



# Pinellas County

## Staff Report

---

**File #:** 20-1898A, **Version:** 1

---

### **Subject:**

Interlocal Agreement with Charles W. Thomas, Pinellas County Tax Collector, for payment of costs associated with a non-ad valorem assessment to dredge the southern entrance to Grand Canal.  
(Companion to Item No. 29)

### **Recommended Action:**

Approval of the Interlocal Agreement with Charles W. Thomas, Pinellas County Tax Collector (Tax Collector), for payment of costs associated with a non-ad valorem assessment to dredge the southern entrance to Grand Canal.

- Per Resolution No. 20-142, the Board of County Commissioners (Board) approved the use of the state uniform non-ad valorem collection method for an assessment to dredge the southern entrance to Grand Canal.
- Section 197.3632(2), Florida Statutes requires the Board to enter an interlocal agreement with the Tax Collector for reimbursement of assessment costs.
- The Board will compensate the Tax Collector at a rate not to exceed two percent for collection costs. The Board will also compensate the Tax Collector for related administrative and mailing costs.
- The agreement term will renew uninterrupted annually on October 1<sup>st</sup> of each year.

Authorize the Chairman to sign and the Clerk of the Circuit Court to attest.

### **Strategic Plan:**

Foster Continual Economic Growth and Vitality

4.4 Invest in infrastructure to meet current and future needs

Deliver First Class Services to the Public and Our Customers

5.2 Ensure effective and efficient delivery of county services and support

5.3 Strive to exceed customer expectations

### **Summary:**

The Board is authorized to impose non-ad valorem assessments per FS 197.3632 and Chapter 110 of the County Code. A non-ad valorem assessment requires an interlocal agreement with the Tax Collector and Property Appraiser providing for reimbursement of certain costs incurred. The interlocal agreement with the Tax Collector must:

(a) Establish terms and conditions under which the Tax Collector shall collect and enforce the collection of the Assessments.

(b) Require compensation by the Board 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 pursuant to section 197.3632(2), Florida Statutes.

The subject agreement checks these boxes for a proposed non-ad valorem assessment to dredge Grand Canal, described further below.

**Background Information:**

Over the past decade, significant sand has migrated into the southern entrance to Grand Canal. The County's consultant, Aptim, projects that without human intervention, the northern side of Collany Key may connect to the southern tip of Pine Key in the next five (5) years. This would effectively close off the southern entrance to Grand Canal.

Outreach efforts by County staff suggest that at least fifty percent (50%) of Grand Canal riparian property owners, the owners that would be assessed, are interested in learning more about a non-ad valorem assessment to dredge the southern entrance to Grand Canal. Considering such interest, on October 6, 2020, the Board adopted a resolution (attached as Exhibit A to the subject agreement) which approved the use of the state uniform non-ad valorem collection method for an assessment to dredge the southern entrance to Grand Canal.

A separate public hearing is required to adopt the non-ad valorem assessment roll. No assessments may be levied until the roll is adopted. This public hearing will likely be held in summer 2021.

**Fiscal Impact:**

The Board will compensate the Tax Collector at a rate not to exceed two percent (2%) for assessment collection costs. The Board will also reimburse the Tax Collector for administrative costs associated with assessment collection and enforcement. The Board will ultimately receive full reimbursement of payments it makes to the Tax Collector through assessments that are collected.

County project 004607A Grand Canal Dredging.

**Staff Member Responsible:**

Kelli Hammer Levy, Director, Public Works  
Brendan Mackesey, County Attorney

**Partners:**

Tax Collector  
Property Appraiser  
State Department of Revenue

**Attachments:**

Agreement  
Exhibit A - Resolution No. 20-142 and Appendix A and B  
Related Project Location Map