



776 N.E. 125 Street, North Miami, Florida 33161

Council Report

To: The Honorable Mayor and Council

From: Camelia Colin Siguineau, CPA, Finance Director 

Date: January 28, 2014

RE: PROPOSED RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE AN INTERGOVERNMENTAL COOPERATION AGREEMENT, IN SUBSTANTIALLY THE ATTACHED FORM, BETWEEN THE MIAMI-DADE COUNTY PROPERTY APPRAISER, THE MIAMI-DADE COUNTY TAX COLLECTOR AND THE CITY OF NORTH MIAMI, FOR THE COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE INCORPORATED AREA OF THE CITY OF NORTH MIAMI.

RECOMMENDATION

It is recommended that Mayor and Council approve the attached resolution allowing the City to enter into an inter-local agreement with the Miami-Dade County Property Appraiser and Tax Collector that will define the terms by which the County entities will provide for the levy and collection of non-ad valorem special assessments for the charges of sanitation and stormwater services on behalf of the City.

BACKGROUND

By resolution R2013-147, the City approved the adoption of the Uniform Method of Collecting Non-Ad Valorem Special Assessments for charges related to sanitation and stormwater services. This agreement defines the responsibilities and entitles the County to retain up to 2% of the amount assessed and collected as reimbursement of actual and necessary administrative costs such as; personnel, supplies and data processing.

Although this administrative cost was embedded in the initial sanitation and stormwater rates suggested in our memo dated November 26, 2013, both ad-valorem and non-ad valorem assessments are included in one combined tax notice and are subject to the provisions of chapter 197.363, Florida Statutes, relating to discount for early payment, penalty for delinquent payment, etc.

Attachments:

- 1) Intergovernmental agreement

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE AN INTERGOVERNMENTAL COOPERATION AGREEMENT, IN SUBSTANTIALLY THE ATTACHED FORM, BETWEEN THE MIAMI-DADE COUNTY PROPERTY APPRAISER, THE MIAMI-DADE COUNTY TAX COLLECTOR AND THE CITY OF NORTH MIAMI, FOR THE COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE INCORPORATED AREA OF THE CITY OF NORTH MIAMI; PROVIDING FOR AN EFFECTIVE DATE AND FOR ALL OTHER PURPOSES.

WHEREAS, the City of North Miami, Florida (“City”), desires to provide a uniform method for collecting non-ad valorem special assessments for the cost of providing residential solid waste collection and disposal services, and residential and commercial stormwater services and facilities to properties within the incorporated area of the City (“Assessments”), as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, to accomplish that goal, the Mayor and City Council passed and adopted Resolution R-2013-147 on December 10, 2013, providing notice of intent to implement a uniform method for collecting Assessments and to enter into an agreement with Miami-Dade County Property Appraiser and the Miami-Dade County Tax Collector to effectuate the collection of Assessments on the Miami-Dade County tax bill; and

WHEREAS, the City has provided proper notice to the Miami-Dade County Property Appraiser, the Miami-Dade County Tax Collector, and the Florida Department of Revenue of its intent to create a uniform method of collecting Assessments; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the City, Miami-Dade County Property Appraiser, and the Miami-Dade County Tax Collector have negotiated an Intergovernmental Cooperation Agreement, in substantially the attached form (“Agreement”), to provide for the reimbursement of necessary administrative costs related to personnel, forms, supplies, data processing, computer equipment, postage, and programming incurred to fulfill the terms of the Agreement; and

WHEREAS, the Agreement will provide the terms and conditions under which the Miami-Dade County Property Appraiser and the Miami-Dade County Tax Collector will assist the City in the billing and collection of Assessments; and

WHEREAS, pursuant to Section 192.091(2)(b), Florida Statutes, the City is statutorily limited to a reimbursement of actual costs, not to exceed two (2) percent of the Assessments collected and remitted.

NOW THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA:

Section 1. The foregoing recitals are true and correct and are hereby incorporated herein by reference.

Section 2. The Mayor and City Council of the City of North Miami, Florida, hereby authorize the City Manager to execute an Intergovernmental Cooperation Agreement, in substantially the attached form, between the Miami-Dade County Property Appraiser, the Miami-Dade County Tax Collector and the City of North Miami, for the collection of non-ad valorem special assessments levied within the incorporated area of the City of North Miami.

Section 3. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED by a _____ vote of the Mayor and City Council of the City of North Miami, Florida, this _____ day of _____, 2014.

LUCIE M. TONDREAU
MAYOR

ATTEST:

MICHAEL A. ETIENNE, ESQ.
CITY CLERK

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

REGINE M. MONESTIME
CITY ATTORNEY

SPONSORED BY: CITY ADMINISTRATION

Moved by: _____

Seconded by: _____

Vote:

Mayor Lucie M. Tondreau	_____	(Yes)	_____	(No)
Vice Mayor Scott Galvin	_____	(Yes)	_____	(No)
Councilperson Carol Keys, Esq.	_____	(Yes)	_____	(No)
Councilperson Philippe Bien-Aime	_____	(Yes)	_____	(No)
Councilperson Marie Erlande Steril	_____	(Yes)	_____	(No)

**INTERGOVERNMENTAL COOPERATION AGREEMENT
BY AND AMONG
MIAMI-DADE COUNTY PROPERTY APPRAISER
AND
MIAMI-DADE COUNTY TAX COLLECTOR
AND
CITY OF NORTH**

THIS INTERGOVERNMENTAL COOPERATION AGREEMENT (the "Agreement") is made and entered into as of the ____ day of _____, 2014, by and among Miami-Dade County Office of the Property Appraiser (hereinafter referred to as ("Property Appraiser"), Florida, Miami-Dade County on behalf of the Tax Collector (hereinafter referred to as "Tax Collector"), Florida, and the City of North Miami, Florida (hereinafter referred to as "City").

