

**ITEM #67**

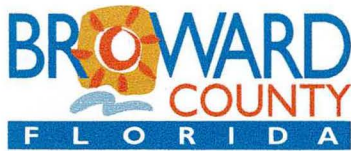
**ADDITIONAL MATERIAL**

**REGULAR MEETING**

**DECEMBER 10, 2024**

**SUBMITTED AT THE REQUEST OF**

**COUNTY ADMINISTRATION**



LAURETTE JEAN, Assistant to County Administrator  
115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7364 • FAX 954-357-7360

## MEMORANDUM

**DATE:** December 4, 2024  
**TO:** Mayor, Vice-Mayor and Board of County Commissioners  
**FROM:** Laurette Jean, Assistant to County Administrator *Laurette Jean (12)*  
**SUBJECT:** **ADDITIONAL MATERIAL – Agenda Item #67 – December 10, 2024, Commission Meeting**

Over the past few months, County Administration and the County Attorney's Office have been working diligently in partnership with the newly elected Tax Collector, Abbey Ajayi, to prepare for a smooth transition of the tax collection and auto tag duties. The Interlocal Agreement (ILA) sets the terms for the transition to ensure continuity of operations with no disruption of services to the public. Attached is the ILA which would be effective January 7, 2025. The following are a few of the major provisions of the ILA:

- The collection of property taxes and non-ad valorem assessments, issuance of motor vehicle services including license tags and vehicle registrations, and administration of business tax receipts will be transferred to the Tax Collector. Associated employees performing these functions will be offered employment from the Office of the Tax Collector.
- Broward County will continue to perform the service of administering tourist development taxes and will pay the Tax Collector (\$3,000) for the use of the tax collection system through September 30, 2025.
- Broward County will provide specific services to the Tax Collector to support the transition. Such services include accounting and financial services, banking services, information technology, human resources, and procurement card services.
- The County's Fiscal Year 2025 Adopted Budget includes an allocation of \$8,593,360 designated for carrying out the Tax Collector function and an

additional \$3,924,230 will be allocated, with the Board's approval, for transitional expenses (that are part of item #79 on the Commission's 12-10-24 agenda).

- Future amendments to the ILA may be needed to address any subsequent transition issues.

The term of the ILA is two years with the option for either party to extend for up to two additional one-year terms.

#### Attachment

cc: Monica Cepero, County Administrator  
Dr. Kimm Campbell, Deputy County Administrator  
Kevin Kelleher, Assistant County Administrator  
Andrew J. Meyers, County Attorney  
Bob Melton, County Auditor



## INTERLOCAL AGREEMENT BETWEEN BROWARD COUNTY AND THE BROWARD COUNTY TAX COLLECTOR REGARDING THE TRANSITION OF TAX COLLECTION FUNCTIONS

This interlocal agreement (“Agreement”) is between Broward County, a political subdivision of the State of Florida (“County”), and the Office of the Broward County Tax Collector, a state constitution office in and for Broward County (“Tax Collector”) (each a “Party” and collectively referred to as the “Parties”).

### RECITALS

A. On November 6, 2018, Florida voters statewide approved Florida Amendment 10, the Florida State and Local Government Structure Amendment (“Amendment 10”), which, among other things, amended Article VIII, Section 1(d) of the Florida Constitution to require that there shall be elected by the electors of each county, for a term of four years, a tax collector in all 67 Florida counties beginning no later than January 7, 2025.

B. Prior to the effective date of Amendment 10, Section 3.06 of the Broward County Charter provided that Broward County’s Finance and Administrative Services Department (FASD) was responsible for all state law functions of the Tax Collector in Broward County.

C. On August 20, 2024, the voters of Broward County elected the Honorable Abbey Ajayi as the Broward County Tax Collector, whose term will begin on January 7, 2025.

D. The Parties wish to enter into this Agreement to facilitate the orderly transition of the tax collection and related state law duties from the Broward County Records, Taxes and Treasury Division (a component of FASD) to the Tax Collector.

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

### ARTICLE 1. DEFINITIONS

1.1. **Applicable Law** means all applicable laws, codes, advisory circulars, rules, regulations, and ordinances of any federal, state, county, municipal, or other governmental entity, as may be amended.

1.2. **Board** means the Board of County Commissioners of Broward County, Florida.

