

September 20, 2021

**Via Electronic Mail**

Lalit Lalwani, Civil Engineer III  
Public Works\Hague Development Review  
Alachua County  
5620 NW 120<sup>th</sup> Land  
Gainesville, Florida 32653

**Re: Special Improvement District Assessment Programs for New Subdivision Maintenance and Capital Infrastructure Improvements  
Work to be Conducted During Fiscal Year 2022-23 (October 2022 to September 2023)**

Dear Lalit,

This correspondence is written to present a proposal for Government Services Group, Inc. (GSG) to provide specialized assistance to Alachua County (County) and its staff for the development of assessment programs to fund general maintenance and capital improvements for new development and/or subdivision Municipal Service Benefit Units (MSBUs).

Attached as Appendix A is a proposed scope of services, fees, deliverables and payment schedule to assist the County in the development and implementation of new subdivision MSBU maintenance and capital improvement assessment programs.

The attached scope of services assumes up to ten (10) MSBUs will be created, that the County will provide the data required to develop the assessment methodology(s), and will provide swift policy direction regarding various components of the methodology and proposed rate structure. GSG will share our experience and expertise and provide advice, research and opinions to you and other officials regarding the proposed methodology(s) and rate structure. This proposal assumes that the County's legal counsel will prepare all required legal documents, including any ordinances or resolutions as necessary.

Our objective is to assist the County as it initiates the proposed MSBUs for new development and/or subdivisions in unincorporated Alachua County.

We look forward to working with Alachua County on this very important project. If you have any questions, please do not hesitate to contact me.

Sincerely,



Sandi Walker  
Assistant Director, Government Services Division

# Appendix A

## WORK PLAN TO DEVELOP UP TO TEN (10) ASSESSMENT PROGRAMS TO FUND MAINTENANCE AND CAPITAL IMPROVEMENTS FOR NEW DEVELOPMENT AND/OR SUBDIVISION MSBUs FOR FISCAL YEAR 2023-24

Work to be Conducted During Fiscal Year 2022-23 (October 2022 through September 2023)

# Scope of Services

## ASSESSMENT PROGRAM DEVELOPMENT AND IMPLEMENTATION

- Task 1: Evaluate New MSBU Projects** Determine and obtain the necessary data to develop apportionment methodology(s); such data will include the GIS database and tax roll information. Locate the new MSBU projects identified by County staff and determine the benefited properties. It is our understanding that this will include up to ten (10) new MSBU projects for Fiscal Year 2023-24.
- Task 2: Develop a Preliminary Apportionment Methodology** Using the current ad valorem tax roll, project cost data and defined project benefit areas, develop the method of apportionment, classification of properties and the use of the data on the assessment roll. Review the assessment methodology for legal sufficiency and compatibility with all methods of collection.
- Task 3: Determine Preliminary Revenue Requirements** Advise the County in determining the total maintenance and capital improvements revenue requirements to ensure the County recovers the costs of: (a) net revenue requirements, (b) implementing the program, and (c) collecting the assessments.
- Task 4: Develop Preliminary Assessment Roll Databases** Using the current ad valorem tax roll, create preliminary assessment roll databases. Test the sufficiency of the databases by developing reports to access property information.
- Task 5: Apply Apportionment Methodology to Database** Apply the apportionment methodology to the preliminary assessment roll databases to test the data validity and legal sufficiency. Revise the apportionment methodology(s) as necessary.
- Task 6: Calculate a Preliminary Proforma Schedule of Rates** Using the developed assessment rolls, calculate a proforma schedule of rates based on the developed apportionment methodology(s) and revenue requirements for the assessment programs.
- Task 7: Prepare and Present Assessment Memorandum** Prepare and present an Assessment Memorandum, which documents proposed apportionment methodology(s) and proforma assessment rates.
- Task 8: Advise and assist with drafting of assessment resolutions.** Provide advice, assistance and review of the initial and final assessment resolutions that conform to the assessment ordinance to impose assessments, describes the apportionment methodology and adopt final assessment rates.
- Task 9: Assist with Rate Adoption Process** Advise and assist with fulfilling the legal requirements for the adoption of the final assessment rate resolutions including: (a) the development of the first class notice and its distribution, (b) publication of the public hearing, and (c) attendance at the public hearing.
- Task 10: Delivery of the Assessment Rolls to the Tax Collector** Assist the County with the delivery of the assessment rolls to the Alachua County Tax Collector for collection using the Uniform Method.

## ANNUAL MAINTENANCE

After the first year of implementation of the MSBU assessment programs, GSG is available to assist the county annually with the maintenance of the annual MSBU assessment programs.

