

**INTERLOCAL AGREEMENT FOR UNIFORM COLLECTION OF NON-AD VALOREM ASSESSMENTS  
BETWEEN BROWARD COUNTY AND [REDACTED]**

This is an Interlocal Agreement (the “Interlocal Agreement”), made and entered into by and between Broward County, a political subdivision of the State of Florida (“County”), and [REDACTED], a local government entity as defined in Section 197.3632(1)(b), Florida Statutes, and existing under the laws of the State of Florida (“Local Government”) (collectively County and Local Government are referred to as “Parties”).

A. Local Government desires to utilize the uniform method for levy, collection, and enforcement of non-ad valorem assessments (“Special Assessments”) outlined in Sections 197.3632 and 197.3635, Florida Statutes (“Uniform Method”).

B. Local Government represents and warrants that it has complied with the provisions of Section 197.3632, Florida Statutes, and all other applicable provisions of constitutional and statutory law and related rules to enable Local Government to levy Special Assessments.

C. In order to utilize the Uniform Method, Section 197.3632, Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, require Local Government to enter into a written agreement with the tax collector to provide for the reimbursement of necessary administrative and actual collection costs incurred by the tax collector in performing its ministerial duties.

D. Rule 12D-18.004(1), Florida Administrative Code, further requires an agreement between the Local Government and the tax collector for the merger of the Special Assessment roll(s) with the ad valorem roll to produce one collection roll and requires the Local Government to enter into a separate agreement with the tax collector for each Special Assessment roll.

E. Pursuant to the Broward County Charter, the Broward County Finance and Administrative Services Department performs all functions and duties of the office of tax collector.

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Recitals. The truth and accuracy of each clause set forth above is acknowledged by the Parties.
2. Uniform Method. Commencing with the tax roll of [REDACTED], County will place Local Government’s Special Assessments on the tax bill and collect the Special Assessments pursuant to the Uniform Method and applicable procedures set forth in Section 197.3632, Florida Statutes.
3. Term. The term of this Interlocal Agreement shall commence upon the date it is fully

executed by the Parties and shall continue from year to year until terminated by agreement of the Parties, or as otherwise provided herein or established by law. Pursuant to Section 197.3632(6), Florida Statutes, the Local Government may discontinue use of the Uniform Method and terminate this Agreement upon written notice ("Notice of Intent") to County (as the tax collector), the property appraiser, and the Florida Department of Revenue by January 10 of the then-current tax year. Upon the County's timely receipt of the Notice of Intent, this Interlocal Agreement shall be deemed terminated as of January 10 of the then-current tax year. If Notice of Intent is received by County after January 10 of the current tax year, then this Interlocal Agreement shall remain in effect for the remainder of the then-current tax year and the termination date will be January 10 of the next tax year. For example, if Notice of Intent was received on December 1, 2022, which is tax year 2022, termination would be effective for the 2023 tax year; if Notice of Intent was received on January 5, 2023, which is tax year 2023, termination would be effective for the 2023 tax year; if Notice of Intent was received on January 11, 2023, which is tax year 2023, termination would not be effective until the 2024 tax year.

4. Compliance with Uniform Method. Local Government shall comply, at all times for the duration of this Interlocal Agreement, with the requirements, obligations, duties, and procedures set forth in Section 197.3632, Florida Statutes, and Chapter 12D-18, Florida Administrative Code, as currently enacted or as may be amended from time to time, and such requirements, obligations, duties, and procedures are incorporated herein by reference as if fully set forth in this section.

5. County Collection Actions are Ministerial. Local Government acknowledges that: (i) the Special Assessments are imposed by Local Government and not by County; (ii) it is solely the responsibility and duty of Local Government to follow all procedural and substantive requirements for the levy and imposition of Special Assessments; and (iii) all actions of County in conjunction with the Uniform Method of collection of any Special Assessments imposed by Local Government are, and shall be construed at all times as, purely ministerial acts.

6. Reimbursement of Costs and Payment. Local Government shall be responsible for all necessary administrative and actual collection costs (collectively, "Costs") that are incurred by County for performing the activities contemplated in this Interlocal Agreement and authorized in Section 197.3632, Florida Statutes. Additionally, if County is unable to merge Local Government's Special Assessment roll to produce the combined notice of ad valorem taxes and non-ad valorem assessments provided for in Section 197.3635, Florida Statutes, Local Government shall reimburse County for the Costs of the separate tax notice and mailing pursuant to Section 197.3632(7), Florida Statutes. Local Government agrees that the amounts due to County pursuant to this Interlocal Agreement may be withheld by County from the revenue collected from the Special Assessment, regardless of whether payment has actually been collected on each parcel subject to the Special Assessment. If insufficient revenue is collected to reimburse County's Costs, County may invoice the Local Government for any deficiency pursuant to the applicable provisions of Part VII of Chapter 218, Florida Statutes, and Local Government shall pay such invoice within thirty (30) days after receipt.

7. Distribution. Subject to Section 6, County shall distribute to Local Government the Special Assessment revenues collected pursuant to this Interlocal Agreement in substantial compliance with the provisions of Section 197.383, Florida Statutes, less Costs retained by County.

8. Termination. This Interlocal Agreement may be terminated for cause by the aggrieved Party if the Party in breach has not corrected the breach within ten (10) days after receipt of written notice from the aggrieved Party identifying the breach. Further if the Special Assessment that is the subject matter of this Interlocal Agreement shall be determined to be illegal by a court of competent jurisdiction, this Interlocal Agreement will be terminated upon such finding becoming final.

