



**BOARD OF COUNTY COMMISSIONERS**

DATE: May 21, 2013  
AGENDA ITEM NO. 20

Consent Agenda ☐

Regular Agenda ☒

Public Hearing ☐

**County Administrator's Signature:**

**Subject:**

Non-Ad Valorem Assessment Agreement with the Pinellas County Property Appraiser

**Department:**

Department of Environment and Infrastructure

**Staff Member Responsible:**

Richard Coates, P.E., Director  
Transportation and Stormwater

**Recommended Action:**

I RECOMMEND THE BOARD OF COUNTY COMMISSIONERS (BCC) APPROVE THE NON-AD VALOREM ASSESSMENT AGREEMENT WITH THE PINELLAS COUNTY PROPERTY APPRAISER TO IMPLEMENT THE PROVISIONS OF s. 197.3632, FLORIDA STATUTES, GOVERNING THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS FOR THE PURPOSE OF PROVIDING SURFACE WATER SERVICES, FACILITIES, PROGRAMS, AND MANAGEMENT SYSTEMS TO PROPERTY WITHIN THE UNINCORPORATED AREAS OF PINELLAS COUNTY.

IT IS FURTHER RECOMMENDED THE CHAIRMAN SIGN THE AGREEMENT AND THE CLERK ATTEST.

**Summary Explanation/Background:**

On February 12, 2013 the BCC approved Resolution No. 13-17 to reserve the right to use the uniform method of collecting non-ad valorem assessments for surface water management program services levied within the unincorporated areas of Pinellas County Florida.

On May 7, 2013 the BCC requested that staff develop an ordinance and initial assessment resolution for the collection of non-ad valorem assessments for surface water management program services.

In order for Pinellas County to use the uniform method for the collection of non-ad valorem assessments for surface water management services, an agreement between the Property Appraiser and the BCC is statutorily required. This agreement outlines the services the Property Appraiser will provide the County to implement the uniform method for the collection of non-ad valorem assessments. The provisions of the agreement are as follows: Authority, Term and Termination, Scope of Services, Charges, Responsibilities, Accounting and Records, Designees, Notices, Construction, Effective Date, and Modifications for providing the levy, collection, and enforcement services necessary to implement the assessment process.

**Fiscal Impact/Cost/Revenue Summary:**

N/A

**Exhibits/Attachments Attached:**

Contract Review Transmittal  
Non-Ad Valorem Assessment Agreement with the Property Appraiser

**NON-PURCHASING CONTRACT REVIEW TRANSMITTAL SLIP**

**PROJECT: Non-Ad Valorem Assessment Agreement with the Pinellas County Property Appraiser for the Uniform Method of Collecting for Surface Water Management Program Services Levied within the Unincorporated Areas of Pinellas County Florida**

CONTRACT NO.: N/A

ESTIMATED EXPENDITURE / REVENUE: 0T  
(Circle or underline appropriate choice above.)

In accordance with Contract Administration and its Review Process, the attached documents are submitted for your review and comment. Please complete this Non-Purchasing Contract Review Transmittal Slip below with your assessment, and **forward to the next Review Authority on the list, skipping any authority marked "N/A."** Indicate suggested changes by noting those in "Comments" column, or by revising, in RED, the appropriate section(s) of the document(s) to reflect the exact wording of the desired change(s).

**OTHER SPECIFICS RELATING TO THE CONTRACT:**

REVIEW SEQUENCE	DATE	INITIAL/ SIGNATURE	COMMENTS (IF ANY)	COMMENTS REVIEWED & ADDRESSED OR INCORPORATED
Originator: DEI Kelli Levy Richard Coates, P.E.	3/26/13 3-28-13	KHL MC	KHL Change first paragraph from Non-advalorem TAX district to Benefit district. See ch 403 FS 2E says if budget funds, what funds? TC payment comes from	No Change KHL
Risk Mgmt: Virginia Holscher QHS 3/28	3/29/13	VEH	Public Entity to Public Entity	
Finance:** Cassandra Williams	3/29/13	CW		
OMB:** Eric Naughton-	4/2/13	EN	Should dates in Appendix A be updated? These are stale. Appendix G typo - September has a B -	Not a problem
Legal: Dave McCrea	4/15/13	DM	See insert for changes	OK
Assistant County Administrator: David Scott, P.E.	4/15/13	DS		

collected review used.

