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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 \_\_\_\_\_, 2025, by and between the City of Cooper City ("City"), whose address is 9090 SW 50<sup>th</sup> Place, Cooper City, Florida 33328 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 197.3532(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.

6. To the extent provided by law, indemnify and hold harmless Tax Collector to the extent of any legal action which may be filed in local, state or federal courts or administrative agency against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; City shall pay for or reimburse Tax Collector for fees and costs (including attorney's fees and costs) for services rendered by the Tax Collector with regard to any such legal action.

#### **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 No. 99-2-5 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
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With a copy to:	Timothy R. Qualls, Esq. Young Qualls, P.A. Post Office Drawer 1833 Tallahassee, FL 32302-1833
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b. As to City: Mayor James Curran  
City of Cooper City  
9090 SW 50<sup>th</sup> Place  
Cooper City, Florida 33317

With a copy to: Tedra Allen, City Clerk  
City of Cooper City  
9090 SW 50<sup>th</sup> Place  
Cooper City, Florida 33317

Michael D. Cirullo, Jr., Esq.  
Jacob G. Horowitz, Esq.  
Goren, Cherof, Doody & Ezrol, P.A.  
3099 East Commercial Blvd., Ste. 200  
Fort Lauderdale, Florida 33308

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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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Abbey Ajayi, Tax Collector

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

ATTEST:

CITY OF COOPER CITY

\_\_\_\_\_  
Signature

\_\_\_\_\_  
James Curran, Mayor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

# EXHIBIT A

RESOLUTION NO: 99-2-5

A RESOLUTION OF THE CITY OF COOPER CITY, FLORIDA, ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE INCORPORATED AREA OF THE CITY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Cooper City, Florida, is contemplating the imposition of special assessments for the provision of fire and emergency medical services and facilities; and

WHEREAS, the City Commission of the City of Cooper City intends to use the uniform method for collecting non-ad valorem special assessments for the cost of providing fire and emergency medical services and facilities to property within the incorporated area of the City as authorized by Section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November, 1999, in the same manner as provided for ad valorem taxes; and

WHEREAS, the City Commission held a duly-advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit "A";

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF COOPER CITY, FLORIDA:

Section 1: Commencing with the Fiscal Year beginning on October 1, 1999 and with the tax statement mailed for such Fiscal Year, the City intends to use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem assessments for the cost of providing fire and emergency medical services and facilities. Such non-ad valorem assessments shall be levied within the incorporated area of the City. A


legal description of such area subject to the assessment is attached hereto as Exhibit "B" and incorporated herein by reference.

**Section 2:** The City hereby determines that the levy of the assessments is needed to fund the cost of fire and emergency medical services and facilities within the incorporated areas of the City.

**Section 3:** Upon adoption, the City Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Broward County Department of Revenue Collection and the Broward County Property Appraiser by March 10, 1999.

**Section 4:** This Resolution shall be in full force and take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED** this 26th day of February, A.D., 1999.

  
SUELLEN H. FARDELMANN  
Mayor

ATTEST:

  
SUSAN BERNARD  
City Clerk

**Roll Call**

Mayor Fardelmann	<u>Aye</u>
Commissioner Palank	<u>Aye</u>
Commissioner Warsch	<u>Aye</u>
Commissioner Webster	<u>Absent</u>
Commissioner Kleiman	<u>Aye</u>





THE CITY OF

BROWARD COUNTY, FLORIDA

P.O. Box 200910

Suellen H. Fardelmann, Mayor  
Angelica Palank, Commissioner  
Barry Jay Warsch, Commissioner  
Bob Webster, Commissioner  
M. Scott Kleiman, Commissioner  
Christopher J. Farrell, City Manager

MS Sun-Sentinel, Friday, January 29, 1999 9B

## **NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS**

The City Commission of the City of Cooper City, Florida (the "Commission"), hereby provides notice pursuant to Section 197.3632(3)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments to be levied within the incorporated area of the City of Cooper City, for the cost of providing fire and emergency medical services and facilities commencing for the Fiscal Year beginning on October 1, 1999. The City Commission will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by Section 197.3632, Florida Statutes, at a public hearing to be held at 5:30 p.m., February 26, 1999, at City Hall, 9090 Southwest 50 Place, Cooper City, Florida.

