

**ITEM # 48**

**REPLACEMENT EXHIBIT 1**

**ADDITIONAL MATERIAL**

**10:00 a.m. Regular Meeting**

**APRIL 4, 2017**

**SUBMITTED AT THE REQUEST OF**

**COUNTY ADMINISTRATION**

**MEMORANDUM OF UNDERSTANDING REGARDING COLLECTION OF  
BROWARD COUNTY TOURIST DEVELOPMENT TAXES**

**THIS MEMORANDUM OF UNDERSTANDING** (the “**MOU**”) is dated April 4, 2017, but becomes effective on the Effective Date (as defined below); and is between **AIRBNB, INC.**, a Delaware corporation (“**Airbnb**”), and **BROWARD COUNTY**, a political subdivision of the State of Florida (the “**County**”). Each party may be referred to individually as a “**Party**” and collectively as the “**Parties.**”

**RECITALS**

WHEREAS, Airbnb represents that it provides an Internet-based platform through which a third party desiring to offer an accommodation (a “**Host**”) and a third party desiring to book an accommodation (a “**Guest**”) have the opportunity to communicate, negotiate, and consummate a Booking Transaction for accommodations (“**Booking Transaction**”) pursuant to a direct agreement between the Host and Guest to which Airbnb is not a party (the “**Platform**”);

WHEREAS, Airbnb represents that any agreement regarding a Booking Transaction through use of the Platform is between the Host and Guest only, that Airbnb is not a party to such agreements, that a Host exclusively determines the price to be charged, the dates to book such accommodations, the parties with whom to transact, and all other material terms of such agreements, that only the Host and not Airbnb has the right and ability to accept and book an accommodation, and that Airbnb does not own any real property and does not have any possessory interest in any real property or accommodations offered by Hosts (including, but not limited to, as an owner, lessee, sublessee, mortgagee in possession, licensee, agent, or in any other capacity) and therefore cannot and does not transfer any possessory interest in any property or accommodation to any person;

WHEREAS, Airbnb represents that it provides, through third-party payment processors, a secure payment processing service to permit Hosts to receive payments from Guests electronically. Airbnb represents that when the Host accepts and confirms a Guest’s reservation request, Airbnb, acting through third-party payment processors, electronically processes the Guest’s payment, which is typically held and released approximately 24 hours after the Guest checks into the Host’s property. Airbnb represents that Guests booking accommodations through the Platform pay the Host for such accommodations electronically using the Platform, and such payments are briefly held by Airbnb typically until twenty-four hours after check-in and then released directly to Hosts (less the applicable service fee);

WHEREAS, Airbnb represents that it is not an owner, operator, lessor, proprietor, manager, or managing agent of living quarters or accommodations of any kind in any hotel, apartment hotel, motel, resort hotel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, timeshare accommodation, or condominium, and that it neither engages in the business of renting, leasing, letting, or granting a license to rent, lease, let, or use any accommodation in the State of Florida or Broward County, Florida. Airbnb represents further that it does not receive, collect, or charge consideration for rentals within the meaning of applicable law in the State of Florida and/or in the County;

WHEREAS, Airbnb represents that it has the authority to register, report, collect, and remit the applicable occupancy taxes on behalf of users of Airbnb’s Platform pursuant to this MOU;

WHEREAS, section 31½-16 of the Broward County Code of Ordinances (the “County Code”), together with sections 125.0104 and 212.03, Florida Statutes, impose a tourist development tax (“TDT”) throughout the incorporated and unincorporated areas of the County, currently at a rate of five percent (5%) on each whole and major fraction of each dollar of the total rental charged 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, rooming house, mobile home park, recreation vehicle park, tourist or trailer camp, or condominium for a term of six (6) months or less, unless such living quarters or accommodations are exempt according to the provisions of Chapter 212, Florida Statutes (see County Code sections 31½-16(1)-(4));

WHEREAS, the Parties disagree as to whether, under the terms of the foregoing statutes and County Code provisions, Airbnb is responsible for collecting the TDT and remitting the required tax returns and payments to the Broward County Tourist Development Tax Section (the “Section”);