Please return to Merry Celeste, DEI by March 22, 2013  
All inquiries should be made to Kelli Levy, DEI ext 4-4425, Option 7.

\*\* See Contract Review Process

## **NON-AD VALOREM ASSESSMENT AGREEMENT**

THIS AGREEMENT is made and entered into on this date, \_\_\_\_\_, by and between PAM DUBOV, the PINELLAS COUNTY PROPERTY APPRAISER, hereinafter referred to as the "PAO" and the Pinellas County Board of County Commissioners, hereinafter referred to as the "BOARD", The PAO and the BOARD desire to implement the provisions of s. 197.3632, Florida Statutes, governing the uniform method for the levy, collection, and enforcement of non-ad valorem assessments for the purpose of providing stormwater services, facilities, programs, and management systems to property within the unincorporated areas of the County, hereinafter referred to as "Area".

The BOARD and the PAO agree as follows:

### **SECTION 1 Authority.**

This Agreement is entered into pursuant to Section 197.3632(2) Florida Statutes, relating to the uniform method for the levy, collection, and enforcement of non-ad valorem assessments.

### **SECTION 2 Term and Termination.**

- A. The term of this Agreement shall be the date hereof through September 30, 2014 and shall continue and extend uninterrupted from year-to-year, automatically renewed effective October 1 for successive periods not to exceed one (1) year each.
- B. The BOARD shall inform the PAO by the 10<sup>th</sup> day of January of each calendar year, if the BOARD intends to discontinue using the uniform methodology for such Assessments pursuant to Section 197.3632(6), Florida Statutes and Rule 12D-18.006(3), Florida Administrative Code and thus, desires to terminate this Agreement. Notice of intent to discontinue shall be provided on Form DR-412 promulgated by the Florida Department of Revenue, as it may be amended from time to time. Upon receipt of the Notice of Intent this Agreement will be deemed terminated as of the date on the Notice.
- C. If a change in the law or change in PAO technology requires a change in the file format for Non-Ad Valorem Assessment Data Transfers set forth in appendices C and D, and the BOARD cannot comply with the new file format, either party may terminate the Agreement by notifying the other party in writing. PAO shall give the BOARD adequate notice of any changes in the file format so BOARD has a reasonable opportunity to comply with the changes.
- D. In the event that the BOARD fails to provide to the PAO the annual corrected non-ad valorem assessment roll by July 1 for the production of Notices of Proposed Property Taxes, pursuant to the schedule established at Appendix A and in the format established at Appendix D, the BOARD waives the use of the Notice of Proposed Property Taxes to notice the non-ad valorem assessments for that year. In such an instance, the BOARD will be responsible for an alternate method of notice pursuant to Fla. Stat. § 197.3631, and the PAO shall not be held in violation of any provision of this agreement for failing to

include the non-ad valorem assessments on the Notice of Proposed Property Taxes. Notwithstanding this provision, the BOARD may include the non-ad valorem assessments on the annual Tax Bills by certifying the non-ad valorem assessment roll to the Tax Collector by September 15, pursuant to Appendix A.

- E. In the event sufficient budgeted funds are not available for a new fiscal period, the BOARD shall notify the PAO of such occurrence and the Agreement shall terminate on the last day of the then current fiscal year without penalty or additional expense to the BOARD.
- F. In the event this Agreement is terminated by either party for any of the reasons set forth herein, the BOARD shall remain liable to the PAO for charges incurred up to such termination.

