

**RESOLUTION NO. 2023 - 037**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE 2023 AMENDMENTS TO THE TWO (2) INTERLOCAL AGREEMENTS WITH BROWARD COUNTY PROVIDING FOR THE DIVISION AND DISTRIBUTION OF THE PROCEEDS OF THE BROWARD COUNTY ADDITIONAL FIFTH-CENT LOCAL OPTION GAS TAX, AND THE ADDITIONAL THREE-CENT LOCAL OPTION GAS TAX; AUTHORIZING THE MAYOR, TOWN ADMINISTRATOR AND TOWN ATTORNEY TO EXECUTE SAID AGREEMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Broward County Commission enacted Ordinance #88-27 on June 14, 1988 to extend the levy of the six-cent local option gas tax upon every gallon of motor fuel and special fuel sold in Broward County; and

**WHEREAS**, the Broward County Commission enacted Ordinance #2000-25 on June 13, 2000 to extend the levy of the additional fifth-cent local option gas tax upon every gallon of motor fuel and special fuel sold in Broward County; and

**WHEREAS**, upon the creation of the municipality, the Town entered into an agreement with Broward County establishing the additional three-cent local option gas tax; and

**WHEREAS**, all three (3) Agreements provide that the population figures, which are the basis for the revenue, be adjusted annually based on the current "Florida Estimates of Population" as published by the Bureau of Economics and Business Research, Population Division, University of Florida; and

**WHEREAS**, on March 22, 2018 pursuant to Resolution 2018-045 the Town approved the interlocal agreement with Broward County for 2018-19 distribution of the Town's share of the proceeds from the sixth-cent local option gas tax that was renewed for thirty years; and

**WHEREAS**, this Agreement will provide funding for the 2023-2024 fiscal year through the distribution of the Town's share of the proceeds from the additional fifth-cent local option gas tax for transit in the amount of .102780% of the incorporated portion; and

**WHEREAS**, this Agreement will provide funding for the 2023-2024 fiscal year through the distribution of the Town's share of the proceeds from the additional three-cent local option gas tax in the amount of .202674% of the incorporated portion; and

**WHEREAS**, Section 336.025 (1)(a), Florida Statutes, requires the majority of the population of the incorporated areas within the County to approve an Interlocal Agreement in support of the distribution and methodology for the distribution to continue in its present form.

**NOW, THEREFORE, BE IT RESOLVED**, by the Town Council of the Town of Southwest Ranches, Florida:

**Section 1:** Recitals. The above-referenced recitals are true and correct and are incorporated herein by reference.

**Section 2:** The Town Council hereby approves the Interlocal Agreement with Broward County, substantially in the form of the Agreements attached as Exhibits "1," and "2," providing for the division and distribution of the proceeds of the local option gas tax.

**Section 3:** Authorization. The Mayor, Town Administrator and Town Attorney are hereby authorized to enter into the Interlocal Agreement with Broward County, substantially in the form of the Agreements attached as Exhibits "1," and "2," providing for the division and distribution of the proceeds of the local option gas tax and to make such modifications, additions and/or deletions which they deem necessary and proper to effectuate the intent of this Resolution.

**Section 4:** Effective Date. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest

Ranches, Florida, this 23<sup>rd</sup> day of February, 2023 on a motion by

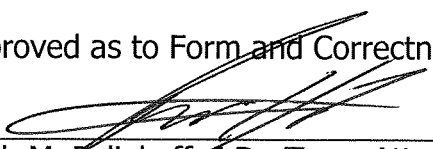
Council Member Jablonski and seconded by Council Member Kuczenski.

Breitkreuz	<u>Yes</u>	Ayes	<u>5</u>
Allbritton	<u>Yes</u>	Nays	<u>0</u>
Hartmann	<u>Yes</u>	Absent	<u>0</u>
Jablonski	<u>Yes</u>		
Kuczenski	<u>Yes</u>		

**[Signatures on Following Page]**

  
Steve Breitkreuz, Mayor

ATTEST:  
  
Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:  
  
Keith M. Poliakoff, J.D., Town Attorney  
1001.2307.01

**INTERLOCAL AGREEMENT  
REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND  
DISTRIBUTION OF A THREE-CENT (\$0.03) LOCAL OPTION GAS TAX ON EVERY  
GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY**

This Interlocal Agreement (“Agreement”) is entered into by and among: BROWARD COUNTY, a political subdivision of the State of Florida (“County”), COCONUT CREEK, COOPER CITY, CORAL SPRINGS, DANIA BEACH, DAVIE, DEERFIELD BEACH, FORT LAUDERDALE, HALLANDALE BEACH, HILLSBORO BEACH, HOLLYWOOD, LAUDERDALE-BY-THE-SEA, LAUDERDALE LAKES, LAUDERHILL, LAZY LAKE, LIGHTHOUSE POINT, MARGATE, MIRAMAR, NORTH LAUDERDALE, OAKLAND PARK, PARKLAND, PEMBROKE PARK, PEMBROKE PINES, PLANTATION, POMPANO BEACH, SEA RANCH LAKES, SOUTHWEST RANCHES, SUNRISE, TAMARAC, WEST PARK, WESTON, and WILTON MANORS, all municipal corporations organized and existing under the laws of the State of Florida (collectively referred to as the “Municipalities”) (the County and Municipalities are collectively referred to as the “Parties”).

