

RESOLUTION NO. 25 - 118

A RESOLUTION OF PINELLAS COUNTY, FLORIDA, RELATING TO THE COUNTY'S SURFACE WATER SERVICE ASSESSMENTS AND SURFACE WATER FEES IMPOSED ANNUALLY IN UNINCORPORATED AREAS; PROVIDING FOR RECITALS AND AUTHORITY; PROVIDING FOR AN ASSESSMENT AND FEE RATE FOR FISCAL YEAR 2025-2026 AND A MAXIMUM ASSESSMENT AND FEE RATE FOR FISCAL YEARS SUBSEQUENT THERETO; PROVIDING FOR ESTIMATED SURFACE WATER SERVICE COSTS; PROVIDING FOR THE APPROVAL OF SURFACE WATER ROLLS FOR FISCAL YEAR 2025-2026 AND AUTHORIZING SUCH APPROVAL FOR FISCAL YEARS SUBSEQUENT THERETO; PROVIDING FOR CERTIFICATION OF THE SURFACE WATER ROLL FOR FISCAL YEAR 2025-2026 SURFACE WATER SERVICE ASSESSMENTS AND AUTHORIZING CERTIFICATION FOR FISCAL YEARS SUBSEQUENT THERETO; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 58, Article XVII of the Pinellas County (the "County") Code authorizes the Board of County Commissioners (the "Board") to impose Surface Water Service Assessments and Surface Water Fees to offset the County's Surface Water Service Costs;

WHEREAS, the Board has collected Service Water Assessments and Surface Water Fees since Fiscal Year 2013-2014;

WHEREAS, the per Net ERU (equivalent residential unit) rate started as \$116.00 in Fiscal Year 2013-2014, then increased to \$117.74 in Fiscal Year 2015-2016, \$121.27 in Fiscal Year 2023-2024, and \$124.91 in Fiscal Year 2024-2025;

WHEREAS, the Board adopted Maximum Rate Resolution 17-63 in 2017 for such Surface Water Service Assessments and Surface Water Fees, authorizing annual 3% rate increases up to \$128.66;

WHEREAS, the County's Surface Water Service Costs have risen such that a 7% rate

increase is warranted in Fiscal Year 2025-2026, and subsequent 5% annual rate increases may be warranted through Fiscal Year 2031-2032;

WHEREAS, based on staff recommendations and reports, the Board wishes to adopt a new rate schedule for Surface Water Service Assessments and Surface Water Fees in accordance with the projections noted above, with a not-to-exceed cap of \$179.11 per Net ERU (the projected rate in Fiscal Year 2031-2032);

WHEREAS, in conjunction with the County’s budget for Fiscal Year 2025-2026, a public hearing has been duly held on September 4, 2025, as required by Section 58-701(b) (“Surface water rate resolutions generally”) of the Code, which was continued during the September 4, 2025 public hearing to a location, date and time certain for the conclusion of the public hearing on September 11, 2025, and comments and objections of all interested persons have been heard and considered; and;

WHEREAS, notice of the public hearing for adoption of the Resolution has been published and mailed in accordance with Sections 58-703 (“Notice by publication”) and 58-704 (“Notice by mail”) of the Code; a proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PINELLAS COUNTY, FLORIDA, this 11th day of September, 2025:

SECTION 1. RECITALS

The above recitals are true and correct and are hereby incorporated by reference herein.

SECTION 2. AUTHORITY

This Resolution is adopted pursuant to the provisions of Chapter 58, Article XVII of the

Code; the Pinellas County Charter; Article VIII, Section 1(g) of the Florida Constitution; Sections 125.01 and 197.3632 of the Florida Statutes; and other applicable provisions of law.

SECTION 3. DEFINITIONS

Unless otherwise defined herein, all capitalized terms in this Resolution shall have the meanings defined in Section 58-650 (“Definitions”) of the Code.

SECTION 4. LEGISLATIVE FINDINGS OF SPECIAL BENEFIT AND REASONABLE APPORTIONMENT

Sections 58-652 (“General Findings”) and 58-653 (“Legislative Determinations of Special Benefit and Reasonable Apportionment”) of the Code are incorporated by reference herein.

