

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: July 11, 2023

- Consent
- Regular
- Workshop
- Public Hearing

Department: Office of Financial Management and Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to:

A) approve the use of the Uniform Method of collecting non-ad valorem special assessments provided for in Chapter 197, Florida Statutes pursuant to the Notice of Intent adopted by Resolution 97-2152 and Resolution 2011-1833;

B) adopt the non-ad valorem special assessment roll and specify the unit of measurement and amount of the assessment for the Chapel Road Water Main Extension project;

C) adopt the non-ad valorem special assessment roll and specify the unit of measurement and amount of the assessment for the abatement of nuisance conditions; and

D) authorize the Mayor, or designee to certify the non-ad valorem assessment roll on electronic media to the Tax Collector pursuant to Chapter 197, Florida Statutes.

**Summary:** The Board of County Commissioners approved Resolution 97-2152 on December 16, 1997 and Resolution 2011-1833 on November 15, 2011, expressing the intent of Palm Beach County to use the Uniform Method of collecting non-ad valorem special assessments. The Uniform Method in Resolution 97-2152 provides for inclusion of water and street improvement project special assessments on the tax bill. The Uniform Method in Resolution 2011-1833 provides for the abatement of nuisance conditions.

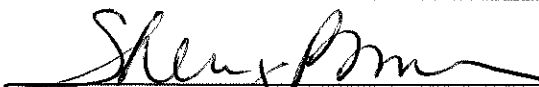

The unit of measurement to be applied against each parcel for the Chapel Road Water Main Extension is \$30,040.73 per parcel based on two residential properties. The total revenue that the County will collect for the assessment is \$60,081.46, excluding any interest or other costs. The unit of measurement and total revenue amount of the assessments for the nuisance abatement projects are set forth as an attachment hereto. Placing these accounts on the tax bill reduces administrative (including collections) costs and provides for a more efficient collection of amounts due to the County. A public hearing is required to implement this collection method for new special assessment projects to be included on the 2023 tax bill. **Countywide (RS)**

**Background and Policy Issues:** In 1998, the County began using the Uniform Method of collecting non-ad valorem special assessments. Under this procedure, special assessments are placed on tax bills. By September 15 of each year, the non-ad valorem assessment roll must be certified and transmitted to the Tax Collector. The roll is sent via electronic media through a joint effort of staff from Office of Financial Management & Budget (OFMB), Clerk & Comptroller, Information Systems Services (ISS) and the Tax Collector's Office. Also, each year the Board must conduct a public hearing for approval of the use of the Uniform Method to adopt the assessment roll for all new special assessment projects completed since the last public hearing held for this purpose.

Pursuant to Chapter 197, Florida Statutes, Palm Beach County notified each affected person by U.S. mail of the public hearing to be held on July 11, 2023. Notice published in the Palm Beach Post on June 4, 2023 informed the public that the Board shall receive any written objections to roll adoption and adopt the non-ad valorem assessment roll.

**Attachments:**

1. Legal description, addresses, names and total amounts due of affected properties

|                        |   |                   |
|------------------------|---|-------------------|
| <b>Recommended by:</b> | <br>Department Director  | 5/31/2023<br>Date |
| <b>Approved by:</b>    | <br>County Administrator | 6/2/23<br>Date    |

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

| Fiscal Years           | 2023 | 2024 | 2025 | 2026 | 2027 |
|------------------------|------|------|------|------|------|
| Capital Expenditures   |      |      |      |      |      |
| Operating Costs        |      |      |      |      |      |
| External Revenues      |      |      |      |      |      |
| Program Income(County) |      |      |      |      |      |
| In-Kind Match(County)  |      |      |      |      |      |
| NET FISCAL IMPACT      |      |      |      |      |      |
| #ADDITIONAL FTE        |      |      |      |      |      |
| POSITIONS (CUMULATIVE) |      |      |      |      |      |

Is Item Included In Current Budget?                      Yes  No   
 Does this item include the use of federal funds?      Yes  No

Budget Account No.: Fund \_\_\_ Department \_\_\_ Unit \_\_\_ Object \_\_\_

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

The total amount of new assessments for Water Utilities projects is \$60,081.46, which is billed in equal annual installments of approximately \$3,004.08 for 20 years. The amount due may be paid in full at any time.


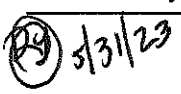
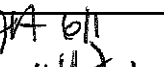


Nuisance Abatement assessments are billed once for a total of \$3,391.53.

**C. Departmental Fiscal Review:**

\_\_\_\_\_

**III. REVIEW COMMENTS**

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


  

 OFMB 

  

  

N/A  
 Contract Dev. and Control

**B. Legal Sufficiency:**

  
 Assistant County Attorney

**C. Other Department Review:**

N/A  
 Department Director

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

# Finance Special Assessment System

Run Date & Time : 5/25/2023 12:04:18PM **Public Hearing Letters Report by Owner**  
for Letter Date: 06/08/2023

Page 1 of 1

| <b>CHAPEL ROAD WAT</b> | <u>Account ID</u>          | <u>Interest Start Date</u> | <u>Owner Name</u>                |
|------------------------|----------------------------|----------------------------|----------------------------------|
|                        | 2CHAPEL20210001            | 10/01/2022                 | NIETO FELIPE & SANCHEZ PAULA I   |
|                        | 2CHAPEL20210002            | 10/01/2022                 | MORENO ARIEL C & MORENO YAMILA J |
|                        | <b>Project ID:</b> 2CHAPEL |                            | <b>Letter Count:</b> 2           |
|                        |                            |                            | <b>Total Letter Count:</b> 2     |