**RECITALS**

A. Section 336.025, Florida Statutes, as amended, authorizes the County to establish a three-cent (\$0.03) local option gas tax on every gallon of motor fuel sold in the County and taxed under the provisions of Chapter 206, Florida Statutes, for a period not to exceed thirty (30) years, to be used solely for “transportation expenditures” as defined in Section 336.025(7), Florida Statutes, with distribution of the proceeds determined pursuant to an interlocal agreement between the County and the eligible Municipalities representing a majority of the population of the incorporated area within the County.

B. The Parties desire that the current three-cent (\$0.03) local option gas tax expiring December 31, 2023, be reestablished, reimposed, and relieved through December 31, 2053, with the proceeds distributed among the Parties consistent with the terms of this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and pursuant to Section 336.025, Florida Statutes, the Parties hereby agree as follows:

**AGREEMENT**

1. **Recitals:** The foregoing recitals are true and correct and by this reference are incorporated herein.
2. **Purpose of Agreement:** The purpose of this Agreement is to reestablish the three-cent (\$0.03) local option gas tax to be used for transportation expenditures and to allocate the proceeds of the local option gas tax among the Parties as set forth herein.
3. **Distribution of Proceeds:** The Parties agree to divide the proceeds of the local option gas tax according to the following distribution formula: Forty-eight and Seventy-three One-

hundredths percent (48.73%) to the County, and Fifty-one and Twenty-seven One-hundredths percent (51.27%) to the Municipalities.

- 3.1 The allocation of proceeds to the Municipalities will be based upon the annual Bureau of Economic and Business Research (“BEBR”) population figures as of April 1 of each year.
- 3.2 By July 1 of each year this Agreement is in effect, the County shall forward the finalized BEBR population figures to the State of Florida Department of Revenue for the purpose of distributing the proceeds of the local option gas tax in accordance with the distribution formula established pursuant to this Agreement.
- 3.3 In the event the BEBR population figures are not finalized by July 1, the County shall forward the finalized figures to the State of Florida Department of Revenue within thirty (30) days after the County receives notice that the figures are finalized.
4. **Effective Date:** Pursuant to Section 336.025(1)(b)1, Florida Statutes, the three-cent (\$0.03) local option gas tax and this Agreement shall become effective, and continue uninterrupted, from and including January 1, 2024, through and including December 31, 2053, a term of thirty (30) years.
5. **Notices:** Whenever any Party desires to give notice to any other Party or Parties, such notice must be in writing mailed and sent by e-mail to the designated representative(s) of the respective Parties as indicated on the Parties’ respective signature pages. Any Party may change its designated representative(s) for notice purposes by providing notice thereof to all other Parties in accordance with this paragraph.
6. **Binding Effect:** Each person executing this Agreement represents that he or she has been empowered by his or her respective Party to enter into this Agreement and to bind such Party to the commitments and undertakings contained herein. The provisions, conditions, terms, and covenants contained herein shall be of a binding effect. The benefits and advantages hereof shall inure to the respective Parties and the respective successors and assigns.
7. **Termination Resulting from Judicial Determination:** If, as a result of a judicial ruling, any Party properly terminates this Agreement, the distribution of the proceeds of the local option gas tax for the following year shall be in accordance with Section 336.025(4)(a), Florida Statutes, as amended.
8. **Prior Agreements:** This Agreement represents the final and complete understanding of the Parties and incorporates, includes, and supersedes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein. There are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, no deviation from the terms hereof shall be predicated upon any prior representations or agreements whether oral or written.

9. **Joint Preparation:** Each Party acknowledges that it has sought and received whatever advice and counsel as was necessary for it to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement resulted from the joint efforts of all the Parties. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the Parties.
10. **Counterparts:** This Agreement may be executed in any number of counterparts, whether signed physically or electronically, each of which, when executed and delivered, shall constitute an original, but such counterparts shall together constitute one and the same instrument.
11. **Further Assurances:** The Parties shall execute all such instruments, and agree to take all such further actions, that may be reasonably required by any Party to fully effectuate the terms and provisions of this Agreement.
12. **Modification:** No change or modification of this Agreement shall be valid unless in writing and signed by all Parties hereto. No purported waiver of any of the provisions of the Agreement shall be valid unless in writing and signed by the Party allegedly waiving the applicable provision.
13. **Ineligibility:** If, during the term of the imposition of this local option gas tax, any of the Municipalities become ineligible to receive a share of the proceeds of the local option gas tax for any reason, any funds otherwise undistributed because of such ineligibility shall be distributed by the Florida Department of Revenue to the remaining Municipalities in proportion to the distribution formula then in effect.

