

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA
CIRCUIT CIVIL DIVISION

RICHARD CORCORAN, in his official
capacity as Speaker of the Florida House
of Representatives,

Plaintiff,

v.

Case No.

CITY OF TAMPA, a municipality of the
State of Florida,

Defendant.

COMPLAINT FOR WRIT OF QUO WARRANTO

Introduction and Petition for Relief

Earlier this year, the City of Tampa began imposing an illegal tax that the City mischaracterizes as a “Tourism Marketing Assessment.” The tax is collected from customers at a select number of hotels within an illegal district that is governed pursuant to an illegal interlocal agreement. The Speaker asks this Court to put a stop to the City of Tampa’s illegal acts and its ongoing encroachment of state legislative authority.

At issue in this case is a \$1.50-per-room-per-night charge to customers that the City of Tampa requires certain hotels within a newly created Downtown/Historic Ybor Tourism Marketing District to add to their bills at checkout. The Florida Constitution prohibits counties and municipalities from imposing taxes on economic activity unless the Legislature expressly authorizes them to do so. In fact, the Legislature did this when it authorized counties—and only counties—to impose a “tourist development tax” (commonly known as a “bed tax”) on nightly hotel room rentals on top of the existing state tax on that same economic activity. Municipalities lack this authority. Even though the City of Tampa has called it a “special assessment,” the

assessment operates the same way the county bed tax does: Both are imposed on the activity of renting hotel and motel rooms; both are collected from the person paying the rent; and both are to be charged by, accounted for, and remitted by the person receiving the rent. In every material respect, the City's new "assessment" is indistinguishable from a bed tax. The City of Tampa lacks authority to impose it, and the tax is void.

Furthermore, the Tourism Marketing District itself is illegal. It fails to comply with the statutory requirements governing the creation of special districts and operates under an illegal "interlocal agreement." Florida law requires a local government's special district to be both accountable to the municipality's elected officials and transparent in its membership, organization, compensation, and administrative duties. Through the enactment of an ordinance and the execution of an illegal "interlocal agreement," the City of Tampa has installed the Hillsborough County Hotel & Motel Association, Inc. (the "Hotel Association")—a private, not-for-profit trade membership organization—as an unelected, unaccountable governing entity for the District. This arrangement contravenes Florida law.

Neither the City of Tampa nor the citizens within the district control the selection of the members of the governing board of the Hotel Association or the governing board of the District, and the City does not have the power to remove members of either board. Once the District's governing board has been selected, if that occurs at all, there is no mechanism to ensure prompt public disclosure of that selection or how it was done. This is one of the reasons Florida law authorizes the use of interlocal agreements only for the purpose of delegating common governing authority among *public* agencies; they cannot be used to transfer power from a public agency to a private entity. Yet the Hotel Association, a private entity, has signed such an agreement with the City of Tampa, giving it *carte blanche* authority to run the District. As a result, the Hotel

Association, an unaccountable private organization whose main purpose is to represent the interests of a handful of local hotels, stands to receive and spend more than \$1.5 million per year in money illegally extracted from taxpayers by the City of Tampa.

In essence, the City of Tampa has unlawfully created an unaccountable, unsanctioned special district for the sole purpose of imposing an illegal tax on economic activity at certain hotels within that District—all with the apparent intent to funnel the general public’s money to a completely unaccountable private organization to purchase tourism advertising. This attempted end-run around established Florida law exceeds the City of Tampa’s municipal authority and should be set aside by this Court.

COMES NOW, then, Richard Corcoran, as Speaker of the Florida House of Representatives, and petitions this Court pursuant to rule 1.630 of the Florida Rules of Civil Procedure to issue a writ of *quo warranto* to the City of Tampa. That writ should require the City of Tampa to prove by what authority it imposed its “Tourism Marketing Assessment”—an illegal tax—and created the Downtown/Historic Ybor Tourism Marketing District—an illegal special district governed by an unauthorized “interlocal agreement.”

Parties

1. The plaintiff, Richard Corcoran, is a Florida taxpayer. He also is the Speaker of the Florida House of Representatives and the presiding officer for that institution pursuant to Article III, section 2, of the Florida Constitution. House Rule 2.6 empowers the Speaker to initiate this suit on behalf of the House, its members, and its staff on a matter of significant interest to the House.

2. The defendant, City of Tampa, is a municipality established by charter. The City’s municipal powers include the power to enact legislation concerning any subject matter upon which the Legislature may act, except for subjects that are “expressly prohibited by the

constitution” or “expressly preempted to state or county government by the constitution or by general law.” § 166.021(3)(b), (c), Fla. Stat. Likewise, the City “may exercise any power for municipal purposes, except when expressly prohibited by law.” § 166.021(1), Fla. Stat.; *see* Art. VIII, § 2(b), Fla. Const.

Jurisdiction and Venue

3. This Court has jurisdiction to issue writs of *quo warranto* pursuant to Article V, section 5, of the Florida Constitution, and rule 1.630 of the Florida Rules of Civil Procedure.

4. Venue is proper in Hillsborough County, Florida, pursuant to section 47.011, Florida Statutes, because the operative facts and circumstances giving rise to the need for this petition occurred in Hillsborough County and because the City of Tampa and the district at issue are within the county.

5. The term “quo warranto” means “by what authority.” *Whiley v. Scott*, 79 So. 3d 702, 707 (Fla. 2011). “[I]t is well settled that a petition for a writ of quo warranto is used to challenge a government official or government body’s actions.” *Dean v. Div. of Admin. Hearings*, 192 So. 3d 36, 2015 WL 9275752, at *1 (Fla. 2015) (unpublished table decision) (citing *Whiley*, 79 So. 3d 702; *Fla. House of Representatives v. Crist*, 999 So. 2d 601 (Fla. 2008)); *see also Orange County v. City of Orlando*, 327 So. 2d 7, 8 (Fla. 1976) (explaining that *quo warranto* is a legal remedy available for “inquiry into the legality of . . . municipal action”).

6. Because this complaint challenges the City of Tampa’s imposition of an illegal tax, this proceeding seeks to enforce a public right, and there is no need for the Speaker to show he has a real or personal interest for standing purposes. *See Whiley*, 79 So. 3d at 706 n.4 (“Thus, when bringing a petition for writ of quo warranto, individual members of the public have standing as citizens and taxpayers.”).

7. This is a matter of significant interest to the House. The City of Tampa's imposition of an illegal tax infringes on the Florida Legislature's constitutional power to authorize and prohibit the local imposition of non-ad valorem taxes like the so-called Tourism Marketing Assessment. The Speaker thus has standing to bring this suit in his official capacity. *Cf. Crist*, 999 So. 2d at 607 (finding jurisdiction to consider *quo warranto* petition filed by the Speaker and the Florida House against the Governor to challenge his authority to execute a compact on the State's behalf).

8. This action is appropriate in this Court because, "[a]s a general rule, unless there is a compelling reason for invoking the original jurisdiction of a higher court, a *quo warranto* proceeding should be commenced in circuit court." *Whiley*, 79 So. 3d at 707. Additionally, this action is appropriately filed here because there may be a need for determinations of fact. *Cf. Moreau v. Lewis*, 648 So. 2d 124, 126 & n.4 (Fla. 1995).

Prima Facie Case for Issuance of Preliminary Writ

9. The allegations set out in paragraphs 1 through 8 are incorporated by reference and restated here as if set out in full.

The City of Tampa's Illegal Bed Tax

10. Article VII of the Florida Constitution divides taxes into two categories: ad valorem taxes and non-ad valorem taxes. Ad valorem taxes are taxes imposed proportionally on the value of real property. Non-ad valorem taxes are any taxes other than ad valorem taxes, including sales and use taxes imposed on economic activity.

11. Non-ad valorem taxation is preempted to the state, meaning a county or municipality may not impose a non-ad valorem tax unless the Legislature expressly authorizes it to do so by law. Art. VII, §§ 1(a), 9(a), Fla. Const.

12. The Legislature imposes a wide variety of non-ad valorem taxes at the state level. *See generally* ch. 212, Fla. Stat. Among other things, the Legislature imposes state taxes on economic activities like hotel room rentals. § 212.03(1)(a), (2), Fla. Stat. As a result, customers throughout Florida pay state tax on their nightly hotel stays.

13. The Legislature authorizes counties, but not municipalities, to impose an additional tax on those hotel room rentals. Florida law grants counties (and only counties) the authority to impose this add-on “tourist development tax” within their respective geographical borders, up to certain limits, for the purpose of funding tourism marketing and related efforts. § 125.0104(3)(a)(1), (3)(b), Fla. Stat.

14. Pursuant to this legislative grant of authority, Hillsborough County imposes a five-percent tourist development tax on hotel room rentals, its maximum authorized rate. *See* § 125.0104(3)(c)–(m), Fla. Stat.

15. Two of the five percentage points of Hillsborough County’s tourist development tax pay debt service on bonds issued to finance the county’s professional football, baseball, and hockey stadiums, and the remaining three percentage points are available to be awarded to organizations that compete for the funds every two years. The vast majority of the remaining available public dollars from the tax goes to the not-for-profit, publicly funded tourism marketing corporation that is known officially as the Tampa Bay Convention and Visitors Bureau, Inc. but does business as “Visit Tampa Bay.” In 2017 Hillsborough County awarded Visit Tampa Bay *\$11.4 million* in taxpayer dollars. Over the past six years Hillsborough County awarded Visit Tampa Bay *more than \$55 million* in taxpayer dollars.

