

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

30-1

AGENDA ITEM SUMMARY

Meeting Date: August 22, 2023

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 2023 tax roll to be extended prior to completion of the Value Adjustment Board (VAB) hearings.

**B) Direct** the VAB to certify the assessment roll pursuant to Section 193.122, Florida Statutes and as otherwise required by applicable law.

**Summary:** Approval of this request will avoid a delay in the issuance of tax notices beyond November 1, 2023, and will permit the collection of property taxes prior to completion of the VAB hearings. Countywide (DB)

**Background and Justification:** Pursuant to Section 197.323, Florida Statutes (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.

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 not receive ad valorem tax revenue until January 2024 or later. In the current year, the VAB hearings were not complete until March. 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:**

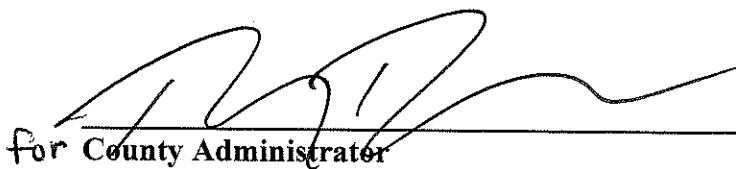
1. Copy of Section 197.323, Florida Statutes
2. Request from Tax Collector dated July 10, 2023

Recommended by:

  
Department Director

7/13/2023  
Date

Approved By:

  
for County Administrator

7/17/2023  
Date

**II. FISCAL IMPACT ANALYSIS**

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

<b>Fiscal Years:</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Capital Expenditures</b>					
<b>Operating Costs</b>					
<b>External Revenues</b>					
<b>Program Income (County)</b>					
<b>In-Kind Match (County)</b>					
<b>NET FISCAL IMPACT</b>	-0-				

**# ADDITIONAL FTE POSITIONS (Cumulative)**

Is Item Included In Current Budget?      Yes N/A    No  
 Is Item Using Federal Funds?              Yes         No X

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. 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:**

Lisa Mate 7/14/2023  
 OFMB 7/14 (R) 7/14

N/A  


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 Contract Dev. and Control

**B. Legal Sufficiency:**

[Signature] 8/17/23  
 Assistant County Attorney

**C. Other Department Review:**

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 Department Director

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

Select Year: 2022

## The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

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[Title XIV](#)

TAXATION AND FINANCE

[Chapter 197](#)

TAX COLLECTIONS, SALES, AND LIENS

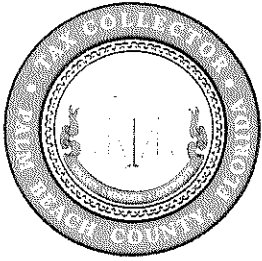
[View Entire Chapter](#)

**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*  
*Serving you.*  
 www.pbctax.com | @TAXPBC

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 301 N. Olive Avenue, 3rd Floor  
 West Palm Beach, FL 33401

Mailing Address  
 Post Office Box 3715  
 West Palm Beach, FL 33400-3715

Tel (561) 355-2264 • Fax (561) 355-1123

July 10, 2023

VIA E-MAIL (GWeiss@pbcgov.org)

Mayor Gregg K. Weiss  
 Board of County Commissioners  
 301 North Olive Avenue, 12th Floor  
 West Palm Beach, FL 33401

Dear Mayor Weiss:

I am requesting the Board extend the 2023 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 12, 2023, 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. Maria Sachs, Vice Mayor - MSachs@pbcgov.org  
 Comm. Maria G. Marino - MMarino@pbcgov.org  
 Comm. Michael A. Barnett - MBarnett@pbcgov.org  
 Comm. Marci Woodward- MWoodward@pbcgov.org  
 Comm. Sara Baxter - SBaxter@pbcgov.org  
 Comm. Mack Bernard - MBernard@pbcgov.org  
 Verdenia C. Baker, County Administrator - VBaker@pbcgov.org  
 Denise Coffman, County Attorney – DCoffman@pbcgov.org  
 Dorothy Jacks, Property Appraiser - DJacks@pbcgov.org  
 Joseph Abruzzo, Clerk & Comptroller - JAbruzzo@mypalmbeachclerk.com  
 Sherry Brown, Director of Financial Management & Budget – SBrown4@pbcgov.org  
 Yvonne Wamsley, Agenda Coordinator – YWamsley@pbcgov.org

Belle Glade  
 2978 State Road 15  
 Belle Glade 33430

Central Palm Beach  
 4215 South Military Trail  
 Greensboro 33463

Downtown West Palm Beach  
 301 North Olive Avenue  
 West Palm Beach 33401

North County  
 1155 PGA Boulevard  
 Palm Beach Gardens 33418

South County  
 301 South Congress Avenue  
 Delray Beach 33445

Westlake  
 16440 Town Center Parkway South  
 Westlake 33470