



**BOARD OF COUNTY COMMISSIONERS**

**DATE:** August 20, 2013  
**AGENDA ITEM NO.** 17

**Consent Agenda** ☐

**Regular Agenda** ☒

**Public Hearing** ☐

**County Administrator's Signature**

**Subject:**

Non-Ad Valorem Assessment Agreement with the Pinellas County Tax Collector

**Department:**

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 TAX COLLECTOR 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.

On June 18, 2013 the BCC adopted Ordinance No. 13-14, Master Surface Water Utility Ordinance, establishing a procedural process to implement a Surface Water Utility in the unincorporated area of Pinellas County. Further, the BCC adopted Resolution No. 13-60, Initial Surface Water Rate Resolution, beginning the implementation process for a Surface Water Service Assessment.

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 Tax Collector and the BCC is statutorily required. This agreement outlines the services the Tax Collector 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 Tax Collector

**NON-PURCHASING CONTRACT REVIEW TRANSMITTAL SLIP**



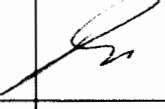

**PROJECT: Non-Ad Valorem Assessment Agreement with the Pinellas County Tax Collector for the Uniform Method of Collecting for Surface Water Management Program Services Levied within the Unincorporated Areas of Pinellas County Florida**

CONTRACT NO.: N/A

ESTIMATED EXPENDITURE / REVENUE: N/A  
(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.	6/25/13 6-25-13	 KHL	Page 2 (4 X's)	Costly addressed w/ tax collector. MC
Risk Mgmt: Virginia Holscher 9/26/13 6/27	6/27/13	VEN	Public Entity to Public Entity	
Finance: Cassandra Williams 7/8/13 Fred McCrean	7/8/13		Item 5.d. "If not timely" then the non-ad valorem assessment?	Correct MC
OMB: Eric Naughton	7/8	9m	There is a Fiscal impact, but incorporated in the Fee Section 5.F. - Should Tax Collector receive County approval.	
Legal: Dave McCrean	7/9			
Assistant County Administrator: David Scott, P.E.	7/10			

Please return to Merry Celeste, DEI by July 3, 2013

All inquiries should be made to Kelli Levy, DEI ext 4-4425, Option 7.

## NON-AD VALOREM ASSESSMENT AGREEMENT

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2013, by and between the PINELLAS COUNTY, a political subdivision of the State of Florida, hereinafter referred to as the "County," and Diane Nelson, TAX COLLECTOR OF PINELLAS COUNTY, FLORIDA, hereinafter referred to as the "Tax Collector."

### W I T N E S S E T H:

WHEREAS, the County is authorized to impose non-ad valorem assessments and by Resolution No. 13-17 has expressed its intent to use the uniform method of levy, collections and enforcement of such assessments for the purpose of collecting assessments associated with the provision of stormwater services, facilities, and programs to properties within unincorporated Pinellas County, hereinafter the "Assessed Properties," more particularly described in Resolution No. 13-17, which is attached hereto and made a part hereof as Exhibit "1", as if more fully set forth herein; and

WHEREAS, section 197.3632(2), Florida Statutes provides that the County shall enter into a written agreement with the Tax Collector for costs as provided therein; and

WHEREAS, the County shall compensate the Tax Collector for the actual cost of collecting the non-ad valorem assessments, pursuant to sections 197.3632(8)(c) and 192.091(2)(b)2., Florida Statutes.

NOW THEREFORE, as authorized by County Resolution and directed by Chapter 197, and for the mutual considerations set forth herein, the parties hereto agree as follows:

1. Recitations: The parties incorporate by reference the recitations hereinabove as if more fully set forth herein.

2. Purpose: The purpose of this Agreement under Rule 12D-18, Florida Administrative Code, is to establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem special assessments, the “Assessments”, levied by the County to include compensation by the County to the Tax Collector for actual costs of collection pursuant to section 197.3632(8)(c), Florida Statutes; payment by the County of any costs involved in separate mailings because of non merger of any non-ad valorem special assessment roll as certified by the Chairman of the Board of County Commissioners, or his or her designee, pursuant to section 197.3632(7), Florida Statutes; and reimbursement by the County for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming which attend all of the collection and enforcement duties imposed upon the Tax Collector by the uniform methodology, as provided in section 197.3632(2), Florida Statutes.