16. Evidently unsatisfied with the many millions of dollars in tourist development tax dollars that it already receives and spends on tourism marketing, Visit Tampa Bay developed an

alternative source of public funds through the creation of a new tourism marketing district to be controlled by the Hotel Association.

17. The Hotel Association is a decades-old, membership-based, private entity that represents various hotels, motels, and resorts in the Tampa Bay Area. Its membership includes hotels and motels, businesses that provide products and services to lodging establishments, tourism organizations, and tourist attractions. Visit Tampa Bay's president, Santiago Corrada, and its board members hold six seats on the Hotel Association's board as well as the Association's offices of executive director, president, and vice president.

18. The Hotel Association collaborated with City of Tampa officials to pursue favorable action by the Tampa City Council for what the Hotel Association's consultant described as a "unique funding concept" that would "provide a buffer against any legislative cuts to tourism-marketing appropriations" and "serve as an alternative financing prototype."

19. On March 16, 2017, the Tampa City Council adopted the ordinance that created the Downtown/Historic Ybor Tourism Marketing District. Ordinance No. 2017-42 (codified at ch. 24.5, Tampa, Fla., Code of Ordinances (2017)) (the "Marketing District Ordinance," a copy of which is attached as Exhibit A).

20. The Marketing District Ordinance calls for the imposition of a "special assessment" collected "by the Hillsborough County Tax Collector in a manner similar to the collection of the local option tourist development tax." § 24.5-8, Marketing District Ordinance.

21. On April 6, 2017, the Tampa City Council passed a resolution imposing a "Tourism Marketing Assessment" of \$1.50 per occupied room per night at lodging establishments located in the newly established Downtown/Historic Ybor Tourism Marketing District and identified in the assessment roll drafted and proposed by the Hotel Association.

Resolution No. 2017-321 (the “Tourism Marketing Assessment Resolution,” a copy of which is attached as Exhibit B). However, not all lodging establishments within the District are on that assessment roll. Only 13 hotels that volunteered—including one that apparently sits on City of Tampa property—are on the roll.

22. These actions by the City of Tampa ignore the fundamental distinction between a tax and a special assessment. *See City of Boca Raton v. State*, 595 So. 2d 25, 29 (Fla. 1992). Only the latter may be imposed by a municipality without prior legislative authorization. *See id.*

23. To be a legal special assessment and not an illegal local tax, a special assessment must be imposed against the real properties that benefit from the assessment, apportioned according to the relative benefit enjoyed by each property, and collected from the owner of each property. *Cf. id.*; *Sarasota County v. Sarasota Church of Christ, Inc.*, 667 So. 2d 180, 183 (Fla. 1995) (explaining that “special assessments must confer a specific benefit *on the land burdened by the assessment*” (emphasis added)). An example of a legal special assessment is one collected from owners of hotel and motel properties within a geographically defined district and apportioned based on each property’s relative square footage or number of rooms. The special assessment is transformed into a tax, though, when—as the City of Tampa is doing here—it is imposed based on the amount of economic activity occurring on the property, without any regard for apportionment of relative benefit, and collected directly from the customers engaged in that activity.

24. The City of Tampa has attempted to turn this important distinction on its head. Section 3 of the Tourism Marketing Assessment Resolution imposes the “assessment” on the renting of a hotel room within the District. The customer using the property pays that “assessment” based on his or her economic activity on that property. Notably, the City taxes this

activity without the customer standing to actually benefit from the stated purpose of that “assessment.” The hotel owner simply collects that “assessment” at the time of checkout. In operation, the “assessment” is *not* imposed against the real property.

25. The City of Tampa’s label of the tax as a special assessment does not change what it really is: a government-mandated charge paid directly by hotel customers; in other words, a tax. *Cf. City of N. Lauderdale v. SMM Props., Inc.*, 825 So. 2d 343, 348 (Fla. 2002) (explaining the inability of a legislative body to declare “by its fiat” that something is so that in reality is not so (quoting *S. Trail Fire Control Dist. v. State*, 273 So. 2d 380, 383 (Fla. 1973))).

26. Dispositive to the determination of whether the City of Tampa’s “assessment” is an illegal tax is the actual operation of the “assessment.” *See, e.g., City of N. Lauderdale*, 825 So. 2d at 350 (invalidating unauthorized tax “clothed as a special assessment”); *Donnelly v. Marion County*, 851 So. 2d 256, 266 (Fla. 5th DCA 2003) (invalidating special assessment based on indicia of a tax).

27. In its operation, the “assessment” is far from being one imposed against the real property ostensibly benefited by the assessment. Rather, the “assessment” is indistinguishable from any other sales and use tax paid by customers at the cash register.

28. The following side-by-side comparisons of the Florida Statute that authorizes counties to impose a “tourist development tax” and the City of Tampa resolution that imposes the “Tourism Marketing Assessment” illustrates the point:

<p align="center">Florida Legislature’s Local Option Tourist Development Act</p>	<p align="center">City of Tampa’s Tourism Marketing Assessment Resolution</p>
<p>“[A]ny county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege [exercised by] . . .</p> <p align="center">every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel”</p> <p>§ 125.0104(3)(a)(1), (b), Fla. Stat.</p>	<p>“A monthly Tourism Marketing Assessment is hereby levied and imposed in the amount of \$1.50 per occupied room per night This assessment is hereby levied against</p> <p align="center">the person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment motel”</p> <p>§ 3, City of Tampa Resolution No. 2017-321.</p>
<p>“The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.</p> <p>The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax”</p> <p>§ 125.0104(3)(f), (g), Fla. Stat.</p>	<p>“The Tourism Marketing Assessment shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.</p> <p>The person receiving the consideration for such rental or lease shall receive, account for, and remit the assessment”</p> <p>§ 3, City of Tampa Resolution No. 2017-321.</p>

29. There is no authority for the City of Tampa to do this. The Legislature authorized counties—not municipalities like the City of Tampa—to impose an add-on “tourist development tax” on the rental of hotel rooms. § 125.0104, Fla. Stat. The “Tourism Marketing Assessment” is an unlawful municipal tax because the Legislature never authorized it. The City of Tampa therefore exceeds its municipal authority by imposing it.

The Illegal Special District and the Illegal Interlocal Agreement by Which It Is Governed

30. The Legislature authorized the creation of special districts through the Uniform Special District Accountability Act. Because those districts are publicly funded and tasked with a public purpose, the Legislature established “certain minimum standards of accountability

designed to inform the public and appropriate local general-purpose governments of the status and activities of special districts.” § 189.011(2), Fla. Stat.

31. A “special district” must comply with the requirements for creation and reporting set out in the Act. § 189.013, Fla. Stat. To be a legally created special district, the Tourism Marketing District must meet at least one of the following elements:

- (a) The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- (b) All members of its governing body are appointed by the governing body of a single county or a single municipality.
- (c) During their unexpired terms, members of the special district’s governing body are subject to removal at will by the governing body of a single county or a single municipality.
- (d) The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

§ 189.012(2), Fla. Stat. These elements ensure that the special district’s governing body is accountable to the municipality’s governing body and the citizens who elect the municipality’s governing body. *See id.*

32. To ensure transparency, a dependent special district created by a municipality must be created by the adoption of an ordinance that identifies, among other things, “[t]he membership, organization, compensation, and administrative duties of the governing body.” § 189.02(4)(e), Fla. Stat. But the Marketing District Ordinance at best is vague on this point—it provides that the Hotel Association “shall be the governing board of the [Tourism Marketing District] and . . . shall be responsible for budgeting and managing destination marketing funding and services.” § 24.5–2, Marketing District Ordinance.

33. The City of Tampa also runs afoul of the law through its Tri-Party Interlocal Delegation and Collection Agreement with the Hotel Association and the Hillsborough County

Tax Collector. *See* Resolution No. 2017-322 (the “Tri-Party Agreement,” a copy of which is attached as Exhibit C). The Tri-Party Agreement also expressly delegates the power, authority, duty, and responsibility to manage and administer the affairs of the District to the Hotel Association, including the distribution and auditing of expenditures of the District. § 4(1), (5), Tri-Party Agreement.

34. This arrangement illegally omits fundamental elements required by law, including the accountability requirements under section 189.012(2) and the transparency requirements under section 189.02(4)(e), Florida Statutes. For instance, the City of Tampa lacks any direct control over the District’s governing body and budget. *Cf.* § 189.012(2), Fla. Stat. At best, the City Council can only modify or reject the Hotel Association’s proposed budget by a supermajority vote of five councilmembers. *See* Tri-Party Agreement at 3. Moreover, the Tri-Party Agreement illegally permits the Hotel Association to unilaterally change the membership, organization, and compensation of the District’s governing body, all of which should be prescribed by the City of Tampa in the Marketing District Ordinance. *See* § 189.02(4)(e), Fla. Stat. The City of Tampa improperly delegated to the Hotel Association the authority to manage the District and spend the revenues from the illegally imposed tax—all without public control or accountability over the receipt and expenditure of tax revenues. *Cf.* §§ 189.02(4)(e), 189.012(2), Fla. Stat.

35. Indeed, the Tri-Party Agreement itself is an invalid “interlocal agreement.” That agreement provides, ostensibly, that it was entered into pursuant to the Florida Interlocal Cooperation Act of 1969, chapter 163, Florida Statutes. *See* Tri-Party Agreement at 2–3 (sixth and seventh whereas clauses). But interlocal agreements under section 163.01 must be between

public agencies. The statutory definition of “public agency” does not include private entities like the Hotel Association.