1.3. **County Administrator** means the administrative head of County appointed by the Board.

1.4. **County Auditor** means the County Auditor appointed pursuant to Section 4.01 of the Broward County Charter.

1.5. **Division** means the Broward County Records, Taxes and Treasury Division.

1.6. **Effective Date** means January 7, 2025.

1.7. **Fiscal Year** means a 12-month period commencing on October 1 and ending on September 30 of the following calendar year.

## **ARTICLE 2. TRANSITION OF TAX COLLECTION FUNCTIONS**

2.1. Tax Collector Functions. Pursuant to Amendment 10, effective January 7, 2025 (“Transition Date”), all responsibilities of a tax collector pursuant to Section 197.332, Florida Statutes and Applicable Law, which shall include the collection of property taxes and non-ad valorem assessments and the issuance of motor vehicle services including license tags and vehicle registrations, shall be transferred to the Tax Collector as required by Applicable Law. In addition, County shall transfer to the Tax Collector the responsibility of administering business tax receipts including, but not limited to, the billing, collection, and distribution of business tax receipt revenues. The responsibilities transferred to the Tax Collector as set forth in this Section 2.1 shall be referred to in this Agreement as the “Tax Collector Function.”

2.2. Responsibilities Retained by County. County shall continue to perform the service of administering tourist development taxes including, but not limited to, the registration, collection, and distribution of tourist development revenues. The Parties understand that as part of the transition of the Tax Collection Function to the Tax Collector, the Tax Collector will assume control of the tax collection system that was utilized by the Division. Effective on the Transition Date and terminating on September 30, 2025, County will retain the services of the Tax Collector to utilize the tax collection system to collect tourist development taxes for County (“TDT Collection Services”). County shall continue to be responsible for the administration of the tourist development taxes. County shall pay the Tax Collector \$3,000 through September 30, 2025, for the TDT Collection Services.

2.3. Assignment of Contracts. As requested by the Tax Collector, County shall assign to the Tax Collector the County’s contractual rights, interests, and obligations in the contracts as set forth Exhibit A, attached hereto and incorporated herein.

2.4. Collaboration. The Parties are committed to the orderly transition of the Tax Collector Function to the Office of the Tax Collector and agree to work cooperatively throughout all aspects of the transition.

2.5. Misapplied Payments. After the Transition Date, the Parties recognize payments owed to the one Party could mistakenly be remitted to the other Party (“Misapplied Payments”).

2.5.1. Undeposited Payments. Each Party shall attempt to identify Misapplied Payments before accepting them and forward the Misapplied Payments to the other Party.

2.5.2. Deposited Payments. In the event that a Party inadvertently deposits a Misapplied Payment, that Party agrees to refund the amount owed to the other Party within five (5) business days after discovery.

2.5.3. Disputed Payments. In the event a Party believes a payment owed to that Party (“Requesting Party”) was mistakenly accepted by the other Party (“Responsive Party”), the Requesting Party shall provide a written request to the Responsive Party to research such potential payment. The Responsive Party shall provide a written response to the payment search request within two (2) business days, which may be a request for the Requesting Party to provide additional payment identifiers for searching. If either Party, doing its record search, identifies it has accepted a payment duly owed to the other Party, such Party shall refund the amount owed within five (5) business days upon discovery.

### **ARTICLE 3. FACILITIES**

3.1. Primary Office. In accordance with Article VIII, Section 1(k) of the Florida Constitution and Section 125.01, Florida Statutes, County will, without charge, provide office space to house the principal office and the permanent records of the Tax Collector. The spaces located at 1800 NW 66th Ave STE 100, Plantation, FL 33313 and 115 South Andrews Avenue, Fort Lauderdale Florida, 33301 shall be utilized initially as the Tax Collector’s principal offices (collectively, “Principal Office”).

3.2. Branch Offices. Pursuant to Section 197.332, Florida Statutes, the Tax Collector shall be responsible for all costs associated with any branch office that is established in addition to the Principal Office being provided by County pursuant to Section 3.1.

3.3. Equipment and Maintenance. The Tax Collector shall be responsible for the actual cost of equipping and maintaining any branch office(s).