3. Term. The term of this Agreement shall commence upon execution and shall continue and extended uninterrupted from year-to-year, automatically renewed effective October 1 for successive periods not to exceed one (1) year each. The County shall inform the Tax Collector by the 10<sup>th</sup> day of January of each calendar year, if the County intends to discontinue using the uniform methodology for such Assessments pursuant to Section 197.3632(6), Florida Statutes, and thus, desires to terminate this Agreement. Upon receipt of the Notice of Intent this Agreement will be deemed terminated as of the date on the Notice.

4. Duties and Responsibilities of the County: The County agrees, covenants and contracts to:

a. Compensate the Tax Collector at the rate of one and one-half percent (1.5%) for collection costs, pursuant to sections 197.3632(8)(c) and 192.091(2)(b) *Florida Statutes*, and 12D-18.004(2), *Florida Administrative Code*.

b. Reimburse the Tax Collector for necessary administrative costs for the collection and enforcement of the Assessment by the Tax Collector under the uniform methodology, pursuant to section 197.3632(2), *Florida Statutes*, and Rule 12D-18.004(2), *Florida Administrative Code*, to include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming, pursuant to Exhibit "1" attached hereto and made a part hereof.

c. To pay for or alternatively to reimburse the Tax Collector for any separate tax notice necessitated by the inability of the Tax Collector to merge the non-ad valorem special assessment roll certified by the County pursuant to section 197.3632(7), *Florida Statutes* and Rule 12D-18.004(2) *Florida Administrative Code*.

d. The County, upon being timely billed, shall pay directly for necessary advertising relating to implementation of the uniform non-ad valorem special assessment law pursuant to sections 197.3632 and 197.3635, *Florida Statutes*, and Rule 12D-18.004(2), *Florida Administrative Code*.

e. By the 15<sup>th</sup> day of September of each calendar year, the Chair of the Board of County Commissioners, or his or her designee, shall certify, using DR Form 408, to the Tax Collector the non-ad valorem assessment ("Assessment") roll on compatible electronic medium designated by the Tax Collector, tied to the property parcel identification number, and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. The County or its agent on behalf of the County shall post the non-ad valorem special assessment for each parcel on the said non-ad valorem assessment roll and shall exercise its responsibility that such non-ad valorem assessment roll be free of errors and omissions. Section 197.3632(5), *Florida Statutes*, and Rule 12D-18.006, *Florida Administrative Code*.

f. The County agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of sections 197.3632 and 197.3635, *Florida Statutes*, as they may be amended from time to time, and all applicable rules promulgated by the Department of Revenue, as they may be amended from time to time.

g. The County acknowledges that the Tax Collector duties are ministerial. The Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem special assessments, including the County's "Assessment" and that it is the sole responsibility and duty of the County to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem special assessments, including the Assessments.

h. To the extent permitted by law, the County shall indemnify and hold harmless Tax Collector for any legal action which may be filed in local, state or federal courts against Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessments; the County shall pay for or reimburse Tax Collector for fees for legal services rendered to Tax Collector with regard to any such legal action. The County is in no way waiving any of its rights to sovereign immunity.

5. Duties and Responsibilities of the Tax Collector: The Tax Collector agrees, covenants, and contracts to:

a. Timely merge the legally certified "Assessment" roll of the County with all non-ad valorem assessment rolls, merge said rolls with the tax roll, prepare a collection roll and prepare a combined notice (the tax notice) for both ad valorem taxes and non-ad valorem special assessments for all levying authorities within the county political subdivision, pursuant to sections 197.3632 and 197.3635, Florida Statutes, and its successor provisions, and any applicable Rules, and their successor rules, promulgated by the Department of Revenue, and in accordance with any specific Ordinances or Resolutions adopted by District (copies of such pertinent Ordinances and Resolutions which the District is obligated to provide to the Tax Collector), provided said Ordinances and Resolutions shall themselves each and every one clearly state intent to use the uniform method for collecting such assessments and so long as they are further not inconsistent with, or contrary to, the provisions of Chapter 197, Florida Statutes, and Rules promulgated by the Department of Revenue pursuant to Chapter 197, Florida Statutes.

b. To collect the Assessments of the County as certified by the Chair of the Board of County Commissioners, or his or her designee, to the Tax Collector no later than the 15<sup>th</sup> day of September of each calendar year on compatible electronic medium, tied to the property identification number for each parcel, and in the format used in July by the Property Appraiser for the ad valorem rolls submitted to the Department of Revenue, using, DR Form 408, and free of errors or omissions.

c. To pay the non-ad valorem assessments collected to the County in installments which coincide with current ad valorem procedures.