36. Furthermore, although public agencies that enter interlocal agreements may create “a separate legal or administrative entity to administer or execute the agreement,” § 163.01(7)(a), Fla. Stat., the purported interlocal agreement in this case is not an agreement to create a separate entity. *See* Tri-Party Agreement at 2–8. Instead, it is an agreement by which the City of Tampa delegates significant authority to a private entity to operate as if it were an agency. Section 163.01 of the Florida Statutes does not authorize the Tri-Party Agreement. In any event, an interlocal agreement between public agencies may only delegate powers that those agencies share in common, and the City of Tampa and the Hillsborough County Tax Collector do not share the powers ostensibly delegated under the Tri-Party Agreement.

37. The District, then, is an illegally created dependent special district that lacks accountability and transparency, and it is governed pursuant to an invalid agreement. The District’s creation must be voided.

Conclusion

38. This petition for a writ of *quo warranto* properly challenges the City of Tampa’s imposition of the “Tourism Marketing Assessment” and creation of the Tourism Marketing District, both of which exceed the City of Tampa’s municipal authority. The City of Tampa simply lacks the authority to enact an ordinance forcing hotel customers to pay an *additional* \$1.50-per-room-per-night “Tourism Marketing Assessment” for the privilege of staying at certain hotels within a special district established by the City. The City also lacks the authority to create a special district that does not have the statutorily required minimum standards of accountability and transparency for the district’s governance, and the City cannot enter into an “interlocal agreement” with a private entity to have that entity govern that district.

Nature of Relief Requested

WHEREFORE, the Speaker of the Florida House of Representatives requests that this Court:

- 1) Review this pleading for facial sufficiency and promptly issue a preliminary writ of *quo warranto* to the City of Tampa, requiring the City of Tampa to serve on the undersigned a response hereto pursuant to rule 1.140 of the Florida Rules of Civil Procedure;
- 2) Hold a prompt hearing on this matter; and
- 3) Render a judgment and final writ: (a) determining that the City of Tampa lacked the authority to create the Downtown/Historic Ybor Tourism Marketing District and to impose on customers an additional use tax on the rental of hotel rooms within the District; and (b) declaring as void the Marketing District Ordinance (Ordinance No. 2017-42), the Tourism Marketing Assessment Resolution (Resolution No. 2017-321), and the Tri-Party Agreement (Resolution No. 2017-322).

Respectfully submitted,

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EXHIBITS TO COMPLAINT FOR WRIT OF *QUO WARRANTO*

Exhibit	Description
A	Ordinance No. 2017-42 (Mar. 16, 2017)
B	Resolution No. 2017-321 (Apr. 26, 2017)
C	Resolution No. 2017-322 (Apr. 26, 2017)

Code Change

ORDINANCE NO. 2017- *42*

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AN ORDINANCE OF THE CITY OF TAMPA, FLORIDA, RELATING TO TOURISM MARKETING DISTRICTS; AMENDING THE CITY OF TAMPA CODE OF ORDINANCES; CREATING A NEW CHAPTER 24.5, SECTIONS 24.5-1 THROUGH 24.5-23 PROVIDING FINDINGS; CREATING THE DOWNTOWN/HISTORIC YBOR TOURISM MARKETING DISTRICT; ESTABLISHING THE SERVICES TO BE PROVIDED WITHIN THE DISTRICT; PROVIDING FOR THE LEVY, COLLECTION OF SPECIAL ASSESSMENTS TO FUND THE SERVICES PROVIDED WITHIN THE DISTRICT; PROVIDING AN ALTERNATIVE METHOD FOR THE COLLECTION OF SUCH SPECIAL ASSESSMENTS; PROVIDING FOR A SEPARATE ACCOUNTING OF FUNDS; PROVIDING FOR AMENDMENTS TO THIS ORDINANCE, THE COLLECTION OF SPECIAL ASSESSMENTS AND THE INCREASE IN SPECIAL ASSESSMENTS BEYOND THE MAXIMUM RATE AUTHORIZED; PROVIDING FOR CORRECTIONS OF ERRORS AND OMISSIONS IN THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAMPA, FLORIDA:

Section 1. Creation of Chapter 24.5, City of Tampa Code of Ordinances. Chapter 24.5 of the City of Tampa Code of Ordinances is hereby created to read:

“Chapter 24.5 – Downtown/Historic Ybor Tampa Tourism Marketing District.

Sec. 24.5-1. -- Legislative Findings, Intent, and Purpose. The City Council of the City of Tampa, Florida, hereby ascertains, finds and declares that:

- a) Pursuant to Article VIII, section 2 of the Florida Constitution, and Chapter 166, Florida Statutes, the City Council of the City of Tampa, Florida (the "City") has all powers of local self-government to perform municipal functions and to render services in a manner not inconsistent with general law and such power may be exercised by the enactment of city ordinances and resolutions.
- b) The Florida Supreme Court has determined that cities possess the home rule authority within their municipal boundaries to levy non ad valorem special assessments to provide essential services including, but not limited to, tourism marketing and promotion, as set forth in City of Boca Raton v. State, 595 So.2d 25 (Fla. 1992).

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- 1 c) There are certain areas within the City where there is a need for a proactive effort
2 to provide services that specially and specifically benefit tourism properties to
3 increase occupancy.
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- 5 d) Certain costs of additional services are needed from the City for consistent
6 tourism promotion efforts.
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- 8 e) The lodging industry has become more competitive, and in order to ensure that
9 the City will remain a competitive tourism market, the tourism properties must
10 implement marketing programs designed to attract overnight visitors with
11 additional funding to cover a new marketing and promotional budget needed to
12 reach additional market segments.
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- 14 f) Tourism property owners, tourism property representatives, and the Hillsborough
15 County Hotel and Motel Association have requested that the City adopt an
16 ordinance creating a new funding mechanism designed to attract overnight
17 visitors to the City.
18
- 19 g) Tourism is a vital driver of the City's economy, and is necessary for the economic
20 success of the City. It is the intent of the City of Tampa to create a tourism
21 marketing District in the City, to fund services and improvements that encourage
22 tourism.
23

24 **Sec. 24.5-2. -- Definitions.** As used herein, the following terms have the following
25 meanings.
26

- 27 a) "Assessment Rate" shall mean the method of apportioning the service costs
28 among the parcels of property located within the District. The assessment rate
29 may be based upon a fixed rate per occupied room night sold at a tourism
30 property. The property owner may pass the assessment on to guests. If the
31 assessment is passed on to guests, it shall be disclosed in advance as the
32 "Downtown/Historic Ybor TMD assessment."
33
- 34 b) "Baseline" refers to the current amount of funding provided by Hillsborough
35 County to the Tampa Bay Convention and Visitors Bureau for tourism promotion
36 services, which is the amount collected from 2.25 percentage points of the 5
37 percent tourist development tax levied by the County. Baseline also refers to the
38 City's existing efforts to serve visitors in the City, including police and
39 convention center operations.
40
- 41 c) "Costs" mean all costs and expenses associated with the provision of services
42 within the District, including, but not limited to, the actual cost of services,
43 reserves for contingency amounts necessary due to uncollected or uncollectible
44 special assessments, and to provide for the enforcement or collection of
45 delinquent special assessments, all administrative and overhead costs associated
46 with the creation and affairs of the District, including, but not limited to, wages,

1 salaries, and benefits for personnel and administrators of the District, advertising
2 and conducting hearings and meetings, auditing and recordkeeping expenses,
3 legal fees, and court costs, reimbursement or payment for any services, materials,
4 supplies, or emergency resources provided for the benefit of the District, and
5 reimbursement of any monies or services provided in advance by the City for
6 services, supplies, or materials provided for the benefit of the District.
7

8 d) "Notice" as used herein shall mean notice mailed by first class mail to the owner
9 or owners' agent at the address on file with the Property Appraiser or Tax
10 Collector for notice associated with ad valorem taxes.
11

12 e) "Owners' Association" shall mean the Hillsborough County Hotel Motel
13 Association, Inc., a Florida not for profit corporation. The Owners' Association is
14 a funding organization, not a marketing organization. As a funding organization,
15 the Owners' Association shall contract with marketing organizations or other
16 vendors to provide District services. The Owners' Association shall be the
17 governing board of the District and shall be responsible for managing the day-to-
18 day affairs of the District, and it shall enter into an agreement with the City
19 regarding the management of District services and funds. Subject to City
20 oversight, the Owners' Association shall be responsible for budgeting and
21 managing destination marketing funding and services. The Owners' Association
22 may create a committee of tourism property owners and representatives to
23 prioritize the District budget and services. The Owners' Association may adopt
24 reasonable rules and regulations related to its duties and procedures, and shall
25 make annual reports to the City as to the expenditure of funds raised via the
26 District and an annual budget for the District.
27

28 f) "Owner" shall mean the owner or owners of record and shall include any
29 corporation, partnership, trust, or other entity or agent of the owner of record as
30 shown on the records of the Tax Collector or Property Appraiser, or a deed of
31 record, or the owner's representative.
32

33 g) "Services" means marketing and promotions which will enhance tourism to be
34 funded from the proceeds of the assessment. Services shall be designed to
35 maximize incremental room nights for the assessed tourism properties. Services
36 shall not include any capital improvements including but not limited to: the
37 acquisition, construction, installation or maintenance of any tangible public
38 property, including parking facilities, parks, planting areas, fountains, benches,
39 booths, kiosks, display cases, pedestrian shelters, signs, trash receptacles, public
40 restrooms, ramps, sidewalks, plazas, pedestrian malls, lighting and heating of
41 public facilities; and the closing, opening, widening, or narrowing of existing or
42 new streets.
43

44 h) "Tourism property" means any property which contains a tourist-serving lodging
45 business, including but not limited to a hotel, apartment hotel, motel, resort motel,
46 apartment, apartment motel, in which any living quarter or accommodation is

1 rented, leased or let for consideration for a term of six months or less. Initially,
2 this includes the thirteen (13) hotels depicted in the map attached to and
3 incorporated into this Ordinance as Exhibit "A." Any tourism property, including
4 properties in which a new tourist-serving business that commences operations
5 during the term of the District, that meets the definition in this section, may be
6 incorporated into the District by amendment to the Ordinance.
7

- 8 i) "Tourism marketing district" or "District" shall mean the Downtown/Historic
9 Ybor Tourism Marketing District created pursuant to this ordinance.