### SECTION 3 Scope of Services.

- A. The BOARD and the PAO agree to perform the baseline tasks specified in Appendix A by the annual deadlines contained therein.
- B. The PAO and BOARD also agree to perform optional tasks specified in Appendix B in accordance with the specifications and deadlines contained therein.

### SECTION 4 Charges.

- A. Project charges will be calculated on a time and materials basis, in accordance with the Property Appraiser's rate schedule in effect when work is completed. The Property Appraiser's Rate Schedule, set forth in Appendix E, may be revised annually based upon changes in labor and material costs. New rate schedules will constitute an amendment to this Agreement.
- B. The PAO shall submit an invoice, annually in October of each year, according to the amounts set forth in Appendix E unless other payment arrangements have been included in the attachments and agreed to by both parties.
- C. The BOARD agrees to make payment to the PAO for the amount invoiced by December 15<sup>th</sup> of the invoice year.

### SECTION 5 Responsibility for Non-Ad Valorem Roll Products and Use of Such Products.

- A. The BOARD shall maintain any public record generated as a result of this Agreement and shall be responsible for answering all inquiries regarding non-ad valorem assessments.
- B. The BOARD shall be responsible for the accuracy and completeness of its non-ad valorem assessment roll and shall, by certifying the roll to the Tax Collector, signify its verification of the roll.

- C. If the non-ad valorem assessment is to appear on the Notice of Proposed Property Taxes in the first and subsequent years of the assessment, the BOARD will provide appropriate contact information for inclusion on such notice.
- D. PAO shall verify the accuracy of non-ad valorem assessment information that appears on the Notice of Proposed Property Taxes to ensure that it conforms to the roll prepared by the BOARD.
- E. The PAO reserves the right to use information created during production of the non-ad valorem assessment roll and to respond to requests for public records concerning such products without consulting the BOARD.

#### SECTION 6 Accounting and Records.

- A. The PAO shall establish for the project, in conformance with currently accepted accounting practices, a separate account to be maintained within its existing system. Such account shall be available for inspection, upon request, by the BOARD at any time during the period of this agreement and for a minimum of three (3) years after payment is made.
- B. All time and material charges for optional tasks shall be supported by the properly executed payroll records, time records, invoices, contracts or vouchers evidencing in detail the nature and propriety of the charges.

#### SECTION 7 Persons with Authority to Act on Behalf of the Parties.

Appendix F identifies personnel authorized to act as point of contact on behalf of the parties throughout the administration and implementation of this Agreement.

#### SECTION 8 Notice.

Notice by either party to the other pursuant to this Agreement shall be given in writing and hand delivered, mailed, or emailed to the parties listed as "Persons with Authority to Act on Behalf of the Parties" in Appendix F.

#### SECTION 9 Construction.

This Agreement shall be construed as an expression of inter-agency cooperation enabling each party to make the most efficient use of its powers in furtherance of their respective and common objectives. However, this Agreement shall not be construed as delegating or authorizing the delegation of the constitutional or statutory duties of either party to the other.

#### SECTION 10 Effective Date.

This Agreement shall take effect upon execution by the parties.

## SECTION 11 Entire Agreement/ Modification.

This Agreement shall consist of this document comprised of sections 1 through 11 and the attached signature page and the following appendices which are attached hereto and incorporated herein by reference. In the event of a conflict between this document and the referenced appendices, this document comprised of sections 1 through 11 and the attached signature page shall supersede over the appendices.

The PAO reserves the right to revise and modify the File Format for Non-Ad Valorem Assessment Data Transfers set forth in appendices C and D, based upon changes in the Florida Department of Revenue assessment roll submission standards or file layouts, changes in the law, changes in the PAO's roll production technology, or other office needs as determined by the PAO. A new File Format will constitute an amendment to this agreement, and such amendment will be deemed effective upon written submission by the PAO to the Board of a new Appendix C and/or D. However, the PAO will not change the file format for reasons other than a change in the law or changes by the Department of Revenue to roll submission standards or file layouts after January 10th for a given calendar year.

