

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

3G-1

AGENDA ITEM SUMMARY

Meeting Date: June 19, 2007       Consent       Regular

Department:                               Workshop       Public Hearing

Submitted By: Office of Financial Management & Budget

I. EXECUTIVE BRIEF

**Motion and Title:** Staff recommends motion to authorize: the Chairperson to certify the non ad-valorem assessment roll on electronic media to the Tax Collector pursuant to Chapter 197, Florida Statutes.

**Summary:** In 1998 the County began using the Uniform Method of collecting non-ad valorem special assessments. Under this procedure, special assessments are included on the tax bills. Each year the non-ad valorem assessment roll must be certified to the Tax Collector by September 15. Countywide (PFK)

**Background and Policy Issues:** On December 16, 1997 the Board approved Resolution 97-2152, expressing the intent of Palm Beach County to use the Uniform Method of collecting non-ad valorem special assessments. The Uniform Method provides for inclusion of water and street improvement project special assessments on the tax bill. Placing these accounts on the tax bill reduces administrative (including collection) costs and provides for more timely and efficient collection of amounts due the County. Final approval method was given on July 21, 1998 following a public hearing pursuant to Chapter 197, Florida Statutes. This method has been utilized successfully since then.

Each year, by September 15, 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 OFMB, Finance, ISS and the Tax Collector's Office.

**Attachments:** None

Recommended by: Richard Roberts      5/15/07  
Department Director                              Date

Approved By: [Signature]      5/24/07  
County Administrator                              Date

**II. FISCAL IMPACT ANALYSIS**

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

Fiscal Years	2007	2008	2009	2010	2011
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	_____	_____	_____	_____	_____
<b># ADDITIONAL FTE POSITIONS (Cumulative)</b>	_____	_____	_____	_____	_____
<b>Is Item Included In Current Budget?</b>	<b>Yes</b> _____	<b>No</b> _____			
<b>Budget Account No:</b>	Fund _____	Agency _____	Org. _____	Object _____	Reporting Category _____

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

There is no fiscal impact associated with certification of the non-ad valorem assessment roll other than minimal programming costs available within existing budgets.

**III. REVIEW COMMENTS**

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

*Elizabeth Blaser*  
 \_\_\_\_\_  
 OFMB 5/15/07 *EB* 5/15/07

\_\_\_\_\_  
 N/A  
 Contract Dev. and Control

**B. Legal Sufficiency:**

*Paul F. J.* 5/16/07  
 \_\_\_\_\_  
 Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
 Department Director