10
11 **Sec. 24.5-3. -- Downtown/Historic Ybor Tourism Marketing District Established.**

12 There is hereby created and established a geographic area within the City limits which
13 shall be known and designated as the Downtown/Historic Ybor Tourism Marketing
14 District as a geographic area to be assessed pursuant to this ordinance, hereinafter
15 referred to as the "District".
16

17 **Sec. 24.5-4. -- Boundaries.** The District shall include all property described in Exhibit
18 "A" attached to and incorporated in this ordinance, which is located in the City of Tampa,
19 Florida.
20

21 **Sec. 24.5-5. -- Power and Authority to Govern the District.** Subject to the written
22 delegation agreement entered into between the City and the Owner's Association (the
23 "delegation agreement") and the provisions of this Ordinance, the City hereby delegates
24 the power and authority to manage and administer the affairs of the District to the
25 Owners' Association, together with the power to create rules and regulations for the
26 handling of the affairs of the District, provided, however, that all matters related to the
27 District shall be in accordance with this Ordinance and all applicable provisions of the
28 general law and shall be subject to the terms of the delegation agreement.
29

30 **Sec. 24.5-6. -- Management of Funds for the District.** The Owners' Association shall
31 manage the funds for the District and shall establish an account for such funds and
32 maintain proper accounting records identifying the receipts, expenditures, and cash
33 balances of the District, and all other records for the District, the customary practices of
34 the City and all applicable provisions of law. Each year, the Owners' Association shall
35 submit a report of activities and expenditures to the City, as well as its annual budget and
36 expenditures. The report and the budget shall be submitted each year no later than June 1
37 of each calendar year. The report shall include:
38

- 39 a) A summary of the activities provided in the previous year;
40
41 b) A summary of the expenditures from the previous year;
42
43 c) Any requested increase to the special assessment rate;
44
45 d) The amount of any revenue to be carried over from any prior year(s);
46

1 e) A list of the directors of the Board of the Owners' Association; and

2
3 f) A list of accomplishments attributable to the District.

4
5 The budget shall include recommendations for expenditures and other essential financial
6 information. The City shall approve the District budget, but can modify or reject the
7 budget only upon an affirmative vote of no fewer than five members of the City Council.

8
9 **Sec. 24.5-7. -- Services for the District.** The services to be provided within the District
10 shall consist of any destination marketing or promotion related activities, advertisements,
11 or services to promote and advertise tourism and the availability of accommodations, so
12 long as the message and focus of the activities, advertisements or services is targeted
13 primarily to attract customers from areas at least seventy-five (75) miles distant from the
14 boundaries of the District.

15
16 **Sec. 24.5-8. -- Levy and Collection of Special Assessments.** . Funds for the services
17 authorized under Section 24.5-1 of this Ordinance shall be provided by special
18 assessments which shall be levied by the City Council. Collection of the special
19 assessments shall be handled by the Hillsborough County Tax Collector pursuant to a
20 written agreement between the City, the Owners' Association and the Hillsborough
21 County Tax Collector. The Hillsborough County Tax Collector shall retain one percent
22 (1%) of the special assessments collected to cover the cost of collecting and remitting the
23 special assessments. The Hillsborough County Tax Collector shall forward the special
24 assessments collected, less the one percent (1%) collection fee, to the City of Tampa.
25 The City of Tampa will then forward the special assessment received from the Tax
26 Collector to the Owner's Association, less one percent (1%), or the actual cost, whichever
27 is greater, for services or expenses for carrying out the provisions of this ordinance. The
28 special assessments may be collected monthly, from the owner of each lot or parcel of
29 land in the District, and shall not exceed the cost of providing the services. The
30 assessment shall be levied upon the lots or parcels of land within the District benefited by
31 the services authorized herein and the cost shall be apportioned among the assessment
32 units subject to such adjustments as may be determined by the City to be fair and
33 equitable and in accordance with the benefits received from the services that will be
34 furnished. Collection is proposed to be handled by the Hillsborough County Tax
35 Collector in a manner similar to the collection of the local option tourist development tax.
36 The Association is responsible for operation and managing the District, including
37 accounting for, distributing and auditing expenditures of the District as a dependent
38 special District of the City.

39
40 **Sec. 24.5-9. --Proceedings.** The proceedings for the imposition of an
41 Assessment shall include a public hearing noticed in the manner set forth in Section 24.5-
42 11 hereof, and the adoption at or anytime thereafter of an Assessment Resolution which
43 shall (a) describe the services proposed for funding from the proceeds of the
44 assessments; (b) estimate the service cost; (c) describe with particularity the proposed
45 method of apportioning the service cost among the parcels of property located within the
46 District, as applicable, such that the owner of any parcel of property can objectively

1 estimate the amount of assessments; (d) include specific legislative findings that
2 recognize the special benefit provided by the service; (e) include specific legislative
3 findings that recognize the fairness, equity and reasonableness of the assessment, (f)
4 approve and adopt the assessment rate and the annual assessment roll, with such
5 amendments as it deems just and right; (g) include the effective date of the assessment;
6 and (h) determine the method of collection.

7
8 **Sec. 24.5-10. -- District Assessment Roll.** The Owners' Association shall prepare, or
9 direct the preparation of, an assessment roll that contains the following information:

- 10
11 a) A summary description of each parcel of property (conforming to the
12 description contained on the tax roll) subject to the assessment for service;
13
14 b) The name of the owner of record of each parcel as shown on the tax roll;
15
16 c) The estimated maximum assessment rate to become due in the ensuing fiscal
17 year for each parcel. In the first fiscal year, the assessment rate shall be \$1.50
18 per occupied room per night;
19
20 d) The estimated maximum assessment rate to become due in any fiscal year for
21 each parcel. The assessment rate may only be increased by the City Council if
22 recommended by the Owners' Association by a maximum rate of \$0.50 per
23 year up to a maximum assessment rate of \$3.00 per occupied room per night
24 during the twenty (20) year term. Any proposed increase to the assessment
25 rate shall be set forth in the annual report as required by section 24.5-6;
26
27 e) Copies of the assessment resolution shall be on file in the offices of the
28 Owners' Association and the city clerk's office and open to public inspection
29 and copying pursuant to the chapter 119 of the Florida Statutes.
30

31 For subsequent fiscal years, unless the Owners' Association proposes an increase, no
32 assessment resolution shall be required and the Owners' Association shall be
33 responsible for submitting the assessment roll to the tax collector.
34

35 **Sec. 24.5-11. -- Notice by Publication.** After filing the assessment roll in the office of
36 the city clerk, as required by section 24.5-12 hereof, the Owners' Association shall cause
37 to be published once in a newspaper of general circulation within the county a notice
38 stating the following information:
39

- 40 a) The name of the local governing board;
41
42 b) A geographic depiction of the property subject to the assessment;
43
44 c) The proposed schedule of the assessment;
45

- 1 d) The period of time for which assessments shall be imposed;
- 2
- 3 e) The adjustments to the assessment roll, if any, that are permitted during such
- 4 period of time;
- 5
- 6 f) The method by which the assessment will be collected;
- 7
- 8 g) A statement that all affected property owners have the right to appear at the
- 9 public hearing and the right to file written objections within twenty (20) days
- 10 of the publication of the notice; and
- 11
- 12 h) The date, time, and place of the hearing, not earlier than twenty (20) calendar
- 13 days from such publication, at which hearing the council will receive written
- 14 comments and hear testimony from all interested persons regarding adoption
- 15 of the final ordinance and approval of the assessment roll.
- 16
- 17

18 **Sec. 24.5-12. -- Notice by Mail.** In addition to the published notice required by section
19 24.5-11, the Owners' Association shall provide notice of the proposed assessments by
20 first class mail to the owner of each parcel of property subject to the assessments stating
21 the following information:

- 22
- 23 a) The purpose of the assessment;
- 24
- 25 b) The assessment rate so that an assessee can estimate the amount to be levied
- 26 against its parcel;
- 27
- 28 c) The unit of measurement to be applied against each parcel to determine the
- 29 assessment;
- 30
- 31 d) The number of such units contained within each parcel;
- 32
- 33 e) The period of time for which assessments shall be imposed;
- 34
- 35 f) The adjustments to the assessment roll, if any, that are permitted during such
- 36 period of time;
- 37
- 38 g) The estimated revenue the local government will collect by the assessment;
- 39
- 40 h) A statement that all affected property owners have the right to appear at the public
- 41 hearing and the right to file written objections within twenty (20) days of the
- 42 publication of the notice; and
- 43
- 44 i) The date, time, and place of the hearing, not earlier than twenty (20) calendar
- 45 days from such publication, at which hearing the council will receive written

1 comments and hear testimony from all interested persons regarding adoption of
2 the final ordinance and approval of the assessment roll.

