

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: October 22, 2024

- Consent Regular
- Workshop Public Hearing

Department: Office of Financial Management and Budget

I. EXECUTIVE BRIEF



Motion and Title: Staff recommends motion to: ratify the signature of the Mayor 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 (BCC) 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. 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. The BCC is not required to adopt a non-ad valorem special assessment roll this year because there are no new special assessments to place on the tax roll, pursuant to chapter 197, Florida Statutes. However, the Mayor must still certify the non-ad valorem assessment roll to the Tax Collector. **Countywide (RS)**

Background and Justification: 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.

Attachments:

1. Memo to Mayor
2. Certificates to Non-Ad Valorem Assessment

Recommended by:		9/25/2024
	Department Director	Date
Approved by:		9/27/24
	County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2025	2026	2027	2028	2029
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
 Is this item using Federal Funds? Yes No
 Is this item using State Funds? Yes No

Budget Account No.: Fund ___ Department ___ Unit ___ Object ___

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

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

ASDUE 9/25/24 N/A
9/24/24 OFMB JA 9/25
9/25 M Y 9/24/24
 Contract Dev. and Control

B. Legal Sufficiency:

[Signature] 9/25/24
 Assistant County Attorney

C. Other Department Review:

N/A
 Department Director

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



MEMORANDUM

TO: Maria Sachs, Mayor
Board of County Commissioners
FROM: Sherry Brown, Director
Office of Financial Management and Budget
DATE: September 17, 2024
SUBJECT: 2024 Non-Ad Valorem Assessment Roll

Office of Financial Management & Budget

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FAX: (561) 355-2109
www.pbcgov.com



Palm Beach County Board of County Commissioners

- Maria Sachs, Mayor
Maria G. Marino, Vice Mayor
Gregg K. Weiss
Michael A. Barnett
Marci Woodward
Sara Baxter
Mack Bernard

County Administrator

Verdenia C. Baker

Pursuant to Section 309.00 of the Administrative Code, your signature is needed on the 2024 Certificate to Non-Ad Valorem Assessment Roll.

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 Office of Financial Management & Budget (OFMB) typically has an annual agenda item for adopting new special assessments for water, road and/or nuisance projects and authorizing the Mayor, or designee, to certify the non-ad valorem assessment roll. However, there were no new projects in 2024. The emergency signature process is being utilized because the Mayor is still required to certify the non-ad valorem assessment roll in an electronic medium to the Tax Collector pursuant to section 197.3632(5)(a) of the Florida Statutes. Staff will submit an agenda item for the Board of County Commissioners (BCC) to ratify the Mayor's signature at the next available BCC board meeting.

If additional information is needed, please contact Robyn Lawrence, (561) 355-4369.

Approved By:

Verdenia C. Baker Sherry Brown
County Administration OFMB

Richard Sena
Richard Sena
Assistant County Attorney

"An Equal Opportunity Affirmative Action Employer"

Official Electronic Letterhead

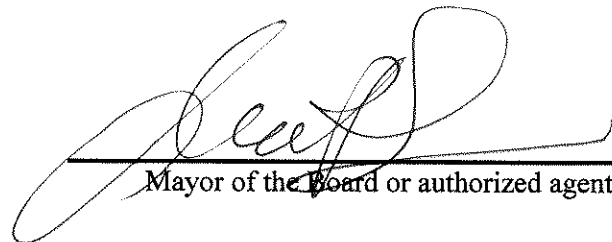


**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Mayor of the Board, or authorized agent of Palm Beach County, located in Palm Beach County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this County.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 17th day of September, 2024.



Mayor of the Board or authorized agent

PBC Road Improvement Assessments

of Palm Beach County
Name of Local Government

Palm Beach County, Florida



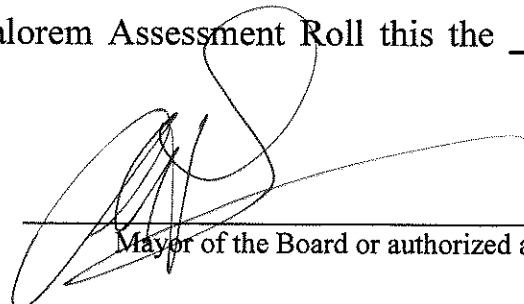
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PBC Water Utility Assessments



Mayor of the Board or authorized agent

of Palm Beach County
Name of Local Government

Palm Beach County, Florida