WHEREAS, nothing in this MOU is intended to or shall abrogate the powers and duties of Broward County, including any powers and duties under applicable law or County Code, or is intended to impair or adversely affect the County’s performance of its obligations under County held Bonds;

WHEREAS, the Florida Department of Revenue, which is charged with the supervisory duties for the collection and administration of taxes pursuant to Section 195.002, Florida Statutes, has entered into an agreement with Airbnb in the counties that do not collect and enforce the tourism taxes locally;

WHEREAS, the County and Airbnb enter into this MOU voluntarily in order to facilitate the reporting, collection, and remittance of applicable occupancy taxes from Hosts and Guests, resulting from Booking Transactions completed by Hosts and Guests on the Platform for occupancy of accommodations located in the County, in accordance with this MOU.

NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS, PROMISES, AND AGREEMENTS CONTAINED HEREIN, THE PARTIES AGREE AS FOLLOWS:

- A. The following terms as defined above are hereby incorporated into the terms of this MOU:
  - a. Airbnb
  - b. Booking Transaction
  - c. County Code
  - d. County
  - e. Guest
  - f. Host
  - g. Party
  - h. Parties

Initial for Airbnb \_\_\_\_\_

Initial for Broward County \_\_\_\_\_

- i. Platform
- j. TDT
- k. Section

B.1. With respect to Booking Transactions between Hosts and Guests completed on the Platform for accommodations for which the TDT (or other similar tax enacted during the term of this MOU) (“**Tourist Taxes**”) is applicable, and during the period in which this MOU is effective (as defined below), and solely pursuant to the terms and conditions of this MOU, Airbnb agrees to assume the duties of a Dealer under chapter 212, Florida Statutes, and under the County Code.

B.2. Airbnb neither agrees to undertake, nor undertakes, any obligation to assume the duties of a Dealer, and does not agree to undertake any obligation, contractually or otherwise, to collect or remit Tourist Taxes relating to any user’s transaction completed, made, or facilitated through any means, method, or platform other than the Hosts’ or Guests’ use of the Platform. Any obligation assumed by Airbnb pursuant to this MOU (during any period in which it is effective) shall be limited to users completing Booking Transactions directly between the Guest and Host through their use of the Platform.

**PROSPECTIVE COLLECTION OF TOURIST TAXES**

C. Airbnb agrees to commence collecting and remitting Tourist Taxes no later than the first day of the first calendar month that is not less than two (2) weeks after this MOU is fully executed and approved by the County (the “**Effective Date**”), pursuant to the terms of this MOU, at the applicable rate, on completed Booking Transactions for occupancy of accommodations located in the County between a Guest and Host who use the Platform. For the avoidance of doubt, this MOU to collect shall not extend to any period or transaction prior to the Effective Date or after the termination of this MOU (except as expressly stated below in paragraph S) or to any user’s transaction completed, through any means, method or platform, other than the Platform.

**REMITTANCE OF TOURIST TAXES**

D. Except as provided in this MOU, Airbnb shall reasonably report information on tax return forms prescribed by the County, as may be amended from time to time, including all Tourist Taxes that are subject to the provisions of this MOU, and shall remit all Tourist Taxes collected from Guests in accordance with this MOU and evidenced on such returns in the time and manner described in the Code, as may be amended from time to time, or as agreed to between the Parties in writing. A copy of the County’s current tax return form is attached hereto as Exhibit “A.” The manager of the Section is hereby authorized to execute, on the County’s behalf, any required amendment to this MOU resulting solely from an amendment to the County’s tax return form(s).

**AIRBNB LIABILITY**

E. On a prospective basis upon the Effective Date of this MOU, and during any period in which this MOU is in effect, in accordance with the terms of this MOU, Airbnb agrees contractually to assume liability for any failure to report, collect, and/or remit the correct amount of Tourist Taxes, based on the total consideration required to be paid by the Guest to the Host for

the right to occupy the Host property including, but not limited to, penalties and interest, lawfully and properly imposed in compliance with law. Nothing contained herein nor any action taken pursuant to this MOU, including but not limited to the collection or remittance of Tourist Taxes, shall impair, restrict, or prevent Airbnb from asserting that any Tourist Taxes and/or penalties, interest, fines, or other amounts assessed against it were not due or are the subject of a claim for refund under applicable law, or from enforcing any and all rights accorded to it pursuant to law.