3
4 Notice shall be mailed at least twenty (20) calendar days prior to the hearing to each
5 property owner at such address as is shown on the tax roll on the twentieth calendar day
6 prior to the date of mailing. Notice shall be deemed mailed upon delivery thereof to the
7 possession of the U.S. Postal Service. The Owners' Association shall provide proof of
8 such notice by affidavit. Failure of the owner to receive such notice due to mistake or
9 inadvertence shall not affect the validity of the assessment roll nor release or discharge
10 any obligation for the payment of an assessment imposed by the city council pursuant to
11 this chapter.

12
13 **Sec. 24.5-13. -- District Assessment Resolution.** The adoption of a District assessment
14 resolution, or any amendment thereto in subsequent years, shall constitute the levy of an
15 assessment in each of the fiscal years for the life of the District. At the time named in
16 such notice, or such time to which an adjournment or continuance may be taken, the
17 council shall receive written objections and hear testimony of interested persons and may
18 then adopt the District assessment resolution prior to the adjournment of said hearing
19 which shall (a) approve the assessment rate, with such amendments as it deems just and
20 right, and (b) specify those parcel owners to whom the special assessment shall apply.
21 All objections to adoption of a District assessment resolution shall be made in writing,
22 and filed with the clerk at or before the time or adjourned time of such hearing. No
23 person who has received timely notice and has failed to object to the assessment
24 ordinance shall have standing to challenge the imposition of the assessments described in
25 an assessment resolution, provided this provision is contained in such timely notice. The
26 adoption of a District assessment resolution shall be the final adjudication of the issues
27 presented (including, but not limited to, the apportionment methodology, the rate of
28 assessment, and the levy of the assessments), unless proper steps are initiated in a court
29 of competent jurisdiction to secure relief within twenty (20) days from the date of council
30 adoption of the District assessment resolution.

31
32 **Sec. 24.5-14. --Process For Modification Years.** No later than July 1 of any year in
33 which a modification is proposed to either the level of assessment or the addition or
34 deletion of an owner from the assessment role (hereafter "modification year"), the
35 Owners' Association shall submit to the City Clerk and the Hillsborough County Tax
36 Collector any additions or changes to the assessment roll and any proposed increases to
37 the assessment. No later than August 1 of any modification year, the Association shall
38 prepare notices to be mailed and published for any necessary public hearing on the non-
39 ad valorem assessment roll, and the City Attorney's office shall approve any necessary
40 resolution to consider a modified assessment roll or any proposed modified assessments.
41 No later than August 7 of any modification year, the Owners' Association will provide
42 the letter notices and publish notice as provided in Sections 24.5-11 and 24.5-12. Any
43 such hearing shall be scheduled to coincide with the annual budget approval hearing, and
44 the Owners' Association shall provide to the Tax Collector any approved modified
45 assessment roll or adopted resolution increasing the assessment .
46

1 **Sec. 24.5-15. -- Term.** The District shall have a twenty-year life, beginning on April 1,
2 2017 through December 31, 2036.

3
4 **Sec. 24.5-16. -- Service Cost.** The estimated annual service cost is \$1,460,000.

5
6 **Sec. 24.5-17. -- Lien of District Assessments.** The assessments to be collected shall
7 constitute a lien against assessed property equal in rank and dignity with the liens of all
8 state, county, District or municipal taxes and other non-ad valorem assessments. Except
9 as otherwise provided by law, such lien shall be superior in dignity to all other prior liens,
10 titles and claims, until paid. The lien shall attach to the property included on the
11 assessment roll as of the prior January 1, the lien date for ad valorem taxes.

12
13 **Sec. 24.5-18. -- Correction of Errors; Presumption of Validity.**

14
15 a) In case of any omission, error, or mistake in preparing or adopting the special
16 assessment roll, or imposing special assessment liens, the City may correct such
17 omissions, errors, or mistakes, provided such correction does not impose a greater
18 special assessment lien on any lot or parcel, and does not establish a lien on any
19 lots or parcels not included in the special assessment roll. Any such correction
20 which increases the special assessment lien on any lot or parcel, or which adds
21 any additional lots or parcels, shall be made only after notice and a hearing
22 provided as for the adoption of the special assessment roll, unless consent of the
23 affected property owners is given in writing. Any corrections shall be made by
24 resolution, and the resolution shall be recorded in the Public Records of the
25 County together with any written consent obtained from an affected property
26 owner.

27
28 b) Any informality or irregularity in the proceedings in connection with the
29 establishment of any special assessment hereunder shall not affect the validity of
30 the same where the special assessment roll has been adopted by the City, and the
31 special assessment roll as finally adopted shall be competent and sufficient
32 evidence that the assessment was duly established, that all other proceedings
33 required in connection with the adoption of the special assessment roll were duly
34 accomplished, taken, and performed as required, and no variance from the
35 directions hereunder shall be held material unless it is clearly shown that the party
36 objecting was materially injured thereby.

37
38 **Section 24.5-19. -- No City Funds Obligated.** Notwithstanding any other provisions of
39 this Ordinance, the City will not be obligated to expend non-special assessment City
40 funds in order to provide the services described herein.

41
42 **Section 24.5-20. -- District Funds; Return of Excess.** Nothing contained herein shall
43 allow the expenditure of funds collected from within the District or interest earned on an
44 account maintained for the District for purposes other than the payment of costs
45 associated with the District, including costs related to additional services provided
46 pursuant to an amendment to this Ordinance for and specially benefiting parcels within

1 the District. If any revenue in excess of the funds reasonably needed to maintain services
2 in the District reasonable contingency or surplus funds for purposes related thereto should
3 be available in the fund at any time, those funds may be rolled over for the provision of
4 District services. If the District created under this Ordinance should be dissolved or
5 abolished, such funds shall be returned to the owner of record on the date such returns or
6 refunds are made.

7
8 **Section 24.5-21. Dissolution.** The City shall have the option , in its sole discretion, to
9 dissolve the District either on its own motion or upon receipt of a petition filed by
10 owners who collectively pay more than sixty percent (60%) of the assessment:

- 11
12 a) If the City wishes to exercise its option to dissolve, the Council shall provide no
13 less than thirty (30) days' written notice to the owners' association of the intent to
14 dissolve the District, and shall schedule a public hearing of the Council on the
15 matter.
16
17 b) If a petition requesting dissolution is received from owners or owners'
18 representatives who collectively pay more than sixty percent (60%) of the
19 assessment, the City shall hold a public hearing to certify the petitions and, if
20 certified, the District shall be dissolved. Petitions may be submitted once per
21 year, in the thirty-day period starting on the anniversary of District formation.
22 Petitions must be signed by the owner or owner's representative and dated within
23 thirty days of their submission to the City. The public hearing will be held on the
24 petition within thirty (30) days of the Clerk's receipt of the petition. A public
25 hearing will be held and notice given to the owners and Owners' Association not
26 less than thirty (30) days prior to the hearing.
27
28 c) Dissolution shall be subject to the following: 1) any funds remaining shall be used
29 for services in accordance with this ordinance or refunded to the owners in equal
30 proportion to the amount of assessment paid by each owner, and 2) if the City
31 reduces the baseline, it is the intention of owners to submit a petition dissolving
32 the District.
33

34 **Section 24.5-22. Limitation on Amendments.** This Ordinance may be amended in
35 accordance with the provisions of Chapter 166, Florida Statutes, except that prior to any
36 amendment that would require additional notice pursuant to Chapter 197, Florida
37 Statutes, or any applicable provision of general law, notice of the intent to consider such
38 an amendment shall be published and mailed to each owner within the District, in
39 accordance with the requirements of such law.
40

41 **Section 24.5-23. Conflict with State Law.** Nothing in this article amendment is
42 intended to conflict with the provisions of the Florida Constitution or any Florida Statute.
43 In the event of a direct and express conflict between the amended article and either the
44 Florida Constitution or the Florida Statutes, then the provisions of the Florida
45 Constitution or Florida Statutes, as applicable, control.
46

1 **Section 4. Severability.** If any subsection, sentence, clause, phrase, or provision
2 of this amended article is for any reason held invalid or unconstitutional by any court of
3 competent jurisdiction, such holding shall not be construed to render the remaining
4 provisions of this article invalid or unconstitutional.
5

6 **Section 5. Inclusion in the City of Tampa Code of Ordinances.** The provisions
7 of this article amendment shall be included and incorporated in the City of Tampa City
8 Code, as an addition or amendment thereto, and shall be appropriately renumbered to
9 conform to the uniform numbering system of the City of Tampa Code of Ordinances.
10

11 **Section 6. Effective Date.** This ordinance shall take effect immediately upon
12 becoming a law.
13

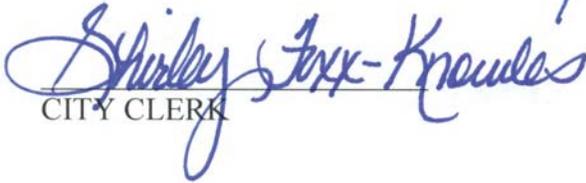
14 PASSED AND ORDAINED BY THE CITY COUNCIL OF THE CITY OF
15 TAMPA, FLORIDA, ON MAR 1 6 2017.