d. To cooperate with the County in implementation of the uniform methodology for collecting Assessments pursuant to sections 197.3632 and 197.3635, Florida Statutes, and any successor provisions and applicable rules. The Tax Collector shall not accept any non-ad valorem assessment roll for the Assessments of the County that is not officially, timely and legally certified to the Tax Collector pursuant to Chapter 197, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

e. If the Tax Collector discovers errors or omissions on such roll, Tax Collector may request the County to file a corrected roll or a correction of the amount of any assessment and the County shall bear the cost of any such error or omission.

f. To mail or transmit electronically pursuant to section 197.343, Florida Statutes (2011), and collect the non-ad valorem assessments referenced herein. If Tax Collector determines that a separate mailing or electronic transmission is authorized pursuant to section 197.3632(7), Florida Statutes, and any applicable rules promulgated by the Department of Revenue, and any successor provision to said law or rules, the Tax Collector shall either mail or electronically transmit a separate notice of the particular non-ad valorem special assessment ("Assessment") or shall direct District to mail or electronically transmit such a separate notice. In making this decision, the Tax Collector shall consider all costs to the County and to the taxpayers of such a separate mailing as well as the adverse effect to the taxpayers of delay in multiple notices. If such a separate mailing or electronic transmission is effected, the County shall bear all costs associated with the separate notice for the non-ad valorem special assessment that could not be merged, upon timely billing by the Tax Collector.

g. The Tax Collector agrees to abide by and implement its duties under the uniform law pursuant to all the provisions of sections 197.3632 and 197.3635, Florida Statutes, as they may be amended from time to time, and all applicable rules promulgated by the Department of Revenue, as they may be amended from time to time.

6. Exhibit "B" to Resolution 13-17 which is attached hereto as Exhibit "1", as well as the Resolution, are incorporated herein by reference and made a part hereof.

7. Either party may terminate this Agreement upon delivery of written notice of termination to the other party.

8. Any modification of this Agreement must be in writing and mutually agreed to by both parties hereto.

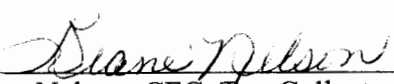
[INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties have agreed, by and through their respective duly authorized officers or representatives.

ATTEST:

TAX COLLECTOR, PINELLAS COUNTY

By:   
Charles Thomas, Chief Deputy Tax Collector

By:   
Diane Nelson, CFC, Tax Collector  
Date: July 24, 2013


ATTEST: KEN BURKE  
CLERK OF THE CIRCUIT COURT

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

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

By: \_\_\_\_\_  
Kenneth T. Welch, Chairman

AS TO COUNTY,  
APPROVED AS TO FORM

  
ASSISTANT COUNTY ATTORNEY

AS TO TAX COLLECTOR,  
APPROVED AS TO FORM:

  
ASSISTANT COUNTY ATTORNEY

Exhibit "1"



RESOLUTION NO. 13-17

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

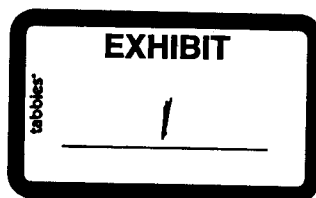
**WHEREAS**, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A.

**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

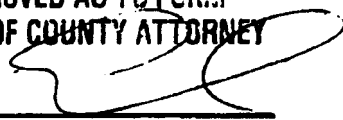


*Rouan D. Lee*  
Clerk

*Kenneth T. Wehr*  
Chairman

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY

By

  
\_\_\_\_\_  
Attorney

# EXHIBIT A

## PROOF OF PUBLICATION

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

Pinellas County (the County) hereby provides notice, pursuant to Section 177.05(2)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valuation adjustments to be listed 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 wastewater 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 amendments authorized by Section 177.05(a), Florida Statutes, at a public hearing to be held on:

February 10, 2000 at 5:00 P.M. at its regular meeting in the County Commission Assembly Room, Pinellas County Courthouse, 210 Court Street, Fifth Floor, Clearwater, Florida 34601.

Such 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, 2001 U.S. 19, Clearwater, Florida 34601. All interested persons are invited to attend the public hearing and give comments.

Any comments may be directed to the Board of Public Works Department located on the Fifth Floor of the Pinellas County Courthouse, 210 Court Street, Clearwater, Florida 34601.

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 secure 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 ACCOMMODATION 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 HARRISON AVENUE, SUITE 200, CLEARWATER, FLORIDA 34601, (727) 464-4600 (VOICED) TDD.

KEN BURKE, CLERK TO THE  
BOARD OF COUNTY COMMISSIONERS  
By: Matthew B. Loy, Deputy Clerk



APR. 11, 10, 2000; FEB. 1, 2000

10-007000

---

## **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.