PROPOSED								
	RESOLUTION NO.							
А	RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD							
С	OUNTY, FLORIDA, PERTAINING TO DUTIES RELATING TO TAX COLLECTION;							
R	REPEALING AND REPLACING SECTIONS 3.4, 3.14, AND 35.5, AND AMENDING							
S	SECTIONS 13.11 AND 35.7, OF THE BROWARD COUNTY ADMINISTRATIVE CODE							
("	("ADMINISTRATIVE CODE"); AND PROVIDING FOR SEVERABILITY, INCLUSION IN							
Т	THE ADMINISTRATIVE CODE, AND AN EFFECTIVE DATE.							
	WHEREAS, pursuant to a recent amendment to the Florida Constitution, Broward							
С	County has transferred the duties of tax collector from the Broward County Finance and							
Α	Administrative Services Department ("FASD") to the elected tax collector; and							
	WHEREAS, the Board of County Commissioners ("Board") finds it appropriate to							
а	amend the Broward County Administrative Code provisions pertaining to FASD and the							
В	Broward County Records, Taxes, and Treasury Division to remove certain obsolete							
р	provisions and to provide other general updates, NOW, THEREFORE,							
	BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF							
BROWARD COUNTY, FLORIDA:								
	Section 1. Section 3.4 of the Broward County Administrative Code is hereby							
re	repealed in its entirety, and a new Section 3.4 is hereby created to read as follows:							
[[	[Underlining omitted]							
3	.4. Function; Responsibilities.							

Coding: Words stricken are deletions from existing text. Words <u>underlined</u> are additions to existing text.

The Finance and Administrative Services Department ("Department") shall:

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- a. Assist the County Administrator in the preparation and execution of the County budget and capital program.
- b. Submit for filing with the County Commission ("Commission") all reports of the County's external auditors, including audited financial reports, special reports, operational audit reports, grant compliance audit reports, and letters of comment and recommendation, along with any formal written responses by the County Administrator. The audited financial reports shall include a complete report at the end of each fiscal year on the financial transactions of that year and a complete statement of the financial condition of the County at the end of the year. These filings shall be in accordance with the applicable legal requirements.
- c. Submit for the Commission's approval, through the County Administrator and with the concurrence of the County Auditor and the County Attorney, any payments that are required as a result of any audit.
- d. Administer the financial affairs of the County in accordance with all applicable laws, ordinances, policies, administrative rules and regulations, and any required procedural and management practices. The accounting records must conform with both the Governmental Accounting, Auditing, and Financial Reporting (GAAFR) principles and the American Institute of Certified Public Accountants principles.
- e. Be responsible for the collection, receipt, custody, deposit, investment, accounting, and disbursement of fees, taxes, and other funds of the County or for which the County is responsible. All such funds shall be deposited in the County treasury.
- f. Maintain a written inventory of all County fixed assets, prepare a register of County fixed assets, and maintain custody of all insurance policies and surety bonds.

45 Establish and maintain through the Accounting Division accounting systems g. 46 and records for the County in accordance with generally accepted governmental 47 accounting principles and procedures. 48 h. Submit for the Commission's approval the banks and other depositories in 49 which County funds shall be deposited. i. 50 The financial management of the various water management districts 51 located within Broward County, Florida, shall be the responsibilities of the respective 52 districts; however, the Department shall, upon request by a water management district,

seek to provide any reasonable requested fiscal services.

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- j. Collect and disburse monies ordered paid to or by the County pursuant to order of any court of competent jurisdiction.
- k. Advise the County Auditor when notified of an audit of County funds by an outside agency, a County audit exit conference with an outside agency, or the release of audit findings by an outside agency.
- I. Submit annually to the Commission the Auditor General's management letter, prepared pursuant to Section 218.39(4), Florida Statutes, as amended, and any response thereto.
- m. Invest County funds in accordance with applicable law and Commission policies.
- n. Deposit all funds collected by the Department or its divisions. Maintain exclusive custody of, invest, and disburse all revenues, fees, taxes, and other funds of the County for which the County is responsible, except as otherwise provided by law.

