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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 Pembroke Pines ("City"), whose address is 601 City Center Way, Pembroke Pines, Florida 33025 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. 2337 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 Angelo Castillo  
City of Pembroke Pines  
601 City Center Way  
Pembroke Pines, Florida 33025

With a copy to: Debra Rogers, City Clerk  
City of Pembroke Pines  
601 City Center Way  
Pembroke Pines, Florida 33025

Samuel S. Goren, 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 PEMBROKE PINES

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Angelo Castillo, Mayor

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

\_\_\_\_\_  
Date

# EXHIBIT A

Proposed Resolution No. 95-R-67

RESOLUTION NO. 2337

1 A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF  
2 PEMBROKE PINES, FLORIDA, SETTING FORTH THE CITY'S INTENT  
3 TO USE THE UNIFORM AD VALOREM METHOD OF COLLECTION OF A  
4 NON-AD VALOREM ASSESSMENT FOR PROPERTIES LYING WITHIN THE  
5 MUNICIPAL BOUNDARIES OF THE CITY OF PEMBROKE PINES  
6 SPECIAL ASSESSMENT DISTRICT NO. 96-1, AS MORE  
7 PARTICULARLY DESCRIBED IN EXHIBIT "A" ATTACHED HERETO, TO  
8 FUND THE CITY'S FIRE AND EMERGENCY MEDICAL SERVICES  
9 PROGRAM; PROVIDING A COPY OF THIS RESOLUTION SHALL BE  
10 FORWARDED TO THE PROPERTY APPRAISER, TAX COLLECTOR AND  
11 THE FLORIDA DEPARTMENT OF REVENUE IN ACCORDANCE WITH  
12 SECTION 197.3632(3)(a) FLORIDA STATUTES; PROVIDING FOR  
13 CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR  
14 AN EFFECTIVE DATE.

15 WHEREAS, the City Commission of the City of Pembroke Pines,  
16 Florida, intends to establish the Pembroke Pines Special Assessment  
17 District No. 96-1 (the "Assessments") to fund the City's Fire and  
18 Emergency Medical Services Program; and

19 WHEREAS, in accordance with Section 197.3632(3)(a) Florida  
20 Statutes, the City advertised its intent to use the uniform method  
21 for collecting the Assessments weekly in a newspaper of general  
22 circulation for four (4) consecutive weeks preceding the public  
23 hearing held the day hereof; and

24 WHEREAS, in accordance with Section 197.3632(3)(a) Florida  
25 Statutes, the City desires to hereby set forth its intent to use  
26 the uniform method for collecting the Assessments for those  
27 properties more particularly described in Exhibit "A" attached  
28 hereto and made a part hereof; and

1           WHEREAS, the City Commission of the City of Pembroke Pines,  
2 Florida, directs the City Clerk to provide copies of this  
3 Resolution to the Property Appraiser, Tax Collector and the Florida  
4 Department of Revenue on or prior to January 1, 1996;

5           NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE  
6 CITY OF PEMBROKE PINES, FLORIDA, THAT:

7           Section 1.       The foregoing "WHEREAS" clauses are true and  
8 correct and hereby ratified and confirmed by the City Commission.

9           Section 2.       The City Commission of the City of Pembroke  
10 Pines, Florida, hereby confirms its intent to use the uniform  
11 method for collecting the Assessments for properties located within  
12 the municipal boundaries of the City more particularly described in  
13 Exhibit "A" attached hereto and made a part hereof.

14           Section 3.       The City Commission of the City of Pembroke  
15 Pines, Florida, hereby directs the City Clerk to provide copies of  
16 this Resolution to the Property Appraiser, Tax Collector and the  
17 Florida Department of Revenue on or prior to January 1, 1996, by  
18 United States mail in accordance with Section 197.3632(3)(a)  
19 Florida Statutes.

20           Section 4.       All resolutions or parts of resolutions in  
21 conflict herewith are hereby repealed to the extent of such  
22 conflict.



1        Section 5.        If any clause, section, other part or  
2 application of this Resolution is held by any court of competent  
3 jurisdiction to be unconstitutional or invalid, in part or  
4 application, it shall not affect the validity of the remaining  
5 portions or applications of this Resolution.