SECTION 5. IMPOSITION OF SURFACE WATER SERVICE ASSESSMENTS AND SURFACE WATER FEES

For Fiscal Year 2025-2026 (beginning October 1, 2025) and Fiscal Years subsequent thereto, Surface Water Service Assessments and Surface Water Fees will be imposed against Developed Property in accordance with Chapter 58, Article XVII of the Code and particularly Section 58-653 (“Legislative determinations of special benefit and reasonable apportionment”) and Section 58-671 (“Surface Water Service Charges”).

SECTION 6. SURFACE WATER SERVICE AREA

The Surface Water Service Area shall be the entire unincorporated area of the County.

SECTION 7. ESTIMATED SURFACE WATER SERVICE COSTS

The estimated Surface Water Service Cost for Fiscal Year 2025-2026 is \$27.1M. The Surface Water Service Cost for Fiscal Years subsequent to Fiscal Year 2025-2026 may fluctuate based upon the cost to provide Surface Water Management Services.

SECTION 8. RATES FOR SURFACE WATER SERVICE ASSESSMENTS AND SURFACE WATER FEES FOR FISCAL YEAR 2025-2026 AND FUTURE FISCAL

YEARS

a. For Fiscal Year 2025-2026, the per Net ERU rate for Surface Water Service Assessments and Surface Water Fees authorized herein shall be \$133.65. However, the proposed \$133.65 per Net ERU rate may be reduced, if necessary, to ensure that aggregate Surface Water Service Assessments and Surface Water Fees do not exceed Surface Water Service Costs.

b. For each Fiscal Year subsequent to Fiscal Year 2025-2026, the per Net ERU rate may be increased by no more than 5% of the amount of the per Net ERU rate for the immediately prior Fiscal Year. However, under no circumstances shall the per Net ERU rate for any Fiscal Year exceed \$179.11, unless the Board approves an increase to the maximum per Net ERU rate at a subsequent public hearing.

SECTION 9. APPORTIONMENT METHODOLOGY

Each Parcel's Surface Water Service Assessment or Surface Water Fee, as applicable, is calculated annually by inserting the per Net ERU rate, together with any Mitigation Credits awarded, into the Net ERU formula for that Parcel's classification, pursuant to Section 58-673, County Code ("Apportionment Methodology").

SECTION 10. APPROVAL AND CERTIFICATION OF SURFACE WATER ROLLS

a. Surface Water Rolls for Fiscal Year 2025-2026, copies of which were present or available at this public hearing and are on file with the Surface Water Utility Coordinator, have been prepared in accordance with Section 58-702 ("Surface Water Rolls") of the Code and are incorporated by reference herein and hereby approved. The Board Chair shall certify the Surface Water Roll for Fiscal Year 2025-2026 Surface Water Service Assessments by completing the Certification Form attached hereto as Appendix C and cause such roll and form to be delivered to the Tax Collector. The Surface Water Utility Coordinator is hereby directed to prepare the

mailing of bills for the Surface Water Roll for Fiscal Year 2025-2026 Surface Water Fees no later than November 1, 2025; such bills shall substantially conform to the format attached hereto as Appendix D.

b. For Fiscal Years subsequent to Fiscal Year 2025-2026, the Surface Water Utility Coordinator is hereby directed to prepare Surface Water Rolls in accordance with Section 58-702 (“Surface Water Rolls”) of the Code for the Surface Water Service Assessments and Surface Water Fees authorized herein. The Board may annually approve such Surface Water Rolls for Surface Water Service Assessments for Fiscal Years subsequent to Fiscal Year 2025-2026 in accordance with the Uniform Assessment Collection Act; upon such approval and further in accordance with the Uniform Assessment Collection Act, the Board Chair shall certify such Surface Water Rolls and cause such Surface Water Rolls and Certifications to be delivered to the Tax Collector.

Concurrent with any annual approval of such Surface Water Rolls for Surface Water Service Assessments, the Board may annually approve Surface Water Rolls for Surface Water Fees for Fiscal Years subsequent to Fiscal Year 2025-2026; upon such approval, the Surface Water Utility Coordinator shall prepare the mailing of bills for such fees in accordance with this Resolution.

c. Nothing in this Resolution shall be construed to require that the Surface Water Rolls be in printed form if the amount of the Surface Water Service Assessment or Surface Water Fee for each Parcel is available on compatible electronic medium and can be determined by use of an available computer terminal.

SECTION 11. METHOD OF COLLECTION

Surface Water Service Assessments authorized herein shall be collected pursuant to the Uniform Assessment Collection Act as authorized by Section 58-741 (“Method of Collection of Surface Water Assessments”) of the Code. Surface Water Fees authorized herein shall be

collected pursuant to Section 58-744 (“Collection of Surface Water Fees”) of the Code.