- o. Establish and implement approved uniform investment procedures for County funds in accordance with the County's investment policy.
- p. Prepare a quarterly report for the Commission and a monthly and annual report for the Department Director on the state of the County's investment program.
- q. Establish and implement procedures for the acquisition, control, and servicing of debt financing as approved by the Commission.
- r. Establish and implement procedures for the certification and decertification of County depositories, statutory reporting requirements, and monitoring of public deposits in conformity with Chapter 280, Florida Statutes, the Florida Security for Public Deposits Act, as amended, and any other applicable laws or rules.
- s. Distribute County funds only pursuant to voucher forms that have been approved by the Accounting Division.
- Section 2. Section 3.14 of the Broward County Administrative Code is hereby repealed in its entirety, and a new Section 3.14 is hereby created to read as follows:

  [Underlining omitted]

# 3.14. Functions; Responsibilities.

The Records, Taxes, and Treasury Division shall:

a. Carry out the duties of county recorder within the meaning of Section 28.222, Florida Statutes, and be custodian of the Official Records of Broward County, to the extent that the Clerk of Court has contracted with the County for the County to perform these services. In carrying out these functions, the Division shall charge and remit the fees as prescribed by applicable law.

b. Maintain the records of the Commission and such other records as directed by the County Administrator or the Finance and Administrative Services Department Director.

- c. Establish and implement a reference system for officials and employees of County government and the public to aid them in researching County records.
- d. Establish and maintain the County archives as the central repository of County records, and provide for the coordination of records management and compliance with Florida law relating to the retention and disposal of public records.
- e. Collect tourist development taxes and administer tourist development tax collection as provided in Chapter 31½, Article II, of the Broward County Code of Ordinances.
- f. Sell tax deeds and distribute tax deed surpluses to the extent that the Clerk of Court has contracted with the County for the County to perform these services.
- g. On behalf of the County Administrator in their capacity as ex officio clerk to the Commission, and pursuant to Section 194.015, Florida Statutes, provide clerical and administrative support to the Value Adjustment Board.
- h. Procure monthly bank statements from all depositories of County funds or of other funds for which the County, its officers, or agents are responsible, and reconcile such statements with Division records.
- i. Prepare the agendas for Commission meetings and distribute the agendas and related backup materials to the Commissioners, the County Administrator, the County Attorney, and other County officials designated by the County Administrator.

111	j. Notify the departments, divisions, and other agencies of County									
112	government of upcoming agenda items such as public hearings on ordinances and									
113	matters of specific concern to them.									
114	k. Transcribe and prepare the official minutes of all Commission meetings for									
115	Commission approval. Index and maintain the minutes and official documents for each									
116	Commission meeting. Ensure that the minutes are distributed to the Commission, the									
117	County Administrator, the County Attorney, and affected departments, divisions, and									
118	other agencies of the County.									
119	I. Notify departments, divisions, and other agencies of County government of									
120	the Commission's actions. Ensure that official documents are fully executed and									
121	distributed to designated parties.									
122	Section 3. Section 13.11 of the Broward County Administrative Code is hereby									
123	amended to read as follows:									
124	13.11. Functions; Responsibilities.									
125	The Office of Intergovernmental Affairs shall:									
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127	s. Facilitate grants that are received by Broward County and subawarded to									
128	other local government entities; <del>and</del>									
129	t. Process execution of grant agreements by the County Administrator during									
130	any scheduled <del>Board</del> <u>County Commission</u> recess and prepare any necessary <del>County</del>									
131	Commission agenda items for grant agreements signed during any scheduled <del>Board</del>									