6        Section 6.        This Resolution shall become effective  
7 immediately upon its passage and adoption.

8 PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF PEMBROKE  
9 PINES, FLORIDA, THIS 20 DAY OF December, 1995.

10 CITY OF PEMBROKE PINES, FLORIDA

11 By: *Alex G. Fekete*

MAYOR ALEX G. FEKETE

12 ATTEST:

13 *Eileen M. Tesh*  
14 EILEEN M. TESH  
15 CITY CLERK

FEKETE AYE

ARMSTRONG AYE

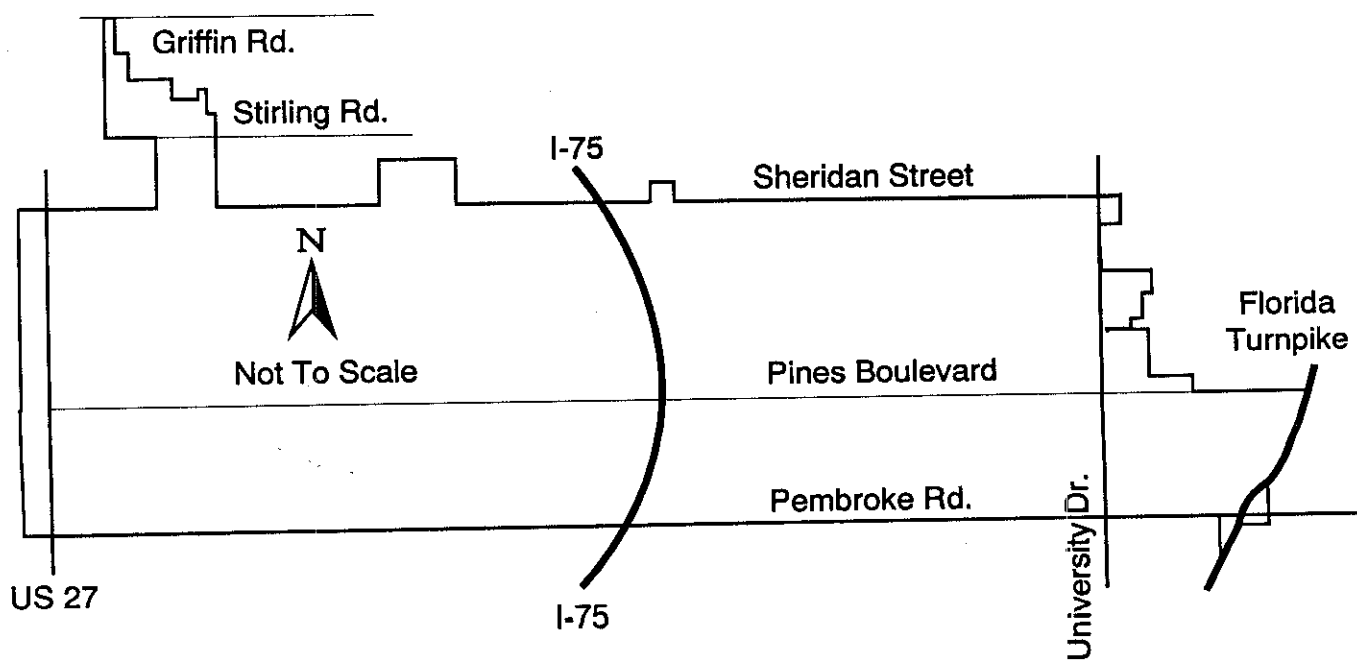
16 FIORENDINO ABSENT

17 RUBINSTEIN AYE

18 I HEREBY CERTIFY that I  
19 have approved the form  
20 of this Resolution.  
21

THIBAUT AYE

22 *Steven L. Josias*  
23 STEVEN L. JOSIAS  
24 CITY ATTORNEY



## DESCRIPTION OF PEMBROKE PINES CITY LIMITS

Beginning at the intersection of the Westerly Right-of-Way line of the Sunshine State Parkway and the North Right-of-Way line of Pines Boulevard (S.R. 820) said North Right-of-Way line being 60.00 feet North of and parallel with the South line of the North half (N1/2) of Section 13, Township 51 South, Range 41 East; thence along said Right-of-Way line run Westerly through Sections 13 and 14 of said Township and Range to the West line of said Section 14 being also the East line of the South half (S1/2) of the South half (S1/2) of the Northeast quarter (NE 1/4) of Section 15 of said Township and Range; thence run Northerly along said East line to the Northeast corner of said South half (S1/2) of the South half (S1/2); thence Westerly along the North line of said South half (S1/2) of the South half (S1/2) to the East line of the Northwest quarter (NW1/4) of said Section 15; thence Northerly along said East line and along the East line of the Southwest quarter (SW1/4) of Section 10 of said Township and Range to the Northeast corner thereof; thence Westerly along the North line of said Southwest quarter (SW1/4) to the Northwest corner thereof being also the Southeast corner of the Northeast quarter (NE1/4) of Section 9 of said Township and Range; thence Northerly along the East line of said Northeast quarter (NE1/4) to the Northeast corner of said Section 9; thence Westerly along the North line of said Section 9 and along the North line of Sections 7 and 8 of said Township and Range to the Northwest corner of said Section 7 being also the Northeast corner of Section 12, Township 51 South, Range 40 East; thence Westerly along the North line of Sections 7, 8, 9, 10, 11, and 12 of said Township and Range to the Northwest corner of said Section 7 being also the Southeast corner of Section 1, Township 51 South, Range 39 East; thence Westerly along the South line of said Section 1 to the East Line of Tract 59 in said Section 1 extended Southerly; thence Northerly along the East line of Tracts 6, 11, 22, 27, 38, 43, 54 and 59 and their extensions to the North line of said Section 1, being a part of THE EVERGLADES LAND COMPANY'S SUBDIVISION, according to the plat thereof as recorded in Plat Book 2, Page 