

BOARD OF COUNTY COMMISSIONERS

DATE: December 11, 2012

AGENDA ITEM NO. 15

Consent Agenda ☐

Regular Agenda ☒

Public Hearing ☐

County Administrator's Signature:

Subject:

Authority to Advertise for a Public Hearing and Present to the Board of County Commissioners a Resolution Intending to Use the Uniform Method of Collecting Non-Ad Valorem Assessments for Surface Water Management Program Services in the Unincorporated area and to seek concurrence with the Pinellas County Tax Collector and Property Appraiser

Department:

Department of Environment and Infrastructure

Staff Member Responsible:

David E. Scott, P.E., Executive Director

Recommended Action:

I RECOMMEND THE BOARD OF COUNTY COMMISSIONERS (BOARD) APPROVE THE AUTHORIZATION TO ADVERTISE FOR A PUBLIC HEARING TO BE HELD ON FEBRUARY 12, 2013; BRING TO THE BOARD A RESOLUTION THAT RESERVES THE BOARD'S RIGHTS TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR SURFACE WATER MANAGEMENT PROGRAM SERVICES IN THE UNINCORPORATED AREA; AND AUTHORIZE THE CHAIRMAN TO EXECUTE AND THE CLERK TO ATTEST THE AGREEMENTS WITH THE TAX COLLECTOR AND PROPERTY APPRAISER THAT EXTEND THE DEADLINE FOR ADOPTION OF THE AFOREMENTIONED RESOLUTION TO MARCH 1, 2013.

Summary Explanation/Background:

On December 6, 2011, the Board validated a Comprehensive Surface Water Management Initiative. A critical element identified in the Initiative was a sustainable funding source to address maintenance of our stormwater management system infrastructure, National Pollutant Discharge Elimination System (NPDES) permit requirements, Total Maximum Daily Load (TMDL) regulatory mandates, and protection of the County's natural resources that are critical to our economy and quality of life.

In the Spring of 2013, staff will present to the Board options for funding critical elements of the surface water management program. Prior to that date, statutory timelines must be met for certain assessment methods to be utilized in the upcoming fiscal year. Per Section 197.3632, Florida Statutes, if the property appraiser, tax collector, and Board agree, a resolution must be approved prior to March 1, 2013 to utilize the uniform method for the levy, collection, and enforcement of non-ad valorem assessment. The Resolution will be brought to the Board in February 2013. The resolution does not obligate the Board to utilize this assessment method; it simply reserves the Board's options.

Fiscal Impact/Cost/Revenue Summary:

There is no fiscal impact.

Exhibits/Attachments Attached:

Timeline
Non-Ad Valorem Assessments & Uniform Collection Guidelines
Agreements with the Property Appraiser and Tax Collector

Surface Water Management Initiative Funding Alternatives Timeline

- December 11, 2012 – Request permission to advertise Resolution concerning the use of the uniform method of collecting non-ad valorem (NAV) assessments for a stormwater utility and written acceptance by the Tax Collector and Property Appraiser.
- February 2013 – Public hearing on Resolution concerning the use of the uniform method of collecting NAV assessments for a stormwater utility.
- Not later than March 10, 2013 – Copy of signed Resolution sent to Tax Collector, Property Appraiser, and the Department of Revenue.
- March 2013– Present to Board Surface Water Management Governance and Rate Study.
- Schedule going forward is dependent on Board direction related to funding options and billing methods. If the NAV method is selected, a Stormwater Utility Policy Ordinance must be passed by May 2013.
- NAV and Uniform Collection Deadlines document is attached for reference.

NON-AD VALOREM ASSESSMENTS & UNIFORM COLLECTION

Is your municipality considering adopting a non-ad valorem assessment?

Here is some important information you need to know if you plan to use the **uniform method of collection** under Fla. Stat. § 197.3632.

UNIFORM COLLECTION: HOW IT WORKS

The uniform method of levy and collection provided for in Fla. Stat. § 197.3632 allows you to have your non-ad valorem assessment included on the annual notice of proposed property taxes (TRIM notice) and tax bill. Under the uniform collection method, non-ad valorem assessments are collected with ad-valorem property taxes, and are subject to the same collection provisions, including provisions relating to the tax discount payment periods, and the issuance and sale of tax certificates and tax deeds for non-payment. This uniformity provides a convenient and consistent collection method for you. However, be aware that the Tax Collector cannot alter collection procedures or provide exemptions from tax certificate or tax deed sales for non-ad valorem assessments.

To use the uniform collection method, you must contract with the Property Appraiser and Tax Collector for the administration of the non-ad valorem roll. Sample contracts are attached. You will then provide your non-ad valorem assessment resolution, including a legal description of the area to be assessed, to the Property Appraiser, who will identify all the real property parcels that fall within the roll boundaries. Next, you will edit that roll and add or update assessment amounts for each parcel. The assessment amounts are determined by you, and are included on the TRIM notices and tax bills as you report them; they are not calculated or edited by the Property Appraiser or Tax Collector.

The calendar of deadlines for the processing of non-ad valorem tax rolls is included on page 2 of this document.