### **ARTICLE 4. STAFF**

4.1. Employees. Division employees performing the Tax Collector Function who have accepted offers of employment from the Office of the Tax Collector (“Tax Collector Employees”) shall be County employees until 11:59 PM, on January 6, 2025. At 12:00 AM on January 7, 2025, Tax Collector Employees shall become employees of the Tax Collector for all purposes, including but not limited to, the payment of wages and benefits, workers’ compensation insurance, and/or any other status, right, privilege, or enjoyment, and shall cease to be employees of County.

4.2. Payroll. The Tax Collector Employees shall be paid by County through January 6, 2025, for actual time worked as a County employee.

4.3. Payroll Split.

4.3.1. Purpose. County and the Tax Collector desire to minimize the impact of the transition experienced by Tax Collector Employees. Absent special provisions, the payroll period of January 5, 2025, through January 18, 2025, would be divided into the two-day period of January 5, 2025, through January 6, 2025, paid by County and a twelve-day period January 7, 2025, through January 18, 2025, paid by the Tax Collector. The division of payroll checks in such a manner could adversely affect overtime calculations, tax withholding calculations, and direct deposit allocations.

4.3.2. Transition Payroll. The Tax Collector and County agree that County shall continue to process payroll for the Tax Collector Employees until the end of the payroll period ending January 18, 2025. This shall be processed in accordance with the existing County payroll policies and procedures. This transition payroll will be jointly paid by County and the Tax Collector on a proportional basis.

4.4. Transition to Tax Collector Budget. Beginning on January 7, 2025, the Tax Collector Employees shall be paid by the Tax Collector subject to the rules and policies of the Tax Collector. The County's human resources and accounting divisions shall serve as the retained provider of payroll and human resources services for the Tax Collector and continue to provide payroll services, including check disbursements to employees, for the duration of time that the Tax Collector desires to retain these services and in accordance with existing County payroll processes.

4.5. Leave. Tax Collector Employees shall keep the same leave balances they had as of 11:59 PM, on January 6, 2025. The provision of leave shall be governed by the personnel rules established by the Tax Collector, in accordance with County polices and processes.

4.6. Personnel Rules. Tax Collector Employees shall be subject to personnel rules established by the Tax Collector, in accordance with County polices and processes.

4.7. Labor. The Tax Collector shall be responsible for managing all labor relations with the Tax Collector Employees. To the extent that any Tax Collector Employees are subject to collective bargaining agreements that are binding on the Tax Collector, the Tax Collector's Office shall be responsible for managing all labor relations concerning those agreements.

4.8. Compliance with Labor Laws. Both Parties shall comply with all applicable federal, state, and local labor laws concerning employment and employment practices of the Tax Collector Employees.

**ARTICLE 5. TEMPORARY SERVICES TO TAX COLLECTOR**

5.1. Temporary Services. The Parties recognize that the transition of the Tax Collector Function to the Tax Collector will involve significant initial efforts and resources to establish the

necessary infrastructure and operations. To support this transition, County has agreed to provide specific services to the Tax Collector and allow the Tax Collector to participate in County programs upon request, for a duration determined by the Tax Collector. The Tax Collector will reimburse County for the services provided as set forth in this Article 5 and in the Agreement.

5.2. Accounting and Financial Services. At the request of the Tax Collector, County will perform the following accounting and financial services: i) Accounts payable processing, including vendor management; ii) Payroll processing; iii) Financial reporting (other than balancing of agency funds); iv) Audit support; v) Tax disbursements; and vi) Other services as mutually agreed to by County and the Tax Collector in writing. To facilitate County's provision of the services outlined in this Section 5.2, the Tax Collector will grant to County the necessary access and capabilities. These details will be discussed and mutually agreed upon by both Parties in writing.

5.3. Banking Services. The Tax Collector has sole control of the Tax Collector's bank accounts and shall have the sole discretion to reconcile the Tax Collector's bank accounts and to move funds. Notwithstanding, at the Tax Collector's request, County shall manage the administrative services related to the Tax Collector's bank accounts which shall include monitoring the day-to-day maintenance of the accounts including, but not limited to, bank account fees, deposit maintenance, and other administrative tasks.

5.4. Information Technology Services. At the request of the Tax Collector, County will support the Tax Collector in transferring data distinct systems and will offer the following services: switchboard services, and email system (which includes email, calendaring, public record archives, email anti-spam and anti-malware, and technical support), cybersecurity protection, financial statements, and a human resources system.

