

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: August 20, 2024 Consent Regular
 Ordinance 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 2024 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, 2024, and will permit the collection of property taxes prior to completion of the VAB hearings. Countywide (DB)

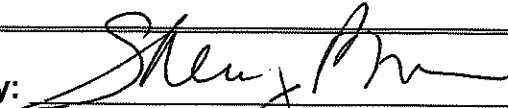
Background and Justification: Pursuant to Section 197.323, Florida Statutes (Attachment 1), the Board of County Commissioners may, upon request by the Tax Collector and by majority vote, order the roll to be extended prior to completion of the VAB hearings, if completion thereof would otherwise be the 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 have 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 2025 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 9, 2024

Recommended by:  7/9/2024
Department Director Date

Approved By:  7/18/24
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2024	2025	2026	2027	2028
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	-0-				
# ADDITIONAL FTE					
POSITIONS (CUMULATIVE)					

Is Item Included in Current Budget? Yes N/A No _____
 Is Item Using Federal Funds? Yes _____ No X
 Is Item Using State Funds? Yes _____ No X

Budget Account No:
 Fund Dept Unit

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:

<div style="border-top: 1px solid black; display: flex; justify-content: space-between; align-items: center;"> Marc Camp OFMB </div> <div style="margin-top: -10px; font-size: small; margin-left: 20px;"> 7/29/24 ESW 7-9-24 </div>	<div style="border-top: 1px solid black; display: flex; justify-content: center; align-items: center; padding: 0 50px;"> N/A </div> <div style="margin-top: -10px; font-weight: bold; text-align: center;"> Contract Dev. & Control </div>
--	---

B. Legal Sufficiency

[Signature]
7/10/24

Assistant County Attorney

C. Other Department Review

[Signature]

Department Director

Select Year:

The 2023 Florida Statutes (including Special Session C)

[Title XIV](#)

TAXATION AND FINANCE

[Chapter 197](#)

TAX COLLECTIONS, SALES, AND LIENS

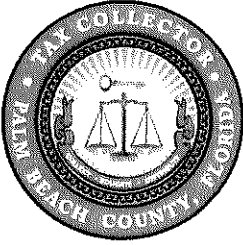
[View Entire Chapter](#)

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

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

Tel (561) 355-2264 • Fax (561) 355-4123

July 9, 2024

VIA E-MAIL (MSachs@pbcgov.org)

Mayor Maria Sachs
 Board of County Commissioners
 301 North Olive Avenue, 12th Floor
 West Palm Beach, FL 33401

Dear Mayor Sachs:

I am requesting the Board extend the 2024 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 10, 2024, 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
 Constitutional Tax Collector
 Palm Beach County

ECB/lj

- cc: Comm. Maria G. Marino, Vice Mayor - MMarino@pbcgov.org
 Comm. Gregg K. Weiss - GWeiss@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
 2976 State Road 15
 Belle Glade 33430

Central Palm Beach
 4215 South Military Trail
 Greenacres 33463

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

North County
 3185 PGA Boulevard
 Palm Beach Gardens 33410

South County
 501 South Congress Avenue
 Delray Beach 33445

Westlake
 16440 Town Center Parkway South
 Westlake 33470