

Meeting Date: December 13, 2011

Agenda Item 2

REQUESTED COMMISSION ACTION:

Consent     Ordinance     Resolution     Consideration     Workshop

SHORT TITLE OR MOTION: A Resolution of the City Commission of the City of Pompano Beach, Florida, approving and authorizing the proper city officials to execute an Agreement between the City of Pompano Beach and the Broward County Property Appraiser's Office for maintenance of the non-ad valorem Fire Assessment Roll

Summary of Purpose and Why:

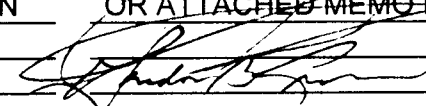
The attached Agreement between the City and the Broward County Property Appraiser allows the City to continue to use the Appraiser's Office for the purposes of maintaining the non-ad valorem tax roll for the Fire Assessment Fee. Since the Fire Assessment Fee is collected through the tax bill, the City has utilized the resources of the Appraiser's Office since first implementing the fee.

The attached Agreement will replace the old Agreement that was adopted several years ago. The only addition/change being proposed is that the City will be required to submit any changes involved with the methodology, units of measurement, or the creation of additional rates to the Property Appraiser no later than May first of each tax year. Changes to the fees alone (price), will not need to be made until July 31<sup>st</sup> of each tax year, or sooner if desired.

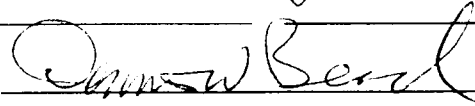
The price charged will remain unchanged (\$0.50 per parcel).

QUESTIONS TO BE ANSWERED BY ORIGINATING DEPARTMENT:

- (1) Origin of request for this action: Property Appraiser's Office
- (2) Primary staff contact: Brian Donovan, Assistant to the City Manager Ext. 4601
- (3) Expiration of contract, if applicable: January 2013
- (4) Fiscal impact and source of funding: General Fund: \$23,955/yr.

DEPARTMENTAL COORDINATION	DATE	DEPARTMENTAL RECOMMENDATION	DEPARTMENTAL HEAD SIGNATURE OR ATTACHED MEMO NUMBER
Budget Office	11/30/11	Approval	
City Attorney	11/29/11	—	

City Manager



ACTION TAKEN BY COMMISSION:

Ordinance	Resolution	Consideration	Workshop
1st Reading	1st Reading	Results:	Results:
2nd Reading			



**Broward County Property Appraiser's Office**

115 South Andrews Avenue, Room 111 • Fort Lauderdale, FL 33301  
954-357-6830 • Fax 954-357-8474 • www.bcpa.net

November 22, 2011

City of Pompano Beach  
Attn: Brian Donovan, Assistant to the City Manager  
100 W. Atlantic Boulevard, Room 443  
Pompano Beach, Florida 33060

RE: Non-ad Valorem Agreement

Dear Mr. Donovan:

Our office has revised the language contained in our non-ad valorem agreements.

The following paragraphs have been added to the agreement:

- 2 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.
- 4. Any changes submitted to the Property Appraiser after the May 1<sup>st</sup> 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 Taxing Authority to provide the Property Appraiser with material changes of assessment by May 1<sup>st</sup> shall not be grounds for a refund of any monies paid, and shall not relieve the Taxing Authority of any outstanding financial obligations to the Property Appraiser, and the Taxing Authority 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.

The pricing remains the same as last year. Two copies of the revised agreement are enclosed. Please have the agreements signed by the authorized person and return them to us in the enclosed envelope. One original copy will be returned to you.

If you have any questions, please contact me at 954-357-6825 or [hcimino@bcpa.net](mailto:hcimino@bcpa.net).

Sincerely,

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

/hmc  
Enclosures

CITY OF POMPAÑO BEACH  
OFFICE OF PROPERTY APPRAISER  
2011 NOV 28 AM 9:46

**CITY OF POMPANO BEACH**  
**Broward County, Florida**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, APPROVING AND AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE AN AGREEMENT BETWEEN THE CITY OF POMPANO BEACH AND LORI PARRISH AS BROWARD COUNTY PROPERTY APPRAISER FOR NON-AD VALOREM ASSESSMENTS; PROVIDING AN EFFECTIVE DATE.**

**BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA:**

**SECTION 1.** That an Agreement between the City of Pompano Beach and Lori Parrish as Broward County Property Appraiser for Non-Ad Valorem Assessments, a copy of which Agreement is attached hereto and incorporated by reference as if set forth in full, is hereby approved.

