

NON-AD VALOREM ASSESSMENT AGREEMENT

THIS AGREEMENT, is made and entered into this _____ day of November, 2020, by and between the Pinellas County, a political subdivision of the State of Florida, by and through its Board of County Commissioners hereinafter referred to as the "Board," and Charles W. Thomas, Tax Collector for Pinellas County, Florida hereinafter referred to as the "Tax Collector."

W I T N E S S E T H:

WHEREAS, the Board is authorized to impose non-ad valorem assessments and by Resolution No. 20-142, 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 dredging of the southern entrance to Grand Canal, hereinafter "Improvements," to certain properties abutting Grand Canal within unincorporated County and incorporated St. Petersburg, hereinafter the "Assessed Properties"; and

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

WHEREAS, the Board 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 Board Resolution No. 20-142 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: (a) establish the terms and conditions under which the Tax Collector shall collect and enforce the collection of those certain non-ad valorem assessments, the "Assessments," levied by the Board, pursuant to Resolution No. 20-142 attached hereto as Exhibit A (b) require compensation by the Board to the Tax Collector for actual costs of collection pursuant to section 197.3632(8)(c), Florida Statutes; (c) require payment by the Board of any costs involved in separate mailings because of non-merger of any non-ad valorem assessment roll as certified by the Board, pursuant to section 197.3632(7), Florida Statutes; and (d) require reimbursement by the Board 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 extend uninterrupted from year-to-year, automatically renewed effective October 1 for successive periods not to exceed one (1) year each. The Board shall inform the Tax Collector by the 10th day of January of each calendar year if the Board intends to discontinue using the uniform methodology for the 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 Board: The Board agrees, covenants and contracts to:

a. Compensate the Tax Collector at a rate not to exceed two percent (2%) 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 Assessments 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.

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 assessment roll certified by the Board pursuant to section 197.3632(7), Florida Statutes and Rule 12D-18.004(2) Florida Administrative Code.

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

e. By the 15th day of September of each calendar year, the Board shall certify, using DR Form 408, to the Tax Collector the non-ad valorem assessment roll on compatible electronic medium designated by the Tax Collector, tied to the property parcel identification numbers, and otherwise in conformance with the ad valorem tax rolls submitted by the Property Appraiser in July to the Department of Revenue. The Board or its agent on behalf of the Board shall post the non-ad valorem 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 Board 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 Board acknowledges that the Tax Collector's duties are ministerial. The Tax Collector has no duty, authority or responsibility in the imposition and levy of any non-ad valorem assessments, including the Assessments defined herein, and that it is the sole responsibility and duty of the Board to follow all procedural and substantive requirements for the levy and imposition of constitutionally lienable non-ad valorem assessments, including the Assessments.

h. Each party is responsible for its own negligence under this Agreement. Moreover, nothing herein is intended as a waiver of sovereign immunity, or the limitations provided under F.S. § 768.28, by either party. Finally, nothing herein affords a cause of action to any third parties to seek legal relief under this Agreement.

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

covenants, and contracts to:

a. Timely merge the legally certified "Assessment" roll 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 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 Board (copies of such pertinent Ordinances and Resolutions which the Board 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 as certified by the Board to the Tax Collector no later than the 15th 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 Board in installments which coincide with current ad valorem procedures.

d. To cooperate with the Board 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 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, the Tax Collector may request the Board to file a corrected roll or a correction of the amount of any assessment and the Board shall bear the cost of any such error or omission.

f. To mail or transmit electronically pursuant to section 197.343, Florida Statutes, and collect the non-ad valorem assessments referenced herein. If the 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 assessment or shall direct the Board to mail or electronically transmit such a separate notice. In making this decision, the Tax Collector shall consider all costs to the Board 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 affected, the Board shall bear all costs associated with the separate notice for the non-ad valorem 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. Either party may terminate this Agreement upon delivery of written notice of termination to the other party.

7. 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 hereto execute this Agreement and affirm that they have the power to do so on behalf of the Board and the Tax Collector.

PINELLAS COUNTY, FLORIDA, by and through the Chair of its Board of County Commissioners:

By: _____

Print: Pat Gerard, Chair

Approved as to form for the sole use and benefit of the Board:

By: *Brendan Mackesey*
Assistant Pinellas County Attorney

CHARLES W. THOMAS, as PINELLAS COUNTY TAX COLLECTOR By:

Charles W. Thomas

Print: Charles W. Thomas, Tax Collector

Approved as to form for the sole use and benefit of the Tax Collector:

By: *John Clut*
Senior Assistant County Attorney