THE PROPERTY APPRAISER'S ROLE

The Property Appraiser's role in the non-ad valorem assessment process is to provide the initial non-ad valorem assessment roll for editing, and to process the rolls provided by you so that the assessments appear properly on the TRIM notices and tax bills. This is strictly a ministerial role. The Property Appraiser does not amend your roll, attempt to correct or calculate assessment amounts, or explain the non-ad valorem assessment to property owners. Because the Property Appraiser does not edit your roll, it is crucial that you have an IT staff that is able to prepare the roll in the necessary .csv format, as outlined in Appendix D of the attached sample Property Appraiser contract.

The Property Appraiser will bill you based on time and materials used to prepare your roll, as provided for in your contract.

THE TAX COLLECTOR'S ROLE

The Tax Collector's role is strictly ministerial, and entails the collection and distribution of the non-ad valorem assessments. When non-ad valorem assessments are collected under the uniform method of collection, they are subject to all collection provisions of Chapter 197, Florida Statutes, including provisions relating to the tax discount payment periods, and the issuance and sale of tax certificates and tax deeds for non-payment. When a tax certificate is sold for a non-ad valorem assessment, the lien created may not be enforced in any manner except as prescribed in Chapter 197. That means that the Tax Collector cannot provide exemptions from the lien process for non-payment of non-ad valorem assessments.

Florida Statutes provide for compensation to the Tax Collector for the actual cost of collection of the assessments, which typically ranges from 2-3%.

QUESTIONS?

We would be happy to answer any questions you may have about our offices' roles in the administration and collection of non-ad valorem assessments under the uniform method of levy and collection. Please call Amanda Coffey with the Property Appraiser at 727-464-5578 or Robin Ferguson with the Tax Collector at 727-464-3386.

Diane Nelson, CTC
Tax Collector

Pam Dubou, CFA, CAE
Property Appraiser

Non-Ad Valorem Assessments & Uniform Collection Deadlines

Deadline	Responsible Party	Task Description
January 1	BOARD	Adopt a resolution which clearly states its intent to use the uniform method of collecting the assessment. (s. 197.3632(3)(a)).
January 10	BOARD	Provide a copy of the adopted resolution to the Property Appraiser and Tax Collector. The resolution must also include the geographic boundary or legal description of the area to be assessed sufficient to allow the Property Appraiser to identify the parcels of real property that fall within such boundary.
January 10	BOARD	Notify the Property Appraiser and Tax Collector if the BOARD intends to discontinue using the uniform method of collecting the non-ad valorem assessment. (s. 197.3632(6)).
June 1	PAO	Provide the BOARD an electronic medium containing the parcel numbers, legal description, owners' names and addresses of all parcels of land included in the non-ad valorem assessment district (s. 197.3632(3)(b)).
July 1	BOARD	Return all assessments and any corrections, additions or deletions to the roll provided by the PAO to the PAO via electronic medium, so that maps and the non-ad valorem assessment data file can be corrected and assessments can be added before production of Notices of Proposed Property Taxes (TRIM Notices).
August 1	PAO	Provide a final assessment roll to the BOARD, including assessment amounts.
Sept 15	BOARD	Certify the non-ad valorem assessment roll to the Tax Collector by submission of the roll on compatible electronic medium and by supplying the Tax Collector with the Certificate to Non-Ad Valorem Assessment Roll (DR-408A form).

Key:

BOARD = Governing Board of Municipality

PAO = Property Appraiser's Office

AGREEMENT

Re: Special assessments for stormwater services, facilities and programs within the unincorporated areas of the County

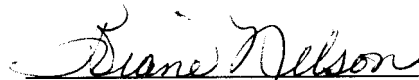
COMES NOW, THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, and the PINELLAS COUNTY TAX COLLECTOR, and hereby agree (1) the County Commission shall have until March 1, 2013 to adopt a resolution of intent to use the uniform method to collect non-ad valorem assessments as provided by section 197.3632, Florida Statutes; and (2) the parties will comply with the statutory requirements associated with the County's use of the uniform method to collect non-ad valorem assessments, with the County being responsible for the actual administrative and collection costs associated therewith, all as provided in section 197.3632, Florida Statutes.

Executed this _____ day of _____, 2012.

PINELLAS COUNTY, FLORIDA

Chairman

County Clerk



Diane Nelson, Tax Collector

APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY

By 

Attorney

AGREEMENT

Re: Special assessments for stormwater services, facilities and programs within the unincorporated areas of the County

COMES NOW, THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, and the PINELLAS COUNTY PROPERTY APPRAISER, and hereby agree (1) the County Commission shall have until March 1, 2013 to adopt a resolution of intent to use the uniform method to collect non-ad valorem assessments as provided by section 197.3632, Florida Statutes; and (2) the parties will comply with the statutory requirements associated with the County's use of the uniform method to collect non-ad valorem assessments, with the County being responsible for the actual administrative and collection costs associated therewith, all as provided in section 197.3632, Florida Statutes.

Executed this _____ day of _____, 2012.

PINELLAS COUNTY, FLORIDA

Chairman

County Clerk


Pam Dubov, Property Appraiser

APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY

By 
Attorney