#### **RESOLUTION NO. 2008 - 038**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING AN INTERLOCAL AGREEMENT BETWEEN THE BROWARD COUNTY PROPERTY APPRAISER, AND THE TOWN OF SOUTHWEST RANCHES PROVIDING FOR THE CREATION AND MAINTENANCE OF AN ASSESSMENT ROLL FOR THE TOWN'S SOLID WASTE (GARBAGE) COLLECTION SERVICES NON-AD VALOREM ASSESSMENTS; APPROVING AN INTERLOCAL AGREEMENT BETWEEN THE BROWARD COUNTY PROPERTY APPRAISER, AND THE TOWN OF SOUTHWEST RANCHES PROVIDING FOR THE CREATION AND MAINTENANCE OF AN ASSESSMENT ROLL FOR THE TOWN'S FIRE RESCUE SERVICES NON-AD VALOREM ASSESSMENTS; AUTHORIZING THE MAYOR, TOWN ADMINISTRATOR, AND TOWN ATTORNEY TO ENTER INTO THESE AGREEMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS,** the Town desires to develop and to implement a non-ad valorem assessment roll for the year 2008 and succeeding years to provide funds from property owners within the Town for Solid Waste (garbage) Collection and Fire Rescue Services, as provided under Chapter 197.3632 of the Florida Statutes; and

**WHEREAS,** it is the desire of the Town to use the services of the Broward County Property Appraiser to create and to maintain a non-ad valorem assessment roll for Solid Waste (garbage) Collection and Fire Rescue Services; and

**WHEREAS,** the Broward County Property Appraiser is prepared to create and maintain said Solid Waste (garbage) Collection and Fire Rescue Services assessment roll on behalf of the Town.

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

**Section 1.** The above recitals are true and correct and are incorporated herein by this reference.

**Section 2.** The Town Council hereby approves an Interlocal Agreement between the Town of Southwest Ranches and the Broward County Property Appraiser for the creation and maintenance of an assessment roll for the Town's Solid Waste (Garbage) Collection Services, in substantially the same form as that attached hereto as Exhibit "A", and has been incorporated herein by reference.

**Section 3.** The Town Council hereby approves an Interlocal Agreement between the Town of Southwest Ranches and the Broward County Property Appraiser for the creation and maintenance of an assessment roll for the Town's Fire Rescue Services, in substantially the same forms as that attached hereto as Exhibit "B", and has been incorporated herein by reference.

Section 4. The Town Council hereby authorizes the Mayor, Town Administrator and Town Attorney to enter into these Agreements in substantially the same forms as that attached hereto as Exhibit "A" and Exhibit "B" and to make such modifications, additions and/or deletions which they deem necessary and proper to effectuate the intent of this Resolution.

**Section 5:** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** by the Town Council of the Town of Southwest Ranches, Florida, this 10<sup>th</sup> day of January 2008, on a motion by Vice Mayor Jeff Nelson and seconded by Council Member Aster Knight.

Fink	Y	Ayes	5
Nelson	Y	Nays	0
Breitkreuz	Y	Absent	0
Knight	Y	Abstaining	0
Maines	Y		

ATTEST:

Approved as to Form and Correctness:

Gary A. Poliakoff, J.D., Town Attorney

FTL\_DB: 1088414 1

### AGREEMENT

An AGREEMENT made this	_ day of _	, 2008, between LORI PARRISH, as
<b>Broward County Property Appraise</b>	("Property	Appraiser"), and the Town of Southwest Ranches,
Florida, a municipal corporation of	the state of	Florida ("Town").

- 1. The Town desires to develop and to implement a non-ad valorem assessment roll for the year 2008 and succeeding years, to provide funds from property owners within the Town for Solid Waste (Garbage) Collection Services. The Town desires to use the services of Property Appraiser to create and to maintain a non-ad valorem tax roll, and Property Appraiser is prepared to do so on behalf of the Town. Each party represents that it has satisfied all conditions precedent necessary to enter into this agreement.
- 2. The Property Appraiser agrees to perform the following services for the Town:
  - A. Create a Non-Ad Valorem Assessment Roll for the Town for the year 2008 and each succeeding year until this agreement is terminated by either of the parties pursuant to Paragraph 11 below, using data presently in the Property Appraiser's computer as to the property characteristics the Town intends to use for purposes of levying the non-ad valorem assessments. Should the Town desire to use additional property characteristics than those already in the computer records, Property Appraiser will advise Town whether this is possible, when it can be accomplished, and the additional cost of so doing.
  - B. Provide the Town with an annual preliminary estimate of each type of property within the Town (e.g., single family residential, vacant land, condominium, etc.) for the Town's planning purposes in establishing its non-ad valorem assessments.
  - C. Receive from the Town its preliminary non-ad valorem assessment levy for each type of property and preliminarily extend that amount against each parcel of real property within the Town.
  - D. Furnish the Town with a computer-readable data file in ascii format of the Non-Ad Valorem Roll when such preliminary amounts have been extended.
  - E. Include the Town's non-ad valorem assessment in the TRIM notice sent to the Town's property owners in August at least 20 days in advance of the Town's scheduled public hearing in September. The Town shall notify Property Appraiser of the proposed date of the scheduled public hearing by July 31, and Property Appraiser shall let the Town know immediately if the 20-day advance notification requirement cannot be met for said proposed scheduled public hearing.
  - F. Receive from the Town corrections to the roll and update the Non-Ad Valorem Assessment Roll with the changed and corrected information.
  - G. Deliver the Town's Uniform Non-Ad Valorem Assessment Roll to the Broward County Revenue Collector's office so that the tax bills mailed on or about November 1 will include the amount for the Town's assessment levies.