SECTION 12. EFFECT OF ADOPTION OF RESOLUTION

In accordance with Section 58-705 of the Code (“Effect of Adoption of Surface Water Rate Resolutions”), the adoption of this Resolution shall be the final adjudication of the issues presented herein unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of adoption of this Resolution.

SECTION 13. EFFECTIVE DATE

This Resolution is effective immediately upon its adoption.

Commissioner Flowers offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner Peters, and upon roll call the vote was:

AYES: Scott, Eggers, Flowers, Latvala, Nowicki, Peters, and Scherer.

NAYS: None.

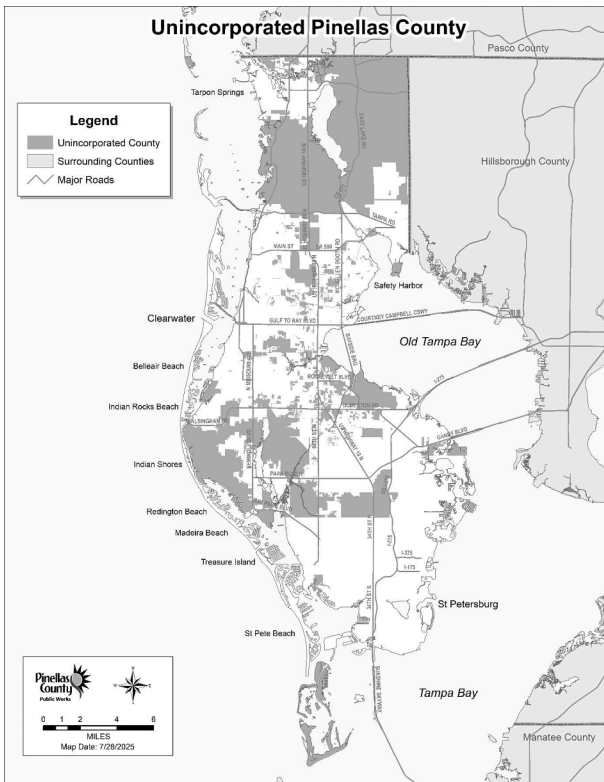
Absent and not voting: None.

APPROVED AS TO FORM

By: Donald S. Crowell
Office of the County Attorney

NOTICE OF PUBLIC HEARING

PROPOSED RESOLUTION RELATING TO THE COUNTY'S SURFACE WATER SERVICE ASSESSMENTS AND FEES IN UNINCORPORATED AREAS



All comments on any agenda item received by 5:00 P.M. the day before the meeting will be included as part of the official record for this meeting and will be available to be considered by the County Commission prior to any action taken.

The agenda for this meeting and information about participation options can be found at <https://pinellas.legistar.com/Calendar.aspx>. Interested parties may appear at the hearing or use one of the other methods above to be heard regarding the proposed Resolution:

A RESOLUTION OF PINELLAS COUNTY, FLORIDA, RELATING TO THE COUNTY'S SURFACE WATER SERVICE ASSESSMENTS AND SURFACE WATER FEES IMPOSED ANNUALLY IN UNINCORPORATED AREAS; PROVIDING FOR RECITALS AND AUTHORITY; PROVIDING FOR AN ASSESSMENT AND FEE RATE FOR FISCAL YEAR 2025-2026 AND A MAXIMUM ASSESSMENT AND FEE RATE FOR FISCAL YEARS SUBSEQUENT THERETO; PROVIDING FOR ESTIMATED SURFACE WATER SERVICE COSTS; PROVIDING FOR THE APPROVAL OF SURFACE WATER ROLLS FOR FISCAL YEAR 2025-2026 AND AUTHORIZING SUCH APPROVAL FOR FISCAL YEARS SUBSEQUENT THERETO; PROVIDING FOR CERTIFICATION OF THE SURFACE WATER ROLL FOR FISCAL YEAR 2025-2026 SURFACE WATER SERVICE ASSESSMENTS AND AUTHORIZING CERTIFICATION FOR FISCAL YEARS SUBSEQUENT THERETO; AND PROVIDING FOR AN EFFECTIVE DATE.