Any modification to this Agreement, other than those relating to the file format or rate schedule discussed herein, shall be in writing and signed by both parties.

Appendix A Specification and Deadlines for Work to be Performed

Appendix B Optional Task Specifications and Deadlines

Appendix C File Format for Non-Ad Valorem Assessment Data Transfer from the PAO to the BOARD

Appendix D File Format for Non-Ad Valorem Assessment Area Data Transfer from the BOARD to the PAO

Appendix E Property Appraiser's Rate Schedule for Optional Tasks

Appendix F Persons with Authority to Act on Behalf of the Parties

Appendix G Sample Certification of Non-Ad Valorem Assessment Roll  
(The current form Certificate to be submitted should be obtained from the Department of Revenue website <http://dor.myflorida.com/dor/>)

IN WITNESS WHEREOF, the parties hereto have set their hands and seals as of the date set forth above.

PROPERTY APPRAISER'S OFFICE



By: Pam Dubov, CFA, CAE  
Property Appraiser

PINELLAS COUNTY, FLORIDA,  
BY AND THROUGH THE BOARD  
OF COUNTY COMMISSIONERS

By: Kenneth T. Welch  
Chairman

ATTEST:  
Ken Burke,  
Clerk of the Circuit Court

By: \_\_\_\_\_  
Deputy Clerk

Approved as to Form:  
Office of the County Attorney



By: Christina LeBlanc  
Senior Assistant County Attorney

Approved as to Form:  
Office of the BOARD Attorney



By: David McCrea  
Assistant County Attorney

## **Appendix A**

### **Specifications and Deadlines for Work to be Performed**

<b>Deadline</b>	<b>Responsible Party</b>	<b>Task Description</b>
January 1	BOARD	Adopt a resolution which clearly states its intent to use the uniform method of collecting the assessment. Once the resolution has been adopted, no annual readoption is required, unless the BOARD adopts changes to the resolution. (s. 197.3632(3)(a)).
January 10	BOARD	Provide a copy of the adopted resolution to the Property Appraiser (s. 197.3632(3)(a)). 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. Once the resolution has been noticed to the PAO, no annual notification is required unless the BOARD changes the geographic boundaries of the area or the uses of the assessment.
January 10	BOARD	Notify the Property Appraiser 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 area (s. 197.3632(3)(b)). The definition of the format that will be used for this data transfer is contained in Appendix C.
July 1	BOARD	All assessments and any corrections, additions or deletions to the roll provided by the PAO must be returned to the PAO on 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. The definition of the format that must be used for this data transfer is contained in Appendix D.
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, found at Appendix G).



## **Appendix B**

### **Optional Task Specifications and Deadlines**

The PAO agrees to perform optional tasks associated with the production of the non-ad valorem assessment roll if the BOARD so requests. Costs will be estimated using the PAO's Rate Schedule (Appendix E) in effect on the date the work is performed. Available services include the following:

Option 1: Mapping services.

A request for mapping services will be submitted by BOARD to the PAO's representative listed in Appendix F for time and cost estimates.

- A. Identification and maintenance of parcels within the area and to reflect updates and amendments to the non-ad valorem assessment area boundaries and legal descriptions, and parcel boundaries and legal descriptions.
- B. Digitizing of information submitted to the PAO from the BOARD, using PAO personnel, software and hardware for inclusion in the BOARD's GIS system. The PAO will produce and furnish digital map products in a DXF file format for translation into the BOARD's GIS system and agrees to assist the BOARD in the translation process.
- C. Printing of maps using PAO's cadastral map data base and the information submitted to the PAO by the BOARD.
- D. The printing of maps using PAO's cadastral map data base and parcel attribute information in the PAO's mass appraisal database.
- E. The creation of data reports, mailing lists, etc. from spatial queries using the PAO's mass appraisal database and mapping information.

The PAO will produce, on a regular schedule, a back-up of all data files created for the BOARD. The PAO will be the custodian of this back-up.

Option 2: Other Customized Services Requested by the BOARD and approved by the PAO.