- 3. Town agrees to perform the following acts in connection with this agreement:
  - A. Advise the property owners within the Town in an appropriate and lawful manner of the Town's intention to utilize the uniform non-ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes and shall carry out its responsibilities under said sections.
  - B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll.
  - C. Establish an appropriate appeal process for property owners who wish to contest the classification of their property or amounts of the uniform non-ad valorem assessments.
  - D. Advise the property owners within the Town as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Town in connection with the non-ad valorem assessments.
  - E. Timely pay the Property Appraiser the necessary administrative costs incurred in carrying out functions under this agreement, including but not limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage if necessary, and programming.
- 4. The parties understand that the Property Appraiser's best estimate annual maintenance costs are \$.50 per parcel for each year. Should the estimated annual maintenance costs be foreseen to increase in subsequent years, the Property Appraiser will provide written notice of such estimated increased maintenance costs prior to January 1 of the year in which the estimated costs will apply. The parties understand that this estimate does not include any amounts for extraordinary programming or other services required by the Town. For purposes of this agreement, "extraordinary programming" shall mean the creation of customized computer programs, assessment calculation routines or creation of data not normally used by the Property Appraiser. The parties acknowledge that the Town has a sophisticated computer system, and that the use of extraordinary programs or creation of data not normally used by the Property Appraiser is not anticipated. However, in the event that the use of extraordinary programming or creation of such data is required, the Property Appraiser shall estimate the cost of such programming or creation of such data and inform the Town of such cost in writing in advance. The Property Appraiser will neither engage in such extraordinary programming nor creation of such data without prior written approval from the Town.
- 5. The specific duties to be performed under this agreement and their respective timeframes are contained in Attachment A, which is incorporated herein by reference.
- 6. This agreement constitutes the entire agreement of the parties and can only be modified in writing.
- 7. Neither party may assign his or its obligations under this agreement.
- 8. This agreement is governed by and construed in accordance with Florida law. Any and all legal action necessary to enforce this agreement will be held in Broward County, Florida. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such

remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

- 9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.
- 10. All communications required by this agreement shall be in writing and sent by first class mail or facsimile to the other party. Notices to the Town shall be addressed to:

Town of Southwest Ranches Christopher Russo, Town Administrator 6589 S. W. 160 Ave. Southwest Ranches, FL 33331

And

Keith M. Poliakoff, Esq. Becker & Poliakoff, P.A. 3111 Stirling Rd. Ft. Lauderdale, FL 33312

Notices to the Property Appraiser shall be addressed to:

115 South Andrews Avenue, Room 111 Fort Lauderdale, Florida 33301 Fax: 954.357-8474

11. TERMINATION. This Agreement may be terminated by either party upon written notice by the terminating party to the other party, providing for termination for the succeeding year. Such notice shall be sent no later than January 1 of the succeeding year. Property Appraiser will perform no further work after the written termination notice is received. If any work is in progress at the time of notice of termination, any and all work, documents, reports, non-ad valorem assessment rolls prepared up to the date of termination shall be submitted to the Town.

[Signatures on Following Page]

DATED this day of	, 2008.
	LORI PARRISH
	LORI PARRISH, as Broward County Property Appraiser Approved as to form and legality only:
	General Counsel Broward County Property Appraiser
	TOWN OF SOUTHWEST RANCHES
ATTEST:	Mecca Fink, Mayor As authorized representative of Southwest Ranches, a municipal corporation of the State of Florida
	day of, 2008
Susan A. Owens, Town Clerk	
	Christopher J. Russo, Town Administrator
	day of, 2008
APPROVED AS TO FORM AND LEGALIT	Y ONLY:
Gary A. Poliakoff, J.D., Town Attorney	
Town of S	Southwest Ranches

### ATTACHMENT A

# TOWN OF SOUTHWEST RANCHES, FLORIDA CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENT.

1. Appraiser to provide the Town with an electronic file that includes owner name, property address and folio ID, property classifications, square footage of non-residential property, and number of units for residential property. Note: The file shall be in an ascii file or any kind of database (DBF) file and shall include a file layout of all data fields, as well as a description of all County codes.