The National Pollutant Discharge Elimination System Stormwater permitting program implemented by the Florida Department of Environmental Protection has mandated Pinellas County (the "County") to implement and fund a comprehensive surface water management program. Surface Water Assessments and Surface Water Fees were established by the County in September 2013 as a dedicated funding source to assist in funding these efforts.

Surface Water Service Assessments and Surface Water Fees help fund the County's Surface Water Management Costs to provide Surface Water Management Services. Surface Water Management Services include: management and administration of the County's Surface Water Utility; surface water program engineering; drainage basin planning; floodplain management; operating and maintaining the County's stormwater facilities; water quality monitoring; billing and collection of Surface Water Assessments and Surface Water Fees, including customer information and educational services and reserves for statutory discounts; and legal, engineering, and other consultant services.

A parcel's assessment or fee is based upon that parcel's impervious area, where 1 Equivalent Residential Unit (ERU) = 2,339 square feet of impervious area. Impervious areas are hard surfaces that contribute runoff to the County stormwater system and receiving waterbodies. Each parcel's Surface Water Service Assessment or Surface Water Fee is calculated annually by inserting the per Net ERU rate, together with any Mitigation Credits awarded, into the Net ERU formula for that Parcel's classification, pursuant to Pinellas County Code Section 58-673 ("Apportionment Methodology").

For Fiscal Year 2026, the Board proposes a 7% increase in the per Net ERU rate, raising it from \$124.91 to \$133.65. The Board further recommends that in subsequent fiscal years, the rate may be increased by no more than 5% annually, provided it does not exceed the proposed maximum rate of \$179.11 unless the Board approves an increase to the maximum rate at a subsequent public hearing.

Notwithstanding any rate increases, certain parcels may see an increase in their assessment or fee due to property changes creating increased impervious area or refinements in the impervious data used to calculate the assessment or fee.

Surface Water Assessments will be collected by the Tax Collector of Pinellas County, pursuant to Chapter 197, Florida Statutes. Failure to pay the Surface Water Service Assessment will cause a tax certificate to be issued against the property or foreclosure proceedings to be instituted, either of which may result in a loss of title to the property. Surface Water Fees will be collected by separate bills sent by the County to Government Property.

A more specific description of Surface Water Service Assessments and Surface Water Fees is set forth in Section 58, Article XVII of the Pinellas County Code. For more information, please contact Environmental Management at (727) 464-8759 or visit <https://pinellas.gov/surfacewater>.

In review of the Resolution above, there may be modifications that arise at the public hearing and/or with other responsible parties.

The proposed Resolution and Surface Water Roll are/will be available for inspection at Pinellas County Board Records Department, 315 Court Street, Fifth Floor, Clearwater, Florida, 33756, as well as the office of the Surface Water Utility Coordinator, located at 22211 U.S. Highway 19 North, Clearwater, Florida 33765. All interested persons may ascertain the amount to be assessed against a parcel of assessed property at the office of the Surface Water Utility Coordinator located at the address above.

Persons are advised that if they decide to appeal any decision made at the meeting/hearing, they will need a record of the proceedings, and, for such purposes, 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.

SPECIAL ACCOMMODATIONS

PERSONS WITH DISABILITIES WHO NEED REASONABLE ACCOMMODATIONS TO EFFECTIVELY PARTICIPATE IN THIS PROCEEDING ARE ASKED TO CONTACT PINELLAS COUNTY'S OFFICE OF HUMAN RIGHTS BY E-MAILING SUCH REQUESTS TO ACCOMODATIONS@PINELLAS.GOV AT LEAST THREE (3) BUSINESS DAYS IN ADVANCE OF THE NEED FOR REASONABLE ACCOMMODATION. YOU MAY ALSO CALL (727) 464-4882 (VOICE) OR (727) 464-4062 (TDD). MORE INFORMATION ABOUT THE ADA, AND REASONABLE ACCOMMODATION, MAY BE FOUND AT <https://pinellas.gov/americans-with-disabilities-act-public-accommodations/>.

The Pinellas County Board of County Commissioners ("Board"), the local governing board administering Surface Water Assessments and Surface Water Fees, proposes to adopt the following resolution relating to Surface Water Service Assessments and Surface Water Fees imposed annually in unincorporated areas of the County, as shown above.