1, of the public records of Dade County, Florida; thence Westerly along the North line of said Section 1, being also the South line of Section 36 in Township 50 South, Range 39 East to the East line of Tract 58 of said Section 36 extended Southerly; thence Northerly along the East line of Tracts 42, 55, and 58 and their extensions to the Northeast corner of said Tract 42, said tracts also being a part of THE EVERGLADES LAND COMPANY'S SUBDIVISION OF SECTION 36 AND THE SOUTH HALF OF SECTION 25, TOWNSHIP 50 S., RANGE 39 E. as recorded in Plat Book 1, Page 63 of the Public Records of Dade County, Florida, said Northeast corner of Tract 42 also being the Southeast corner of the plat of FRONTIER TRAILS as recorded in Plat Book 97, Page 8, of the public records of Broward County, Florida; thence Northerly along the East line of said plat to the Northeast corner thereof being on the center line of right-of-way for SW 51st Manor as shown on said plat; thence Westerly along said center line to the Northwest corner of said plat; thence Southerly along the West line of said plat to the Southwest corner of said plat being also the Northwest corner of the aforesaid Tract 42; thence Southerly along the West line of the aforesaid Tracts 42, 55, and 58 and their extensions to the South line of said Section 36; thence Westerly along said South line and along the South line of Section 35 of said Township 50 South, Range 39 East to the Southerly extension of the East line of the plat of SELIGMAN - KIA ACRES as recorded in Plat Book 104, Page 40, of the public records of Broward County, Florida; thence Northerly along said East line and its extension to the Southeast corner of Lot 9, Block 4, of said plat; thence Westerly along the South line of said Lot 9 and its extension to the Southeast corner of Lot 9, Block 3 of said plat; thence Westerly along the South line of said Lot 9 to the Southwest corner thereof being also on the West line of said plat; thence Southerly along said West line to a line that is 91.69 feet North of and parallel with the South line of Tract 20 in said Section 35 according to the aforesaid plat of THE EVERGLADES LAND COMPANY'S SUBDIVISION (Plat Book 2, Page 1 Dade); thence Westerly along said parallel line to the centerline of right-of-way of SW 202nd Avenue; thence Northerly along said center line to the Easterly extension of the Southerly boundary of the plat of TRAILS OF EL RANCHO ACRES as recorded in Plat Book 93, Page 34, of the public records of Broward County, Florida; thence Westerly along said Southerly boundary and its extension to the East line of Tract 9, in said Section 35; thence Northerly along the East line of Tracts 8 and 9 and their extensions in said Section 35 and along the East line of Tract 57 and its extension in Section 26, Township 50 South, Range 39 East according to the aforesaid plat of THE EVERGLADES LAND COMPANY'S SUBDIVISION (Plat Book 2, Page 1 Dade)