5.5. Human Resources. At the request of the Tax Collector, County will provide human resources services, including, but not limited to, payroll, employee benefits, risk management, safety program and training, drug screening services, and employee wellness. Additionally, County will provide assistance with the Tax Collector's recruitment process by posting open positions, providing the Tax Collector's office with the completed applications, and onboarding those applicants who are selected for hire by the Tax Collector, which includes employment and background screening services.

5.6. County Programs. At the request of the Tax Collector, County will allow the Tax Collector to participate in County's liability self-insurance programs (general liability and workers' compensation) and employee benefits programs offered to County employees, including the group health programs.

5.7. Procurement Card Services. County will assist the Tax Collector in establishing a distinct procurement card account under the Tax Collector's name. During a short transitional phase while the account is being finalized, and as per the Tax Collector's request, County will provide



procurement card services to the Tax Collector under its existing Procurement Card system and subject to existing County policies.

5.8. Other Services. County shall provide the Tax Collector with support services and allow the Tax Collector to participate in programs that are currently being provided to the Division which have not been specifically addressed in this Agreement, to the extent requested by the Tax Collector, and authorized in writing by the County Administrator.

5.9. Continuity of Services. All services and programs by County to the Tax Collector in this Agreement between the Parties will be provided in accordance with County policies and procedures, and applicable statutes and regulations as they may be amended from time to time.

5.10. Services and Programs. County shall determine the method and manner through which it provides any services or programs under this Agreement with input from the Tax Collector related to her needs for the continued provision of services and programs.

5.11. Administrative Services Costs.

5.11.1. Reimbursement of Costs. The cost of the services and programs to be provided by County to the Tax Collector pursuant to Article 5 (“Administrative Services Costs”) shall be reimbursed to County. The charges for the Administrative Services Costs will be billed to the Tax Collector by County on October 15 each year for the services rendered in the previous Fiscal Year. The charges shall be calculated by County using a systematic and rational method consistent with County’s cost allocation process.

5.11.2. Disputed Invoices. Any disputes with invoices prepared by County for services rendered to the Tax Collector shall be addressed jointly to the County Administrator and County’s Chief Financial Officer.

5.11.3. County Service Charges Included in Budget. The cost for specified services of the County provided to the Tax Collector, as detailed in this Agreement, shall be included by the Tax Collector in the budget submitted to the Florida Department of Revenue pursuant to section 195.087, Florida Statutes.

5.11.4. Survival. The obligations of this Section 5.11 shall survive the expiration or earlier termination of this Agreement.

5.12. Termination of Services. The Tax Collector will continue to utilize and/or participate in the services and programs outlined in this Article unless the Tax Collector provides at least thirty (30) days prior written notice to the County Administrator that the Tax Collector will not utilize or participate in a service. Upon receipt of timely notice to the County Administrator, utilization and/or participation identified in that notice will discontinue on the date stated in the notice.

## ARTICLE 6. TAX COLLECTOR RESPONSIBILITIES

6.1. Tax Collector Duties. The Tax Collector shall be responsible for all financial services considered to be a Tax Collector Function. Tax Collector Duties shall include all aspects of transactions statutorily assigned to the Tax Collector, including but not limited to cash receipting and distribution.

6.2. Cash Receipting. The Tax Collector shall be responsible for cash receipting including acceptance and management of systems and processes to accept cash, check, credit card, debit card, electronic check and any other electronic payment method for which the Tax Collector determines necessary, including the use of a high-speed processor for electronic deposits. The Tax Collector shall also be responsible for preparation of bank deposits for such transactions, and compliance with Applicable Law regarding timeliness of such deposits. Nothing in this paragraph shall be interpreted as the County requiring the Tax Collector to accept payments in any particular form, but rather only clarifies that the acceptance of all forms of payment related to Tax Collector payments shall be performed by the Tax Collector.

6.3. Distributions. The Tax Collector shall be responsible for distribution including submittal of disbursement requests to the County in accordance with County policies and procedures. At the Tax Collector's request, County will assist with disbursements. Nevertheless, the Tax Collector shall be responsible for compliance with Applicable Law regarding the timing and accuracy of Tax Collector distributions. The Tax Collector's Distribution responsibilities shall also include all communications with taxing authorities regarding such distributions.

6.4. Agency Fund Balancing. The Tax Collector shall be responsible for balancing the receipts and disbursements of the agency funds in accordance with Applicable Law.

