

**Interlocal Agreement to Maintain Security of Confidential Information
between Broward County and the Broward County Property Appraiser**

This Interlocal Agreement to Maintain Security of Confidential Information (“Agreement”) is made and entered into by and between Broward County, a political subdivision of the State of Florida, in its capacity as Tax Collector (“County” or “Tax Collector”), and the Honorable Marty Kiar, in his official capacity as Broward County Property Appraiser (“BCPA”) (each a “Party,” and collectively the “Parties”).

RECITALS

A. Under Florida’s system of property taxation, separate public officers are responsible for assessing property (the BCPA) and collecting taxes based upon those assessments (the Tax Collector).

B. Notwithstanding this important separation of powers, the BCPA and the Tax Collector are expected to communicate and cooperate to ensure that property is properly assessed, and taxes collected, in compliance with Florida law.

C. In carrying out their respective duties, the BCPA and the Tax Collector receive certain confidential information, which may only be shared as provided by law. *See, e.g.*, § 193.074, Fla. Stat.

D. The Florida Department of Revenue, which oversees both property appraisal and tax collection, has opined that property appraisers and tax collectors may freely share such confidential information provided they enter into agreements to maintain the security of such information. *See* Fla. Dep’t Revenue Advisory Op. 2004-07.

E. Pursuant to the Broward County Charter and a recent amendment to the Florida Constitution, the County will carry out the functions of tax collector through January 2025, at which time an elected tax collector will take office.

F. The Parties wish to share information necessary to the performance of their respective duties while maintaining the confidentiality of such information.

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. Information sharing. The Parties mutually agree to share confidential taxpayer information reasonably necessary to perform their respective official duties (collectively, “Confidential Information”) subject to the following conditions:

- a. Neither Party will share Confidential Information received from the other Party with any third party except as permitted by applicable law.
 - b. Both Parties will make Confidential Information received from the other Party available only to employees or agents who need it in the performance of their official duties.
 - c. Both Parties will take reasonable precautions to protect Confidential Information received from the other Party from unauthorized access or intrusion.
3. Term. The term of this Agreement shall commence upon the date it is fully executed by the Parties ("Effective Date") and shall continue until terminated by either Party as provided herein.
4. Sovereign Immunity. Except to the extent sovereign immunity may be deemed waived by entering into this Agreement, nothing herein is intended to serve as a waiver of sovereign immunity by either Party nor shall anything included herein be construed as consent by either Party to be sued by a third party in any matter arising out of this Agreement.
5. Indemnification. Each Party shall be liable for its own actions and negligence, and, to the extent permitted by law, the BCPA shall indemnify, defend, and hold harmless the County against any actions, claims or damages arising out of the BCPA's negligence in connection with this Agreement, and the County shall indemnify, defend, and hold harmless the BCPA against any actions, claims, or damages arising out of the County's negligence in connection with this Agreement. The foregoing indemnification shall not constitute a waiver of sovereign immunity beyond the limits set forth in Florida Statutes, Section 768.28, nor shall the same be construed to constitute agreement by either Party to indemnify the other party for such other Party's negligent, willful, or intentional acts or omissions.
6. Termination. Either Party may terminate this Agreement without cause upon at least ninety (90) days' prior written notice to the other Party. This Agreement may also be terminated for cause by the aggrieved Party if the Party in breach has not corrected the breach within thirty (30) days after receipt of written notice from the aggrieved Party identifying the breach.
7. Assignment to Elected Tax Collector; Transition Period Extension. Except as provided in this section, neither this Agreement nor any term or provision hereof or right hereunder shall be assignable by either Party without the prior written consent of the other Party. Unless the County or the newly elected tax collector provides written notice to the contrary to the BCPA prior to January 7, 2025, on January 7, 2025, all rights and obligations of the County under this Agreement shall be assigned in their entirety to the elected tax collector, and the elected tax collector shall provide written notice to the BCPA of ratification of same no later than January 31, 2025. If the assignment is not ratified in writing by the elected tax collector by January 31, 2025, the Agreement shall automatically and immediately terminate, and other than the duties that survive the termination or expiration of the Agreement, the County and the BCPA shall have no further obligations under this Agreement. After any such assignment, the BCPA shall look solely to the elected tax collector for the performance of the County's former duties under this Agreement.

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 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 THE 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 with a copy to sandron@broward.org

FOR THE BCPA:

Broward County Property Appraiser

Attn: Alona DiPaolo, Chief of Staff

115 South Andrews Avenue, Suite 111

Fort Lauderdale, Florida 33301

Email address: adipaolo@bcpa.net with a copy to mila@bcpa.net

9. 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.

10. 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. All personal pronouns used in this 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 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 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.

11. Third-Party Beneficiaries. Neither the BCPA nor the 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. 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 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 AGREEMENT.**

13. 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 Agreement and executed on behalf of the County and the BCPA, respectively, by persons authorized to execute same on their behalf.

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

15. Counterparts and Multiple Originals. This 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 Agreement.

16. 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 Agreement, and each is, therefore, a material term. Any 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.

17. 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 Agreement.

(Remainder of this page intentionally left blank.)

**Interlocal Agreement to Maintain Security of Confidential Information
between Broward County and the Broward County Property Appraiser**

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 Mayor or Vice-Mayor, authorized to execute same by Board action on the ____ day of _____, 20__, and BCPA, signing by and through its _____, duly authorized to execute same.

COUNTY

ATTEST: BROWARD COUNTY, by and through
its Board of County Commissioners

By: _____
Broward County Administrator, as
ex officio Clerk of the Broward County
Board of County Commissioners

By: _____
Mayor
____ 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

SCOTT
By ANDRON
Digitally signed by
SCOTT ANDRON
Date: 2024.02.15
14:45:40 -05'00'
Scott Andron (Date)
Assistant County Attorney

By 
Digitally signed by Rene D. Harrod
Reason: Approved as to form
Location: Broward County
Attorney's Office
Date: 2024.02.15 16:20:55 -05'00'
Rene D. Harrod (Date)
Chief Deputy County Attorney

SA/jc
Property Appraiser Info Sharing ILA
#1074334.46

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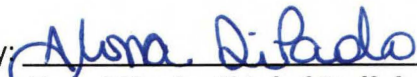
BCPA

Marty Kiar,
as Broward County Property Appraiser

ATTEST:



Kimberly Andor
Print Name and Title Paralegal

By: 
Alona DiPaolo, Chief of Staff, for Marty Kiar,
Broward County Property Appraiser

15 day of February, 2024

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

 2/15/24

BCPA's General Counsel

Mila K. Schwartzreich, Esq.