A public hearing on the Resolution will be held on **Thursday, September 4, 2025, at 6:00 P.M.** or as soon thereafter as may be accommodated by the completion of the rest of the Board agenda, in the Palm Room, 333 Chestnut Street, Clearwater, Florida 33756. All affected property owners have the right to appear at the public hearing and the right to file written objections within 20 days of the publication of this notice. All written objections must include your name, parcel number, September 4, 2025 public hearing, and the reason you object to the assessment or fee. Objections must be mailed to: Surface Water Assessment, Pinellas County Board Records, 315 Court Street, Clearwater, Florida 33756 or emailed to bccagendacomment@mypinellasclerk.gov. Members of the public wishing to address the body are encouraged to attend in person but may also attend virtually utilizing Communications Media Technology (CMT) on the Zoom platform or provide comments in advance.

The County makes its best efforts to ensure that public hearings will be streamed live at <https://youtube.com/pccvt1> and <https://pinellas.gov/pinellas-county-connection-television-pcc-tv> and broadcast on the Pinellas County cable public access channels:

Spectrum Channel 637 Frontier Channel 44 WOW! Channel 18

To address the County Commission in person, members of the public are encouraged to preregister at <https://comment.pinellas.gov>. Preregistration is encouraged but not required if individuals plan to attend the meeting at the Palm Room in person. Those who have not preregistered may register in person when they arrive.

Members of the public wishing to address the body virtually via Zoom or by phone are required to preregister by 5:00 P.M. the day before the meeting by visiting <https://comment.pinellas.gov>. The registration form requires full name, address and telephone number if joining by phone, along with the topic or agenda item to be addressed. Members of the public who cannot access the registration form via the internet may call (727) 464-3000 to request assistance preregistering. Only members of the public who have preregistered by 5:00 P.M. the day before the meeting will be recognized and unmuted to offer comments. If a member of the public does not log in with the same Zoom name or phone number provided in the registration form, they may not be recognized to speak. In person appearances for comment, or advance comments as noted below, are preferred. The County will use its best efforts to facilitate virtual comment, but citizens using technology to comment virtually are cautioned that this mechanism is being offered by the County as a courtesy and the County does not guarantee the proper functioning of technology involved.

Members of the public wishing to provide comments in advance may call the Agenda Comment Line at (727) 464-4400 or complete the online comment form <https://www.mypinellasclerk.gov/Home/Finance#127688-bcc-meetings>. Comments on any agenda item must be submitted by 5:00 P.M. the day before the meeting.

Persons who are deaf or hard of hearing may provide public input on any agenda item through use of the State of Florida's relay service at 7-1-1 or for more information see <https://www.fttri.org/relay/faqs>.

KEN BURKE, CLERK TO
THE BOARD OF COUNTY COMMISSIONERS
By: Derelynn Revie, Deputy Clerk

50038

Tampa Bay Times

Published Daily

STATE OF FLORIDA } ss

COUNTY OF **Pinellas County**

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is a Legal Clerk of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Pinellas County, Florida that the attached copy of advertisement being a Legal Notice in the matter **RE: Surface Water Resolution** was published in said newspaper by print in the issues of **Pinellas County** or by publication on the newspaper's website, if authorized, on **August 17, 2025**.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in **Pinellas County, Florida** and that the said newspaper has heretofore been continuously published in said **Pinellas County, Florida** each day and has been entered as a second class mail matter at the post office in said **Pinellas County, Florida** for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

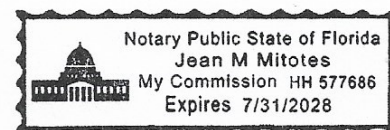


Signature of Affiant

Sworn to and subscribed before me
August 17, 2025.

Signature of Notary of Public
Personally known _____ or produced
identification.

Type of identification produced _____



AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Kelli Hammer Levy, who, after being duly sworn, deposes and says:

1. Kelli Hammer Levy, as Surface Water Utility Coordinator of Pinellas County, Florida (the "County"), in accordance with Chapter 166, Article VI of the Pinellas County Land Development Code (the "Code"), timely directed: (a.) the preparation of Surface Water Rolls for Fiscal Year 2025-2026 Surface Water Service Assessments and Surface Water Fees; and (b.) the preparation, mailing, and publication of notices for a public hearing for consideration by the Board of County Commissioners ("Board") of adoption of a Surface Water Rate Resolution imposing Surface Water Service Assessments and Surface Water Fees for Fiscal Year 2025-2026 and Fiscal Years subsequent thereto.