Such Resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of resolution, which contains the legal description of the real property subject to the levy are on file at the Office of the City Clerk, City of Cooper City, 9090 Southwest 50 Place, Cooper City, Florida. All interested persons are invited to attend.

In the event any person decides to appeal any decision by the City Commission with respect to any matter relating to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and in such an event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based. In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in this proceeding should contact the City Clerk's Office at (954) 434-4300 at least seven days prior to the date of the hearing.

Dated this 26th day of January, A.D., 1999.

by: Susan Bernard  
City Clerk

Suellen H. Fardelmann, Mayor  
Angelica Palank, Commissioner  
Barry Jay Warsch, Commissioner  
Bob Webster, Commissioner  
M. Scott Kleiman, Commissioner  
Christopher J. Farrell, City Manager



THE CITY OF

**COOPER CITY**  
**Someplace Special**

**BROWARD COUNTY, FLORIDA**

P.O. Box 290910  
9090 Southwest 50th Place  
Cooper City, Florida 33329-0910  
(954) 434-4300 • Fax 434-5099

March 1, 1999

Mr. William Markham  
Broward County Property Appraiser  
Broward County Governmental Center  
115 S. Andrews Avenue, Room 111S  
Fort Lauderdale, FL 33301

Dear Mr. Markham:

Enclosed please find a certified copy of the City of Cooper City Resolution No. 99-2-5,  
Electing to Use the Uniform Method of Collecting Non-Ad Valorem Special Assessments  
Levied within the Incorporated Area of the City.

Please contact the undersigned if you have any questions or require additional information.

Very truly yours,

A handwritten signature in black ink, appearing to read "Stephanie F. Hurt". The signature is fluid and cursive, with the first name being the most prominent.

Stephanie F. Hurt  
Assistant City Clerk

sfh

Encl.





THE CITY OF

**COOPER CITY**  
**Someplace Special**

**BROWARD COUNTY, FLORIDA**

P.O. Box 290910  
9090 Southwest 50th Place  
Cooper City, Florida 33329-0910  
(954) 434-4300 • Fax 434-5099

Suellen H. Fardelmann, Mayor  
Angelica Palank, Commissioner  
Barry Jay Warsch, Commissioner  
Bob Webster, Commissioner  
M. Scott Kleiman, Commissioner  
Christopher J. Farrell, City Manager

March 1, 1999

Mr. John Everton, Program Director  
Property Tax Administration Program  
State of Florida, Department of Revenue  
2410 Allen Road  
Tallahassee, FL 32312-2603

Dear Mr. Everton:

Enclosed please find a certified copy of the City of Cooper City Resolution No. 99-2-5, Electing to Use the Uniform Method of Collecting Non-Ad Valorem Special Assessments Levied within the Incorporated Area of the City.

Please contact the undersigned if you have any questions or require additional information.

Very truly yours,

Stephanie F. Hurt  
Assistant City Clerk

sfh

Encl.



Cert. Copies to  
Markham  
Rosen Kagen  
Dokumen <sup>State</sup>

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CC: AFR ✓ Done  
Horacio  
Julia

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**RESOLUTION NO: 99-2-5**

**A RESOLUTION OF THE CITY OF COOPER CITY, FLORIDA, ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE INCORPORATED AREA OF THE CITY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS, the City Commission of the City of Cooper City, Florida, is contemplating the imposition of special assessments for the provision of fire and emergency medical services and facilities; and**

**WHEREAS, the City Commission of the City of Cooper City intends to use the uniform method for collecting non-ad valorem special assessments for the cost of providing fire and emergency medical services and facilities to property within the incorporated area of the City as authorized by Section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November, 1999, in the same manner as provided for ad valorem taxes; and**

**WHEREAS, the City Commission held a duly-advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit "A";**

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