



**Clerk of the Circuit Court and Comptroller
Martin County, Florida**

**REPORT ON THE APPLICATION OF
AGREED-UPON PROCEDURES**

**2021 Non-Ad Valorem Assessments Due To Pal Mar
Water Control District**



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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Clerk of the Circuit Court and Comptroller
Martin County, Florida

We have performed the procedures enumerated below to calculate the 2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District based upon information provided by the Martin County Property Appraiser and the Martin County Tax Collector. The Martin County Property Appraiser and the Martin County Tax Collector are responsible for providing the information necessary to perform the calculation of the 2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District.

The Clerk of the Circuit Court and Comptroller of Martin County, Florida has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing an independent calculation of the 2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. Obtain from the Martin County Property Appraiser the following information:
 - a. Copy of the inventory breakdown that includes the Property ID, Parcel ID, Owner 1, Owner 2, Legal Acres, and Assessment Amount provided by the Martin County Property Appraiser to the Martin County Tax Collector in regard to the 2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District.

Findings: Documentation was received and no exceptions were found as a result of applying the procedure.

- b. Copy of the 2021 TRIM rate letter sent to the Martin County Property Appraiser from the Pal Mar Water Control District.

Findings: Documentation was received and no exceptions were found as a result of applying the procedure.

2. Obtain from the Martin County Tax Collector the following information:

- a. Copy of the inventory breakdown that includes the Property ID, Parcel ID, Owner 1, Owner 2, Legal Acres, and Assessment Amount provided by the Martin County Property Appraiser to the Martin County Tax Collector in regard to the 2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District.

Findings: Documentation was received and no exceptions were found as a result of applying the procedure.

- b. Copy of the Form(s) DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll, submitted by Pal Mar Water Control District to the Martin County Tax Collector in regard to the 2021 non-ad valorem assessment roll.

Findings: Documentation was received and no exceptions were found as a result of applying the procedure.

- c. Copy of the Florida Statute(s) utilized by the Martin County Tax Collector to support relevant tax discount payment periods and/or commissions of property appraisers and tax collectors, if any.

Findings: Documentation was received and no exceptions were found as a result of applying the procedure.

3. Compare the documentation received from 1(a) above to the documentation received from 2(a) above and note any differences.

Findings: We compared the documentation received from the Martin County Property Appraiser from 1(a) above to the documentation received from the Martin County Tax Collector from 2(a) above and did not note any differences or exceptions.

4. Compare the non-ad valorem rate per acre from the documentation received from 1(b) above to the non-ad valorem rate per acre from the documentation received from 2(b) above and note any differences.

Findings: We compared the non-ad valorem rate per acre from the documentation received from the Martin County Property Appraiser from 1(b) above to the non-ad valorem rate per acre from the documentation received from the Martin County Tax Collector from 2(b) above and did not note any differences or exceptions.

5. Using the documentation received from 1(a) above and the documentation received from 2(a) above, calculate the number of acres owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District that are subject to the 2021 non-ad valorem assessments due to Pal Mar Water Control District.

Findings: Using the documentation received from the Martin County Property Appraiser from 1(a) above and the documentation received from the Martin County Tax Collector from 2(a) above, we calculated the number of acres owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District that are subject to the 2021 non-ad valorem assessments due to Pal Mar Water Control District to be 4,954.45 acres.

6. Using the documentation received from 1(b) above and the documentation received from 2(b) above, calculate the non-ad valorem rate per acre submitted by Pal Mar for the 2021 non-ad valorem assessment.

Findings: Using the documentation received from the Martin County Property Appraiser from 1(b) above and the documentation received from the Martin County Tax Collector from 2(b) above, we calculated the non-ad valorem rate per acre submitted by Pal Mar for the 2021 non-ad valorem assessment to be \$22.00 per acre.

7. Using the calculation developed in number 5 above, the calculation developed in number 6 above, and the documentation received from 2(c) above, calculate the 2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District.

Findings: See Schedule A – no exceptions were found as a result of applying the procedure.

We were engaged by the Clerk of the Circuit Court and Comptroller of Martin County, Florida to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the calculation of the 2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Martin County Property Appraiser and the Martin County Tax Collector and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Clerk of the Circuit Court and Comptroller of Martin County, Florida and is not intended to be and should not be used by anyone other than this specified party.

Carr, Riggs & Ingram, L.L.C.

Stuart, Florida
July 25, 2022

**Clerk of the Circuit Court and Comptroller
Martin County, Florida**
Schedule A – Supporting Calculation for Procedure 7

Number of acres owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District subject to the 2021 non-ad valorem assessments due to Pal Mar Water Control District	4,954.45
Non-ad valorem rate per acre submitted by Pal Mar for the 2021 non-ad valorem assessment	<u>\$ 22.00</u>
2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District before discounts and/or commissions	\$ 108,997.90
Discount in accordance with Section 197.162, F.S. - see note 1 below	\$ (4,359.92)
Commission in accordance with Section 192.091, F.S. - see note 2 below	<u>\$ -</u>
2021 non-ad valorem assessments due to Pal Mar Water Control District for parcels owned by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District	<u><u>\$ 104,637.98</u></u>

Note 1 - Section 197.162, F.S. addresses tax discount payment periods. Section 197.162(2) specifically states that if a taxpayer makes a request to have the original tax notice corrected, the discount rate for early payment applicable at the time of the request applies for 30 days after the sending of the corrected tax notice. Pal Mar Water Control District filed Forms DR-409A (Certificate of Correction of Non-Ad Valorem Assessment Roll), on June 8, 2022, which changed the non-ad valorem assessment from \$0.00 to \$22.00. The stated reason for correction was to create a tax bill for non-ad valorem assessments based upon a District Court of Appeals ruling. Since the assessments were paid by Martin County, Florida and Martin County, Florida and/or South Florida Water Management District within 30 days after sending the corrected tax notice, a four (4) percent discount should apply.

Note 2 - Section 192.091, F.S. addresses commissions of property appraisers and tax collectors. Section 192.091(5) specifically states that the provisions of this section shall not apply to commissions on drainage district or drainage subdistrict taxes.