6.5. Fees Charged and Commissions Withheld. The Tax Collector shall be responsible for the accurate administration and calculation of fees charged for services and commissions withheld from payments related to the Tax Collector Function pursuant to Applicable Law regarding such fees and commissions.

6.6. Internal Revenue Service Compliance. The Tax Collector shall be responsible for all information reporting requirements of the Internal Revenue Service (IRS) for interest paid by her office on or after the Effective Date.

6.7. Internal Controls. The Tax Collector and County shall each be responsible for implementation of internal controls for the transaction classifications in which each Party is responsible. Each Party shall engage an independent auditor to annually review and test the system of internal controls as part of an audit of its financial statements prepared by each Party in accordance with generally accepted accounting principles.

6.8. Change Funds. The County agrees to transfer, and the Tax Collector agrees to receive ownership of any coin and small bill change funds relating to the Tax Collector Function currently

in possession of the Division. The Tax Collector shall be responsible for administration, custodianship, and internal controls of the change funds on and after the Effective Date.

#### **ARTICLE 7. COUNTY ATTORNEY REPRESENTATION**

Pursuant to Section 2.10 of the Broward County Charter, the County Attorney is permitted to represent the Tax Collector upon request. As of the Transition Date, as requested by the Tax Collector, the County Attorney's Office will represent the Tax Collector in all litigation and general matters that the County Attorney's Office was managing prior to the Transition Date. For Fiscal Year 2025, the provision of these legal services and the reimbursement for them will be subject to the same reimbursement and termination terms outlined in Article 5 of this Agreement. If the Tax Collector continues to utilize these services after September 30, 2025, the Parties will confer to modify this Agreement to establish terms for reimbursement. For other legal services, the Tax Collector will notify the County Attorney if she chooses to use the services of the County Attorney's Office. The terms of the engagement for such services shall be detailed in a separate agreement between the Tax Collector and the County Attorney's Office, including the reimbursement obligations. The Tax Collector acknowledges that if any legal services requested from the County Attorney's Office conflict with County's interests, the Tax Collector will need to seek independent legal representation.

#### **ARTICLE 8. BUDGET**

8.1. Budget Appropriations. County's Fiscal Year 2025 adopted budget includes an allocation of \$8,593,360 designated for carrying out the Tax Collector Function for approximately nine-months from January 7, 2025, through September 30, 2025 ("Fiscal Year 2025 Operating Allocation"). In addition, County has allocated an additional \$3,924,230 in funding for the Tax Collector ("Transitional Allocation") to be utilized by the Tax Collector at her discretion, for transitional expenses such as hiring additional staff, contracting for services, and other expenses related to the setup of the Tax Collector's office as an independent office. The Parties agree that the Fiscal Year 2025 Operating Allocation and the Transitional Allocation are one-time allocations. No later than the Transition Date, County will ensure that the Tax Collector has access to both the Fiscal Year 2025 Operating Allocation and the Transition Allocation. The Parties agree that initially the Tax Collector will utilize the County's PeopleSoft platform to access and manage the funding made available to the Tax Collector pursuant to this Section 8.1 and County will provide appropriate support to ensure the Tax Collector has access to the funding via County's platform and through her bank accounts.

8.2. Budget Services. Tax Collector may retain the County to perform services currently performed by the County's Office of Management and Budget on behalf of the Division. Management and budget services shall include, upon request, assistance with preparation of annual budget, assistance with preparation of forms required to be submitted to the State of Florida Department of Revenue as well as routine analysis of remaining budget and estimated

cash receipts. Reimbursement for these services shall be governed by Section 5.11 of this Agreement.

8.3. Reimbursement by Tax Collector. The Parties acknowledge that, as part of County's commitment to support a smooth transition for the Tax Collector, County may allocate certain funds from its general fund for services and other related expenses not explicitly detailed in this Agreement. All payments and disbursements made by County to facilitate these services, and any aspect of the transition shall be reimbursed by the Tax Collector to County. To avoid confusion, the obligation to reimburse the County pursuant to this Section 8.3 does not apply to the Fiscal Year 2025 Operating Allocation and Transitional Allocation.