to a line that is 726.00 South of and parallel with the South right-of-way line of Griffin Road; thence Westerly along said parallel line to a line that is 239.93 feet West of and parallel with the East line of said Tract 57; thence Northerly along said parallel line to the South right-of-way line of Griffin Road; thence Westerly along said South right-of-way line to the West line of said Section 26; thence Southerly along said West line and along the West line of the aforesaid Section 35 to the extension of the Northerly line of Tract 32 in Section 34 of said Township and Range and said Plat (Plat Book 2, Page 1 Dade); thence Westerly along said North line and its extension to the Northwest corner of said Tract 32; thence Southerly along the West line of said Tract 32 and its extension to the center line of the platted roadway abutting the South line of said Tract 32; thence Easterly along said center line to the East line of said Section 34; thence Southerly along said East line to the center line of the platted roadway abutting the South line of Tract 25 in the aforesaid Section 35; thence Easterly along said centerline to the extension of the East line of Tract 40 in said Section 35; thence Southerly along the East line of Tracts 40, 41 and 56 and their extensions to the Northeast corner of Tract 57 of said Section 35; thence Westerly along the North line of said Tract 57 and its extension to the West line of said Section 35; thence Southerly along said West line to the Southwest corner of said Section 35; thence Easterly along the South line of said Section 35 to the Northerly extension of the West line of Tract 2 in Section 2 of said Township 51 South, Range 39 East and said plat of THE EVERGLADES LAND COMPANY'S SUBDIVISION (Plat Book 2, Page 1 Dade); thence Southerly along the West line of Tracts 2, 15, 18, 31, 34, 47, 50 and 63, and their extensions to the South line of said Section 2, being also the North line of Section 11 of said Township and Range; thence Westerly along the North line of Sections 10 and 11 of said Township and Range to the Northwest corner of said Section 10; thence Southerly along the West line of Sections 10, 15, and 22, of said Township and Range to the Southwest corner of the North half (N1/2) of said Section 22; thence Easterly along the South line of the North halves (N1/2)s of Sections 22, 23, and 24 of said Township and Range; thence continue along the South line of the North halves (N1/2)s of Sections 19, 20, 21, 22, 23, and 24 in Township 51 South, Range 40 East; thence continue Easterly along the South line of the North halves (N1/2)s of Sections 19, 20, 21, 22 and 23, of Township 51 South, Range 41 East to the Northwest corner of the Northeast quarter (NE1/4) of the Southwest quarter (SW1/4) of said Section 23; thence Southerly along the West line of said Northeast quarter (NE1/4) to the Westerly Right-of-Way line of the Sunshine State Parkway; thence meandering Northeasterly along said Westerly Right-of-Way line to the Point of Beginning described above.

TOGETHER WITH: Beginning at a point on the Westerly Right-of-Way line of the Sunshine State Parkway and on the South boundary of the Northwest quarter (NW1/4) of Section 23, Township 51 South, Range 41 East; thence run Easterly to the Southeast corner thereof, also being the Northwest corner of the Southeast quarter (SE1/4) of said Section 23; thence on the West boundary of said Southeast quarter (SE1/4) run Southerly to the center line of right-of-way of Southwest 18 Street; thence on said center line of right-of-way run Easterly to the center line of right-of-way of Southwest 66 Avenue; thence on last aforesaid center line of right-of-way of Southwest 66 Avenue run Northerly to a point on the South boundary of the North half (N1/2) of said Section 23; thence on last aforesaid South boundary run Westerly to a point on the West boundary of Hollywood Heights Estates, No. 3, as recorded in Plat Book 39, Page 39, extended Southerly; thence on last aforesaid West boundary run Northerly to a point on the Westerly right-of-way of the Sunshine State Parkway; thence on last aforesaid Westerly right-of-way run Southwesterly to the point of beginning described above.

TOGETHER WITH: Tracts 23 and 24 and adjacent platted 15 feet for an easement or road along the west section line in Section 10, Township 51 South, Range 41 East of "A.J. Bendle Subdivision" as recorded in Plat Book 1, Page 27, of the Public Records of Dade County, Florida,

TOGETHER WITH: The South halves (S1/2)s of Tracts 54, 55, 56 and the adjacent platted roadway along the south section line in Section 3, Township 51 South, Range 40 East of THE EVERGLADES SUGAR & LAND CO. SUBDIVISION as recorded in Plat Book 2, Page 39, of the Public Records of Dade County, Florida.

TOGETHER WITH: The Southeast quarter (SE1/4) of Section 5, Township 51 South, Range 40 East, according to the plat of FLORIDA FRUIT LANDS COMPANY'S SUBDIVISION NO. 1 as recorded in Plat Book 2, page 17, of the Public Records of Dade County, Florida, excepting therefrom all of Tracts 50, 59, 63 and 64.

LESS AND EXCEPT FROM ALL THE ABOVE, THE FOLLOWING TWO DESCRIBED PARCELS:

The South 990 feet of the North 1320 feet of the East 175 feet of the North one half (N1/2) of Section 9, Township 51 South, Range 41 East, Broward County, Florida.

Beginning at the South quarter corner of Section 10, Township 51 South, Range 41 East; thence Northerly along the East line of the Southwest one-quarter of said Section 10 to the Northeast corner of the South one-half of the Southwest one-quarter of said Section 10; thence Westerly along the North line of Tract 48, of A.J. Bendle Subdivision as recorded in Plat Book 1, Page 27 of the Public Records of Dade County, Florida, to the Northwest corner of said Tract 48; thence Southerly along the West line of said Tract 48 to a point that is 275 feet North of the South boundary of said Section 10; thence on a line 275 feet Northerly and parallel to the said South boundary of Section 10, run Westerly a distance of 475 feet to a point; thence on a line 475 feet Westerly of and parallel with the West line of said Tract 48, run Southerly a distance of 275 feet to the South boundary of said Section 10; thence on the South boundary of said Section 10, run Easterly to the South quarter corner of said Section 10 and the point of beginning.

Said lands situate, lying and being in Broward County, Florida.