



BOARD OF COUNTY COMMISSIONERS

DATE: February 12, 2013

AGENDA ITEM NO. 3

Consent Agenda ☐

Regular Agenda ☐

Public Hearing ☒

County Administrator's Signature

Subject:

Public Hearing and Approval of a Proposed Resolution to Reserve the Use of the Uniform Method of Collecting Non-Ad Valorem Assessments for Surface Water Management Program Services Levied Within the Unincorporated Areas of Pinellas County Florida; Stating a Need for Such a Levy; Providing a Mailing of this Resolution; and Providing for an Effective Date

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), AFTER RECEIVING PUBLIC COMMENT, APPROVE THE PROPOSED RESOLUTION TO RESERVE THE USE OF THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR SURFACE WATER MANAGEMENT PROGRAM SERVICES LEVIED WITHIN THE UNINCORPORATED AREAS OF PINELLAS COUNTY FLORIDA; STATING A NEED FOR SUCH A LEVY; PROVIDING A MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

Summary Explanation/Background:

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 assessments. On December 11, 2012, the Board, the Pinellas County Property Appraiser, and the Pinellas County Tax Collector entered into agreements to extend the deadline for adoption of the proposed resolution. The resolution does not obligate the Board to utilize this assessment method; it simply reserves the Board's options.

In the Spring of 2013, staff will present to the Board options for funding critical elements of the surface water management program.

Fiscal Impact/Cost/Revenue Summary:

There is no fiscal impact at this time. This resolution only preserves the option of assessment.

Exhibits/Attachments Attached:

Proposed Resolution

Timeline

Non-Ad Valorem Assessments & Uniform Collection Guidelines

Agreements with the Property Appraiser and Tax Collector Dated December 11, 2012

RESOLUTION NO. _____

A RESOLUTION OF PINELLAS COUNTY, FLORIDA ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS LEVIED WITHIN THE UNINCORPORATED AREAS OF PINELLAS COUNTY, FLORIDA; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Pinellas County, Florida (the "County") is contemplating levying non-ad valorem assessments for the provision of stormwater services, facilities, programs, and management systems; and

WHEREAS, the County intends to use the uniform method for collecting non-ad valorem assessments for the cost of providing stormwater services, facilities, programs, and management systems to property within the unincorporated areas of the County as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow such assessments to be collected annually commencing in November 2013, in the same manner as provided for ad valorem taxes; and

WHEREAS, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A.

NOW, THEREFORE BE IT RESOLVED:

1. Commencing with the Fiscal Year beginning on October 1, 2013, and with the tax statement mailed for such Fiscal Year and continuing until discontinued by the County, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in section 197.3632, Florida Statutes, as amended, to collect non-ad valorem assessments for the cost of providing stormwater services, facilities, programs, and management systems. Such non-ad valorem assessments shall be levied within the unincorporated areas of the County. A legal description of such area subject to the assessments is attached hereto as Exhibit B and incorporated by reference.

2. The County hereby determines that the levy of non-ad valorem assessments is needed to fund the cost of stormwater services, facilities, programs, and management systems throughout the unincorporated areas of the County.

3. Pursuant to Section 197.3632, Florida Statutes, the Pinellas County Tax Collector and the Pinellas County Property Appraiser have agreed that the County may have until March 1, 2013 to adopt this Resolution.

4. Upon adoption, the County Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Pinellas County Tax Collector, and the Pinellas County Property Appraiser by March 10, 2013.

5. This Resolution shall be effective upon adoption.

DULY ADOPTED this 12th day of February, 2013.

PINELLAS COUNTY, FLORIDA

Chairman

(SEAL)

Attest:

Clerk

APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY

By

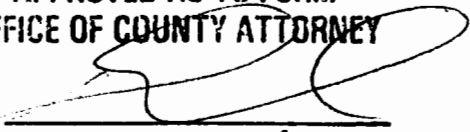

Attorney

EXHIBIT A

PROOF OF PUBLICATION

NOTICE OF PUBLIC HEARING ON INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALUATION ADJUSTMENTS

Pinellas County (the County) hereby provides notice, pursuant to Section 197.362(3)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valuation adjustments to be levied on all improved real property parcels within the unincorporated area of the County to fund the planning, construction, operation, maintenance and administration of a public stormwater management system. The County will consider the adoption of a resolution directing to use the Uniform Method of Collecting Non-Ad Valuation Adjustments, pursuant to assessments authorized by Section 197.362, Florida Statutes, at a public hearing to be held on:

February 12, 2016 at 9:00 a.m. at its regular meeting in the County Commissioners Assembly Room, Pinellas County Courthouse, 205 Court Street, Fifth Floor, Clearwater, Florida 34616.

Each resolution will state the need for the levy and will contain by reference the legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of resolution, which contains by reference the legal description of the real property subject to the levy, are on file at the Pinellas County Transportation and Stormwater Division, 2021 U.S. 19, Clearwater, Florida 34616. All interested persons are invited to attend the public hearing and give comments.

Any comments may be directed to the Board Records Department located on the fifth floor of the Pinellas County Courthouse, 205 Court Street, Clearwater, Florida 34616.