### **COUNTY AUDIT AND INSPECTION OF RECORDS**

F. During any period in which this MOU is in effect, and without waiving any audit rights provided to the County under Florida Law, and provided that Airbnb is not in breach of its obligations under this MOU, then with respect to Booking Transactions covered by this MOU, the County agrees to audit Airbnb in the manner provided under the County Code, except that: (a) Airbnb will not be required on the basis of this MOU to disclose the Host or Guest name or property address associated with Booking Transactions; and (b) the County shall not, directly or indirectly, audit any individual Guest or Host relating to such Booking Transactions unless and until an audit of Airbnb by the County has been exhausted with the matter not resolved to the County's full satisfaction. Nothing in this paragraph prevents the County from auditing an individual who (or entity that) happens to be a Host based upon transactions that the County learns of independently.

G. Upon the County's request in connection with an audit, Airbnb shall submit all applicable transaction data based on reservation ID, or other type of transaction ID, as maintained by Airbnb in its ordinary course of business. The Parties agree that Airbnb is not required, on the basis of this MOU, to produce any Host or Guest name or address relating to any Booking Transaction in connection with an audit or otherwise (Airbnb will not produce such information without a legally binding subpoena or other process of comparable legal effect). Notwithstanding the preceding sentence and any contrary statement in Paragraph F, if Airbnb agrees to disclose Host name, Guest name, and/or address data to any other county or municipality in Florida, or to the Florida Department of Revenue, under an agreement with respect to Tourist Taxes, the terms of this MOU regarding Host and Guest name and address information shall be deemed to be automatically amended to require the disclosure of all such additional information to the County, commencing with the first tax return filed by Airbnb at least thirty (30) days after the County makes written demand for such additional information. Airbnb acknowledges that a complete record of each Booking Transaction and property must be contained in its records pursuant to sections 125.0104, 212.03, and 212.13, Florida Statutes.

H. The Parties agrees that, pursuant to this MOU and during the period in which it is effective, Airbnb shall register as a Dealer for the reporting, collection, and remittance of Tourist Taxes, in connection with its obligations assumed under this MOU. Registration with the County and the issuance of any certificate of authority will be in the name of Airbnb, Inc. at 888 Brannan Street, 4th Floor, San Francisco, CA 94103. Airbnb, Inc. will be the registered taxpayer on behalf of any subsidiary or affiliate of Airbnb, Inc. collecting Tourist Taxes from Guests. The County reserves the right to audit individual Guests or Hosts as allowed under Florida Law.

I. Auditing functions shall be carried out by County agencies and personnel or contractors who are authorized by County ordinance, administrative code provision, or other law to conduct such audits. Nothing in this MOU shall authorize any other person to conduct such audits.

#### **GUEST AND HOST LIABILITY**

J. Nothing in this MOU shall relieve Guests or Hosts from any responsibilities with respect to Tourist Taxes, including, without limitation, any obligation to register with the County or to collect, remit, and report Tourist Taxes for transactions completed through any means, method, device, or platform, or restrict the County from investigating or enforcing any provision of applicable law against any such person or entity for any occupancy arranged directly or indirectly through any means.

K. Nothing herein shall relieve any Guest or Host of liability for Tourist Taxes imposed by the Code, nor limit the County's authority to hold such Guest or Host responsible for any applicable Tourist Taxes, penalties, and interest for which they may be liable, including, but not limited to, civil and criminal penalties arising from inaccurate, false, or misleading representations made to Airbnb or to the County by such Guest or Host, whether or not such representations were, in fact, relied upon by Airbnb or the County.

#### **NOTIFICATION TO GUESTS AND HOSTS**

L. Airbnb agrees, for the purposes of facilitating this MOU that it will notify: (i) Hosts that Tourist Taxes will be collected and remitted to the County as of the Effective Date pursuant to the terms of this MOU; and (ii) Guests and Hosts of the amount of Tourist Taxes collected and remitted on each Booking Transaction. Airbnb agrees to update the Airbnb website pages for Broward County including under its "Responsible Hosting" link with information relating to Broward County (and applicable municipalities) including, but not limited to, applicable zoning, building, housing, business license, and tax requirements and standards.