IN WITNESS WHEREOF, the Parties hereto have made and executed this Interlocal Agreement: BROWARD COUNTY, through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Mayor or Vice-Mayor, authorized to execute same by Board action on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, and MUNICIPALITIES, signing by and through their representative authorized to execute same pursuant to formal action taken on the date indicated on the respective signature pages.

**COUNTY**

ATTEST:

BROWARD COUNTY, by and through its Board of County Commissioners

\_\_\_\_\_  
Broward County Administrator, as  
ex officio Clerk of the Broward County  
Board of Commissioners

By \_\_\_\_\_

\_\_\_\_ day of \_\_\_\_\_, 2023

Designated Address for Notices:  
Monica Cepero at [mcepero@broward.org](mailto:mcepero@broward.org)  
Broward County Administrator  
Governmental Center, Room 409  
Fort Lauderdale, Florida 33301  
Attention: County Administrator

Approved as to form by  
Andrew J. Meyers  
Broward County Attorney  
115 South Andrews Avenue, Suite 423  
Fort Lauderdale, FL 33301  
Telephone: (954) 357-7600  
Telecopier: (954) 357-7641

By \_\_\_\_\_  
Kristin M. Carter (Date)  
Assistant County Attorney

With a copy to:  
Andrew Meyers at [ameyers@broward.org](mailto:ameyers@broward.org)  
County Attorney  
Governmental Center, Room 423  
115 South Andrews Avenue  
Fort Lauderdale, Florida 33301

By \_\_\_\_\_  
Annika E. Ashton (Date)  
Deputy County Attorney

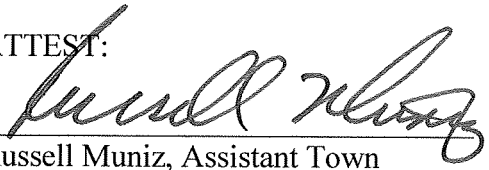
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12/30/2022  
Three-Cent Local Option Gas Tax ILA.doc  
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**INTERLOCAL AGREEMENT REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND DISTRIBUTION OF A THREE-CENT (\$0.03) LOCAL OPTION GAS TAX ON EVERY GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY**

TOWN OF SOUTHWEST RANCHES, through its Town Council, signing by and through its Mayor, authorized to execute the same by Board action on the 23<sup>rd</sup> day of February, 2023.

**TOWN**

ATTEST:

  
\_\_\_\_\_  
Russell Muniz, Assistant Town  
Administrator/Town Clerk

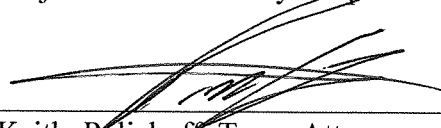
TOWN OF SOUTHWEST RANCHES, a municipal corporation

By:   
\_\_\_\_\_  
TOWN MAYOR

\_\_\_\_\_  
Steve Breitkreuz, Mayor

23<sup>rd</sup> day of February, 2023

I HEREBY CERTIFY that I have approved this Agreement as to form and legal sufficiency subject to execution by the parties:

  
\_\_\_\_\_  
Keith, Poliakoff, Town Attorney  
1001.2309.01

Designated Address for Notices (include e-mail address(es)):

kpoliakoff@govlawgroup.com  
rmuniz@southwestranches.org



**"Additional" Three Cent Local Option Gas Tax  
Annual Administrative Update of BEBR Population  
Year 1 of FY24 - FY54 per the Interlocal Agreement**

Recipient	FY24 Percent Share of Proceeds
Coconut Creek	1.521814%
Cooper City	0.911008%
Coral Springs	3.541172%
Dania Beach	0.844212%
Davie	2.810117%
Deerfield Beach	2.296077%
Fort Lauderdale	4.964906%
Hallandale Beach	1.094717%
Hillsboro Beach	0.052034%
Hollywood	4.068948%
Lauderdale-by-the-Sea	0.162985%
Lauderdale Lakes	0.964645%
Lauderhill	1.967034%
Lazy Lake	0.000815%
Lighthouse Point	0.275958%
Margate	1.543431%
Miramar	3.631030%
North Lauderdale	1.184024%
Oakland Park	1.169315%
Parkland	0.955845%
Pembroke Park	0.164298%
Pembroke Pines	4.499722%
Plantation	2.470331%
Pompano Beach	2.988862%
Sea Ranch Lakes	0.014184%
Southwest Ranches	0.202674%
Sunrise	2.560452%
Tamarac	1.910640%
Weston	1.794488%
West Park	0.400383%
Wilton Manors	0.303879%
<b>Total Incorporated</b>	<b>51.270000%</b>