# Finance Special Assessment System

Run Date & Time : 5/25/2023 12:03:10PM

Property Appraiser Name, Address, Legal Description of Accounts  
for Hearing Notice Letter Date : 06/08/2023

Page 1 of 1

| <u>Account ID</u> | <u>Owner Name</u>                   | <u>PCN</u>              | <u>Owner Address</u>                               | <u>Legal Description</u>  |
|-------------------|-------------------------------------|-------------------------|--|---|
| 2CHAPEL20210001   | NIETO FELIPE &<br>SANCHEZ PAULA I   | 00-43-44-05-06-016-0010 | 288 CHAPEL RD<br><br>WEST PALM BEACH FL 33406 3110 | MORRISON SUBURBAN DEVELOPMENT E<br>105 FT OF TR 16 (LESS N 100FT & S 100<br>FT) |
| 2CHAPEL20210002   | MORENO ARIEL C &<br>MORENO YAMILA J | 00-43-44-05-06-016-0030 | 306 CHAPEL RD<br><br>WEST PALM BEACH FL 33406 3110 | MORRISON SUBURBAN DEVELOPMENT E<br>105 FT OF S 100 FT OF TR 16                  |

5/15/2023

| <u>ACCOUNT ID</u>    | <u>ASSESSMENT AMT</u> | <u>INSTALLMENT PARM CODE</u> |                      |
|----------------------|-----------------------|------------------------------|----------------------|
| 2<br>2CHAPEL         | Project Completed     | September 13, 2022           | First Tax Year 2,023 |
| 2CHAPEL20210001      | 30,040.73             | 20X5.5                       |                      |
| 2CHAPEL20210002      | 30,040.73             | 20X5.5                       |                      |
| <b>Project Total</b> | <b>2</b>              | <b>60,081.46</b>             |                      |
| <br>                 |                       |                              |                      |
| <b>GRAND TOTAL</b>   | <b>2</b>              | <b>60,081.46</b>             |                      |

**2023 NUISANCE ABATEMENT TO BE ADDED TO THE TAX ASSESSMENTS**

| File #                     | Owners Name                       | PCN #                   | Owner Address                                      | Legal Description                     | Cost of Abatement | Administrative Fee | Payments Received | Lien Amount       | Abatement Date | Rate of Int. | Accrued Interest thru 12/31/2023 | Recording Fees | Total Due         | Amount Paid | Out-standing Balance | Lien      |       |      | Release/ Satisfaction |     |      |
|----------------------------|-----------------------------------|-------------------------|--|---------------------------------------|-------------------|--------------------|-------------------|-------------------|----------------|--------------|----------------------------------|----------------|-------------------|-------------|----------------------|-----------|-------|------|-----------------------|-----|------|
|                            |                                   |                         |  |                                       |                   |                    |                   |                   |                |              |                                  |                |                   |             |                      | Rec. Date | ORB   | Page | Rec Date              | ORB | Page |
| U21000018<br>MSC-2023-6962 | Nunez, Elio                       | 00-42-44-12-09-002-0050 | 4422 Palm Ave, West Palm Beach, FL 33406-4825      | PALMS ESTATES LT 5 BLK 2              | \$1,015.34        | \$500.00           |                   | \$1,515.34        | 08/20/21       | 4.75%        | 235.75                           | \$ 21.20       | \$1,772.29        |             | \$1,772.29           |           |       |      |                       |     |      |
| U21000017<br>MSC-2023-6953 | Retaleato, Robert S & Mary Jean F | 00-42-43-28-07-010-4090 | 409 Lake Evelyn Dr, West Palm Beach, FL 33411-2041 | GOLDEN LAKES VILLAGE COND 10 UNIT 409 | \$998.58          | \$500.00           |                   | \$1,498.58        | 08/08/22       | 4.75%        | 99.46                            | \$ 21.20       | \$1,619.24        |             | \$1,619.24           | 03/13/23  | 34173 | 461  |                       |     |      |
| <b>Totals</b>              |                                   |                         |  |                                       | <b>\$2,013.92</b> | <b>\$1,000.00</b>  |                   | <b>\$3,013.92</b> |                |              | <b>\$335.21</b>                  | <b>\$42.40</b> | <b>\$3,391.53</b> |             | <b>\$3,391.53</b>    |           |       |      |                       |     |      |

**PLANNING, ZONING & BUILDING 2023 NUISANCE ABATEMENT ASSESSMENTS**

| <b>Account ID</b>       | <b>Owners Name</b>                  | <b>PCN #</b>            | <b>Owner Address</b>                               | <b>Legal Description</b>              |
|-------------------------|-------------------------------------|-------------------------|--|---------------------------------------|
| U21000018 MSC-2023-6962 | Nunez, Elio                         | 00-42-44-12-09-002-0050 | 4422 Palm Avenue, West Palm Beach, FL 33406-4825   | PALM ESTATES LT 5 BLK 2               |
| U21000017 MSC-2023-6953 | Retaleato, Robert S. & Mary Jean F. | 00-42-43-28-07-010-4090 | 409 Lake Evelyn Dr, West Palm Beach, FL 33411-2041 | GOLDEN LAKES VILLAGE COND 10 UNIT 409 |