#### **PROSPECTIVE TAX TREATMENT**

M. Collection and remittance of Tourist Taxes under this MOU shall begin on the Effective Date. Nothing contained herein shall impair or prevent the County from collecting or seeking to collect any amounts related to Tourist Taxes, based on any transaction that occurred prior to the Effective Date of this MOU, from any Guest, Host, or Airbnb. Moreover, nothing contained in this MOU will constitute a release or waiver of any existing or future claim, cause of action, or indebtedness that the County may have, or may claim to have, against any Guest, Host or Airbnb (or affiliates of Airbnb).

#### **LIMITATION OF APPLICATION**

N. This MOU is solely for the purpose of facilitating the administration and collection of the Tourist Taxes with respect to Booking Transactions and, except with respect to the rights and liabilities set forth herein, the execution and implementation of this MOU by the Parties, including but not limited to, the collection and/or remittance of Tourist Taxes, shall not be considered an admission or evidence of any issue of law or fact arising under the Code or any other provisions

of the laws of the United States of America, State of Florida, or the County. By entering into or acting pursuant to the terms of this MOU, including but not limited to collecting and/or remitting Tourist Taxes, Airbnb and the County do not waive, and expressly preserve, any and all arguments, contentions, claims, causes of action, defenses, and assertions, without limitation, relating to: (i) the validity of any construction of the County Code that extends beyond the express terms of the ordinance; (ii) that Airbnb is a Dealer (as defined above); (iii) that Airbnb is a Dealer, lessor, operator, or vendor for any other purpose under any other provision of state, local, and/or federal law; (iv) that Airbnb "receives", charges, collects, or otherwise comes into possession of taxable "consideration for the lease or rental" as those terms are used in the County Code; or (v) that any third party occupies any taxable "living quarters" or "accommodations" of any kind in a "hotel" or otherwise, as those terms are used in the County Code.

O. For the avoidance of doubt, notwithstanding any other language stated in this MOU, the County reserves and maintains the full right to take any and all actions it deems appropriate to: (a) collect, from any person or entity including any Host, Guest, or Airbnb, any Tourist Taxes due the County relating to any applicable transaction preceding the Effective Date; (b) collect, from any person or entity including any Host, Guest, or Airbnb, any Tourist Taxes due the County relating to any Booking Transaction occurring on or after the Effective Date but as to which the County determines the full amount of taxes (including any applicable interest or penalties) has not been paid; and (c) exercise any of its powers granted under state law or County Code, including the power to conduct audits as it deems appropriate.

#### **MODIFICATIONS**

P. No modification of this MOU shall be effective unless in writing and signed by both parties.

#### **DURATION/TERMINATION**

Q. This MOU shall apply to Booking Transactions made on or after the Effective Date and shall remain in effect unless terminated in accordance with any portion of paragraph R below.

R.1. This MOU may be terminated by Airbnb or the County for convenience, provided that proper notice is given. Proper notice for the purposes of this paragraph means at least 60 days' prior written notification to the other party by certified or registered mail and, in the case where Airbnb is the party seeking to terminate the MOU, at least 30 days' prior email notification to each Host offering accommodations in the County through Airbnb's Platform that Airbnb will no longer be collecting and remitting Tourist Taxes for Booking Transactions subject to this MOU. Such termination shall be effective on the first day of the calendar month following the 60 day written notification to the other Party. Airbnb agrees not to terminate this MOU for convenience for a period of twelve (12) months from the Effective Date.

R.2. Either party may terminate this MOU for breach if the Party in breach has not corrected the breach within thirty (30) days after receipt from the aggrieved party of written notice identifying the breach. Termination for breach shall be effectuated through written notice at any time after the expiration of the thirty (30) day period, with the termination effective on the first calendar day of the month following the notice of termination.

R.3. Either Party may terminate this MOU at any time if a court of competent jurisdiction enjoins such Party's ability to perform its obligations. Termination under this paragraph shall be effectuated through written notice with the termination, to the full extent permissible under the applicable court ruling, effective on the first calendar day of the month following the court ruling.