Recipient	BEBR Population 4/1/22
Coconut Creek	57,937
Cooper City	34,683
Coral Springs	134,816
Dania Beach	32,140
Davie	106,984
Deerfield Beach	87,414
Fort Lauderdale	189,019
Hallandale Beach	41,677
Hillsboro Beach	1,981
Hollywood	154,909
Lauderdale-by-the-Sea	6,205
Lauderdale Lakes	36,725
Lauderhill	74,887
Lazy Lake	31
Lighthouse Point	10,506
Margate	58,760
Miramar	138,237
North Lauderdale	45,077
Oakland Park	44,517
Parkland	36,390
Pembroke Park	6,255
Pembroke Pines	171,309
Plantation	94,048
Pompano Beach	113,789
Sea Ranch Lakes	540
Southwest Ranches	7,716
Sunrise	97,479
Tamarac	72,740
Weston	68,318
West Park	15,243
Wilton Manors	11,569
<b>Total Incorporated</b>	<b>1,951,901</b>
<b>Unincorporated Area</b>	<b>17,198</b>
<b>Total County</b>	<b>1,969,099</b>

**INTERLOCAL AGREEMENT  
REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND  
DISTRIBUTION OF AN ADDITIONAL ONE-CENT (\$0.01) LOCAL OPTION GAS TAX  
(FIFTH CENT) ON EVERY GALLON OF MOTOR FUEL SOLD IN BROWARD  
COUNTY**

This Interlocal Agreement (“Agreement”) is entered into by and among: BROWARD COUNTY, a political subdivision of the State of Florida (“County”), COCONUT CREEK, COOPER CITY, CORAL SPRINGS, DANIA BEACH, DAVIE, DEERFIELD BEACH, FORT LAUDERDALE, HALLANDALE BEACH, HILLSBORO BEACH, HOLLYWOOD, LAUDERDALE-BY-THE-SEA, LAUDERDALE LAKES, LAUDERHILL, LAZY LAKE, LIGHTHOUSE POINT, MARGATE, MIRAMAR, NORTH LAUDERDALE, OAKLAND PARK, PARKLAND, PEMBROKE PARK, PEMBROKE PINES, PLANTATION, POMPANO BEACH, SEA RANCH LAKES, SOUTHWEST RANCHES, SUNRISE, TAMARAC, WEST PARK, WESTON, and WILTON MANORS, all municipal corporations organized and existing under the laws of the State of Florida (collectively referred to as the “Municipalities”) (the County and Municipalities are collectively referred to as the “Parties”).

**RECITALS**

A. Section 336.025, Florida Statutes, as amended, authorizes the County to establish an additional one-cent (\$0.01) local option gas tax (commonly referred to as the “Fifth Cent”) on every gallon of motor fuel sold in the County and taxed under the provisions of Chapter 206, Florida Statutes, for a period not to exceed thirty (30) years, to be used solely for “transportation expenditures” as defined in Section 336.025(7), Florida Statutes, with distribution of the proceeds determined pursuant to an interlocal agreement between the County and the eligible Municipalities representing a majority of the population of the incorporated area within the County.

B. The Parties desire that the current additional one-cent (\$0.01) local option gas tax expiring December 31, 2031, established by the Board of County Commissioners in Ordinance No. 2000-25 (“Prior Ordinance”), be reestablished, reimposed, and relieved through December 31, 2053, with the proceeds distributed among the Parties consistent with the terms of this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and pursuant to Section 336.025, Florida Statutes, the Parties hereby agree as follows:

**AGREEMENT**

1. **Recitals:** The foregoing recitals are true and correct and by this reference are incorporated herein.
2. **Purpose of Agreement:** The purpose of this Agreement is to reestablish the additional one-cent (\$0.01) local option gas tax to be used for transportation expenditures and to allocate the proceeds of this local option gas tax among the Parties as set forth herein.

3. **Termination of Prior Agreement:** The Interlocal Agreement between the County and the Municipalities for Division and Distribution of the Proceeds from the Broward County Fifth Cent Additional Local Option Gas Tax on Motor Fuel executed by the Parties in connection with the Prior Ordinance is terminated effective 11:59 p.m. on December 31, 2023.
4. **Distribution of Proceeds:** The Parties agree to divide the proceeds of the additional one-cent (\$0.01) local option gas tax according to the following distribution formula: Seventy-four percent (74%) to the County, and Twenty-six percent (26%) to the Municipalities.
  - 4.1 The allocation of proceeds to the Municipalities will be based upon the annual Bureau of Economic and Business Research (“BEBR”) population figures as of April 1 of each year.
  - 4.2 By July 1 of each year this Agreement is in effect, the County shall forward the finalized BEBR population figures to the State of Florida Department of Revenue for the purpose of distributing the proceeds of the local option gas tax in accordance with the distribution formula established pursuant to this Agreement.
  - 4.3 In the event the BEBR population figures are not finalized by July 1, the County shall forward the finalized figures to the State of Florida Department of Revenue within thirty (30) days after the County receives notice that the figures are finalized.
5. **Effective Date:** Pursuant to Section 336.025(1)(b)1, Florida Statutes, the additional one-cent (\$0.01) local option gas tax and this Agreement shall become effective, and continue uninterrupted, from and including January 1, 2024, through and including December 31, 2053, a term of thirty (30) years.
6. **Notices:** Whenever any Party desires to give notice to any other Party or Parties, such notice must be in writing mailed and sent by e-mail to the designated representative(s) of the respective Parties as indicated on the Parties’ respective signature pages. Any Party may change its designated representative(s) for notice purposes by providing notice thereof to all other Parties in accordance with this paragraph.
7. **Binding Effect:** Each person executing this Agreement represents that he or she has been empowered by his or her respective Party to enter into this Agreement and to bind such Party to the commitments and undertakings contained herein. The provisions, conditions, terms, and covenants contained herein shall be of a binding effect. The benefits and advantages hereof shall inure to the respective Parties and the respective successors and assigns.
8. **Termination Resulting from Judicial Determination:** If, as a result of a judicial ruling, any Party properly terminates this Agreement, the distribution of the proceeds of the local option gas tax for the following year shall be in accordance with Section 336.025(4)(a), Florida Statutes, as amended.