Persons are advised that if they decide to appeal any decision made at the meeting, they will need a record of the proceedings, and, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ANY ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. WITHIN TWO (2) WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE PLEASE CONTACT THE OFFICE OF HUMAN RESOURCES, 400 SOUTH FORT HANCOCK AVENUE, SUITE 600, CLEARWATER, FLORIDA 34616, (727) 464-4026 (VOICE/TEXT).

KEN BUNKER, CLERK TO THE
BOARD OF COUNTY COMMISSIONERS
By: Thomas D. Loy, Deputy Clerk

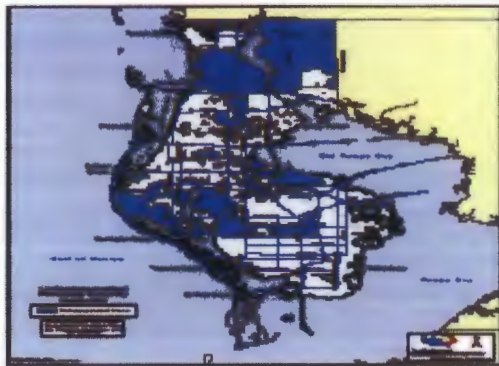


EXHIBIT B

LEGAL DESCRIPTION

THE UNINCORPORATED AREAS OF PINELLAS COUNTY, FLORIDA, AS MORE PARTICULARLY DESCRIBED IN SECTION 7.52, FLORIDA STATUTES, LESS AND EXCEPT THE INCORPORATED AREAS OF BELLEAIR, BELLEAIR BEACH, BELLEAIR BLUFFS, BELLEAIR SHORE, CLEARWATER, DUNEDIN, GULFPORT, INDIAN ROCKS BEACH, INDIAN SHORES, KENNETH CITY, LARGO, MADEIRA BEACH, NORTH REDINGTON BEACH, OLDSMAR, PINELLAS PARK, REDINGTON BEACH, REDINGTON SHORES, SAFETY HARBOR, ST. PETERSBURG, ST. PETE BEACH, SEMINOLE, SOUTH PASADENA, TARPON SPRINGS, AND TREASURE ISLAND.

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

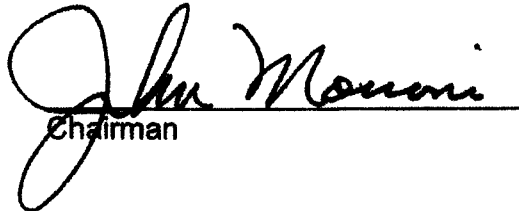
AGREEMENT

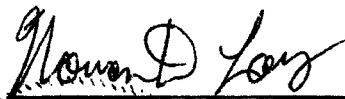
Re: Special assessments for stormwater services, facilities and programs within the unincorporated areas of the County

COMES NOW, THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, and the PINELLAS COUNTY 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 18 day of December, 2012.

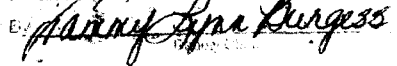
PINELLAS COUNTY, FLORIDA


Chairman


for County Clerk
Norman D. Loy, Deputy Clerk

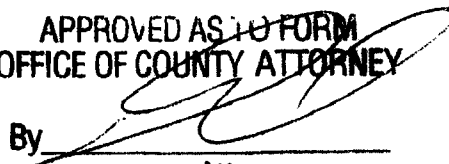
I, KENNETH P. BORKE, Clerk of the Board of County Commissioners, do hereby certify that the above and foregoing is a true and correct copy of the original as it appears in the official files of the Board of County Commissioners of Pinellas County, Florida. Witness my hand and seal of said County at this 14 day of December, A.D. 20 12.

KENNETH P. BORKE, Clerk of the Board of County Commissioners
Pinellas County, Florida

By 


Pam Dubov, Property Appraiser

APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY

By 
Attorney

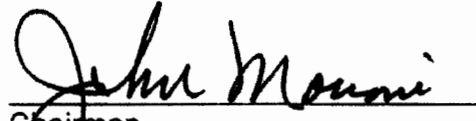
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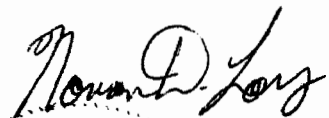
Re: Special assessments for stormwater services, facilities and programs within the unincorporated areas of the County

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.

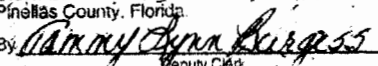
Executed this 11th day of December, 2012.

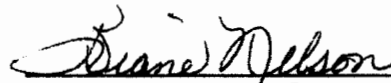
PINELLAS COUNTY, FLORIDA


Chairman


for County Clerk
Norman D. Loy, Deputy Clerk

I, KENNETH P. BURKE, Clerk of the Circuit Court and Clerk Ex-Officio, Board of County Commissioners, do hereby certify that the above and foregoing is a true and correct copy of the original as it appears in the official files of the Board of County Commissioners of Pinellas County, Florida. Witness my hand and seal of said County, FL, this 14 day of December, A.D. 2012.

KENNETH P. BURKE, Clerk of the Circuit Court, Ex-Officio
Clerk of the Board of County Commissioners,
Pinellas County, Florida.
By 
Deputy Clerk


Diane Nelson, Tax Collector

APPROVED AS TO FORM
OFFICE OF COUNTY ATTORNEY

By 
Attorney