R.4. Airbnb may also terminate this MOU at any time if the County materially changes, without Airbnb's written consent, the previously agreed-upon information required to be reported by Airbnb under Paragraph (D), as same may be amended by Paragraph (G). Termination under this paragraph shall be effectuated through written notice, with the termination effective on the first calendar day of the month following the notice of termination.

S. Any termination under any portion of paragraph R shall not affect the duty of Airbnb to remit to the County any Tourist Taxes collected from Guests up through and including the effective date of termination of this MOU, even if not remitted by Airbnb to the County as of the date of termination.

#### MISCELLANEOUS

T. CHOICE OF LAW, VENUE, AND WAIVER OF JURY TRIAL. This MOU, its construction and any and all disputes arising out of or relating to it, shall be interpreted in accordance with the substantive laws of the State of Florida without regard to its conflict of law principles. The Parties agree that any dispute arising out of or relating to this MOU shall be heard exclusively in the Seventeenth Judicial Circuit Court of Florida or the United States District Court for the Southern District of Florida, and each Party consents to the exclusive jurisdiction of such courts and waives any and all objections to jurisdiction or venue in such courts or any assertion of inconvenient forum. **BY ENTERING INTO THIS MOU, AIRBNB AND COUNTY HEREBY EXPRESSLY WAIVE ANY RIGHTS EITHER PARTY MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS MOU.**

U. MERGER AND INTEGRATION. This MOU contains the entire agreement of the Parties with respect to the subject matter of this MOU, and supersedes all prior negotiations, agreements, and understandings with respect thereto.

V. COUNTERPARTS. This MOU may be executed in counterparts, each of which shall be deemed an original, and all of which, when taken together, shall constitute one and the same instrument. The MOU shall become effective when a counterpart has been signed by each Party and delivered to the other Party, in its original form or by electronic mail, facsimile, or other electronic means.

W. RELATIONSHIP OF THE PARTIES. Airbnb is an independent contractor. This MOU does not create nor is it intended to create a partnership, franchise, joint venture, agency, fiduciary, or employment relationship between the Parties. Nothing in this MOU is intended to or shall abrogate the powers and duties of the Broward County Board of County Commissioners, or impair or adversely affect the County's performance of its obligations under County Bonds. There are no third-party beneficiaries to this MOU.



X. **WAIVER AND CUMULATIVE REMEDIES.** No failure or delay by either Party in exercising any right under this MOU shall constitute a waiver of that right or any other right. Other than as expressly stated herein, the remedies provided herein are in addition to, and not exclusive of, any other remedies of a Party at law or in equity.

Y. **FORCE MAJEURE.** Neither Party shall be liable for any failure or delay in performance under this MOU (other than for delay in the payment of money due and payable hereunder) for causes beyond that Party's reasonable control and occurring without that Party's fault or negligence, including, but not limited to, acts of God, acts of government, flood, fire, civil unrest, acts of terror, strikes or other labor problems (other than those involving Airbnb employees), computer attacks or malicious acts (such as attacks on or through the Internet, any Internet service provider, telecommunications, or hosting facility). Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay so caused.

Z. **JOINT PREPARATION.** This MOU has been jointly prepared by the Parties hereto, and shall not be construed more strictly against either Party.

AA. **ASSIGNMENT.** Neither Party may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of the other Party which consent shall not be unreasonably withheld. Notwithstanding the foregoing, Airbnb may assign this MOU in its entirety without the County's consent in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of its assets provided the assignee has agreed to be bound by all of the terms of this MOU and all Tourist Taxes and all other sums due at the time of the attempted assignment have been paid in full. Any attempt by a Party to assign its rights or obligations under this MOU in breach of this section shall be void and of no effect. Subject to the foregoing, this MOU shall bind and inure to the benefit of the Parties, their respective successors, and permitted assigns.

BB. **MISCELLANEOUS.** If any provision of this MOU is held by a court of competent jurisdiction to be contrary to law, the provision shall be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this MOU shall remain in effect.