9. **Prior Agreements:** This Agreement represents the final and complete understanding of the Parties and incorporates, includes, and supersedes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein. There are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, no deviation from the terms hereof shall be predicated upon any prior representations or agreements whether oral or written.
10. **Joint Preparation:** Each Party acknowledges that it has sought and received whatever advice and counsel as was necessary for it to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement resulted from the joint efforts of all the Parties. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the Parties.
11. **Counterparts:** This Agreement may be executed in any number of counterparts, whether signed physically or electronically, each of which, when executed and delivered, shall constitute an original, but such counterparts shall together constitute one and the same instrument.
12. **Further Assurances:** The Parties shall execute all such instruments, and agree to take all such further actions, that may be reasonably required by any Party to fully effectuate the terms and provisions of this Agreement.
13. **Modification:** No change or modification of this Agreement shall be valid unless in writing and signed by all Parties hereto. No purported waiver of any of the provisions of the Agreement shall be valid unless in writing and signed by the Party allegedly waiving the applicable provision.
14. **Ineligibility:** If, during the term of the imposition of this local option gas tax, any of the Municipalities become ineligible to receive a share of the proceeds of the local option gas tax for any reason, any funds otherwise undistributed because of such ineligibility shall be distributed by the Florida Department of Revenue to the remaining Municipalities in proportion to the distribution formula then in effect.

IN WITNESS WHEREOF, the Parties hereto have made and executed this Interlocal Agreement: BROWARD COUNTY, through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Mayor or Vice-Mayor, authorized to execute same by Board action on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, and MUNICIPALITIES, signing by and through their representative authorized to execute same pursuant to formal action taken on the date indicated on the respective signature pages.

**COUNTY**

ATTEST:

BROWARD COUNTY, by and through its Board of County Commissioners

\_\_\_\_\_  
Broward County Administrator, as  
ex officio Clerk of the Broward County  
Board of Commissioners

By \_\_\_\_\_

\_\_\_\_ day of \_\_\_\_\_, 2023

Designated Address for Notices:  
Monica Cepero at [mcepero@broward.org](mailto:mcepero@broward.org)  
Broward County Administrator  
Governmental Center, Room 409  
Fort Lauderdale, Florida 33301  
Attention: County Administrator

Approved as to form by  
Andrew J. Meyers  
Broward County Attorney  
115 South Andrews Avenue, Suite 423  
Fort Lauderdale, FL 33301  
Telephone: (954) 357-7600  
Telecopier: (954) 357-7641

By \_\_\_\_\_  
Kristin M. Carter (Date)  
Assistant County Attorney

With a copy to:  
Andrew Meyers at [ameyers@broward.org](mailto:ameyers@broward.org)  
County Attorney  
Governmental Center, Room 423  
115 South Andrews Avenue  
Fort Lauderdale, Florida 33301

By \_\_\_\_\_  
Annika E. Ashton (Date)  
Deputy County Attorney


KMC/sr  
12/30/2022  
Fifth Cent Local Option Gas Tax ILA.doc  
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**INTERLOCAL AGREEMENT REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND DISTRIBUTION OF AN ADDITIONAL ONE-CENT (\$0.01) LOCAL OPTION GAS TAX (FIFTH CENT) ON EVERY GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY**

TOWN OF SOUTHWEST RANCHES, through its Town Council, signing by and through its Mayor, authorized to execute the same by Board action on the 23<sup>rd</sup> day of February, 2023.

**TOWN**

ATTEST:

  
\_\_\_\_\_  
Russell Muniz, Assistant Town  
Administrator/Town Clerk

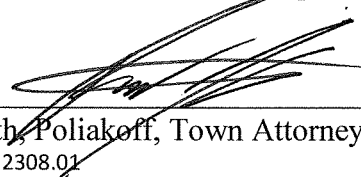
TOWN OF SOUTHWEST RANCHES, a municipal corporation

By: \_\_\_\_\_  
TOWN MAYOR

\_\_\_\_\_  
Steve Breitkreuz, Mayor

23<sup>rd</sup> day of February, 2023

I HEREBY CERTIFY that I have approved this Agreement as to form and legal sufficiency subject to execution by the parties:

  
\_\_\_\_\_  
Keith Poliakoff, Town Attorney  
1001.2308.01

Designated Address for Notices (include e-mail address(es)):

kpoliakoff@govlawgroup.com  
rmuniz@southwestranches.org

**"Transit" Fifth Cent Local Option Gas Tax  
Annual Administrative Update of BEBR Population  
Year 1 of FY24 - FY54 per the Interlocal Agreement**

Recipient	FY24 Percent Share of Proceeds
Coconut Creek	0.771741%
Cooper City	0.461990%
Coral Springs	1.795796%
Dania Beach	0.428116%
Davie	1.425064%
Deerfield Beach	1.164385%
Fort Lauderdale	2.517799%
Hallandale Beach	0.555152%
Hillsboro Beach	0.026388%
Hollywood	2.063442%
Lauderdale-by-the-Sea	0.082653%
Lauderdale Lakes	0.489190%
Lauderhill	0.997521%
Lazy Lake	0.000411%
Lighthouse Point	0.139944%
Margate	0.782704%
Miramar	1.841365%
North Lauderdale	0.600441%
Oakland Park	0.592982%
Parkland	0.484727%
Pembroke Park	0.083319%
Pembroke Pines	2.281895%
Plantation	1.252752%
Pompano Beach	1.515709%
Sea Ranch Lakes	0.007193%
Southwest Ranches	0.102780%
Sunrise	1.298454%
Tamarac	0.968922%
Weston	0.910020%
West Park	0.203042%
Wilton Manors	0.154103%
<b>Total Incorporated</b>	<b>26.000000%</b>

Recipient	BEBR Population 4/1/22
Coconut Creek	57,937
Cooper City	34,683
Coral Springs	134,816
Dania Beach	32,140
Davie	106,984
Deerfield Beach	87,414
Fort Lauderdale	189,019
Hallandale Beach	41,677
Hillsboro Beach	1,981
Hollywood	154,909
Lauderdale-by-the-Sea	6,205
Lauderdale Lakes	36,725
Lauderhill	74,887
Lazy Lake	31
Lighthouse Point	10,506
Margate	58,760
Miramar	138,237
North Lauderdale	45,077
Oakland Park	44,517
Parkland	36,390
Pembroke Park	6,255
Pembroke Pines	171,309
Plantation	94,048
Pompano Beach	113,789
Sea Ranch Lakes	540
Southwest Ranches	7,716
Sunrise	97,479
Tamarac	72,740
Weston	68,318
West Park	15,243
Wilton Manors	11,569
<b>Total Incorporated</b>	<b>1,951,901</b>
<b>Unincorporated Area</b>	<b>17,198</b>
<b>Total County</b>	<b>1,969,099</b>

**INTERLOCAL AGREEMENT  
REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND  
DISTRIBUTION OF A THREE-CENT (\$0.03) LOCAL OPTION GAS TAX ON EVERY  
GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY**

This Interlocal Agreement (“Agreement”) is entered into by and among: BROWARD COUNTY, a political subdivision of the State of Florida (“County”), COCONUT CREEK, COOPER CITY, CORAL SPRINGS, DANIA BEACH, DAVIE, DEERFIELD BEACH, FORT LAUDERDALE, HALLANDALE BEACH, HILLSBORO BEACH, HOLLYWOOD, LAUDERDALE-BY-THE-SEA, LAUDERDALE LAKES, LAUDERHILL, LAZY LAKE, LIGHTHOUSE POINT, MARGATE, MIRAMAR, NORTH LAUDERDALE, OAKLAND PARK, PARKLAND, PEMBROKE PARK, PEMBROKE PINES, PLANTATION, POMPANO BEACH, SEA RANCH LAKES, SOUTHWEST RANCHES, SUNRISE, TAMARAC, WEST PARK, WESTON, and WILTON MANORS, all municipal corporations organized and existing under the laws of the State of Florida (collectively referred to as the “Municipalities”) (the County and Municipalities are collectively referred to as the “Parties”).

**RECITALS**

A. Section 336.025, Florida Statutes, as amended, authorizes the County to establish a three-cent (\$0.03) local option gas tax on every gallon of motor fuel sold in the County and taxed under the provisions of Chapter 206, Florida Statutes, for a period not to exceed thirty (30) years, to be used solely for “transportation expenditures” as defined in Section 336.025(7), Florida Statutes, with distribution of the proceeds determined pursuant to an interlocal agreement between the County and the eligible Municipalities representing a majority of the population of the incorporated area within the County.

B. The Parties desire that the current three-cent (\$0.03) local option gas tax expiring December 31, 2023, be reestablished, reimposed, and relieved through December 31, 2053, with the proceeds distributed among the Parties consistent with the terms of this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and pursuant to Section 336.025, Florida Statutes, the Parties hereby agree as follows:

**AGREEMENT**

1. **Recitals:** The foregoing recitals are true and correct and by this reference are incorporated herein.
2. **Purpose of Agreement:** The purpose of this Agreement is to reestablish the three-cent (\$0.03) local option gas tax to be used for transportation expenditures and to allocate the proceeds of the local option gas tax among the Parties as set forth herein.
3. **Distribution of Proceeds:** The Parties agree to divide the proceeds of the local option gas tax according to the following distribution formula: Forty-eight and Seventy-three One-



hundredths percent (48.73%) to the County, and Fifty-one and Twenty-seven One-hundredths percent (51.27%) to the Municipalities.

