

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

36-1

AGENDA ITEM SUMMARY

Meeting Date: August 19, 2014

Consent
 Workshop

Regular
 Public Hearing

Department: Office of Financial Management and Budget

Submitted By: Office of Financial Management and Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to:

A) Approve request by Palm Beach County Tax Collector, Anne M. Gannon, for Board of County Commissioners to order the 2014 tax roll to be extended prior to completion of the Value Adjustment Board (VAB) hearings.

B) direct the VAB to certify the assessment roll as required by State Statutes.

Summary: Approval of this request will avoid a delay in the issuance of tax notices beyond November 1, 2014, and will permit the collection of property taxes prior to completion of the VAB hearings.

Countywide (PFK)

Background and Policy Issues: Pursuant to F.S. 197.323 (Attachment 1) the Board of County Commissioners may, upon request by the Tax Collector and by majority vote, order the roll to be extended prior to completion of the VAB hearings, if completion thereof would otherwise be the cause for a delay in the issuance of tax notices beyond November 1.

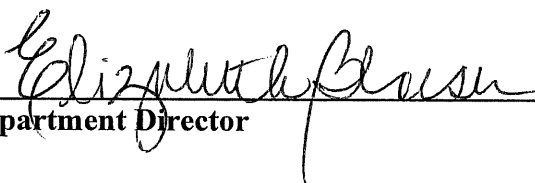
Ad valorem taxes levied by all taxing authorities in Palm Beach County will total approximately \$3 billion. Pursuant to the Tax Collector's request in prior years, the Board of County Commissioners has ordered the tax roll to be extended prior to completion of the VAB hearings. If the tax roll is not extended prior to the completion of the VAB hearings, the result could be that the taxing authorities would receive no ad valorem tax revenue until January 2015 or later. In the current year, the VAB hearings were not complete until May. The delay in collection of ad valorem taxes could have a serious effect on all taxing authorities' ability to continue daily operations.

If the tax roll is extended by this process, the taxing authorities lose their option to make an adjustment to their millage should the Value Adjustment Board change the values in their respective taxing district. Staff believes the advantages of extending the tax roll prior to completion of the VAB hearings outweighs the risks.

Attachments:

1. Copy of F.S. 197.323
2. Request from Tax Collector dated July 7, 2014

Recommended by:


Department Director

7/8/14
Date

Approved By:


County Administrator

7/9/14
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years:	2014	2015	2016	2017	2018
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	-0- # See below				

ADDITIONAL FTE
POSITIONS (Cumulative)

Is Item Included In Current Budget? Yes ___ No

Budget Account No.: Fund ___ Agency ___ Org. ___ Object ___ Reporting Category ___

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

✓ Approval of this item will avoid a delay in the issuance of tax notices and will permit the collection of ad valorem taxes prior to completion of the VAB hearings. Ad valorem taxes levied by all taxing authorities in Palm Beach County will total approximately \$3 billion. The delay in collection of ad valorem taxes could have a serious effect on taxing authorities' ability to continue daily operations.

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

Susan Neary 7/8/14
OFMB *AM*
7/8/14

N/A

Contract Dev. and Control

B. Legal Sufficiency:

Paul F. [Signature] 7/9/14
Assistant County Attorney

C. Other Department Review:

Department Director

This summary is not to be used as a basis for payment.

Select Year: 2013

The 2013 Florida Statutes

[Title XIV](#)[Chapter 197](#)[View Entire Chapter](#)

TAXATION AND FINANCE

TAX COLLECTIONS, SALES, AND LIENS

197.323 Extension of roll during adjustment board hearings.—

(1) Notwithstanding the provisions of s. [193.122](#), the board of county commissioners may, upon request by the tax collector and by majority vote, order the roll to be extended prior to completion of value adjustment board hearings, if completion thereof would otherwise be the only cause for a delay in the issuance of tax notices beyond November 1. For any parcel for which tax liability is subsequently altered as a result of board action, the tax collector shall resolve the matter by following the same procedures used for correction of errors. However, approval by the department is not required for refund of overpayment made pursuant to this section.

(2) A tax certificate or warrant shall not be issued under s. [197.413](#) or s. [197.432](#) with respect to delinquent taxes on real or personal property for the current year if a petition currently filed with respect to such property has not received final action by the value adjustment board.

History.—s. 156, ch. 85-342; s. 163, ch. 91-112.



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County

Governmental Center • 301 N. Olive Avenue, 3rd Floor • West Palm Beach, FL 33401
Mailing Address • Post Office Box 3715 • West Palm Beach, FL 33402-3715
www.pbctax.com • Tel (561) 355-2264 • Fax (561) 355-4123

Serving you.

July 7, 2014

VIA E-MAIL (PTAYLOR@PBCGOV.ORG)

Belle Glade
Service Center
2976 State Road 15
Belle Glade

Delray Beach/South County
Service Center
501 South Congress Avenue
Delray Beach

Lake Worth
Service Center
3551 South Millary Trail
Lake Worth

Lantana
Driver License & Property Tax
1299 West Lantana Road
Lantana

Palm Beach Gardens
Driver License Office
3185 PGA Boulevard
Palm Beach Gardens

Palm Beach Gardens/NE County
Service Center
3188 PGA Boulevard
Palm Beach Gardens

Royal Palm Beach
Service Center
200 Civic Center Way
Royal Palm Beach

West Palm Beach/Downtown
Service Center
301 North Olive Avenue
West Palm Beach

Mayor Priscilla A. Taylor
Board of County Commissioners
301 North Olive Avenue
12th Floor, Governmental Center
West Palm Beach, FL 33401

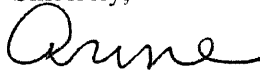
Dear Mayor Taylor:

I am requesting the Board extend the 2014 tax roll prior to completion of the Value Adjustment Board hearings.

Please order the extension of the roll no later than your Board meeting of September 9, 2014, as provided in F.S. 197.323.

Extension of the tax roll should allow the Property Appraiser to certify the roll by October 10, to meet statutory requirement to mail the notices by November 1, pursuant to F.S. 197.322.

Sincerely,



Anne M. Gannon

ECB/lj

- cc: Comm. Paulette Burdick, Vice Mayor
Comm. Hal R. Valeche
Comm. Shelley Vana
Comm. Steven L. Abrams
Comm. Mary Lou Berger
Comm. Jess R. Santamaria
Robert Weisman, County Administrator
Denise Nieman, County Attorney
Gary Nikolits, Property Appraiser
Sharon R. Bock, Clerk & Comptroller
Liz Bloeser, Director OFMB
Patty Hindle, Agenda Coordinator