### **NOTICES**

CC. All notices under this MOU shall be in writing and shall be deemed to have been given upon: (i) personal delivery; (ii) the third business day after first class mailing, postage prepaid; or (iii) the second business day after sending by overnight mail, by facsimile with telephonic confirmation of receipt, or by email. Notices shall be addressed to the attention of the following persons, provided each Party may modify the authorized recipients by providing written notice to the other Party:

To Airbnb:  
Airbnb, Inc.  
Attn: Deputy General Counsel  
888 Brannan Street, 4th Floor

Initial for Airbnb \_\_\_\_\_

Initial for Broward County \_\_\_\_\_

San Francisco, CA 94103  
Email: legal@airbnb.com  
With copy to:  
Airbnb, Inc.  
Attn: Global Head of Tax  
888 Brannan Street, 4th Floor  
San Francisco, CA 94103  
Email: tax@airbnb.com

To the County:  
Tourist Development Tax Section, Broward County  
Governmental Center  
115 S. Andrews Ave., Room A-110  
Fort Lauderdale, FL 33301  
Email:touristax@broward.org\_\_\_\_\_

With a copy to:

Broward County Administrator  
Broward County Governmental Center  
115 S. Andrews Ave., Room 409  
Fort Lauderdale, FL 33301  
Email: bhenry@broward.org

**(Signatures follow on next two pages)**

Initial for Airbnb \_\_\_\_\_

Initial for Broward County \_\_\_\_\_

**MEMORANDUM OF UNDERSTANDING  
TO COLLECT AND REMIT  
BROWARD COUNTY TOURIST DEVELOPMENT TAX**

IN WITNESS WHEREOF, the Parties hereto have made and executed this Memorandum of Understanding: BROWARD COUNTY, signing as authorized by Board action on the 4th day of April, 2017, and Airbnb, signing by and through Beth Adair, its Global Head of Tax, duly authorized to execute same.

COUNTY

ATTEST:

BROWARD COUNTY

By: \_\_\_\_\_

\_\_\_\_\_  
Broward County Administrator, as  
Ex-officio Clerk of the Broward County  
Board of County Commissioners

\_\_\_\_\_ day of April, 2017

Approved as to form by  
Joni Armstrong Coffey  
Broward County Attorney  
Governmental Center, Suite 423  
115 South Andrews Avenue  
Fort Lauderdale, Florida 33301  
Telephone: (954) 357-7600  
Telecopier: (954) 357-7641

By: \_\_\_\_\_

Andrew J. Meyers (Date)  
Chief Deputy County Attorney

By: \_\_\_\_\_

Scott Andron (Date)  
Assistant County Attorney

**MEMORANDUM OF UNDERSTANDING  
TO COLLECT AND REMIT  
BROWARD COUNTY TOURIST DEVELOPMENT TAX**

**AIRBNB, INC.**, a Delaware corporation

By: \_\_\_\_\_  
Beth Adair, Global Head of Tax, Airbnb (need corporate reso)

Date: \_\_\_\_\_, 2017

Initial for Airbnb \_\_\_\_\_

Initial for Broward County \_\_\_\_\_

EXHIBIT A



Finance and Administrative Services Department  
**RECORDS, TAXES, AND TREASURY DIVISION – TOURIST DEVELOPMENT TAX SECTION**  
115 S. Andrews Avenue, Room A110 • Fort Lauderdale, Florida 33301 • 561-357-8455 FAX 954-357-6524

Airbnb, Inc.  
c/o Vendor (if desired)  
Airbnb or Vendor's Address

Your return and payment are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or legal holiday, your return must be postmarked on the first business day following the 20th.

BROWARD COUNTY TOURIST DEVELOPMENT TAX

REPORTING PERIOD:  
ACCOUNT NUMBER:  
PHYSICAL LOCATION:  
Not required per contract

TELEPHONE:  
MAILING ADDRESS:  
Vendor or Airbnb  
address

Aggregate city receipts provided separately

1.	Gross Rental Receipts:	
2.	Less Exempt Receipts:	
3.	Total Taxable Receipts:	
4.	Total Tax (5%):	
5.	Adjustments:	
6.	Total Tax Collected:	
7.	Plus Penalty:	
8.	Plus Interest:	
9.	Current Amount Due:	
10.	Credits Used:	
11.	Returned Check Fee:	
12.	Total Amount Due:	

Signature: \_\_\_\_\_

Make check payable to: Broward County Tax Collector