

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

36-1

AGENDA ITEM SUMMARY

Meeting Date: August 19, 2008

Consent

Regular

Workshop

Public Hearing

Department:

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 2008 tax roll to be extended prior to completion of the Value Adjustment Board hearings.

B) **direct** the Value Adjustment Board to certify the assessment roll as required by State Statutes.

Summary: Approval of this request will avoid a delay in the issuance of tax notices beyond November 1, 2008, and will permit the collection of property taxes prior to completion of the Value Adjustment Board hearings. Countywide (PFK)

Background and Policy Issues: Pursuant to F.S. 197.323 (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 Value Adjustment Board 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 Value Adjustment Board 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 receive no ad valorem tax revenue until January, 2009 or later. 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.

Attachments:

1. Copy of F.S. 197.323
2. Request from Tax Collector dated July 24, 2008
3. OFMB memo dated July 25, 2008

Recommended by:

Elizabeth Blaser
Department Director

7/25/08

Date

Approved By:

[Signature]
County Administrator

7/24/08

Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years:	2008	2009	2010	2011	2012
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

Budget Account No.: Fund ___ Agency ___ Org. ___ Object ___ Reporting Category ___

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

See OFMB memo (Attachment 3)

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

See OFMB memo (Attachment 3)

N/A

OFMB
7/28/08
7/28/08

Contract Dev. and Control

B. Legal Sufficiency:

Paul F. [Signature]
7/30/08
Assistant County Attorney

C. Other Department Review:

Department Director

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

Select Year: 2007

The 2007 Florida Statutes

[Title XIV](#)

[Chapter 197](#)

[View Entire Chapter](#)

TAXATION AND FINANCE TAX COLLECTIONS, SALES, AND LIENS

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.

Attachment 2



ANNE M. GANNON
TAX COLLECTOR, PALM BEACH COUNTY

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
www.taxcollectorpbc.com • Tel (561) 355-2264 • (561) 355-4123

Downtown Branch
301 North Olive Avenue
West Palm Beach

Glades Branch
2976 State Road 15
Belle Glade

North County Branch
3188 PGA Boulevard
Palm Beach Gardens

Lake Worth Branch
3551 South Military Trail
Lake Worth

South County Branch
501 South Congress Avenue
Delray Beach

Royal Palm Beach Branch
200 Civic Center Way
Royal Palm Beach

July 24, 2008

Commissioner Addie L. Greene, Chairperson
Board of County Commissioners
301 North Olive Avenue
12th Floor, Governmental Center
West Palm Beach, FL 33401

Dear Commissioner Greene:

As provided in F.S. 197.323, I am requesting the Board extend the 2008 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 9, 2008.

This should allow the Property Appraiser to certify the roll by October 15, which will allow enough time to mail the notices by November 1.

Sincerely,

Anne M. Gannon

AMG/LLL/alg

cc: Comm. Burt Aaronson
Comm. Jeff Koons, Vice Chairperson
Comm. Mary McCarty
Comm. Karen T. Marcus
Comm. Robert J. Kanjian
Comm. Jess R. Santamaria
Denise Nieman, County Attorney
Gary Nikolits, Property Appraiser
Liz Bloeser, Director OFMB
Patty Hindle, Agenda Coordinator
Robert Weisman, County Administrator
Sharon R. Bock, Clerk & Comptroller



Attachment 3

Interoffice Communication

TO: Addie L. Green, Chairperson and
Members of the Board of County Commissioners

FROM: Liz Bloeser, Director
Office of Financial Management and Budget

DATE: July 25, 2008

SUBJECT: Extension of Tax Roll Prior to Value Adjustment Board Hearings

The Tax Collector is requesting that the Board of County Commissioners order the 2008 tax roll to be extended prior to completion of the Value Adjustment Board (VAB) hearings.

Ad valorem taxes levied by all taxing authorities in Palm Beach County will total over \$3 billion. By approving this agenda item, these agencies will be able to begin receiving property taxes that have been budgeted for their operations.

The risk which the Board will be taking in approving the item is that all taxing authorities will be foregoing the opportunity to adjust their millage if the VAB makes significant changes in the total taxable values. If an agency experiences a substantial reduction in taxable value as a result of actions taken by the VAB, the agency could suffer an unanticipated reduction in ad valorem taxes.

We believe that the advantages of extending the tax roll prior to completion of the VAB hearings outweigh the risks and concur with the Tax Collector's recommendation. This recommendation is consistent with Board action in past years.