16
17 ATTEST:

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CHAIRMAN, CITY COUNCIL



CITY CLERK

APPROVED BY ME ON MAR 2 1 2017.



BOB BUCKHORN, MAYOR

APPROVED AS TO LEGAL
SUFFICIENCY BY:

SALVATORE TERRITO
CITY ATTORNEY

A
T

RESOLUTION NO. 2017- 321

A RESOLUTION OF THE CITY OF TAMPA, FLORIDA; DESCRIBING THE TOURISM MARKETING SERVICES PROPOSED FOR FUNDING FROM THE PROCEEDS OF SPECIAL ASSESSMENTS; ESTIMATING THE COST OF TOURISM MARKETING SERVICES TO BE PROVIDED BY, WITHIN, AND FOR THE TOURISM MARKETING DISTRICT; DESCRIBING AND ESTABLISHING WITH PARTICULARITY THE PROPOSED METHOD OF APPORTIONING THE SERVICE COST AMONG THE PARCELS OF PROPERTY LOCATED WITHIN THE DISTRICT; PROVIDING CERTAIN FINDINGS RECOGNIZING THE EQUITY PROVIDED BY THE APPORTIONMENT METHODOLOGY AND RECOGNIZING THE SPECIAL BENEFIT PROVIDED BY THE SERVICE, TOGETHER WITH FINDINGS RECOGNIZING THE FAIRNESS, EQUITY AND REASONABLENESS OF THE SPECIAL ASSESSMENTS; ESTABLISHING THE METHOD OF ASSESSING THE COST OF SERVICE AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED THEREBY; IMPOSING SPECIAL ASSESSMENTS AGAINST CERTAIN REAL PROPERTY WITHIN THE DISTRICT; APPROVING THE ASSESSMENT ROLL FOR TOURISM MARKETING SERVICE ASSESSMENTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL
OF THE CITY OF TAMPA, FLORIDA, THAT:

Section 1. Findings, Intent and Need. In adopting this Assessment Resolution pursuant to Sections 24.5-8, 24.5-9, and 24.5-13 of the Code of Ordinances of the City of Tampa (the "Code"), the City Council of the City of Tampa hereby makes the following findings, intent, and need that (a) describe the tourism marketing service proposed for funding from the proceeds of the special assessments; (b) estimate the service cost; (c) describe with particularity the proposed method of apportioning the service cost among the parcels of property located within the tourism marketing district, as applicable, such that the owner of any parcel of property can objectively determine the amount of the special assessments, based upon an assessment methodology allocation report; (d) include specific legislative findings that recognize the equity provided by the apportionment methodology and specific legislative findings that recognize the special benefit provided by the tourism marketing service; (e) include specific legislative findings that recognize the fairness, equity and reasonableness of the assessment, (f) approve and adopt the assessment rate and the annual assessment roll, with such amendments as it deems just and right; (g) include the effective date of the assessment; and (h) determine the method of collection:

E2017-8 CH 24

1. The City finds that there are certain areas within the City where there is a need for a proactive effort to provide services that specially and specifically benefit tourism properties to increase occupancy.

2. The lodging industry has become more competitive, and in order to ensure that the City will remain a competitive tourism market, the tourism properties must implement marketing programs designed to attract overnight visitors with additional funding to cover a new marketing and promotional budget needed to reach additional market segments.

3. Tourism is a vital driver of the City's economy, and is necessary for the economic success of the City. It is the intent of the City of Tampa to create a tourism marketing District in the City, to fund services and improvements that encourage tourism.

4. Based on these findings, the City Council of the City of Tampa, Florida (the "City") adopted Ordinance No. 2017-42 (the "Ordinance") establishing a process for levying and collecting a tourism marketing non-ad valorem special assessment pursuant to Article VIII, section 2 of the Florida Constitution, and Chapter 166, Florida Statutes, which grants the City the authority to enact an ordinance to impose special assessments against real property specially benefited by tourism marketing services.

5. Based on the Ordinance, the City created the Downtown\Historic Ybor Tampa Tourism Marketing District (the "District") and delegated to the Owners' Association certain powers, duties, and obligations in order to provide tourism marketing services within the District.

6. The ordinance authorizes the imposition of non-ad valorem assessments against real property which is benefited by the district's tourism marketing services.

7. The Owners' Association hired a consultant, Tourism Economics, to prepare a tourism marketing District assessment methodology allocation report for the District (hereafter the "Report").

8. The tourism marketing services to be provided include, but are not limited to, internet marketing, print ads in periodicals, trade show attendance, sales blitzes, tours, production of collateral promotional materials, attendance at conferences, lead generation activities, and development of a website to increase room nights, as set forth in the Report.

9. The Report estimates the service cost at \$1,360,000 per year.

10. As set forth in the Report, the proposed method of apportioning the service cost among the parcels of property located within the District is based upon: (a) an estimate of the revenue that would be generated by this assessment for tourism enhancing services, (b) an estimate of the total benefit generated by the tourism enhancing services, a demonstration of how the tourism enhancing services benefits the properties within the District, (c) a determination of how to fairly apportion that benefit among the properties in the District, and (d) a comparison of the results with the destination marketing results in other markets as a "verification measure."

11. The district's tourism marketing services designed to attract overnight visitors with additional funding to cover a new marketing and promotional budget needed to reach additional market segments are necessitated by the need to ensure that the City and the district will remain a competitive tourism market. Accordingly, it is fair and reasonable to impose assessments only against assessed property as set forth in the Ordinance and this Assessment Resolution.

12. The Council finds that the methodology utilized by the Report results in the imposition of a special assessment is an equitable and efficient method of allocating and apportioning the cost of the tourism marketing services among parcels of property that are specially benefited thereby and that demand and receive the tourism marketing services from the district.

13. As proposed in the Report, the assessments to be set by this Assessment Resolution provide an equitable method of funding the tourism marketing services attributed to the designated properties within the District by fairly, equitably, and reasonably allocating the tourism marketing services to specially benefitted properties that are assessed on the basis of the burden expected to be generated by the use of such property.

14. Based on the Report, the Owners' Association has prepared a draft assessment roll that has been delivered to the City Clerk.

15. As required by the terms of Sections 24.5-11 and 24.5-12 of the City Code, notice of a public hearing has been published and mailed to each property owner proposed to be charged an assessment, notifying such property owner of the opportunity to be heard.

16. A public hearing has been duly held and comments and objections of all interested persons have been heard and considered as required by the Section 24.5-9 of the City Code.

Section 2. Assessment Roll. The Assessment Roll is attached to and incorporated into this Resolution as Exhibit "A," and is hereby approved by the City Council.

Section 3. Levy and Collection of Tourism Marketing Assessments. A monthly Tourism Marketing Assessment is hereby levied and imposed in the amount of \$1.50 per occupied room per night by each and all of the properties listed on Exhibit "A" hereof. This assessment is hereby levied against the person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment motel located on the properties listed in Exhibit "A" hereof. The Tourism Marketing Assessment shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental. The person receiving the consideration for such rental or lease shall receive, account for, and remit the assessment to the Hillsborough County Tax Collector on such forms and using such procedures as may be specified by the Hillsborough County Tax Collector.

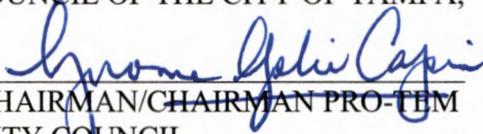
Section 4. Method of Collection. The Tourism Marketing Assessments shall be collected from each and all of the properties listed on Exhibit "A" hereof in accordance with that Triparty Interlocal Delegation and Collection Agreement of the City of Tampa, the Hillsborough

County Hotel & Motel Association, Inc., and the Hillsborough County Tax Collector (the "Triparty Interlocal Agreement").

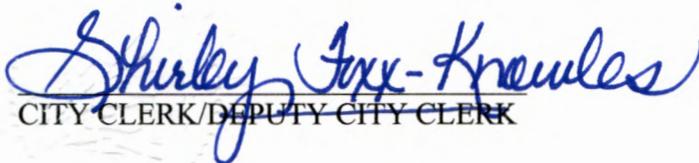
Section 5. Severability. The provisions of this Assessment Resolution are severable; and if any section, subsection, sentence, clause or provision is held invalid by any court of competent jurisdiction, the remaining provisions of this Assessment Resolution shall not be affected thereby.

Section 6. Effective Date. This resolution shall take effect immediately upon its adoption, and the special assessment so levied hereunder shall take effect and apply to all those occupied rooms per night rented by each and all of the properties listed on Exhibit "A" hereof beginning on May 1, 2017, through December 31, 2036.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TAMPA,
FLORIDA, APR 06 2017.