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Commission recess.; and

<u>u.</u>	With	the the	coopera	tion of	the	Human	Resou	rces	Division,	establis	n and
<u>maintain</u>	systems	for	complying	g with t	the (	County's	<u>obliga</u>	<u>tions</u>	pursuan	t to appl	icable
ethics lav	vs and re	egulat	<u>tions, incl</u>	<u>uding C</u>	Chapt	<u>ter 112,</u>	Part III,	of th	<u>e Florida</u>	Statutes	, titled
the "Code	e of Ethic	cs for	Public O	ficers a	ınd E	mploye	<u>es."</u>				

Section 4. Section 35.5 of the Broward County Administrative Code is hereby repealed in its entirety, and a new Section 35.5 is hereby created to read as follows:

[Underlining omitted]

# 35.5. Local Option Vessel Registration Fees.

- a. Pursuant to the County's authority under Section 328.66, Florida Statutes, in addition to the fees required to be paid to the State of Florida, a local option annual registration fee equal to fifty percent (50%) of the applicable state registration fee provided by Section 328.72, Florida Statutes, shall be charged for any vessel registering in Broward County.
  - b. Distribution of fees collected.
  - The first one dollar (\$1.00) of every registration fee set forth above shall be remitted to the State of Florida for deposit in the Save the Manatee Trust Fund.
  - 2. All remaining monies received from the local option vessel registration fees set forth above shall be expended for the patrol and regulation of the lakes, rivers, and waters within Broward County, as set forth below:
    - (a) The Broward County Marine Advisory Committee shall solicit, review, and make recommendations to the County Commission to provide grants to municipalities and agencies for enhanced law

156		enfo	orcement	and	regula	tion	through	policies	and	proc	edures
157	established by the Marine Advisory Committee and approved by the										
158	County Commission; and/or										
159	(b) To provide staff personnel to assist the Marine Advisory Committee										
160		in p	erforming	ıits dı	uties.						
161	C.	Exemption	s. Vess	els (	exempt	from	n state	registrat	tion	fees	under

c. *Exemptions*. Vessels exempt from state registration fees under Section 328.72, Florida Statutes, are also exempt from the local option annual registration fee.

Section 5. Section 35.7 of the Broward County Administrative Code is hereby amended to read as follows:

#### 35.7. Fees and Other Charges Related to the Collection of Taxes Deeds.

The Records, Taxes, and Treasury Division, while performing its duties as Tax Collector and when performing its duties relating to the sale of tax deeds or the distribution of tax deed surpluses on behalf of the Clerk of Court, shall be entitled to assess and collect all costs, fees, commissions, and other expenses as authorized in F.S. ch. by applicable law, including Chapter 197, Florida Statutes.

### Section 6. Severability.

If any portion of this Administrative Code Resolution is determined by any court to be invalid, the invalid portion will be stricken, and such striking will not affect the validity of the remainder of this Administrative Code Resolution. If any court determines that this Administrative Code Resolution, in whole or in part, cannot be legally applied to any individual, group, entity, property, or circumstance, such determination will not affect the

applicability of this Administrative Code Resolution to any other individual, group, entity, property, or circumstance.

Section 7. Inclusion in the Broward County Administrative Code.

It is the intention of the Board of County Commissioners that the provisions of this Administrative Code Resolution become part of the Broward County Administrative Code as of the effective date. The sections of this Administrative Code Resolution may be renumbered or relettered and the word "resolution" may be changed to "section," "article," or such other appropriate word or phrase to the extent necessary to accomplish such intention.

Section 8. Effective Date.

This Administrative Code Resolution is effective upon adoption.

ADOPTED this day of , 2025. **PROPOSED** 

Approved as to form and legal sufficiency: Andrew J. Meyers, County Attorney

By: <u>/s/ Scott Andron</u> 09/22/2025
Scott Andron (date)
Assistant County Attorney

By: <u>/s/ René D. Harrod</u> 09/22/2025 René D. Harrod (date) Chief Deputy County Attorney

SA/jc TC Admin Code Reso 09/22/2025 #1182443.31

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