## Appendix C

### File Format for the Non-Ad Valorem Assessment Data Transfer from the PAO to the BOARD

A CSV (Comma Separated Values) format file, suitable for opening with Microsoft Excel and other applications. The first record in the file should contain the column names, in the order that they appear in the file.

Field Name	<u>Field Description</u>
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STRAP	property appraiser's internal identifier of the parcel	These six fields comprise the 18 digit parcel number
RG	range	
TW	township	
SC	section	
SB	subdivision	
BK	block	
LOT	lot	
NAM1	owner's name line 1	
NAM2	owner's name line 2	
ADR1	owner's address line 1	
ADR2	owner's address line 2	
CITY	city	
ST	state	
ZIP	zip code	
2ZIP	plus 4	
COUNTRY	country	
ADRA	physical address number (improved property only)	
ADRB	physical street name (improved property only)	
NX	prior year taxable value	
DORCD	DOR property/land use code	
DST	ad valorem tax district	
XXY	centroid x coordinate	
YXY	centroid y coordinate	
LEG1	legal description line 1	
LEG2	legal description line 2	
LEG3	legal description line 3	
LEG4	legal description line 4	
DUNIT	dwelling units	
STATUS	status of parcel: 1 – unchanged from previous roll 2 – new to this roll (split) 3 – deleted from the area (combination) 4 – annexed from the area	
NADST	NEW Non-ad valorem assessment area code	
NASMT	NEW Assessment amount	
NRATE	NEW rate	
NUNIT	NEW Unit	
NLEVYING	NEW agency levying assessment	
NPNAME	NEW area name	

NCONTACT NEW phone number\*  
 ONADST previous non-ad valorem assessment area code  
 ONASMT previous assessment amount  
 ONRATE previous rate  
 OLEVYING previous agency levying assessment  
 ONPNAME previous area name  
 OCONTACT previous phone number  
 OUNIT previous assessing units

A sample of a file in this format is shown below:

```

PIN, RG, TW, SC, SB, BK, LOT, NAM1, NAM2, ADR1, ADR2, CITY, ST, ZIP, 2ZIP, COUNTRY, ADRA, ADRB, NX, DORCD, STATUS, DST
, XXY, YXY, LEG1, LEG2, LEG3, LEG4, DUNIT, ONADST, ONASMT, ONRATE, OLE
VYING, ONPNAME, OCONTACT, OUNIT, NADST, NASMT, NRATE, LEVYING, NPNA
ME, CONTACT, NUNIT
"353015137020000220", "15", "30", "35", "13702", "000", "0220", "LAWRANCE, WILLIAM J", "CROCKETT,
MARGARET F", "9605 62ND AVE N", "ST
PETERSBURG", "FL", "33708", "3529", "9605", "62ND AVE
N", "122551", "0110", "1", "STF", "250407, 1270929", "CARRIAGE BAY
UNIT TWO", "LOT 22", " ", " ", "1", "L232", "41.72, 41.7169", " ", "1", "L
", " ", " ", " ", " ", " ", " ", " ", " "
"232715056880000010", "15", "27", "23", "05688", "000", "0010", "FLANAGAN, TERENCE", "FLANAGAN, MARY
C", "121 GULFWINDS DR E", "PALM
HARBOR", "FL", "34683", "1308", "604", "WESTWINDS DR
", "71973", "0110", "1", "PHMT", "253566, 1376986", "BAYWOOD MANOR
SUB", "LOT 1", " ", " ", "1", "L002", "20.98, 20.977", "BD OF COUNTY
COMMISSIONERS", "STREET LIGHTING - #L002", "(727)453-
3405", "1", "L002", " ", " ", " ", " ", " ", " ", " "
"232715056880000020", "15", "27", "23", "05688", "000", "0020", "MC LAUGHLIN, VICTORIA L", "401 MANOR
BLVD", "PALM HARBOR", "FL", "34683", "1324", "401", "MANOR BLVD
", "34944", "0110", "1", "PHMT", "253482, 1377035", "BAYWOOD MANOR
SUB", "LOT 2", " ", " ", "1", "L002", "20.98, 20.977", "BD OF COUNTY
COMMISSIONERS", "STREET LIGHTING - #L002", "(727)453-
3405", "1", "L002", " ", " ", " ", " ", " ", " ", " "
"232715056880000030", "15", "27", "23", "05688", "000", "0030", "LIPKA, ERIN M", "403 MANOR BLVD", "PALM
HARBOR", "FL", "34683", "1324", "403", "MANOR BLVD
", "27142", "0110", "1", "PHMT", "253482, 1376927", "BAYWOOD MANOR
SUB", "LOT 3", " ", " ", "1", "L002", "20.98, 20.977", "BD OF COUNTY
COMMISSIONERS", "STREET LIGHTING - #L002", "(727)453-
3405", "1", "L002", " ", " ", " ", " ", " ", " ", " "