CHAIRMAN/CHAIRMAN PRO-TEM
CITY COUNCIL

ATTEST:


CITY CLERK/DEPUTY CITY CLERK

Prepared by:

E/S
SALVATORE TERRITO
CITY ATTORNEY

EXHIBIT "A"
TOURISM MARKETING DISTRICT ASSESSMENT ROLL

1. Aloft Tampa Downtown, 100 West Kennedy Blvd., Tampa, FL 33602, Parcel ID No. A-24-29-28-4ZI-000000-00003.0, Folio No. 193666-000, 130-unit hotel constructed on 21,648 square feet of land. Owner: Pharos CB Downtown Tampa Investors, LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
2. Courtyard by Marriott Tampa Downtown, 102 East Cass Street, Tampa, FL 33602, Parcel ID No. A-24-29-18-4ZI-000019-00000.0, Folio No. 193333-0000, 141-unit hotel constructed on 24,514.00 square feet of land. Owner: NF II CI Tampa Downtown, LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
3. Embassy Suites Hotel Tampa Downtown Convention Center, 513 South Florida Avenue, Tampa, FL 33602, Parcel ID No. A-24-29-18-4ZM-000107-00008.0, Folio No. 193864-0000, 360-unit hotel constructed on 50,000 square feet of land. Owner: RLJ II EM TAMPA DT, LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
4. Epicurean Hotel, 1207 South Howard, Tampa FL 32606, Parcel ID No. A-26-29-18-98H-000000-00002.0, Folio No. 117665-1204, 137-room hotel constructed on 57,975.00 square feet of land. Owner: MAINSAIL EPICUREAN HOTEL, LLLP. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
5. Hampton Inn & Suites Ybor, 1301 E. 7th Ave., Tampa FL 33605, Parcel ID No A-18-29-19-50N-000028-00005.0, Folio No 197047-0000, 138-room hotel constructed on 33,950.00 square feet of land. Owner: SUMMIT HOTEL OP LP. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
6. Hilton Garden Inn Tampa Ybor, 1700 E. 9th Avenue, Tampa FL 32605, Parcel ID No. A-18-29-19-50N-000071-00000.0, Folio No. 197266-0000, 95-room hotel constructed on 33,250.00 square feet of land. Owner: IHP TAMPA FL OWNER LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
7. Floridan Palace Hotel, 905 N. Florida Avenue, Tampa FL 32602, Parcel ID No. A-13-29-18-4ZI-000016-00001.1, Folio No. 193319-0000, 213-room hotel constructed on 22,050.00 square feet of land. Owner: ANTONAKOS FLORIDAN POST LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
8. Le Meridien Tampa, 601 N. Florida Avenue, Tampa FL 32602, Parcel ID No A-24-29-18-4ZI-000047-00001.0, Folio No. 193452-0000, 130-room hotel constructed on 44,100.00 square feet of land. Owner: CITY OF TAMPA (OWNER/LANDLORD). The

estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.

9. Hilton Tampa Downtown, 211 N. Tampa Street, Tampa FL 32606, Parcel ID No. A-24-29-18-4ZI-000080-00003.0, Folio No. 193600-0000, 520-room hotel constructed on 89,685.55 square feet of land. Owner: CIP 2014 TAMPA LANDLORD LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
10. Marriott Tampa Waterside Hotel & Marina, 700 South Florida Avenue, Tampa FL 32602, Parcel ID No. A-24-29-18-4ZM-000000-00049.0, Folio No. 193918-0000, 719-room hotel constructed on 108,021.00 square feet of land. Owner: MWS HOTEL LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
11. Sheraton Tampa Riverwalk Hotel, 200 N. Ashley, Tampa FL 32602, Parcel ID No. A-24-29-18-4ZI-000080-00000.0, Folio No. 193668-0000, 277-room hotel constructed on 93,729.00square feet of land. Owner: INSITE TAMPA DT LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
12. Residence Inn Tampa, 101 East Tyler Street, Tampa FL 32602, Parcel ID No. A-24-29-18-4ZI-000019-00001.0, Folio No. 193333-0100, 109-room hotel constructed on 20,639.00 square feet of land. Owner: HH LC PORTFOLIO LLC. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.
13. The Barrymore Hotel Tampa Riverwalk, 111 W. Fortune St., Tampa FL 32602, Parcel ID No. A-13-29-18-4YP-000000-0007B.1, Folio No. 192605-0023, 312-room hotel constructed on 167,180.00 square feet of land. Owner: FORTUNE STREET HOTEL LTD. The estimated maximum assessment rate to become due in the ensuing and all fiscal years is \$1.50 per occupied room per night.

Agmt
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RESOLUTION NO. 2017 322

A RESOLUTION APPROVING A TRI-PARTY INTERLOCAL DELEGATION AND COLLECTION AGREEMENT BETWEEN THE CITY OF TAMPA, THE HILLSBOROUGH COUNTY HOTEL & MOTEL ASSOCIATION, INC., AND THE HILLSBOROUGH COUNTY TAX COLLECTOR, TO SPELL OUT THE RESPONSIBILITIES OF EACH OF THE PARTIES WITH RESPECT TO THE CREATION OF THE DOWNTOWN/HISTORIC YBOR TOURISM MARKETING DISTRICT; PROVIDING FOR THE MAYOR TO EXECUTE THE AGREEMENT; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on March 16, 2017, the City Council of the City of Tampa, Florida, enacted Ordinance 2017-42, creating the Downtown/Historic Ybor Tourism Marketing District (the "District"); and

WHEREAS, the operation of the District requires cooperation between the City of Tampa, Florida, the Hillsborough County Hotel & Motel Association, Inc., and the Hillsborough County Tax Collector (the "Parties"); and

WHEREAS, the attached Tri-Party Agreement delineates the services and duties to be undertaken by the three Parties.

NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TAMPA, FLORIDA:

Section 1. The Tri-Party Agreement between the Parties, attached as Exhibit "A", is approved in substantially the form attached hereto.

Section 2. The Mayor of the City of Tampa, Florida, is authorized and empowered to execute, and the City Clerk to attest and affix the official seal of the City of the City, to the Tri-Party Agreement on behalf of the City of Tampa, Florida.

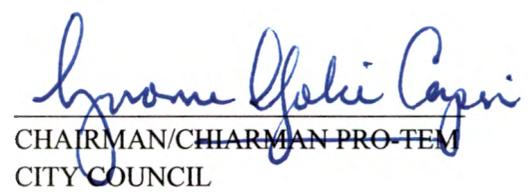
Section 3. The other proper officers of the City of Tampa, Florida are hereby authorized to do all things necessary and proper to carry out, and make effective, the provisions of this Resolution.

Section 4. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TAMPA, FLORIDA ON APR 06 2017.

ATTEST:


CITY CLERK/DEPUTY CITY CLERK


CHAIRMAN/CHAIRMAN PRO-TEM
CITY COUNCIL

PREPARED BY:

E/S
SALVATORE TERRITO
CITY ATTORNEY

E2017-8427

TRIPARTY INTERLOCAL DELEGATION AND COLLECTION AGREEMENT OF THE CITY OF TAMPA, THE HILLSBOROUGH COUNTY HOTEL & MOTEL ASSOCIATION, INC., AND THE HILLSBOROUGH COUNTY TAX COLLECTOR

THIS INTERLOCAL AGREEMENT (hereafter the "Triparty Agreement") is made and entered into this ___ day of ____ 2017, by and among the City of Tampa, Florida, a municipal corporation created under the laws of the State of Florida (hereafter the "City"), the Hillsborough County Hotel & Motel Association, Inc., a Florida not-for-profit corporation (hereafter the "Owners' Association"), and Doug Belden, the Hillsborough County Tax Collector, a constitutional office of the State of Florida, whose address is 601 East Kennedy Boulevard, 14th Floor, Tampa, Florida 33602 (hereafter the "Tax Collector").

RECITALS

WHEREAS, pursuant to its constitutional and statutory home rule powers, the City has by Ordinance No. 2017-42, codified as Chapter 24.5, City of Tampa Code of Ordinances (hereafter the "Ordinance"), created the Downtown/Historic Ybor Tourism Marketing District (hereafter the "District") and levied a special assessment to fund certain tourism marketing services defined therein; and,

WHEREAS, pursuant to Section 24.5-5, the City has determined to delegate the power and authority to manage and administer the affairs of the District to the Owners' Association, together with the power to create rules and regulations for the handling of the affairs of the District; and,

WHEREAS, Section 24.5-5 conditions the delegation of the powers, authority, duties, and obligations of managing the District upon the execution of a delegation agreement in accordance with the Ordinance and all applicable provisions of the general law; and,

WHEREAS, Section 24.5-8 authorizes the Owners' Association to enter into a written agreement with the Tax Collector to collect the special assessments levied under the Ordinance; and,

WHEREAS, one of the purposes of this Triparty Agreement is to delegate the powers, authority, duties, and obligations of managing the District to the Owners' Association subject to the terms and conditions set forth herein and in the Ordinance; and,

WHEREAS, Section 163.01, Florida Statutes, authorizes local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities; and,

WHEREAS, the City, Owners' Association acting on behalf of the District, and the Tax Collector are authorized under Chapter 163, Florida Statutes, to enter into this Triparty Agreement to make the most efficient use of their respective powers, resources, authorities, and capabilities by enabling them to cooperate on the basis of mutual advantage and thereby provide the services provided for herein in a manner that will best utilize existing revenues, powers, and capabilities available to each of them; and,

WHEREAS, the City and the Owners' Association wishes to enable the Tax Collector to collect the District assessment and provide the collected District funds to the City, who will in turn transfer the payments to the Owners' Association; and,

WHEREAS, the parties agree it is in the best interests of both to proceed with this Agreement.

ACCORDINGLY, in consideration of the above stated Recitals, and the mutual covenants, promises, and provisions contained herein, the parties hereto agree as follows:

SECTION 1. RECITALS. The above Recitals are true and correct, and form a material part of this Triparty Agreement.

