties agree that there are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this Agreement, and that this Agreement contains the entire agreement between the Parties as to all matters contained herein. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written. It is further agreed that any oral representations or modifications concerning this Agreement shall be of no force or effect, and that this Agreement may be modified, altered or amended only by a written amendment duly executed by both Parties hereto or their authorized representatives. Notwithstanding the foregoing, the Parties agree and acknowledge that this Agreement is intended to address the purpose identified in Section 1 and it is not intended to comprehensively address all aspects of the relationship between the County and the Tax Collector and either's corresponding duties to the other except as expressly set forth herein. Accordingly, the omission from this Agreement of any additional matter concerning the County and Tax Collector shall not be inferred to be a resolution of such matter by the County and the Tax Collector.

Section 23. Governing Law; Venue

This Agreement shall be governed by, and construed in accordance with, the laws of Florida, without regard to any conflicts of laws principles that might require the application of the laws of any other jurisdiction. Venue for any dispute arising out of this Agreement shall be exclusively in Miami-Dade County Circuit Court.

Section 25. Third-Party Beneficiary

No other person or entity shall be deemed to be an express or implied third-party beneficiary of this Agreement or of any other attachment, document, or exhibit associated with this Agreement, nor shall this Agreement create any rights, obligations, or duties on any entity except the County and the Office of the Tax Collector.

Section 26. Supplementary Agreement Provision

Due to the nature of this transition, the County acknowledges that not all operative aspects may be addressed in this initial Agreement. Due to this, amendments to this Agreement or additional agreements may be necessary to address inadvertent oversights in the future as they are presented.

1. Additional Agreements:

After the execution of this Agreement, Miami-Dade County or the Office of the Tax Collector may identify the need for additional agreements or modifications to this Agreement to achieve the objectives of the Agreement or SLAs. Both Parties agree to negotiating in good faith such additional agreements or amendments, as necessary in the form of a Supplemental Agreement which shall be presented to the Board for its approval.

2. Conflicts Between Agreements:

In the event of any conflict between this Agreement, amendments, and Supplemental Agreements, the order of precedence is as follows: (1) additional Supplemental Agreement or amendment in order of recency of approval; and (2) this Agreement. Specific provisions within any of the aforementioned will take precedence over general provisions related to the same subject matter. For agreements addressing specific subjects, the more specific agreement shall govern independently of other agreements and the Agreement concerning that subject.

Section 27. Disclosures

1. Retroactive Payments:

For events occurring prior to the Effective Date that may lead to a retroactive payment after the Effective Date, including but not limited to Retro Rate Changes or Prior Period Time Sheet Adjustments, such payments shall be made from the funding source from which the position was funded prior to the Effective Date. For Office of the Tax Collector' County-Funded positions, the County shall absorb the costs of such transactions. For Office of the Tax Collector's non-funded County positions, the County shall seek payment from the Office of the Tax Collector for the retroactive payments. Such adjustments may stem from changes in FRS calculations, Worker's Compensation, Payroll

Modifications, or any other related factors.

2. Overpayments:

The Office of the Tax Collector agrees that back pay and the recovery of overpayments to Office of the Tax Collector employees on and after the Effective Date shall be in accordance with the County's practices and procedures, and any applicable collective bargaining agreements, until such time as alternative procedures are established by the Office of the Tax Collector. The Office of the Tax Collector shall collect and remit to the County any County Funds determined by the County to have been erroneously paid to Office of the Tax Collector employees prior to the Effective Date, through biweekly paycheck deductions. Unless the County agrees to a different recovery rate, the recovery rate will be a biweekly rate equal to the biweekly rate of the erroneous payment to the employee, or at the minimum rate of \$50 per pay period, whichever rate is greater. The specific recovery rate shall be determined through an agreement between the employees concerned and the County's Human Resources Department, as the service provider, upon notification to the concerned employee. Except as otherwise provided in an applicable collective bargaining agreement, the concerned employee must contact the County's Human Resources Department within 14 calendar days of notification to establish a specific recovery rate. If no agreement is reached, the Office of the Tax Collector shall

impose a deduction rate it deems appropriate. The Office of the Tax Collector shall ensure that all collected County-funded overpayments are promptly remitted to the County.

Section 28. Dispute Resolution

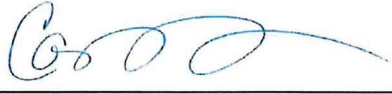
In accordance with Section 163.01(5)(p), Florida Statutes, the Parties agree that they should try to resolve their differences over implementation of this Agreement before resorting to Court. Toward this end the Parties have structured the following dispute resolution process to make Court the last resort. The escalation steps in the process are:

1. In the event of any disagreement arising out of this Agreement including its implementation, a Party/Claimant will provide written notice of dispute ("Notice of Dispute") to the other Party, fully describing the issue presented and explaining why any performance, decision, action, or failure to act is inconsistent with this Agreement and which part(s) of it. The other Party/Respondent will provide a written response to each point raised ("Response") within twenty (20) calendar days of the receipt of the Notice of Dispute. The Notice of Dispute and Response shall receive the approval of the highest administrative officer of the Party. Respondent may declare an impasse ("Impasse") if the Response is unacceptable or continue to negotiate with claimant.

2. In the event the Parties are unable to agree to a resolution under this section, the Parties agree to mediate the dispute in Miami-Dade County within sixty (60) calendar days of the date of the Impasse before filing a lawsuit. The Parties shall agree on a mediator that is licensed to practice law in Florida.

IN WITNESS THEREOF, the authorized representative of each Party has executed this Agreement on the date stated below.

MIAMI-DADE COUNTY, FLORIDA

By:  *for*
County Mayor Daniella Levine Cava

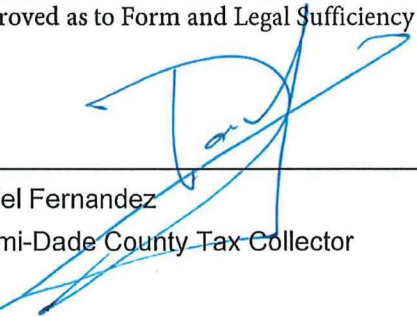
DATE: January 7, 2025

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

Stephen P. Clark Center
111 NW 1 Street
Miami, Florida 33128

Michael Valdes

Approved as to Form and Legal Sufficiency

By: 
Dariel Fernandez
Miami-Dade County Tax Collector

DATE: 1/7/2025