```

## Appendix D

### File Format for Non-ad Valorem Assessment Area Data Transfer from the BOARD to the PAO

The file format for the data transfer from the BOARD to the PAO is the same as contained in Appendix C. Any number of fields can be in the file; however, only the fields specified below are required and will be loaded into the PAO database. This allows for the PAO transfer file to be “edited” by filling in the fields below for each parcel and returning the file to the PAO.

Field Name	Description	RESTRICTIONS
STRAP	PAO internal parcel id identifier	
NADST	NEW Non-ad valorem assessment area code	
NASMT	NEW Assessment amount	two decimal places of precision
NRATE	NEW rate	four decimal places of precision
NUNIT	NEW units	two decimal places of precision
NLEVYING	NEW Agency levying assessment	
NPNAME	NEW Area name	
NCONTACT	NEW phone number	

## Appendix E

## Property Appraiser's Rate Schedule for Optional Tasks

## **Appendix F**

### **Persons with Authority to Act on Behalf of the Parties**

At various times throughout the term of this agreement, administrative changes may be made to procedures to facilitate the completion of the data transfer and mapping of non-ad valorem assessment areas. These changes as well as the approval of final product and invoices will be approved by the following persons with respect to their areas of responsibility. The Property Appraiser and the Board reserve the right to change the above designations of authority in the event circumstances so require.

Authority to receive notice in accordance with Section 8 above and to serve as liaison on all matters relating to this Agreement:

Person(s) authorized to act for the Property Appraiser:

Amanda Coffey  
Deputy for Government Affairs & Staff Counsel  
Pinellas County Property Appraiser  
315 Court Street – 2<sup>nd</sup> Floor  
Clearwater, FL 33756  
727-464-5578  
acoffey@pcpao.org

Person(s) authorized to act for the BOARD:

Name:	<u>Kelli Levy</u>
Title:	<u>Manager of Watershed Management</u>
Organization:	<u>Pinellas County Department of Environment &amp; Infrastructure</u>
Address:	<u>22211 U.S. Highway 19 North</u>
	<u>Building #10</u>
	<u>Clearwater, FL 33765</u>
Phone:	<u>727-464-3317</u>
Email:	<u>klevy@pinellascounty.org</u>

## Appendix G



DR-408A  
N. 02/91

### Certificate to Non-Ad Valorem Assessment Roll

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of \_\_\_\_\_ located in \_\_\_\_\_ County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ year.

\_\_\_\_\_  
Chairman of the Board or Authorized Agent  
of \_\_\_\_\_  
Name of Local Government  
\_\_\_\_\_  
County, Florida

**THIS CERTIFICATION MUST ACCOMPANY THE ASSESSMENT ROLL SUBMITTED BY SEPTEMBER 15<sup>TH</sup>**

**This is a sample only and should not be used!** The BOARD shall ensure that it submits the most recent Form DR-408A - *Certificate to Non-Ad Valorem Assessment Roll* promulgated by the Florida Department of Revenue and available on its website: <http://dor.myflorida.com/dor/>.