



AGENDA REPORT
July 9, 2019

Agreement with the Property Appraiser for the County's Non-Ad Valorem Assessments

SUBJECT:

Approval of an Agreement with the Property Appraiser for development and maintenance of an expanded use code for the County's non-ad valorem assessments.

FISCAL IMPACT:

Services provided under this contract are paid for by those County Departments who have non-ad valorem assessment programs, primarily the following Departments: Solid Waste, Fire Rescue, and Natural Resources Management (Surface Water). Based on the number of parcel in FY 2018-19 the annual charge is \$309,859, which is constant with the County's current Agreement with the Property Appraiser.

DEPT/OFFICE:

County Manager

REQUESTED ACTION:

It is requested that the Board of County Commissioners approved a three (3) year Agreement with the Brevard County Property Appraiser for development and maintenance of an expanded use code for the County's non-ad valorem assessments.

SUMMARY EXPLANATION and BACKGROUND:

At the Board's August 9, 2016 regular meeting, the Board renewed the Agreement with the Property Appraiser for a three year period. The Property Appraiser has maintained an Agreement with the County since 1990 for the development and maintenance of an expanded use codes to facilitate collection of the non-ad valorem assessments through the property roll. The County's current Agreement with the Property Appraiser expires on September 30, 2019.

Section 197.3632(2), Florida Statutes, Uniform method for levy, collection, and enforcement of non-ad valorem assessments, states in part, a local governing board shall enter into a written agreement with the Property Appraiser for providing reimbursement for cost incurred under this Section of Florida Statutes.

The attached renewal is for a period of three years beginning with the development and maintenance of the use codes for Fiscal Year 2019-20 through Fiscal Year 2021-22. This Agreement reflects no increase to the rate per parcel charged by the Property Appraiser in

the current August 9, 2016 Agreement.

ATTACHMENTS:

Description

- **Agreement with the Property Appraiser**



Tammy Rowe, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

July 10, 2019

M E M O R A N D U M

TO: Frank Abbate, County Manager

RE: Item F.38., Agreement with the Property Appraiser for the County's Non-Ad Valorem Assessments

The Board of County Commissioners, in regular session on July 9, 2019, approved a three-year Agreement with the Brevard County Property Appraiser for development and maintenance of an expanded use code for for the County's non-ad valorem assessments. Enclosed is an executed Agreement.

Upon execution by the Brevard County Property Appraiser, please return a fully-executed Agreement to this office for inclusion in the official minutes.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe

Tammy Rowe, Deputy Clerk

/kp

Encl. (1)

cc: Contracts Administration
Finance
Budget

AGREEMENT

Between

BREVARD COUNTY PROPERTY APPRAISER

And

BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

For

DATA SHARING AND NON-AD VALOREM ASSESSMENT SUPPORT

THIS AGREEMENT is hereby made and entered into the 9th day of July, 2019, by and between the BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, a political subdivision of the state of Florida, hereinafter referred to as "County", and the Office of the BREVARD COUNTY PROPERTY APPRAISER, hereinafter referred to as "Property Appraiser."

WITNESSETH:

WHEREAS, the County began utilizing the uniform method of levying and collecting non-ad valorem assessments, pursuant to Section 197.3632, Florida Statutes, beginning in Tax Year 1990; and

WHEREAS, the Board of County Commissioners of Brevard County, Florida, adopted Brevard County Resolution No. 89-462, on December 5, 1989, whereby the County elected to use the uniform method of collecting all non-ad valorem assessments levied by the County for all real property located within Brevard County; and

WHEREAS, the County notified the Property Appraiser of said election to utilize the uniform method of collecting non-ad valorem assessments on January 5, 1990, in compliance with the notice requirements of Section 197.3632, Florida Statutes; and

WHEREAS, pursuant to Section 197.3632(2), Florida Statutes, in order to accomplish that intent, the County is required to enter into a written Agreement with the Property Appraiser for reimbursement of necessary administrative costs incurred in effecting the uniform method of tax collection; and

WHEREAS, the Property Appraiser agrees to maintain an expanded use code system of additional use codes for approximately 325,000 real estate parcels to facilitate the County's non-ad valorem assessment programs; and

WHEREAS, the Property Appraiser agrees to continue to collect and record field data consistent with that which was collected historically and will make readily available field collected property, building data and geographic information files to assist Brevard County agencies; and

WHEREAS, an expanded use code system and other data is maintained to assist county agencies and is not required of the Property Appraiser by the Florida Department of Revenue; and

WHEREAS, the Property Appraiser maintains its working files and data on its own server and network; and

WHEREAS, the maintenance of the assessment roll according to an expanded use code system is not required by the Florida Department of Revenue and the County desires to continue to have ready access to certain data maintained by the Property Appraiser and acknowledges the value to all agencies using its data and further recognizes the Property Appraiser's cost of collecting, storing, maintaining and providing its data and the need to continue to provide compensation to the Property Appraiser for such services; and

WHEREAS, their agreement will serve to allocate to the county non-ad valorem programs and other agencies an appropriate burden of the Property Appraiser's total services which benefit those programs; and

WHEREAS, the parties first entered into an Agreement on May 15, 1990, pursuant to the provisions of Section 197.3632(2), Florida Statutes; and have continuously renewed same; and

WHEREAS, the parties hereto desire to again renew their Agreement for Tax Year 2019, 2020, and 2021.