On or prior to June 1

2. Property Appraiser certifies Town's taxable value

By July 1

3. Town reviews assessment data (unit counts, square footage amounts, property classifications) provided by the Property Appraiser for correctness, as this data determines the assessment amount. The Town notifies the Property Appraiser of all corrections. Once the Town calculates its preliminary Solid Waste (Garbage) Collection Services assessment rates and if the rates are different from existing rates, the Property Appraiser provides a recap of revenues to be generated based on the new rates, or if necessary re-runs the assessment data file with the new rates for the Town so that the Town can verify that expected revenues will be attained.

From June 1 to no later than July 31

4. Town adopts its preliminary millage rate and preliminary non-ad valorem Solid Waste (Garbage) Collection Services assessment rates. The Town adopts the Initial Assessment Resolutions for the Solid Waste (Garbage) Collection Services assessment programs.

No later than August 4

5. Town provides the Property Appraiser with its preliminary adopted non-ad valorem Solid Waste (Garbage) Collection Services assessment rates, and with the date, time and place of the public hearing and any other information necessary to be placed on the TRIM notice.

No later than August 4

6. Property Appraiser sends TRIM notices including the non-ad valorem Solid Waste (Garbage) Collection Services assessments to all Town property owners. The TRIM notice must be mailed by August 24 at the latest to allow for 20-day notice of the required public hearing. The Town also advertises the public hearing in the newspaper.

Early to mid-August but in no event later than August 24

7. Town addresses property owner questions and appeals, and provides the Appraiser with any corrections as soon as possible.

September TBA

8. Town holds its public hearing on the non-ad valorem Solid Waste (Garbage) Collection Services assessments and adopts Final Assessment Resolutions. Town has been holding this public hearing simultaneously with

September TBA

its budget hearing.

- 9. Certification by the Town in conformance with F.S.197.3632. Town provides to the Property Appraiser a certified copy of the resolutions adopting the Town's final non-ad valorem Solid Waste (Garbage) Collection Services assessment rates.
- No later than 3 days after adoption of final resolution
- 10. Property Appraiser delivers the Town's non-ad valorem Solid Waste (Garbage) Collection Services assessment rolls to the Revenue Collector.
- At the same time of ad valorem tax roll certification
- 11. Property Appraiser provides to the Town a duplicate file of the non-ad valorem assessment roll as delivered to the Collector as the final record of current year Solid Waste (Garbage) Collection Services assessments.

30 days after delivering non-ad valorem assessment roll to the Revenue Collector

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- 1. The Town desires to develop and to implement a non-ad valorem assessment roll for the year 2008 and succeeding years, to provide funds from property owners within the Town for Fire Rescue Services. The Town desires to use the services of Property Appraiser to create and to maintain a non-ad valorem tax roll, and Property Appraiser is prepared to do so on behalf of the Town. Each party represents that it has satisfied all conditions precedent necessary to enter into this agreement.
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hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

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DATED this day of	, 2008.
	LORI PARRISH
	LORI PARRISH, as Broward County Property Appraiser Approved as to form and legality only:
	General Counsel Broward County Property Appraiser
	TOWN OF SOUTHWEST RANCHES
ATTEST:	Mecca Fink, Mayor As authorized representative of Southwest Ranches a municipal corporation of the State of Florida
Susan A. Owens, Town Clerk	day of, 2008
	Christopher J. Russo, Town Administrator day of, 2008
APPROVED AS TO FORM AND LEGALITY	
Gary A. Poliakoff, J.D., Town Attorney	

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September TBA

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September TBA

- 9. Certification by the Town in conformance with F.S.197.3632. Town provides to the Property Appraiser a certified copy of the resolutions adopting the Town's final non-ad valorem Fire Rescue Services assessment rates.
- No later than 3 days after adoption of final resolution
- 10. Property Appraiser delivers the Town's non-ad valorem Fire Rescue Services assessment rolls to the Revenue Collector.
- At the same time of ad valorem tax roll certification
- 11. Property Appraiser provides to the Town a duplicate file of the non-ad valorem assessment roll as delivered to the Collector as the final record of current year Fire Rescue Services assessments.

30 days after delivering non-ad valorem assessment roll to the Revenue Collector

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