8.4. Statutory Annual Report of Unexpended Balances. Section 218.36(1), Florida Statutes, requires the Tax Collector to complete a report to County on expenses and unexpended balances of the budget no later than October 31 each year. County will assist the Tax Collector in the creation of such report, if requested to do so by the Tax Collector in writing.

8.5. County Budget Expenditures. General fund expenditures for vendor provided goods and services to the Division for Fiscal Year 2025 that are incurred through January 7, 2025, shall be paid by County.

8.6. Tax Collector Budget Expenditures. Vendor provided goods and services to the Tax Collector for Fiscal Year 2025 that are incurred on or after January 7, 2025, shall be paid by the Tax Collector. After January 7, 2025, at the request of the Tax Collector, County may continue to process and pay such invoices for the Tax Collector, until the Tax Collector's office establishes its own systems and operations for processing and making payments in accordance with the termination provisions herein.

8.7. Disposition of Unexpended Balances. Section 218.36(2), Florida Statutes, provides that all unexpended balances of the Tax Collector at the end of each Fiscal Year shall be distributed to each government unit in the same proportion as the fees paid by the governmental unit bear to the total fee income of the Tax Collector's office. Section 12D-11.008, Florida Administrative Code, requires that payments not attributable to a property taxing authority shall be paid to the County general fund at the end of each Fiscal Year. County will assist the Tax Collector in the calculation of the excess fee distribution, if requested to do so by the Tax Collector. This provision is in no way meant to be interpreted that the Tax Collector may not utilize any unexpended balances for carrying out obligations of the Tax Collector pursuant to state law within Broward County prior to the date of remittance required in Section 218.36(2), Florida Statutes.

## **ARTICLE 9. TAX COLLECTOR BOND**

Pursuant to Section 137.02, Florida Statutes, the Tax Collector will provide a bond in an amount determined by the Board.

## **ARTICLE 10. AUDITING**

10.1. Audit Rights. For the Term of this Agreement, the County Auditor shall have the right to audit the books, records, and accounts of the Tax Collector and County related to the services provided to the Tax Collector pursuant to this Agreement. Audits, reviews, monitoring, inspections, and investigations conducted pursuant to this Agreement may include, but are not limited to, on-site visits by the County Auditor, interviews of staff of County or the Tax Collector, review of performance and financial reports, determining and monitoring appropriate corrective action, and issuing management letters on deficiencies or weaknesses identified. The Tax Collector and County shall fully comply and cooperate with the auditing and monitoring activities of the County Auditor deemed appropriate by the County Auditor.

10.2. Retention of Records. The Tax Collector and County shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to this Agreement and performance under this Agreement. The Tax Collector and County shall preserve and make available, at reasonable times within Broward County, Florida, for examination and audit, all financial records, supporting documents, statistical records, and any other documents pertinent to this Agreement for at least five (5) years after termination of this Agreement or until resolution of any audit findings, whichever is longer. Any audit or inspection pursuant to this section may be performed by the County Auditor or any outside representative under the direction of the County Auditor.

10.3. External Auditor. Tax Collector agrees to provide information necessary for County or its external auditor to complete the annual federal and state audit. County's external auditor shall solely determine what information is necessary to complete its audit. County, the other constitutional officers and component units entered into a joint agreement for external audit services through Fiscal Year 2026 ("External Audit Agreement"), which the Tax Collector may join upon the execution of a joinder agreement by the Tax Collector. If the Tax Collector does not join the External Audit Agreement, Tax Collector will promptly procure an independent auditor to perform a similar scope of audit services pursuant to Applicable Law.

## **ARTICLE 11. TERM AND TERMINATION**

11.1. Term. This Agreement begins on the Effective Date and continues through September 30, 2027 ("Initial Term"), unless otherwise terminated or extended as provided in this Agreement. The Initial Term and any Extension Term(s), as those terms are defined in this article, are collectively referred to as the "Term."

11.2. Extensions. The Tax Collector may extend this Agreement for up to two (2) additional one (1) year terms (each an “Extension Term”) by sending written notice to County at least thirty (30) days prior to the expiration of the then-current term. The County Administrator is authorized to exercise any Extension Term(s) and notice of same to the Tax Collector by electronic mail alone shall be effective and sufficient.

11.3. Termination. Either Party may terminate this Agreement with at least ninety (90) days advance written notice. Upon receipt of a timely notice of termination, the services and programs set forth in this Agreement shall terminate on the date set forth in the termination notice. Each Party’s economic rights shall survive the termination of the Agreement.