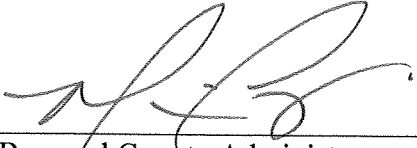
- 3.1 The allocation of proceeds to the Municipalities will be based upon the annual Bureau of Economic and Business Research (“BEBR”) population figures as of April 1 of each year.
- 3.2 By July 1 of each year this Agreement is in effect, the County shall forward the finalized BEBR population figures to the State of Florida Department of Revenue for the purpose of distributing the proceeds of the local option gas tax in accordance with the distribution formula established pursuant to this Agreement.
- 3.3 In the event the BEBR population figures are not finalized by July 1, the County shall forward the finalized figures to the State of Florida Department of Revenue within thirty (30) days after the County receives notice that the figures are finalized.
4. **Effective Date:** Pursuant to Section 336.025(1)(b)1, Florida Statutes, the three-cent (\$0.03) local option gas tax and this Agreement shall become effective, and continue uninterrupted, from and including January 1, 2024, through and including December 31, 2053, a term of thirty (30) years.
5. **Notices:** Whenever any Party desires to give notice to any other Party or Parties, such notice must be in writing mailed and sent by e-mail to the designated representative(s) of the respective Parties as indicated on the Parties’ respective signature pages. Any Party may change its designated representative(s) for notice purposes by providing notice thereof to all other Parties in accordance with this paragraph.
6. **Binding Effect:** Each person executing this Agreement represents that he or she has been empowered by his or her respective Party to enter into this Agreement and to bind such Party to the commitments and undertakings contained herein. The provisions, conditions, terms, and covenants contained herein shall be of a binding effect. The benefits and advantages hereof shall inure to the respective Parties and the respective successors and assigns.
7. **Termination Resulting from Judicial Determination:** If, as a result of a judicial ruling, any Party properly terminates this Agreement, the distribution of the proceeds of the local option gas tax for the following year shall be in accordance with Section 336.025(4)(a), Florida Statutes, as amended.
8. **Prior Agreements:** This Agreement represents the final and complete understanding of the Parties and incorporates, includes, and supersedes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein. There are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, no deviation from the terms hereof shall be predicated upon any prior representations or agreements whether oral or written.

9. **Joint Preparation:** Each Party acknowledges that it has sought and received whatever advice and counsel as was necessary for it to form a full and complete understanding of all rights and obligations herein and that the preparation of this Agreement resulted from the joint efforts of all the Parties. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the Parties.
10. **Counterparts:** This Agreement may be executed in any number of counterparts, whether signed physically or electronically, each of which, when executed and delivered, shall constitute an original, but such counterparts shall together constitute one and the same instrument.
11. **Further Assurances:** The Parties shall execute all such instruments, and agree to take all such further actions, that may be reasonably required by any Party to fully effectuate the terms and provisions of this Agreement.
12. **Modification:** No change or modification of this Agreement shall be valid unless in writing and signed by all Parties hereto. No purported waiver of any of the provisions of the Agreement shall be valid unless in writing and signed by the Party allegedly waiving the applicable provision.
13. **Ineligibility:** If, during the term of the imposition of this local option gas tax, any of the Municipalities become ineligible to receive a share of the proceeds of the local option gas tax for any reason, any funds otherwise undistributed because of such ineligibility shall be distributed by the Florida Department of Revenue to the remaining Municipalities in proportion to the distribution formula then in effect.


IN WITNESS WHEREOF, the Parties hereto have made and executed this Interlocal Agreement: BROWARD COUNTY, through its BOARD OF COUNTY COMMISSIONERS, signing by and through its Mayor or Vice-Mayor, authorized to execute same by Board action on the 24th day of January, 2023, and MUNICIPALITIES, signing by and through their representative authorized to execute same pursuant to formal action taken on the date indicated on the respective signature pages.

**COUNTY**

ATTEST:

  
\_\_\_\_\_  
Broward County Administrator, as  
ex officio Clerk of the Broward County  
Board of Commissioners

BROWARD COUNTY, by and through its  
Board of County Commissioners

By  \_\_\_\_\_

30th day of May, 2023

Designated Address for Notices:  
Monica Cepero at [mcepero@broward.org](mailto:mcepero@broward.org)  
Broward County Administrator  
Governmental Center, Room 409  
Fort Lauderdale, Florida 33301  
Attention: County Administrator

