

AGREEMENT

between

MARTY KIAR, AS BROWARD COUNTY PROPERTY APPRAISER

and

CITY OF POMPANO BEACH, FLORIDA

for

NON-AD VALOREM ASSESSMENTS

This is an Agreement, made and entered into, by, and between: MARTY KIAR, as BROWARD COUNTY PROPERTY APPRAISER ("PROPERTY APPRAISER"), and CITY OF POMPANO BEACH, FLORIDA ("CITY").

WHEREAS, the City desires to develop and implement a non-ad valorem assessment roll for the year 2017 and succeeding years, to provide funds from property owners within the City for Fire Rescue Services.

WHEREAS, the City desires to use the services of Property Appraiser to create and maintain a non-ad valorem tax roll, and Property Appraiser is prepared to do so on behalf of the City.

NOW, THEREFORE, in consideration of the mutual covenants, promises, and other good and valuable consideration, the receipt and legal sufficiency of which is hereby acknowledged, the parties do hereby agree as follows:

1. The Property Appraiser agrees to perform the following services for the City:
 - A. Create a Non-Ad Valorem Assessment Roll for the City for tax year 2017 and each succeeding year until this Agreement is terminated pursuant to Paragraph 11 below, using data presently in the Property Appraiser's computer as to the property characteristics the City intends to use for purposes of levying the non-ad valorem assessments. Should the City desire to use additional property characteristics other than those already in the computer records, Property Appraiser will advise City whether this is possible, when it can be accomplished, and the additional cost incurred of so doing.
 - B. Provide the City with an annual preliminary estimate of the number of each type of property within the City (e.g., single family residential, vacant land, condominium, etc.) for the City's planning purposes in establishing its non-ad valorem assessments.

- C. Receive from the City 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 City.
- D. Furnish the City with a computer-readable data file of the Non-Ad Valorem Roll when such preliminary amounts have been extended.
- E. Upon notification by the City of their proposed date for the scheduled public hearing, the Property Appraiser shall immediately let the City know whether the 20-day advanced notification requirement cannot be met for said proposed public hearing date.
- F. Include the City's non-ad valorem assessment in the TRIM notice sent to the City's property owners in August.
- G. Receive from the City corrections to the roll and update the Non-Ad Valorem Assessment Roll with the changed and corrected information.
- H. Deliver the City'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 City's assessment levies.

2. City agrees to perform the following acts in connection with this agreement:

- A. Advise the property owners within the City in an appropriate and lawful manner of the City's intention to utilize the uniform non-ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes and 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. Any material changes of assessment, including, but not limited to, methodology, units of measurement, or creation of additional rates within a single district, must be submitted to the Property Appraiser no later than May 1st of the applicable tax year.
- D. Establish an appropriate appeal process for property owners who wish to contest the classification of their property or amounts of uniform non-ad valorem assessments.
- E. Advise the property owners within the City, as appropriate, that the Property Appraiser's office is acting in a ministerial capacity for the City in connection

with the non-ad valorem assessments.

- F. The City shall notify Property Appraiser of the proposed date of the scheduled public hearing to be included in the TRIM Notice no later than July 31.
 - G. Within 30 days of invoice, pay the Property Appraiser the necessary administrative costs incurred in carrying out his 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.
- 3. Within 30 days of invoice, the Property Appraiser shall be compensated by the City for all administrative costs incurred in carrying out this Agreement at the rate of \$.50 per parcel. The parties understand this rate per parcel does not include any amount for extraordinary programming or other services required by the City. 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. 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 City of such cost in writing in advance. The Property Appraiser will not engage in such extraordinary programming or creation of such data without prior written approval from the City.
 - 4. Any changes submitted to the Property Appraiser after the May 1st cutoff date shall be disregarded by the Property Appraiser and will not be reflected on the TRIM Notice, or in the file passed to the Revenue Collector. Failure of the City to provide the Property Appraiser with material changes of assessment by May 1st shall not be grounds for a refund of any monies paid, and shall not relieve the City of any outstanding financial obligations to the Property Appraiser, and the City agrees to hold the Property Appraiser harmless for any repercussions resulting from the new material changes of assessment not being reflected on the TRIM Notice, or in the file passed to the Revenue Collector.
 - 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. If the Property Appraiser or City determines this Agreement needs modification, said modification must be in writing, signed by both parties, and entered into prior to January 1st of the tax year in which such modification is to become effective.
 - 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 email to the other party. Notices to the City shall be addressed to the City Manager at the following address:

Dennis W. Beach, City Manager

City of Pompano Beach

100 W. Atlantic Blvd., Ste. 430

Pompano Beach, FL 33060

Email: Dennis.Beach@copbfl.com

Notices to the Property Appraiser shall be addressed to:

Holly Cimino, Director of Finance, Budget, and Tax Roll

Broward County Property Appraiser's Office

115 South Andrews Avenue, Room 111

Fort Lauderdale, Florida 33301

Email: hcimino@bcpa.net

11. Except as otherwise provided herein, this Agreement shall continue from year to year unless cancelled by either party. Either party may cancel this Agreement by providing the other party written notice of the cancellation prior to January 1st of the year the agreement shall stand terminated. Property Appraiser will perform no further work after a written cancellation is received.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: PROPERTY APPRAISER by and through MARTY KIAR and CITY, by and through _____, City Manager, duly authorized to execute same.

PROPERTY APPRAISER:

MARTY KIAR, BROWARD COUNTY
PROPERTY APPRAISER

_____ day of January, 2017

CITY:

_____, CITY MANAGER

_____ day of January, 2017

Approved as to form:

Mila Schwartzreich, General Counsel
Broward County Property Appraiser's Office

“CITY”:

Witnesses:

CITY OF POMPANO BEACH

By: _____
LAMAR FISHER, MAYOR

By: _____
DENNIS W. BEACH, CITY MANAGER

Attest:

ASCELETA HAMMOND, CITY CLERK

(SEAL)

Approved As To Form:

MARK E. BERMAN, CITY ATTORNEY

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this _____ day of _____, 2017 by **LAMAR FISHER** as Mayor, **DENNIS W. BEACH** as City Manager and **ASCELETA HAMMOND** as City Clerk of the City of Pompano Beach, Florida, a municipal corporation, on behalf of the municipal corporation, who are personally known to me.

NOTARY’S SEAL:

NOTARY PUBLIC, STATE OF FLORIDA

(Name of Acknowledger Typed, Printed or Stamped)

Commission Number

ATTACHMENT A**CITY OF CITY OF POMPANO BEACH, FLORIDA****CALENDAR FOR IMPLEMENTATION OF****NON-AD VALOREM ASSESSMENT**

TASK TO BE PERFORMED ON AN ANNUAL BASIS	DUE DATE
<p>1. Property Appraiser to provide the City with an electronic file that includes owner name, property address and property ID, property classifications, square footage of non-residential property, and number of units for residential property.</p> <p>Note: The file shall be a text file or an excel file and shall include a file layout of all data fields, as well as a description of all Property Appraiser codes.</p>	On or prior to June 1.
2. Property Appraiser certifies City's taxable value.	On or prior to July 1.
3. City reviews assessment data (unit counts, square footage amounts, property classifications, etc.) provided by the Property Appraiser for accuracy, and notifies the Property Appraiser of any corrections.	From June 1 to July 31.
4. City calculates its preliminary <u>Fire Rescue Services</u> assessment rates. If the preliminary rates are different than existing rates, the Property Appraiser shall provide a recap of revenues to be generated based upon the new rates or, if necessary, re-run the assessment data file with the new rates for the City.	From June 1 to July 31.
5. City adopts its preliminary millage rate and preliminary non-ad valorem <u>Fire Rescue Services</u> assessment rates.	On or prior to August 4.
6. City adopts an Initial Assessment Resolution for the <u>Fire Rescue Services</u> assessment program.	On or prior to August 4.
7. City provides the Property Appraiser with its preliminary adopted non-ad valorem <u>Fire Rescue Services</u> assessment rates, and the date, time and place of the public hearing, and any other information necessary to be placed on the TRIM notice.	On or prior to August 4.
8. Property Appraiser shall send TRIM notices, which include the non-ad valorem <u>Fire Rescue Services</u> assessment to all City property owners.	On or prior to August 24.

9. City advertises its public hearing in a newspaper.	On or prior to August 24.
10. City provides Property Appraiser with any corrections for re-TRIM.	September
11. City holds its public hearing and adopts a Final Assessment Resolution.	On or prior to September 15.
12. In conformance with Fla. Stat. 197.3632, the City certifies the final non-ad valorem <u>Fire Rescue Services</u> assessment rates, and provides the Property Appraiser with a certified copy of the resolution adopting the rates.	On or prior to September 15.
13. Property Appraiser delivers the City's non-ad valorem <u>Fire Rescue Services</u> assessment rolls to the Revenue Collector.	At the time of ad valorem tax roll certification.
14. Property Appraiser provides the City a file of the non-ad valorem assessment roll delivered to the Revenue Collector as the final record of current year <u>Fire Rescue Services</u> assessments.	30 days after delivery of non-ad valorem assessment roll to the Revenue Collector.