## **ARTICLE 12. MISCELLANEOUS**

12.1. Additional Agreements; Amendments. After this Agreement is executed, County or Tax Collector may determine that additional agreements or changes to this Agreement may be appropriate to implement the intent of this Agreement. The Tax Collector and County agree to enter into additional agreements or amend this Agreement if appropriate.

12.2. Prior Agreements. This Agreement represents the final and complete understanding of the Parties regarding the subject matter of this 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 Agreement are contained herein.

12.3. Governmental Immunity. Except to the extent sovereign immunity may be deemed waived by entering into this Agreement, nothing in this Agreement is intended to serve as a waiver of sovereign immunity by any Party nor shall anything included herein be construed as consent by either Party to be sued by third parties in any matter arising out of this Agreement or any other contract. Each Party is a state agency, or political subdivision as defined in Section 768.28, Florida Statutes, and shall be fully responsible for the acts and omissions of its agents or employees to the extent permitted by law.

12.4. Indemnification. To the extent permitted by law, each Party (“Indemnifying Party”) shall defend, indemnify, and hold the other Party and its directors, officers and employees harmless from and against any and all third party claims, suits, actions, or demands for liability, and any associated damages, losses, costs and expenses (including reasonable costs and expenses of attorneys and other professionals) payable to third parties to the extent arising out of or resulting from the negligence or willful misconduct of the Indemnifying Party. County and the Tax Collector shall promptly notify the other Party of any legal claim, settlement, or judgment subject to indemnification under this section or otherwise relating to the Tax Collector Function or any other contracted function under this Agreement and shall regularly update the other Party on the status of any claim or litigation relating to the functions contracted to County pursuant to this Agreement.

12.5. Law, Jurisdiction, Venue, Waiver of Jury Trial. This 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 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 Agreement must be litigated in federal court, the exclusive venue for any such lawsuit shall be in the United States District Court or United States Bankruptcy Court for the Southern District of Florida. **EACH PARTY HEREBY EXPRESSLY WAIVES ANY RIGHTS IT MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS AGREEMENT.**

12.6. Equal Employment Opportunity Compliance. No Party to this Agreement may discriminate on the basis of race, color, sex, religion, national origin, disability, age, marital status, political affiliation, sexual orientation, pregnancy, or gender identity and expression in the performance of this Agreement. Failure to comply with the foregoing requirements is a material breach of this Agreement, which may result in the termination of this Agreement. Neither County nor the Tax Collector shall unlawfully discriminate against any person in its operations and activities in fulfilling its obligations under this Agreement. County and the Tax Collector shall each affirmatively comply with all applicable provisions of the Americans with Disabilities Act (ADA), including Titles I and II of the ADA (regarding nondiscrimination on the basis of disability), and all applicable regulations, guidelines, and standards. In addition, County and the Tax Collector shall take affirmative steps to ensure nondiscrimination in employment against disabled persons.

12.7. Public Entity Crime Act. Each Party represents that it is familiar with the requirements and prohibitions under the Public Entity Crime Act, Section 287.133, Florida Statutes, and represents that its entry into this Agreement will not violate that statute.

12.8. Notices. In order for a notice to a Party to be effective under this Agreement, notice must be sent via U.S. first-class mail, with a contemporaneous copy 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.

NOTICE TO COUNTY:

Broward County Administrator  
Attn: Monica Cepero  
115 S. Andrews Ave., Suite 409  
Fort Lauderdale, Florida 33301  
E-mail address: mcepero@broward.org (with copy to ameyers@broward.org)

NOTICE TO TAX COLLECTOR

[Redacted]

Email address: [Redacted]

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

12.10. Assignment. Neither this Agreement nor any interest herein shall be assigned, transferred, or encumbered without the prior written consent of the other Party. Any purported assignment, transfer, subcontract, or encumbrance in violation of this section will be void.

12.11. Joint Preparation. This Agreement has been jointly prepared by the Parties hereto, and shall not be construed more strictly against any Party.

12.12. Headings and Interpretation. The headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement. The singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as “herein,” “hereof,” “hereunder,” and “hereinafter” refer to this Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Any reference to days shall be deemed to refer to calendar days unless otherwise expressly stated.

