

## NON-AD VALOREM ASSESSMENT AGREEMENT

THIS AGREEMENT is made and entered into on this 23<sup>rd</sup> day of March, 2022, by and between MIKE TWITTY, 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 Section 197.3632, Florida Statutes, governing the uniform method for the levy, collection, and enforcement of non-ad valorem assessments, for the purpose of levying a non-ad valorem assessment on two parcels in the Hidden Cove II Oak Street Subdivision for dredging a stormwater pond owned by such parcels. This "Assessment" is better described in BOARD Resolution No. 2021-114 attached hereto as Appendix H.

To that end, in consideration of the mutual covenants contained herein, the BOARD and the PAO agree as follows:

### SECTION 1 Authority.

This Agreement is entered into pursuant to Section 197.3632(2) Florida Statutes, and Section 12D-18.004(2), Florida Administrative Code, which requires the Board to enter into a written agreement with the PAO providing for the PAO to assist in implementing the Assessment and receive compensation for same.

### SECTION 2 Term, Termination, and Non-Appropriation.

- A. This Agreement shall commence upon execution and filing with the Pinellas County Clerk of the Circuit Court. This Agreement shall expire after the Assessment has been fully collected; the Assessment is scheduled to be levied for a period of ten years, from Tax (Calendar) Year 2022 through Tax Year 2031.
- B. Notwithstanding this set term, the Board may, pursuant to section 197.3632(6), Florida Statutes, terminate this Agreement at an earlier point in time by providing a copy of completed Form DR-412 to the PAO, so long as such form is delivered by January 10 of the final Tax Year that the Assessment will be levied. The PAO may likewise terminate this Agreement by providing written notice to the Board by January 10 of the final Tax Year that the PAO is willing to collect the Assessment. In the event that this Agreement is terminated, the BOARD shall remain liable to the PAO for charges incurred up to such termination.
- C. In any given Tax Year, costs invoiced by the PAO to the BOARD may not exceed \$10,000 without a duly executed written amendment to this Agreement authorizing such exceedance. This Agreement does not bind the BOARD to appropriate any funds. In the event that adequate funds are not appropriated by the BOARD to perform its obligations under this Agreement, the BOARD must promptly notify the PAO; upon the PAO's receipt of such notice, this Agreement will terminate without penalty to either party. Furthermore, nothing in this Agreement constitutes a waiver of either party's

sovereign immunity, or the limitations of liability set forth in F.S. § 768.28.

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 may perform optional tasks specified in Appendix B in accordance with the specifications and deadlines contained therein.

SECTION 4 Charges.

- A. The BOARD will pay the PAO charges for administering the Assessment, which 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 upon written acceptance by the BOARD'S designee.
- B. The PAO shall submit an invoice to the BOARD annually in October of each year, according to the amounts set forth in Appendix E, unless other payment arrangements have been agreed to by both parties in writing and incorporated into this Agreement.
- 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. To the extent required by law, the BOARD shall maintain any public records generated as a result of this Agreement.
- B. The BOARD shall be responsible for the accuracy and completeness of the Assessment roll. By certifying the Assessment roll to the Tax Collector, the Board signifies its verification of the Assessment roll.
- C. If the Assessment appears on the Notice of Proposed Property Taxes, the BOARD shall provide appropriate contact information for inclusion on such notice.
- D. The PAO shall verify the accuracy of Assessment information that appears on the Notice of Proposed Property Taxes to ensure that it conforms to the Assessment roll.
- E. The PAO reserves the right to use information created during production of the Assessment roll and to respond to requests for public records concerning such information without consulting the BOARD.
- F. If the BOARD does not meet the July 1 deadline established in Appendix A for providing

the Assessment roll to the Tax Collector for the production of the Notice of Proposed Property Taxes, or if the Assessment roll provided to the Tax Collector is not in the format established in Appendix D for the Assessment roll, the BOARD waives the right to use of the Notice of Proposed Property Taxes to notice the Assessment for that Tax Year. In such instance, the BOARD will be responsible for an alternate method of notice and the PAO shall not be held in violation of this Agreement for failing to include the Assessment in the Notice of Proposed Property Taxes. Notwithstanding this provision, the BOARD may include the Assessment on the annual Tax Bill by certifying Assessment roll to the Tax Collector by the September 15 deadline established in Appendix A and Section 197.3632(5)(a), Florida Statutes.

SECTION 6 Accounting and Records.

- A. The PAO shall establish, in conformance with currently accepted accounting practices, a separate account for payments made by the BOARD to the PAO pursuant to this Agreement. Such account shall be available for inspection by the BOARD at any time during the period of this Agreement and for a minimum of three (3) years after this Agreement expires.
- B. All time and material charges for optional tasks shall be supported by 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 its 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 Entire Agreement/ Modification.

This Agreement shall consist of this document comprised of sections 1 through 10 and the attached signature page, as well as 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 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/>)

Appendix H Board Resolution

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

PROPERTY APPRAISER'S OFFICE

PINELLAS COUNTY, FLORIDA


  
By: Mike Twitty, MAI, CFA  
Property Appraiser

\_\_\_\_\_  
By: Charlie Justice  
Chairman

Approved as to Form:

Approved as to Form:

By:   
Alex Luca, PAO Staff Attorney

By:   
Brendan Mackesey, Asst. Cnty Atty

PCAO 295563

## Appendix A

### Specifications and Deadlines for Work to be Performed

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. Once the resolution has been adopted, no annual readoption is required, unless the BOARD adopts changes to the resolution. (s. 197.3632(3)(a)). (COMPLETE)
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. (COMPLETE)
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 the 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.





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:

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PIN, RG, TW, SC, SB, BK, LOT, NAM1, NAM2, ADR1, ADR2, CITY, ST, ZIP, 2ZIP, COUNTRY, ADRA, ADRE, 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", " ", " ", " ", " ", " ", " "

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## 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.

<u>Field Name</u>	<u>Description</u>	<u>RESTRICTIONS</u>
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 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:

Alex Luca, Staff Counsel  
Pinellas County Property Appraiser  
315 Court Street – 2<sup>nd</sup>Floor  
Clearwater, FL 33756  
727-453-3338  
aluca@pcpao.org

Person(s) authorized to act for the BOARD:

Name: Kelli Hammer Levy  
Title: Public Works Department Director  
Organization: Pinellas County Public Works Department  
Address: 22211 U.S. Highway 19 N  
Clearwater, FL 33765  
  
Phone: 727-464-3317  
Email: [klevy@pinellascounty.org](mailto:klevy@pinellascounty.org)

## Appendix G



**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 of Authorized Agent  
of \_\_\_\_\_  
Name of Local Government  
\_\_\_\_\_  
County, Florida

**THIS CERTIFICATION MUST ACCOMPANY THE ANNUAL 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 current 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/>.