- Task 1: Annual Maintenance of the Assessment Rolls** Provide periodic updates and reconciliation of the certified special assessment rolls.
- Task 2: Prepare Annual Assessment Rolls** Update the assessment roll for the upcoming Fiscal Year for use in the recurring annual assessment program by obtaining updated non-ad valorem tax roll data from the County Property Appraiser's Office and identifying changes to parcels (i.e., changes property use, new buildings, etc.). GSG will work with County staff as necessary to process database revisions generated.
- Task 3: Calculate Annual Assessment Amounts** Calculate/confirm the annual assessment amounts based on the apportionment methodology and revenue requirements for the assessment program for the upcoming Fiscal Year.
- Task 4: Annual Implementation Documents** GSG will advise the County's legal counsel in drafting implementing resolution(s) that conform to the MSBU assessment programs and related assessment ordinance.
- Task 5: Certify the Annual Assessment Rolls** Advise and assist with the legal requirements for the adoption of the annual assessment rate resolution(s) in accordance with section 197.3632, Florida Statutes including the certification of the assessment roll to the County Tax Collector.
- Task 6: Export Assessment Rolls** Export the upcoming Fiscal Year assessment rolls to the Tax Collector.

## FEES AND COSTS

### ASSESSMENT PROGRAM DEVELOPMENT AND IMPLEMENTATION

For the professional services and specialized assistance described in the Assessment Program Development and Implementation Scope of Services, GSG will work under a "lump sum" fee arrangement of \$48,500. The lump sum fee for professional services includes a total of three (3) on-site visits to the County by GSG staff. While the purpose of these trips is negotiable, the intent of these meetings is to (1) present the Assessment Memorandum and (2) attend meetings related to the adoption of the assessment resolutions.

### ANNUAL MAINTENANCE

The lump sum fees for annual maintenance services for future years will be negotiated based on the number of MSBUs and/or parcels involved.

Meetings in excess of the above-referenced on-site visits may be arranged at our standard hourly rates or at a lump sum fee of \$1,000 per additional trip. Expenses related to additional meetings will be billed in accordance with section 112.061, Florida Statutes. If necessary, in lieu of on-site visits, periodic telephone conference calls may be scheduled to discuss project status.

The standard hourly rates for GSG are as follows:

**GOVERNMENT SERVICES GROUP, INC.**

Senior Advisor .....	\$285
Vice President/Managing Director.....	\$285
Assistant Director .....	\$235
Project Manager/Project Coordinator.....	\$185
Database Analyst/Technical Services .....	\$150
Lead Project Analyst .....	\$100
Project Analyst.....	\$ 90
Administrative Support .....	\$ 75

The lump sum fee **does not include the costs of producing and mailing first class notices, if required.** Mailing and production costs depend on the number of assessable parcels of property within the assessment program area, but average approximately \$1.44 per parcel. Payment of mailing and production costs is due at the time of adoption of the initial assessment resolution or like document. For non-domestic notices, mailing charges will include the actual amount of postage beyond the domestic rate. Should U.S. postage rates increase prior to mailing, the additional postage per notice will be charged.

The County is responsible for any costs incurred to obtain information from the property appraiser or other public officials that is necessary for the assessment program.

The County is responsible for working with the Property Appraiser to obtain the necessary information for properties with exempt “home addresses” pursuant to Section 119.071, Florida Statutes.

The County is responsible for any and all newspaper publications, including, but not limited to, making arrangements for publications and any costs associated therewith.

Please note that GSG works with the premise of developing and implementing assessment programs with an eye on potential legal challenges in an attempt to maximize both the efficiency and the effectiveness of any defense. Nonetheless, the fees outlined above for professional services do not include any provision for litigation defense. Accordingly, in the event there is a legal challenge, GSG would be available, on an hourly basis, to assist the County in its defense.

**DELIVERABLES SCHEDULE**

<b>Deliverable</b>	<b>Schedule</b>
Notice to Proceed	October 2022
Develop Assessment Methodology(s)	November 2022 – March 2023
Proforma Assessment Rates	March – April 2023
Assessment Memorandum	April – May 2023
Implementation	May – September 2023

## PAYMENT SCHEDULE

The lump sum fee for professional services and specialized assistance will be due and payable on the following basis. Payment will be based on the following schedule, assuming that notice to proceed is received in October 2022. If notice to proceed occurs after this date, payment will be adjusted on the basis of a condensing of the anticipated number of months remaining to complete the project.

<b>Schedule</b>	<b>Payment</b>	<b>Amount</b>
December 2022	25% of lump sum fee	\$12,125
February 2023	25% of lump sum fee	\$12,125
May 2023	25% of lump sum fee	\$12,125
September 2023	25% of lump sum fee	\$12,125
<b>Total</b>		<b>\$48,500</b>

**ALACHUA COUNTY**  
**DEVELOPMENT OF SPECIAL IMPROVEMENT DISTRICT**  
**ASSESSMENT PROGRAMS FOR FISCAL YEAR 2023-24**  
**Work to be Conducted During Fiscal Year 2022-23 (October 2022 through September 2023)**  
**ACCEPTED AND AGREED TO:**

By: \_\_\_\_\_  
Alachua County

\_\_\_\_\_  
Date