12.13. Incorporation by Reference. Any and all Recital clauses stated above are true and correct and are incorporated herein by reference.

12.14. Materiality and Waiver of Breach. Each requirement, duty, and obligation set forth in this Agreement was bargained for at arm’s-length and is agreed to by the Parties. Each requirement, duty, and obligation set forth in this Agreement is substantial and important to the formation of this Agreement, and each is, therefore, a material term of this Agreement. A Party’s failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this 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 Agreement. To be effective, any waiver must be in writing signed by an authorized signatory of the Party granting the waiver.

12.15. Compliance with Laws. Parties must comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations including, without limitation, American with Disabilities Act, 42 U.S.C. § 12101, Section 504 of the Rehabilitation Act of 1973, and any related federal, state, or local laws, rules, and regulations.

12.16. Verification of Employment Eligibility. Each Party represents on behalf of its respective entity that they have registered with and use the E-Verify system maintained by the United States Department of Homeland Security to verify the work authorization status of all newly hired employees in compliance with the requirements of Section 448.095, Florida Statutes, and that entry into this Agreement will not violate that statute.



12.17. Prohibited Telecommunications. Each Party represents and certifies that each Party for the Term will not provide or use, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system, as such terms are used in 48 C.F.R. §§ 52.204-24 through 52.204-26.

12.18. Severability. In the event any part of this Agreement is found to be unenforceable by any court of competent jurisdiction or due to statutory modification, that part shall be deemed severed from this Agreement and the balance of this Agreement shall remain in full force and effect. The Parties shall promptly meet and confer to negotiate mutually agreeable language to reform for the impacted provision.

12.19. Reservation of Rights. The terms and conditions stated herein only apply for the duration of this Agreement and shall not be construed as a waiver or release of any rights or obligations of either Party under Florida law.

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

12.21. Further Assurances. Each Party hereto shall, from time to time, at the request of the other party, without any additional consideration, furnish the other party such further information or assurances; execute and deliver such additional documents and instruments; and take such other actions and do such other things, as may be reasonably necessary to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

IN WITNESS WHEREOF, the Parties hereto have made and executed this 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 10th day of December, 2024, and the Broward County Tax Collector, 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 \_\_\_\_\_ (Date)  
Christina A. Price  
Senior Assistant County Attorney

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

CAP  
Tax Collector Transition ILA  
12/05/2024  
#1134065v11

**INTERLOCAL AGREEMENT BETWEEN BROWARD COUNTY AND THE BROWARD COUNTY TAX COLLECTOR REGARDING THE TRANSITION OF TAX COLLECTION FUNCTIONS**

TAX COLLECTOR

WITNESSES:

BROWARD COUNTY TAX COLLECTOR

\_\_\_\_\_  
Signature

By: \_\_\_\_\_

\_\_\_\_\_  
Print Name of Witness above

\_\_\_\_\_  
Tax Collector

\_\_\_\_\_  
Signature

\_\_\_\_ day of \_\_\_\_\_, 2025

\_\_\_\_\_  
Print Name of Witness above

ATTEST:

\_\_\_\_\_  
Corporate Secretary or other person  
authorized to attest

(CORPORATE SEAL OR NOTARY)

**Exhibit A**

<b>AUTO TAGS AND TAX COLLECTIONS CONTRACTS</b>			
<b>SUPPLIER</b>	<b>SERVICES</b>	<b>OFFICE/SECTIONS</b>	<b>EXPIRATION DATE</b>
Your Name Printing & Env MFG Inc.	License plate mailing envelopes	Auto Tags Section	11/7/2024
Seven Private Tag Agencies	Tags & Titles Services	Auto Tags Section	01/07/2025
Toby Everett Auctioneer	Tangible Assets Auctioneer	Tax Section	03/22/2025
Civic Plus	Legal Notices Posting	Tax Section	04/15/2025 (Invoiced yearly)
Grant Street Group Inc.	Tax collection and billing system and related services	Tax and Auto Tags, TDT, Recording (Tax Deed Auction)	09/30/2025 (with extension options)
Revenue Recovery	Tangible Tax Collection	Tax Section	12/21/2025
TC Delivers	Vehicle/vessel renewal printing services	Auto Tags Section	08/6/2026
Creditron Corporation	Remittance processing (scanning) system maintenance services	Tax and Auto Tags	09/30/2026