NOW, THEREFORE, in consideration of the mutual promises, premises, covenants and conditions contained herein, it is hereby mutually agreed between the parties as follows;

1. The term of this Agreement shall commence October 1, 2019 and continue through the end of fiscal year 2021-2022.
2. The Property Appraiser shall perform those services and acts required of the Property Appraiser by the provisions of Section 197.363, et seq, Florida Statutes, relating to the collection of non-ad valorem assessments by the County per the attached Calendar For Implementation Of Non-Ad Valorem Assessment (Attachment A).
3. The Property Appraiser shall continue to collect, store and maintain data and authorize access to daily updated data as well as access to necessary portions of the Property Appraiser's working files. The County will continue to provide data to the Property Appraiser in a secure and timely manner.
4. In consideration for such services and the maintenance of an expanded use code system, the Property Appraiser shall bill the County quarterly on behalf of the various user agencies and non-ad valorem special assessment programs for the Property Appraiser's cost of providing services, including services described in 197.3632(2), Florida Statutes, at the same percent that the combined non-ad valorem services represent within all County collections, ad valorem and non-ad valorem, for the previous year. The Property Appraiser shall be

ATTACHMENT "A"

Calendar for Implementation of Non-Ad Valorem Assessment

TASK TO BE PERFORMED ON AN ANNUAL BASIS	DUE DATE
1. Property Appraiser to provide the County with an electronic file that includes owner name, property address and parcel ID, property classifications and acreage. Note: The file shall be in a text or MS Excel file format and shall include a file layout of all data fields, as well as a description of all codes.	On or prior to June 1
2. County reviews assessment data (unit counts, square footage amounts, property classifications, etc.) provided by the Property Appraiser for accuracy, and notifies the Property Appraiser of any corrections.	From June 1 to July 31
3. In conformance with Fla. Stat. 197.3632, County certifies the final non-ad valorem assessment rates, and provides the Property Appraiser with a certified copy of the resolution adopting the rates.	Within 3 days of adoption of the final resolution.
4. Property Appraiser delivers the County's non-ad valorem non-ad valorem assessment rolls to the Brevard County Tax Collector.	At the time of ad valorem tax roll certification
5. Property Appraiser provides the County a file of the non-ad valorem assessment roll delivered to the Brevard County Tax Collector as the final record of delivery of non-ad current year assessment.	30 days after delivery of non-ad valorem assessment to Brevard County Tax Collector

ATTACHMENT "B"

Schedule of County/Other Agency Non-Ad Valorem Assessment Programs (Estimated)

NON-AD VALOREM ASSESSMENT PROGRAM	PARCELS	RATE	ESTIMATED FEE
BREVARD COUNTY MUNICIPAL SERVICE BENEFIT UNIT	11	\$ 0.50	\$ 5.50
SOLID WASTE DISPOSAL	250,606	\$ 0.50	\$ 125,303.00
SOLID WASTE COLLECTION	93,149	\$ 0.50	\$ 46,574.50
SURFACE WATER FEES (BREVARD COUNTY)	106,912	\$ 0.50	\$ 53,456.00
SURFACE WATER FEES (CITY OF INDIAN HARBOUR BCH)	4,364	\$ 0.50	\$ 2,182.00
SURFACE WATER FEES (CITY OF SATELLITE BEACH)	5,070	\$ 0.50	\$ 2,535.00
SURFACE WATER FEES (CITY OF WEST MELBOURNE)	9,798	\$ 0.50	\$ 4,899.00
SURFACE WATER FEES (CITY OF MALABAR)	1,684	\$ 0.50	\$ 842.00
SURFACE WATER FEES (CITY OF MELBOURNE BEACH)	1,606	\$ 0.50	\$ 803.00
SURFACE WATER FEES (GRANT-VALKARIA)	3,005	\$ 0.50	\$ 1,502.50
FIRE SERVICE FEE (BREVARD COUNTY)	124,358	\$ 0.50	\$ 62,179.00
FIRE SERVICE FEE (CITY OF PALM SHORES)	509	\$ 0.50	\$ 254.50
FIRE SERVICE FEE (CITY OF WEST MELBOURNE)	10,434	\$ 0.50	\$ 5,217.00
FIRE SERVICE FEE (CITY OF GRANT VALKARIA)	7,877	\$ 0.50	\$ 3,938.50
FIRE SERVICE FEE (CITY OF MELBOURNE VILLAGE)	335	\$ 0.50	\$ 167.50

Total estimated annual fee (based on FY2018-19 parcel counts): \$309,859.00

Actual billed amounts based upon actual parcel counts for each assessment roll.

compensated by the County for all administrative costs incurred in carrying out this agreement at the rate of \$0.50 per parcel, per assessment program. Attachment B lists all current assessment programs of the County and various user agencies and approximate annual cost of each. Reimbursement billing will be based upon the actual parcel count for assessment program.

5. The Property Appraiser shall not warrant either the legal efficacy or validity of any levies made by the County as non-ad valorem assessments, or as to the correctness of the amount of the levy or charge imposed against any parcel or parcels of real property subject to said levy. Further, any errors made in the amount of the levy, or in the manner of said levy, or any other error associated with the levy of non-ad valorem assessments by the County, shall be processed and corrected by the County. All requests or claims made by any affected property owner for the correction of errors shall be processed by the County.
6. The County agrees to provide and pay for the legal defense of the Property Appraiser for any litigation arising out of, or related to, the levy of non-ad valorem assessments by the County.
7. The non-ad valorem assessments by the Board of County Commissioners of Brevard County, shall be included in the tax roll the Property Appraiser provides to the Tax Collector for use in preparing the combined notice (tax bill) for ad valorem and non-ad valorem assessments pursuant to the provision of Section 197.3635, Florida Statutes.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals on the day and year first above written.

ATTEST:



Scott Ellis, Clerk

BOARD OF COUNTY COMMISSIONERS
OF BREVARD COUNTY, FLORIDA



BY:
KRISTINE ISNARDI, CHAIRMAN

APPROVED BY THE BOARD ON July 9, 2019

BREVARD COUNTY PROPERTY APPRAISER



DANA BLICKLEY, CFA