

NON-AD VALOREM ASSESSMENT AGREEMENT

THIS AGREEMENT is made and entered into on this 17 day of November, 2020, 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 s. 197.3632, Florida Statutes, governing the uniform method for the levy, collection, and enforcement of non-ad valorem assessments, for the purpose of levying non-ad valorem assessments for dredging the southern entrance to Grand Canal, hereinafter referred to as the "Assessments", which are better described in BOARD Resolution No. 2020-142 attached hereto as Appendix H. To that end, the BOARD and the PAO agree as follows:

SECTION 1 Authority.

This Agreement is entered into pursuant to Section 197.3632(2) Florida Statutes, relating to the uniform method for the levy, collection, and enforcement of non-ad valorem assessments.

SECTION 2 Term and Termination.

- A. The term of this Agreement shall be the date hereof through September 30, 2021 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.
- B. The BOARD shall inform the PAO 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 Rule 12D-18.006(3), Florida Administrative Code and thus, desires to terminate this Agreement. Notice of intent to discontinue shall be provided on Form DR-412 promulgated by the Florida Department of Revenue, as it may be amended from time to time. Upon receipt of the Notice of Intent this Agreement will be deemed terminated as of the date on the Notice.
- C. If a change in the law or change in PAO technology requires a change in the file format for Non-Ad Valorem Assessment Data Transfers set forth in appendices C and D, and the BOARD cannot comply with the new file format, either party may terminate the Agreement by notifying the other party in writing. The PAO shall give the BOARD adequate notice of any changes in the file format so the BOARD has a reasonable opportunity to comply with the changes.
- D. In the event that the BOARD fails to provide to the PAO the annual corrected non-ad valorem roll for the Assessments by July 1 for the production of Notices of Proposed Property Taxes, pursuant to the schedule established at Appendix A and in the format established at Appendix D, the BOARD waives the use of the Notice of Proposed Property Taxes to notice the Assessments for that year. In such an instance, the BOARD will be responsible for an alternate method of notice pursuant to Fla. Stat. § 197.3631, and the PAO shall not be held in violation of any provision of this Agreement for failing to include the Assessments on

the Notice of Proposed Property Taxes. Notwithstanding this provision, the BOARD may include the Assessments on the annual Tax Bills by certifying the non-ad valorem assessment roll to the Tax Collector by September 15, pursuant to Appendix A.

- E. In the event sufficient budgeted funds are not available for a new fiscal period, the BOARD shall notify the PAO of such occurrence and the Agreement shall terminate on the last day of the then current fiscal year without penalty or additional expense to the BOARD.
- F. In the event this Agreement is terminated by either party for any of the reasons set forth herein, the BOARD shall remain liable to the PAO for charges incurred up to such termination.

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 set forth in Appendix H attached hereto.
- 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 15th of the invoice year.

SECTION 5 Responsibility for Non-Ad Valorem Roll Products and Use of Such Products.

- A. The BOARD shall maintain any public record generated as a result of this Agreement and shall be responsible for answering all inquiries regarding the Assessments.
- B. The BOARD shall be responsible for the accuracy and completeness of its non-ad valorem roll for the Assessments and shall, by certifying the roll to the Tax Collector, signify its verification of the roll.

- C. If the Assessments are to appear on the Notice of Proposed Property Taxes in the first and subsequent years of the Assessments, the BOARD will 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 non-ad valorem roll for the Assessments prepared by the BOARD.
- E. The PAO reserves the right to use information created during production of the non-ad valorem roll for the Assessments and to respond to requests for public records concerning such products without consulting the BOARD.

SECTION 6 Accounting and Records.

- A. The PAO shall establish for the Assessments, in conformance with currently accepted accounting practices, a separate account to be maintained within its existing system. Such account shall be available for inspection, upon request, by the BOARD at any time during the period of this agreement and for a minimum of three (3) years after payment is made.
- B. All time and material charges for optional tasks shall be supported by the 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 their 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 Effective Date.

This Agreement shall take effect upon execution by the parties.

SECTION 11 Entire Agreement/ Modification.

This Agreement shall consist of this document comprised of sections 1 through 11 and the attached signature page and 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 comprised of sections 1 through 11 and the attached signature page 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

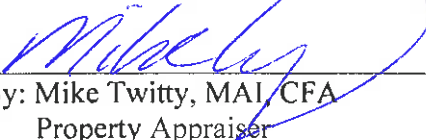
Appendix F Persons with Authority to Act on Behalf of the Parties

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 Grand Canal Resolution

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

PROPERTY APPRAISER'S OFFICE



By: Mike Twitty, MAI, CFA
Property Appraiser

PINELLAS COUNTY, FLORIDA


By: Pat Gerard
Chair



Approved as to Form:

By: 
Alex Luca
PAO Staff Attorney

Approved as to Form:

By: 
Brendan Mackesey
Assistant County Attorney

PCAO 295563

ATTEST: KEN BURKE, CLERK
By: 
Deputy Clerk

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.

Appendix C

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	
RG	range	These six fields comprise the 18 digit parcel number
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	
STATUS	status of parcel: 1 – unchanged from previous roll 2 – new to this roll (split) 3 – deleted from the area (combination) 4 – annexed from the area	
NADST	NEW Non-ad valorem assessment area code	
NASMT	NEW Assessment amount	
NRATE	NEW rate	
NUNIT	NEW Unit	
NLEVYING	NEW agency levying assessment	

NPNAME NEW area name
 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, ADRB, 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 E

Property Appraiser's Rate Schedule for Optional Tasks

LABOR:

Cartographic Specialist \$61.00 per hour

Performs consultation, research, manual preparation, on-line preparation, and plotting of maps and identification of parcels within a geographic boundary.

Computer Programmer \$58.00 per hour

Performs consultation, research, the writing of special computer programs to include programs that will mass update the BOARD's non-ad valorem assessment data; extracts data from the PAO's database files for use by the BOARD; prepares printed reports and data files on compatible electronic medium.

Data Entry Operator \$33.00 per hour

Keys assessment amounts and other data into the database file maintained by the PAO for the BOARD's non-ad valorem assessments.

Overtime will be time and a half when requested by the BOARD to maintain the schedule outlined in Appendix A.

MATERIALS:

Material rates are based upon the cost to replace the paper and toner used in the process of creating custom maps and reports. This includes not only the final map product, but also check plots and revisions requested.

Mapping Paper Cost: (linear dimension)

20lb bond paper: \$0.04/inch

27lb bond paper: \$0.06/inch

Toner: (square foot dimension)

Black and White (architectural type drawing)	\$0.22/Sq. Ft.
Four color (Color lines and symbols map)	\$0.50/Sq. Ft.
Edge to edge full fill (Polygon)	\$1.00/Sq. Ft.
Computer Reports:	\$0.03 per page

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 – 2nd Floor
Clearwater, FL 33756
727-453-3338
aluca@pcpao.org

Person(s) authorized to act for the BOARD:

Name:	<u>Kelli Hammer Levy</u>
Title:	<u>Public Works Department Director</u>
Organization:	<u>Pinellas County Public Works Department</u>
Address:	<u>22211 U.S. Highway 19 N</u>
	<u>Clearwater, FL 33765</u>
	<u></u>
Phone:	<u>727-464-3317</u>
Email:	<u>klevy@pinellascounty.org</u>

Appendix G



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 _____ 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 15TH**

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/>.