

Appendix B

NON-AD VALOREM ASSESSMENT AGREEMENT

THIS AGREEMENT, made and entered into this 13th day of April, 2022, by and between the Pinellas County 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, through Resolution No. 21-114, the Board has expressed its intent to impose a non-ad valorem assessment (the "Assessment") on two (2) single family residential parcels in the Hidden Cove II Oak Street Subdivision for the special benefit that such two parcels will receive from the County dredging a stormwater pond that is part of such parcels; and

WHEREAS, pursuant to section 197.3632(2), Florida Statutes, and Section 12D-18.004(2), Florida Administrative Code, the Board must enter into a written agreement with the Tax Collector providing for the Tax Collector to collect the Assessment and be compensated for same.

NOW THEREFORE, in consideration of the mutual covenants set forth herein, the parties hereto agree as follows:

1. Recitations: The recitals above are incorporated herein.
2. Purpose: The purpose of this Agreement is to establish the terms and conditions under which the Tax Collector will collect the Assessment and be compensated for same. Pursuant to section 197.3632(8)(c), Florida Statutes, the Tax Collector must be compensated for the actual costs of Assessment collection. Further, in accordance with section 197.3632(7), Florida Statutes, if separate mailings for Assessment notice are required, the Board must bear the costs of same. Finally, as provided in section 197.3632(2), Florida Statutes, the Board must reimburse the Tax Collector for necessary administrative costs, including, but not limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming.
3. Term. This Agreement shall commence upon execution and filing with the Clerk of 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 Year 2022 through Tax Year 2031. 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 written notice to the Tax Collector, so long as such notice is delivered by January 10 of the final Tax Year that the Assessment will be levied. The Tax Collector may likewise terminate this Agreement by providing written notice to the Board by January 10 of the final Tax Year that the Tax Collector is willing to collect the Assessment.

4. Duties and Responsibilities of the District: The Board agrees to:

- a. Compensate the Tax Collector at a rate not to exceed two percent (2%) of the collected Assessment or 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, including but not be limited to those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming, pursuant to section 197.3632(2), Florida Statutes, and Rule 12D-18.004(2), Florida Administrative Code.
- c. Consistent with Section 5a. of this Agreement below, pay for or reimburse the Tax Collector for any separate notice necessitated by the inability of the Tax Collector to merge the Assessment roll into the combined notice for ad valorem taxes and non-ad valorem assessments required by section 197.3635, Florida Statutes.
- d. Pay for advertising any public hearings for the Assessment required by section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code.
- e. Annually and timely certify, using DR Form 408, the Assessment roll on compatible electronic medium to the Tax Collector, pursuant to section 197.3632(5), Florida Statutes, and Rule 12D-18.006, Florida Administrative Code. The Assessment roll must be compliant with these laws. If the Tax Collector discovers errors or omissions on the Assessment roll, Tax Collector may request that the Board file a corrected roll or correct the amount of any assessment; the Board shall bear the cost of any such corrections
- f. Abide by and implement its duties under 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. Acknowledge that the Tax Collector duties are ministerial. The Tax Collector has no duty, authority, or responsibility to impose or levy the Assessment. It is the sole responsibility and duty of the Board to follow all procedural and substantive requirements in imposing and levying the Assessment.
- h. Excepting matters arising from the Tax Collector's negligence, and to the extent permitted by law, the Board agrees to defend and hold harmless the

Tax Collector for any legal action which may be filed in local, state, or federal courts against the Tax Collector regarding the imposition, levy, roll preparation and certification of the Assessment. Nothing herein is intended as a waiver of sovereign immunity, or the limitations provided under F.S. § 768.28, by either the Board or the Tax Collector.

5. Duties and Responsibilities of the Tax Collector: The Tax Collector agrees to:
- a. Timely merge the timely and legally certified Assessment roll with all other non-ad valorem assessment rolls, and merge said non-ad valorem rolls with the ad valorem roll to produce one collection roll.
 - b. Prepare and mail the notices for such collection roll required by section 197.3635, Florida Statutes. If the Tax Collector determines that a separate notice for the Assessment is authorized pursuant to section 197.3632(7), Florida Statutes, the Tax Collector shall mail such separate notice or direct the Board to do so. In determining whether a separate mailing is required, the Tax Collector shall consider all costs to the Board and its taxpayers of a separate mailing, as well as the adverse effect to the taxpayers of delayed and multiple notices. Pursuant to Section 4.(c) of this Agreement above, the Board shall bear all costs of such separate notice.
 - c. Collect the Assessment, including re-notifying persons under section 197.343, Florida Statutes, in the event of non-payment.
 - d. Submit collected Assessment payments to the Board in installments that coincide with current ad valorem procedures.
 - e. Abide by and implement its duties under 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. Any modification of this Agreement must be in writing and mutually agreed to by both parties hereto.

IN WITNESS WHEREOF, the parties hereto execute this Agreement and affirm

In that they have the power to do so on behalf of the Board and the Tax Collector.

PINELLAS COUNTY BOARD OF COUNTY COMMISSIONERS

By: Charlie Justice
Print: Charlie Justice, Chair

ATTEST: KEN BURKE, CLERK

By: Dudman Kevie



Approved as to form:
Brendan Mackessey
By: Assistant County Attorney

CHARLES W. THOMAS, as PINELLAS COUNTY TAX COLLECTOR

By: Charles Thomas
Print: Charles Thomas, Tax Collector

Approved as to form:
By: John [Signature]
Assistant County Attorney