WITNESSETH:

WHEREAS, the City intends to adopt non-ad valorem assessments or special assessments for the cost of providing residential solid waste collection and disposal services, and residential and commercial stormwater services and facilities to properties within the incorporated area of the City of North Miami ; and

WHEREAS, the City intends to utilize the uniform method of collection, as outlined in Sections 197.3632 and 197.3635, Florida Statutes, for collecting the above-referenced non-ad valorem special assessments for the aforementioned services; and

WHEREAS, the City has requested that the Property Appraiser include its adopted non-ad valorem assessments for the cost of providing residential solid waste collection and disposal services, and residential and commercial stormwater services and facilities to properties within the incorporated area of the City on the Notice of Proposed Property Taxes as specified in Section 200.069, Florida Statutes ("TRIM Notice"); and

WHEREAS, the City has requested that the Tax Collector include its adopted non-ad valorem assessments for the cost of providing residential solid waste collection

and disposal services, and residential and commercial stormwater services and facilities to properties within the incorporated area of the City on the Combined Notice of Ad Valorem and Non-Ad Valorem Assessments provided for in Section 197.3635, Florida Statutes; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the City, the Property Appraiser, and the Tax Collector must enter into a written agreement evidencing the Property Appraiser's and the Tax Collector's agreement to place the City's herein specified non-ad valorem assessments on the TRIM Notice and tax bill; and

WHEREAS, the City represents that it has duly complied with the Notice provisions and adopted Resolution No. R-2013-147, in compliance with the required resolutions set forth in Section 197.3632 Florida Statutes, so as to entitle the City to utilize the non-ad valorem method of collection, and the Tax Collector and Property Appraiser have relied on these representations; and

NOW, THEREFORE, for good and valuable consideration and intending to be legally bound hereby, the City, the Property Appraiser, the Tax Collector agree as follows:

1. The City, Property Appraiser, and Tax Collector shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments, including the provisions of sections 197.3632, 197.3635, Florida Statutes, as amended, and any applicable rules duly promulgated by the Department of Revenue.
2. The Property Appraiser agrees to place the City's non-ad valorem assessments for the cost of providing residential solid waste collection and disposal services, and residential and commercial stormwater services and facilities to properties within the incorporated area of the City of North

Miami on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069, Florida Statutes.

3. The Tax Collector agrees to the City's request to place its adopted non-ad valorem assessments for the cost of providing residential solid waste collection and disposal services, and residential and commercial stormwater services and facilities to properties within the incorporated area of the City of North Miami on the Combined Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes.
4. The City agrees that all certified assessment rolls will be maintained and transmitted to the Property Appraiser and the Tax Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes.
5. The City agrees that, in consideration for services herein agreed to be performed by the Tax Collector, the Tax Collector shall be entitled to retain, in the Tax Collector's sole discretion, the actual costs of collection not to exceed two percent (2%) on the amount of special assessments collected and remitted.
6. **Duration of this Agreement.** This Agreement shall take effect upon signing and shall extend to the collection of special assessments for each fiscal year thereafter until canceled by any Party pursuant to Section 9 herein.
7. **Severability of the Provisions in this Agreement.** The provisions in this Agreement, except for Section 4, are intended to be severable. If any provision of this Agreement shall be held to be invalid or unenforceable in whole or in part, such provision shall be ineffective to the extent of such

invalidity or unenforceability without in any manner affecting the validity or enforceability of the remaining provisions of this Agreement.

8. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.
9. **Amendments or Modifications of this Agreement.** It is anticipated by the parties that the terms and conditions of this Agreement will be periodically amended or modified. Such amendments or modifications must be in writing and must be duly executed by all parties to this Agreement.
10. **Terms and Cancellation.** The Term of this Agreement shall commence upon the date first above written and shall run through the end of the calendar year and shall automatically be renewed thereafter, for successive terms, not to exceed one year each. Any party may cancel this Agreement at the end of the term upon written notice to the other parties prior to the end of the term.
11. **Intent to be Legally Bound.** By signing this Agreement, the Parties hereto confirm and state that they have carefully read this Agreement, that they know the contents hereof, that they fully expect to carry out each and every provision, and that they intend to be legally bound by the rights and obligations set forth herein.
12. **Indemnification and Hold Harmless** The City shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of sovereign immunity, the Property Appraiser, Tax Collector and their respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser, Tax Collector or their respective

officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the City or its employees, agents, servants, partners principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The City shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser or Tax Collector where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

13. **Headings.** The headings for each paragraph in this Agreement are for the purposes of reference only and shall not limit or otherwise affect the meaning of any provision.
14. **Complete Agreement.** This document shall represent the complete agreement of the Parties.

IN WITNESS WHEREOF, the Parties hereto execute this Agreement, and they affirm that they have the power to do so on behalf of the City, the Tax Collector, and the Property Appraiser.

(SEAL)

CITY OF NORTH MIAMI
A municipal corporation of the
of Florida

ATTEST:

By: _____
Michael E. Etienne, Esq. Date
City Clerk

By: _____
Stephen E. Johnson
City Manager

Approved as to form and correctness:

By: _____
Regine M. Monestime, Esq.
City Attorney

MIAMI-DADE COUNTY, FLORIDA
PROPERTY APPRAISER

By: _____
Carlos Lopez-Cantera
Property Appraiser

ATTEST:

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF COUNTY
COMMISSIONERS

By: _____
Harvey Ruvn
County Clerk

By: _____
Carlos A. Gimenez
Mayor

Approved as to legal sufficiency for Miami-Dade County and the Office of the Property
Appraiser:

By: _____
Assistant County Attorney