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## **AGREEMENT FOR UNIFORM COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS**

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THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by and between the City of Coconut Creek, Florida ("City"), whose address is 4800 West Copans Road, Coconut Creek, Florida 33063 and the Honorable Abbey Ajayi, the state-constitution Tax Collector in and for the Broward County political subdivision, whose address is 115 S. Andrews Avenue, A100, Fort Lauderdale, Florida 33301 ("Tax Collector").

### **SECTION I** **Purpose**

1. The City is authorized to impose and to levy, and by appropriate Resolution has expressed its intent to use the statutory uniform methodology form of collection of, non-ad valorem assessments for certain projects or improvements ("Assessments"), by Chapter 76-441, as amended, Laws of Florida, Sections 197.3631, 197.3632 and 197.3635, Florida Statutes, and rules adopted by the City, and other applicable provision of law.

2. The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector shall, pursuant to Section 197.3632, Florida Statutes, collect and enforce those certain non-ad valorem special assessments imposed and levied by City.

3. City acknowledges that the Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem assessments, including the City's "Assessments," and that it is the sole responsibility and duty of the City to follow

all procedural and substantive requirements for the imposition and levy of constitutionally lienable non-ad valorem assessments, including the Assessments.

**SECTION II**  
**Term**

The term of this Agreement shall commence upon execution, effective for 2025, and shall continue and extend uninterrupted from year-to-year, automatically renewed for successive periods not to exceed one (1) year each, unless the City shall inform the Tax Collector, as well as Property Appraiser and the Department of Revenue, by January 10<sup>th</sup> of that calendar year, that the City intends to discontinue to use the uniform methodology for such Assessments using form DR-412 promulgated by the Florida Department of Revenue.

**SECTION III**  
**Duties and Responsibilities of City**

The City shall:

1. Reimburse the Tax Collector for the actual costs of collection of the non-ad valorem assessments, which reimbursement amount will not exceed two (2) percent of the amount of the Assessments collected and remitted pursuant to Section 197.3632(8)(c), Florida Statutes;
2. Reimburse Tax Collector for necessary administrative costs for the collection and enforcement of the Assessments by the Tax Collector under the uniform methodology, pursuant to Section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming.

3. Pay for or alternatively reimburse the Tax Collector for any separate tax bill (not the tax notice) necessitated by any subsequent inability of the Tax Collector to merge the non-ad valorem special assessment roll as certified pursuant to Section 197.3632(7), Florida Statutes, and Rule 12D-18.004(2) Florida Administrative Code.

4. Upon being billed timely, pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to Sections 197.3632 and 197.3635, Florida statutes, and Rule 12D-18.004(2), Florida Administrative Code.

5. Timely certify the applicable non-ad valorem assessment roll to the Tax Collector in accordance with the requirements of Section 197.3632(10), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code.

#### **SECTION IV** **Duties of the Tax Collector**

1. The Tax Collector shall take all actions legally required to collect the Assessments pursuant in accordance with Chapter 197, Florida Statutes.

2. The Tax Collector agrees to cooperate with the City in implementation of the uniform methodology for collecting Assessments pursuant to and as limited by Sections 197.3632 and 197.3635, Florida Statutes.

3. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request that the City file a corrected roll or a correction of the amount of any assessment. The City shall bear the cost of any such error or omission.

4. Tax Collector hereby agrees to accept Intent Resolution Nos. 99-36, 99-207, and 2000-27 attached hereto and incorporated as part of this agreement as Exhibit A, as required by Section 197.3632(3)(a), Florida Statutes.

**SECTION VI**  
**Miscellaneous**

1. This Agreement constitutes the entire agreement between the parties with respect to the subject matter contained herein and may not be amended, modified or rescinded, except in writing and signed by the parties hereto.
2. Should any provision of this Agreement be declared to be invalid, the remaining provisions of this Agreement shall remain in full force and effect.
3. This Agreement shall be governed by the laws of the State of Florida.
4. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original, but all of which together will constitute but one and the same instrument.
5. Written notice shall be given to the parties at the following address, or such other place or person as each of the parties shall designate by similar notice:

a. As to Tax Collector:	Hon. Abbey Ajayi Broward County Tax Collector 115 S. Andrews Avenue, A100 Fort Lauderdale, FL 33301
With a copy to:	Timothy R. Qualls, Esq. Young Qualls, P.A. Post Office Drawer 1833 Tallahassee, FL 32302-1833
b. As to City:	City Manager Sheila N. Rose City of Coconut Creek 4800 West Copans Road Coconut Creek, Florida 33063
With a copy to:	City Attorney Terrill C. Pyburn City of Coconut Creek 4800 West Copans Road Coconut Creek, Florida 33063

6. To the extent of any legal action which may be filed in local, state or federal courts or before an administrative agency against either party regarding the imposition, levy, roll preparation and certification of the Assessments, each party agrees to be fully responsible for such claim, liability or damage arising from its own acts or omissions within the course and scope of this own authority or actions within the scope of this Agreement. Nothing herein shall serve or be interpreted as a waiver of sovereign immunity pursuant to Section 768.28, Florida Statutes, as may be applicable to or limit liability on behalf of the other party. The parties further agree that there are no third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against either of the parties based upon this Agreement.

7. Each Party hereby knowingly, voluntarily, and intentionally waives any right it may have to a trial by jury in respect to any litigation based herein, or arising out of, under, or in connection with this Agreement or any course of conduct, course of dealing, statements (whether verbal or written), or actions of either Party.

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**[SIGNATURE PAGE FOLLOWS]**

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and such of them as are corporations have caused these presents to be signed by their duly authorized officers.

ATTEST:

BROWARD COUNTY TAX COLLECTOR

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Signature

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Abbey Ajayi, Tax Collector

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Printed Name

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Date

ATTEST:

CITY OF COCONUT CREEK

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Signature

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Sheila N. Rose, City Manager

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Printed Name

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Date

Approved as to legal form and sufficiency:

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Terrill C. Pyburn, City Attorney