**SECTION 2.** That the proper City officials are hereby authorized to execute said Agreement between the City of Pompano Beach and Lori Parrish as Broward County Property Appraiser.

**SECTION 3.** This Resolution shall become effective upon passage.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

\_\_\_\_\_  
**LAMAR FISHER, MAYOR**

**ATTEST:**

\_\_\_\_\_  
**MARY L. CHAMBERS, CITY CLERK**

AGREEMENT

between

LORI PARRISH, 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: LORI PARRISH, 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 2012 and succeeding years, to provide funds from property owners within the City for Fire Assessment 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 the year 2012 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 1<sup>st</sup> 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 her 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 1<sup>st</sup> 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 Taxing Authority to provide the Property Appraiser with material changes of assessment by May 1<sup>st</sup> shall not be grounds for a refund of any monies paid, and shall not relieve the Taxing Authority of any outstanding financial obligations to the Property Appraiser, and the Taxing Authority 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 1<sup>st</sup> 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.

Pompano Beach, FL 33060

Email: dennis.beach@copbf1.com

Notices to the Property Appraiser shall be addressed to:

Lori Parrish, Broward County Property Appraiser  
115 South Andrews Avenue, Room 111  
Fort Lauderdale, Florida 33301  
Email: lori@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 1<sup>st</sup> of the year the agreement shall stand terminated. Property Appraiser will perform no further work after a written cancellation. This agreement shall automatically terminate at the end of the Property Appraiser's term of office (January, 2013).

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

PROPERTY APPRAISER:

LORI PARRISH, BROWARD COUNTY  
PROPERTY APPRAISER

\_\_\_\_\_ day of December, 2011

CITY:

DENNIS W. BEACH, CITY MANAGER

\_\_\_\_\_ day of December, 2011

Approved as to form:

Jerrod Mathias, Deputy 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:

\_\_\_\_\_

MARY L. CHAMBERS, CITY CLERK

(SEAL)

Approved as to Form:

\_\_\_\_\_

GORDON B. LINN, CITY ATTORNEY

STATE OF FLORIDA

COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2011 by **LAMAR FISHER**, as Mayor, **DENNIS W. BEACH** as City Manager and **MARY L. CHAMBERS**, 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 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.
<p>2. Property Appraiser certifies City's taxable value.</p>	On or prior to July 1.
<p>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.</p>	From June 1 to July 31.
<p>4. City calculates its preliminary Fire 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.</p>	From June 1 to July 31.
<p>5. City adopts its preliminary millage rate and preliminary non-ad valorem Fire Assessment rates.</p>	On or prior to August 4.
<p>6. City adopts an Initial Assessment Resolution for the Fire Assessment program.</p>	On or prior to August 4.
<p>7. City provides the Property Appraiser with its preliminary adopted non-ad valorem Fire Assessment rates, and the date, time and place of the public hearing, and any other information necessary to be placed on the TRIM notice.</p>	On or prior to August 4.

8. Property Appraiser shall send TRIM notices, which include the non-ad valorem Fire 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.	September
12. In conformance with Fla. Stat. 197.3632, the City certifies the final non-ad valorem Fire Assessment rates, and provides the Property Appraiser with a certified copy of the resolution adopting the rates.	Within 3 days of adoption of the final resolution.
13. Property Appraiser delivers the City's non-ad valorem Fire 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 Fire Assessment.	30 days after delivery of non-ad valorem assessment roll to the Revenue Collector.



**City Attorney's Communication #2012-220**

November 28, 2011

**TO:** Brian J. Donovan, Assistant to the City Manager  
**FROM:** Gordon B. Linn, City Attorney  
**RE:** Resolution – Non-Ad Valorem Assessments

CITY OF POMPANO BEACH  
OFFICE OF CITY ATTORNEY  
2011 NOV 28 PM 3:42

As requested in your memorandum of November 28, 2011, the following form of Resolution, relative to the above-referenced matter, has been prepared and is attached:

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, APPROVING AND AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE AN AGREEMENT BETWEEN THE CITY OF POMPANO BEACH AND LORI PARRISH AS BROWARD COUNTY PROPERTY APPRAISER FOR NON-AD VALOREM ASSESSMENTS; PROVIDING AN EFFECTIVE DATE.**

The blanks in the agreement will need to be completed and the appropriate city signature page attached to the agreement prior to presenting the resolution to the City Commission.

  
GORDON B. LINN

GBL/jrm  
l:cor/mgr/atcm/2012-220

Attachment