2. Ms. Levy timely provided all necessary information to the Property Appraiser of Pinellas County for notification of the Surface Water Service, to be included as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, also known as the truth-in-millage or TRIM notification ("TRIM Notice"), for each affected property owner. The information provided to the Property Appraiser to be included on the TRIM Notice for each affected property owner includes the following: the rate to be levied against each Parcel for Fiscal Year 2025-2026; the number of Net Equivalent Residential Units (ERU) contained within each Parcel for Fiscal Year 2025-2026; and the date, time, and place of the public hearing. Together with the TRIM Notice, a TRIM insert ("TRIM Insert") was provided which, in conjunction with the attached TRIM Notice, provides the information required under the Code and Section 197.3632(4)(b), Florida Statutes. Information contained in the TRIM Insert includes: the purpose of the Surface Water Service Assessments and Surface Water Fees; the rate to be levied against each Parcel,

including a proposed Maximum Rate for Fiscal Years subsequent to Fiscal Year 2025-2026; the ERU Value (1 ERU = 2,339 square feet of Impervious Area) used to determine the Surface Water Assessments and Surface Water Fees; the total revenue the County expects to collect from the Surface Water Service Assessments and Surface Water Fees; a statement that failure to pay the Surface Water Service Assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title to such property; a statement that all affected property owners have a right to appear at the public hearing and to file written objections with the Board within 20 days of the date of notice; and the date, time, and place of the public hearing.

3. On or before August 18, 2025, in accordance with the Code and Section 197.3632(4)(b), Florida Statutes, Ms. Levy directed the Property Appraiser of Pinellas County to mail the above-referenced notices in Paragraph 2 of this Affidavit via U.S. First Class Mail to each affected property owner, to be sent as part of the annual TRIM mailing to the addresses then shown on the real property tax roll database maintained by the Pinellas County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

4. For Government Property, on or before August 18, 2025, in accordance with the Code, Ms. Levy caused notices of Surface Water Fees to be prepared and mailed via U.S. First Class Mail to each affected property owner. Each notice mailed to affected owners of Government Property includes the following information: the rate to be levied against each Parcel for Fiscal Year 2025-2026 and Fiscal Years subsequent to Fiscal Year 2025-2026, including a proposed Maximum Rate for Fiscal Years subsequent to Fiscal Year 2025-2026; the number of Net Equivalent Residential Units (ERU) contained within each Parcel for Fiscal Year 2025-2026; the ERU Value (2,339 square feet of Impervious Area) used to determine the Surface Water Assessments and Surface Water Fees; the purpose of the Surface Water Service Assessments and

Surface Water Fees; the total revenue the County expects to collect from the Surface Water Service Assessments and Surface Water Fees; a statement that failure to pay the Surface Water Service Assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title to such property; a statement that all affected property owners have a right to appear at the public hearing and to file written objections with the Board within 20 days of the date of notice; and the date, time, and place of the public hearing.

5. Ms. Levy, mailed or caused to be mailed the herein-referenced notices as described above.

FURTHER AFFIANT SAYETH NOT.

Kelli Hammer Levy
Kelli Hammer Levy, affiant

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 3rd day of September, 2025 by Kelli Hammer Levy, Surface Water Utility Coordinator, Pinellas County, Florida. She is personally known to me or has produced as identification and did take an oath.

Karen M. Baker
Printed Name: Karen M. Baker
Notary Public, State of Florida At Large
My Commission Expires: June 14, 2029
Commission No.: HH 675446
Karen M. Baker
Comm.: HH 675446
Expires: Jun. 14, 2029
Notary Public - State of Florida



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 The Board of County Commissioners, located in Pinellas 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 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 September, 2025.

Chairman of the Board or authorized agent

of The Board of County Commissioners
Pinellas County, Florida

Approved as to form Office of County Attorney

Appendix D

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 Field Description

STRAP	property appraiser's internal identifier of the parcel (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
CNTY_TAX_VAL	non-school taxable value (preliminary tax roll)
PUBLIC_LND	public land / government ownership code — <i>code; percent ownership</i>
EX_STR	exemptions — <i>DOR exemption code; value</i>
STATUS	status of parcel: 1 – unchanged from previous roll 2 – new to this roll (split) 3 – deleted from the district (combination) 4 – annexed from the district
NADST	NEW Non-ad valorem assessment district code
NASMT	NEW Assessment amount
NRATE	NEW rate
NUNIT	NEW Unit
NLEVYING	NEW agency levying assessment
NPNAME	NEW district name

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

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	