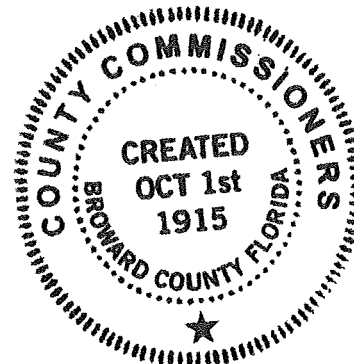
Approved as to form by  
Andrew J. Meyers  
Broward County Attorney  
115 South Andrews Avenue, Suite 423  
Fort Lauderdale, FL 33301  
Telephone: (954) 357-7600  
Telecopier: (954) 357-7641

By Kristin M. Carter Digitally signed by Kristin M. Carter  
Date: 2023.04.18 14:45:19 -04'00'  
\_\_\_\_\_  
Kristin M. Carter (Date)  
Assistant County Attorney

With a copy to:  
Andrew Meyers at [ameyers@broward.org](mailto:ameyers@broward.org)  
County Attorney  
Governmental Center, Room 423  
115 South Andrews Avenue  
Fort Lauderdale, Florida 33301

By Annika E. Ashton Digitally signed by Annika E. Ashton  
Date: 2023.04.18 14:45:34 -04'00'  
\_\_\_\_\_  
Annika E. Ashton (Date)  
Deputy County Attorney

KMC/sr  
12/30/2022  
Three-Cent Local Option Gas Tax ILA.doc  
#616378



**INTERLOCAL AGREEMENT REGARDING REESTABLISHING AND PROVIDING FOR DIVISION AND DISTRIBUTION OF A THREE-CENT (\$0.03) LOCAL OPTION GAS TAX ON EVERY GALLON OF MOTOR FUEL SOLD IN BROWARD COUNTY**

TOWN OF SOUTHWEST RANCHES, through its Town Council, signing by and through its Mayor, authorized to execute the same by Board action on the 23<sup>rd</sup> day of February, 2023.

**TOWN**

ATTEST:



Russell Muniz, Assistant Town  
Administrator/Town Clerk

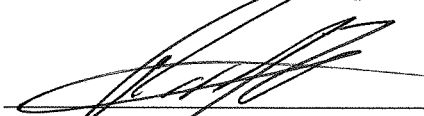
TOWN OF SOUTHWEST RANCHES, a municipal  
corporation

By:  \_\_\_\_\_  
TOWN MAYOR

\_\_\_\_\_  
Steve Breitzkreuz, Mayor

23<sup>rd</sup> day of February, 2023

I HEREBY CERTIFY that I have approved this Agreement as to form and legal sufficiency subject to execution by the parties:

  
\_\_\_\_\_  
Keith Poliakoff, Town Attorney  
1001.2309.01

Designated Address for Notices (include e-mail address(es)):

kpoliakoff@govlawgroup.com  
rmuniz@southwestranches.org

**"Additional" Three Cent Local Option Gas Tax  
Annual Administrative Update of BEBR Population  
Year 1 of FY24 - FY54 per the Interlocal Agreement**

Recipient	FY24 Percent Share of Proceeds
Coconut Creek	1.521814%
Cooper City	0.911008%
Coral Springs	3.541172%
Dania Beach	0.844212%
Davie	2.810117%
Deerfield Beach	2.296077%
Fort Lauderdale	4.964906%
Hallandale Beach	1.094717%
Hillsboro Beach	0.052034%
Hollywood	4.068948%
Lauderdale-by-the-Sea	0.162985%
Lauderdale Lakes	0.964645%
Lauderhill	1.967034%
Lazy Lake	0.000815%
Lighthouse Point	0.275958%
Margate	1.543431%
Miramar	3.631030%
North Lauderdale	1.184024%
Oakland Park	1.169315%
Parkland	0.955845%
Pembroke Park	0.164298%
Pembroke Pines	4.499722%
Plantation	2.470331%
Pompano Beach	2.988862%
Sea Ranch Lakes	0.014184%
Southwest Ranches	0.202674%
Sunrise	2.560452%
Tamarac	1.910640%
Weston	1.794488%
West Park	0.400383%
Wilton Manors	0.303879%
<b>Total Incorporated</b>	<b>51.270000%</b>

Recipient	BEBR Population 4/1/22
Coconut Creek	57,937
Cooper City	34,683
Coral Springs	134,816
Dania Beach	32,140
Davie	106,984
Deerfield Beach	87,414
Fort Lauderdale	189,019
Hallandale Beach	41,677
Hillsboro Beach	1,981
Hollywood	154,909
Lauderdale-by-the-Sea	6,205
Lauderdale Lakes	36,725
Lauderhill	74,887
Lazy Lake	31
Lighthouse Point	10,506
Margate	58,760
Miramar	138,237
North Lauderdale	45,077
Oakland Park	44,517
Parkland	36,390
Pembroke Park	6,255
Pembroke Pines	171,309
Plantation	94,048
Pompano Beach	113,789
Sea Ranch Lakes	540
Southwest Ranches	7,716
Sunrise	97,479
Tamarac	72,740
Weston	68,318
West Park	15,243
Wilton Manors	11,569
<b>Total Incorporated</b>	<b>1,951,901</b>
<b>Unincorporated Area</b>	<b>17,198</b>
<b>Total County</b>	<b>1,969,099</b>