SECTION 2. PURPOSE. The purpose of this Triparty Agreement is to detail the rights and responsibilities of each party and to provide terms and conditions under which the Owners' Association will exercise its delegated powers from the City and provide terms and conditions under which the Tax Collector will collect the District assessment and forward collected District assessments to the City. This Triparty Agreement will also provide the terms and conditions under which the City will forward the collected District assessments to the Owners' Association.

SECTION 3. TERM OF AGREEMENT: This Agreement shall be effective upon execution by all parties and recording with the Clerk of the Circuit Court of Hillsborough County for a twenty (20) year term.

SECTION 4. DELEGATION OF AUTHORITY; CONDITIONS. Pursuant to its constitutional and statutory home rule powers as articulated in Section 24.5-5 of the Ordinance, the City hereby delegates the power, authority, duty and responsibility to manage and administer the affairs of the District to the Owners' Association, together with the power to create rules and regulations for the handling of the affairs of the District, subject to the following terms and conditions:

1) The Owners' Association shall manage the funds for the District and shall establish an account for such funds and maintain proper accounting records identifying the receipts, expenditures, and cash balances of the District, and all other records for the District, the customary practices of the City and all applicable provisions of law.

2) Each year, the Owners' Association shall submit a report of activities and expenditures to the City, as well as its annual budget and expenditures. The report and the budget shall be submitted each year no later than June 1 of each calendar year. The report shall include: a) a summary of the activities provided in the previous year; b) a summary of the expenditures from the previous year; c) any increase to the special assessment rate; d) the amount of any revenue to be carried over from any prior year(s); e) a list of the directors of the Board of the Owners' Association; and f) a list of accomplishments attributable to the District.

3) The budget shall include recommendations for expenditures and other essential financial information. The City shall approve the District budget, but can modify or reject the budget only upon an affirmative vote of no fewer than five members of the City Council.

4) The Owners' Association shall be responsible for preparing, providing public notice for, and submitting to the City the assessment roll, any amended roll should others be added to the Ordinance, the assessment resolution, and related documents in accordance with the Ordinance.

5) The Owners' Association is responsible for operation and managing the District, including accounting for, distributing and auditing expenditures of the District as a dependent special District of the City.

6) The Owners' Association hereby agrees to defend, indemnify and hold harmless the City from any and all liability against any and all loss, liability, costs, damage (including wrongful death), expense, actual or alleged claim, action, suit, demand or injury of any type or nature whatsoever, whether brought by an individual or other entity, or imposed by a court of law or by administrative action of any federal, state, or local governmental body or agency, including interest, suit costs and reasonable attorney fees for any purposes whatsoever including trials and appeals and otherwise, that may occur as a results of the action, inaction, omission, negligence or willful misconduct on the Owners' Association's part, or of its personnel, employees, agents, contractors, or volunteers in connection with or arising out of the Owners' Association's exercise of delegated authority under this Triparty Agreement. The Owners' Association's action includes the acts of its officers, successors, assigns and legal representation, agents, employees, invitees and/or volunteers for the purposes specified herein.

7) Owners' Association shall keep proper books of record and account (separate from all other records and accounts) in which complete and correct entries shall be made of its transactions relating to the assessments which, together with all other books and records related to District matters, shall at all times be subject to the inspection during regular business hours. The Owners' Association covenants that all such books of record and account will be kept according to Generally Accepted Accounting Principles for governmental accounting consistently applied.

8) The Owners Association shall comply with the provisions of the Public Records Act, Chapter 119, Florida Statutes, in regard to any documents or records related to its operation of the District.

9) The Owners' Association shall apply assessments received by it only for the purposes provided in the Ordinance and shall not enter into any contract or contracts or take any action inconsistent with the provisions hereof.

SECTION 5. COMPLIANCE WITH LAWS AND REGULATIONS. The parties shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments and ordinances promulgated by the City.

SECTION 6. DUTIES AND RESPONSIBILITIES OF THE OWNERS' ASSOCIATION TO TAX COLLECTOR. The Owners' Association agrees that the Tax Collector is authorized to retain one percent (1%) of the District assessments collected to cover its cost of collecting the assessments, and shall notify the Tax Collector if there is any change to the District's term, assessment rate, assessed tourism properties, or Owners' Association.

SECTION 7. COLLECTION AND DELIVERY OF ASSESSMENT. The Tax Collector agrees to collect the assessment on a monthly basis from assessed Tourism Properties within the District. The Tax Collector further agrees that it shall forward the special assessments collected, less the one percent (1%) collection fee, to the City of Tampa, and the City of Tampa will then forward the special assessments received from the Hillsborough County Tax Collector to the Owners' Association, less its own collection fee. The City of Tampa shall charge the District no less than one percent (1%), or the actual cost, whichever is greater, for services or expenses for carrying out the provisions of this Triparty Agreement; which amount shall be deducted from the funds remitted to the District. The Tax Collector shall provide to the Owners' Association a list of all assessed Tourism Properties that are delinquent in remitting their assessment. The list of delinquent assessed Tourism Properties shall be provided at the same time the collected assessments are forwarded to the Owners' Association.

SECTION 8. SCHEDULE.: The Tax Collector shall collect the District assessment monthly and forward the District assessments collected, less the one percent (1%) collection fee, to the City. The City shall then forward them to the Owners' Association. The Tax Collector shall forward all District assessments collected during the Collection Period and any delinquent assessments collected from previous Collection Periods to the City, who shall then forward to the Owners' Association, pursuant to the following monthly schedule.

Collection Period:	Month 1
District Assessment Due:	Day 1, Month 2
District Assessment Late:	Day 21, Month 2
Payment to City:	Fifth Business Day, Month 3
Payment to District OA:	Tenth Business Day, Month 3

SECTION 9. INDEMNITY. The Owners' Association hereby agrees to defend, indemnify and hold harmless the Tax Collector from any and all liability against any and all loss, liability, costs, damage (including wrongful death), expense, actual or alleged claim, action, suit, demand or injury of any type or nature whatsoever, whether brought by an individual or other entity, or imposed by a court of law or by administrative action of any federal, state, or local governmental body or agency, including interest, suit costs and reasonable attorney fees for any purposes whatsoever including trials and appeals and otherwise, that may occur as a results of the action, inaction, omission, negligence or willful misconduct on the Owners' Association's part, or of its personnel, employees, agents, contractors, or volunteers in connection with or arising out of the Owners' Association's exercise of delegated authority under this Triparty Agreement. The Owners' Association's action includes the acts of its officers, successors, assigns and legal representation, agents, employees, invitees and/or volunteers for the purposes specified herein.

SECTION 10. TERMINATION. Any party may terminate this Agreement by notifying the other party in writing of their intent to cancel this Agreement at least thirty (30) days prior to their desired termination date. Notification will be made by certified mail or by hand delivery to the other party or other party's assigned designee. If the District is terminated prior to the end of its twenty (20) year term, this Agreement shall terminate on the effective date of the District's termination.

SECTION 11. MODIFICATION. This Agreement may be modified or amended only by a written instrument duly authorized and executed by the parties. Notwithstanding the foregoing, the terms of this Agreement shall be subject to modification of the District. Any authorized modification or amendment to this Agreement shall be promptly recorded in compliance with applicable law.

SECTION 12. NOTICE. Any notice or communication required to be given by one party to the other shall be in writing and may be hand delivered, mailed by certified mail, postage prepaid, or sent by facsimile or similar telecommunication device and shall be deemed delivered if addressed as follows:

CITY OF TAMPA:

City Clerk
315 East Kennedy Boulevard
Tampa, FL 33602

WITH A COPY TO:

City Attorney
Old City Hall, 5th Floor
315 East Kennedy Boulevard
Tampa, FL 33602

HILLSBOROUGH COUNTY TAX COLLECTOR:

Director, Administration and Special Projects
Hillsborough County Tax Collector
601 East Kennedy Boulevard – 14th Floor
Tampa, FL 33602

OWNERS' ASSOCIATION:

Executive Director
Hillsborough County Hotel & Motel Association, Inc.
PO Box 3298
Tampa, Fl. 33602

SECTION 13. SEVERABILITY. If any section, clause, or paragraph, or portion thereof of this Agreement is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid section, clause, or portion thereof shall be severed from the remainder of this Agreement.

SECTION 14. CONFLICT RESOLUTION.: In the event of a dispute arising from or related to the terms of this Agreement, the parties hereto shall comply with the current provisions of Chapter 164, Florida Statutes, the Florida Governmental Conflict Resolution Act.

SECTION 15. FILING OF AGREEMENT. The Owners' Association is hereby authorized and directed, after approval of this Agreement by the City and the Tax Collector and execution thereof by the duly qualified and authorized representatives of each of the parties hereto, to file this Agreement with the Clerk of the Circuit Court of Hillsborough County, Florida, for recording in the public records of the City of Tampa, Florida.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed by their duly authorized representatives.

ATTEST:

CITY OF TAMPA, FLORIDA

By: _____
CITY CLERK

By: _____
CHAIRMAN, CITY COUNCIL

APPROVED BY ME ON: _____

BOB BUCKHORN, MAYOR

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

By: _____
CITY ATTORNEY

ATTEST:

**DOUG BELDEN
TAX COLLECTOR FOR HILLSBOROUGH
COUNTY**

By: _____

ATTEST:

**HILLSBOROUGH COUNTY HOTEL &
MOTEL ASSOCIATION, INC.**

By: _____
BOB MORRISON, EX. DIRECTOR