9. Notices. In order for a notice to a Party to be effective under this Interlocal Agreement, notice must be sent via U.S. first-class mail, with a contemporaneous copy sent via e-mail, to the addresses listed below and shall be effective upon mailing. The addresses for notice shall remain as set forth herein unless and until changed by providing notice of such change in accordance with the provisions of this section.

FOR COUNTY:

Broward County Records, Taxes and Treasury Division

Attn: Director

115 South Andrews Avenue, Room 120

Fort Lauderdale, Florida 33301

Email address: [tkennedy@broward.org](mailto:tkennedy@broward.org)

FOR LOCAL GOVERNMENT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Email address: \_\_\_\_\_

10. Prior Agreements. This Interlocal Agreement represents the final and complete understanding of the Parties regarding the subject matter of this Interlocal Agreement and supersedes all prior and contemporaneous negotiations and discussions regarding same. All commitments, agreements, and understandings of the Parties concerning the subject matter of this Interlocal Agreement are contained herein.

11. Assignment. Except as provided herein, neither this Interlocal Agreement nor any term or provision hereof or right hereunder shall be assignable by either Party. Any attempted assignment in violation of this section shall be void. Effective January 7, 2025, County's role as tax collector will end and will (absent a subsequent change in law) be undertaken by the elected tax collector. At that time, County's duties as the tax collector under this Interlocal Agreement shall be automatically assigned in their entirety to the elected tax collector, subject to the elected tax collector's written notice of ratification of the Interlocal Agreement no later than April 30, 2025. After January 5, 2025, Local Government will look solely to the elected tax collector for

performance of those duties under this Interlocal Agreement. If the elected tax collector does not timely provide written notice of ratification, this Interlocal Agreement shall automatically terminate on December 31, 2025.

12. Interpretation. The headings contained in this Interlocal Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Interlocal Agreement. All personal pronouns used in this Interlocal Agreement shall include any other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as “herein” refer to this Interlocal Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a section or article of this Interlocal Agreement, such reference is to the section or article as a whole, including all of the subsections of such section, unless the reference is made to a particular subsection or subparagraph of such section or article.

13. Third-Party Beneficiaries. Neither Local Government nor County intends to directly or substantially benefit a third party by this Interlocal Agreement. Therefore, the Parties acknowledge that there are no third-party beneficiaries to this Interlocal Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Interlocal Agreement.

14. Law, Jurisdiction, Venue, Waiver of Jury Trial. This Interlocal Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Interlocal Agreement shall be in the state courts of the Seventeenth Judicial Circuit in and for Broward County, Florida. If any claim arising from, related to, or in connection with this Interlocal Agreement must be litigated in federal court, the exclusive venue for any such lawsuit shall be in the United States District Court, or the United States Bankruptcy Court, for the Southern District of Florida. **EACH PARTY EXPRESSLY WAIVES ANY RIGHTS IT MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS INTERLOCAL AGREEMENT.**

15. Amendments. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Interlocal Agreement and executed by the County and Local Government, or others delegated authority or otherwise authorized to execute same on their behalf.

16. Representation of Authority. Each individual executing this Interlocal Agreement on behalf of a Party represents and warrants that they are, on the date they sign this Interlocal Agreement, duly authorized by all necessary and appropriate action to execute this Interlocal Agreement on behalf of such Party and that they do so with full legal authority.

17. Sovereign Immunity. Except to the extent sovereign immunity may be deemed waived by entering into this Interlocal Agreement, nothing herein is intended to serve as a waiver of sovereign immunity by County or Local Government, nor shall anything included herein be

construed as consent by County or Local Government to be sued by third parties in any matter arising out of this Interlocal Agreement.

18. Counterparts and Multiple Originals. This Interlocal Agreement may be executed in multiple originals, and may be executed in counterparts, whether signed physically or electronically, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same Interlocal Agreement.

19. Materiality and Waiver or Breach. Each requirement, duty, and obligation set forth herein was bargained for at arm's-length. Each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Interlocal Agreement, and each is, therefore, a material term. County's failure to enforce any provision of this Interlocal Agreement shall not be deemed a waiver of such provision or modification of this Interlocal Agreement. A waiver of any breach of a provision of this Interlocal Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Interlocal Agreement.

20. Compliance with Laws. Each Party shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Interlocal Agreement.

(Remainder of this page intentionally left blank.)

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 County Administrator, authorized to execute same by Board action on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_, and Local Government, signing by and through its \_\_\_\_\_, duly authorized to execute same.

**COUNTY**

BROWARD COUNTY, by and through  
its County Administrator

By: \_\_\_\_\_  
County Administrator

\_\_\_\_ day of \_\_\_\_\_, 20\_\_

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

By \_\_\_\_\_  
Attorney's Name (Date)  
Senior/Assistant County Attorney

By \_\_\_\_\_  
Attorney's Name (Date)  
Senior/Assistant County Attorney

SRW  
Nonadvalorem\_Municipalities\_2022  
8/5/22

INTERLOCAL AGREEMENT FOR UNIFORM COLLECTION OF NON-AD VALOREM ASSESSMENTS  
BETWEEN BROWARD COUNTY AND \_\_\_\_\_

LOCAL GOVERNMENT

LOCAL GOVERNMENT NAME

ATTEST:

By: \_\_\_\_\_  
LOCAL GOVERNMENT MAYOR/ TITLE

\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
Print Name

\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

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

\_\_\_\_\_  
City Attorney