



## Legislation Text

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**File #:** 17-016, **Version:** 1

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**TO:** Mayor and Commissioners  
**FROM:** John Morgan, Environmental Services Director  
**THROUGH:** Chief Neal deJesus, Interim City Manager  
**DATE:** January 10, 2017

### PALM BEACH COUNTY INFORMATION SYSTEMS SERVICES NON-AD VALOREM ASSESSMENT SUPPORT SERVICES INTERLOCAL AGREEMENT

#### **Recommended Action:**

Motion to Approve an interlocal agreement with Palm Beach County to utilize the County's Information Systems Services Department to calculate the annual non-ad valorem tax role for the City of Delray Beach Stormwater Utility.

#### **Background:**

Since 1990 the City of Delray Beach has been levying a non-ad valorem assessment through the Stormwater Utility to maintain and improve stormwater and drainage infrastructure. Each year the County Property Appraiser provides the City with updated County records for review and comparison to City records. The City then notifies the County of any changes in development which would affect the non-ad valorem tax roll for the Stormwater Utility. This work is accomplished over a 6 month period through the combined efforts of staff from the Environmental Services Department, Information Technology Department, and City Clerk's Office. In order for the City to complete its review and update of the records the data provided by the County must be converted to text files in order to be compatible with the AS400 system. The current process of manually tracking each change and calculating the non-ad valorem assessment is extremely inefficient and time consuming.

Over the past 25 years, Palm Beach County's Information Systems Services (ISS) Department has assisted many municipalities with preparing and certifying their non-ad valorem assessment rolls to the Property Appraiser for the Notice of Proposed Property Taxes and the Tax Collector for the Actual Property Tax Notices. This service is offered to municipalities and special districts for an annual fee through interlocal agreements. In order for the County to calculate the tax role for the City we will need to provide information regarding the five formulas used for Stormwater Utility assessment calculations.

The annual fee charge to the City would be \$3,850 since the City falls into Tier 10 in the County fee schedule.

Although this new service will provide immediate cost savings and productivity it is important to recognize that the current systems that are causing these inefficiencies are being replaced. Staff will continue to evaluate the need for this service as the new Tyler Enterprise Resource Planning system comes on-line.

**City Attorney Review:**

**Finance Department Review:**

Finance recommends approval.

**Funding Source:**

Funding is available from account number 448-5411-538-31.90 (Stormwater Utility Fund: Other Professional Services).

**Timing of Request:**

Approval is time sensitive in order to utilize the service for the next fiscal year's non-ad valorem tax roll. The County has requested that the Interlocal Agreement be approved no later than the end of January 2017.