

ADD ON

Agenda Item #: 5A-1

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

Meeting Date: July 7, 2009

Consent Regular
 Public Hearing

Department

Submitted By: COUNTY ADMINISTRATION

Submitted For: TAX COLLECTOR

I. EXECUTIVE BRIEF

Motion and Title: Staff requests Board direction: regarding Adopting a Resolution authorizing a new Lake Worth Client Service Center for the Tax Collector of Palm Beach County, replacing the current suburban Lake Worth office, and ratifying and affirming the Tax Collector's other existing branch offices.

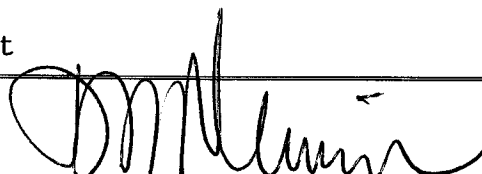
Summary: The Tax Collector's suburban Lake Worth facility, on Military Trail just north of Lake Worth Road, eventually needs replacement. The Tax Collector desires to renovate and lease an existing facility at 6228 S. Congress Avenue, Lantana, FL 33462, to provide more parking, office space, services and better business processing. The Florida Constitution requires the Board of County Commissioners to adopt a Resolution approving the location of branch offices for the Tax Collector for the conduct of County business. The Office of the Tax Collector funds its budget from service fees, the unspent balance of which are passed on to the County and other governments. To the extent the Tax Collector uses those fees to fund the new building, they will not be available to the County and other agencies. The timing and budget for the new building could be a factor in Board consideration of this item. District 3 (JM)

Background and Justification: The Tax Collector opened its Lake Worth branch office in 1984. The Lake Worth branch office physical facility is no longer adequate to meet the demands of the Tax Collector's clients. The Tax Collector desires to renovate and lease an existing facility located at 6228 S. Congress Avenue, Lantana, FL 33462, and which will be designed and constructed to the Tax Collector's specifications. (continued on page 3)

Attachments:

1. Location Map
2. Resolution
3. Tax Collector Report

Recommended by: _____



7/6/09

County Attorney

Date

Approved by: _____

N/A



Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2009	2010	2011	2012	2013
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<i>* See BELOW</i>				
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included in Current Budget? Yes ___ No ___

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

Reporting Category _____

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

** THE FISCAL IMPACT OF THE LEASE AND RENOVATIONS TO THE CONGRESS AVENUE FACILITY ARE INDETERMINABLE AT THIS TIME.*

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

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

[Signature] 7/6/09
[Signature] 7/6/09
 OFMB
[Signature] 7/2/09

[Signature] 7/6/09
 Contract Development and Control
[Signature] 7/6/09

B. Legal Sufficiency:

[Signature] 7/6/09
 Assistant County Attorney

C. Other Department Review:

 Tax Collector

THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.

(Continued from page 1)

The Tax Collector also operates branch offices located at:

Belle Glade Branch
2976 State Road 15
Belle Glade, 33430

North County Branch
3188 PGA Blvd.
Palm Beach Gardens, 33410

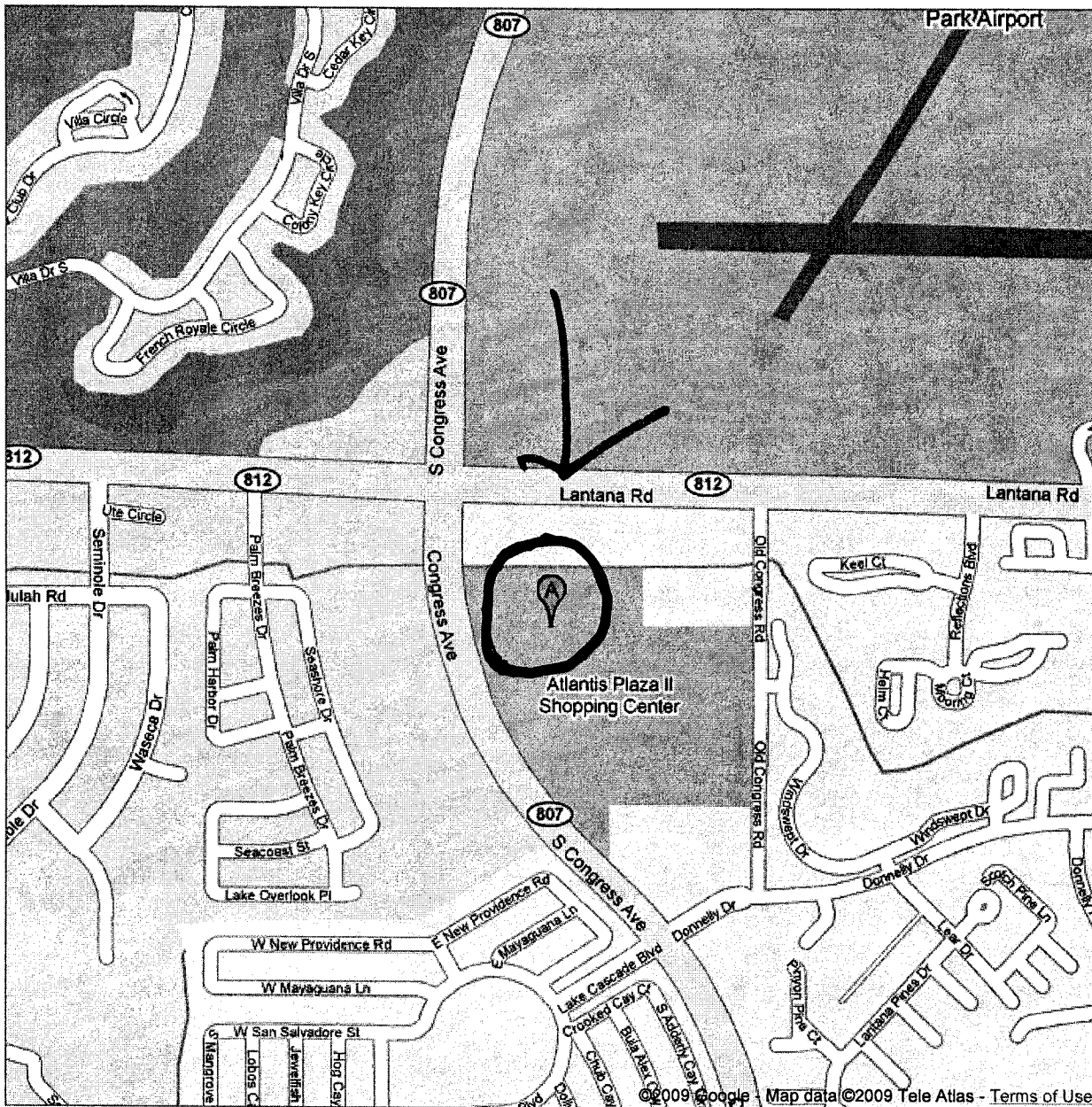
Mid Western Branch
200 Civic Center Way
Royal Palm Beach, 33411

South County Branch
501 South Congress Avenue
Delray Beach, 33445

Article VIII, Section 1(k) of the Constitution of the State of Florida requires a Resolution of the Board of County Commissioners approving the location of branch offices for the Tax Collector for the conduct of County business. The Resolution being presented to the Board of County Commissioners for adoption approves and authorizes the use of the property located at 6228 S. Congress Avenue, Lantana, FL 33462, as the site for a new Lake Worth Client Service Center for the Tax Collector for the conduct of County business and ratifies and affirms the existence, operation and locations of the other branch offices of the Tax Collector for the conduct of County business.

Google maps Address 6228 S Congress Ave
Lake Worth, FL 33462

Get Google Maps on your phone
Text the word "GMAPS" to 466453



RESOLUTION NO. R-2009-

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, ADOPTING A RESOLUTION AUTHORIZING A NEW LAKE WORTH CLIENT SERVICE CENTER FOR THE TAX COLLECTOR OF PALM BEACH COUNTY, REPLACING THE CURRENT SUBURBAN LAKE WORTH OFFICE, AND RATIFYING AND AFFIRMING THE TAX COLLECTOR'S OTHER EXISTING BRANCH OFFICES.

WHEREAS, the Tax Collector of Palm Beach County is a duly elected constitutional officer of Palm Beach County, and

WHEREAS, the Tax Collector of Palm Beach County operates a branch office, known as the Lake Worth Branch, which is located at 3551 South Military Trail, Lake Worth, Florida 33463, and

WHEREAS, the Tax Collector of Palm Beach County also operates branch offices located at:

Belle Glade Branch
2976 State Road 15
Belle Glade, 33430

North County Branch
3188 PGA Blvd.
Palm Beach Gardens, 33410

Mid Western Branch
200 Civic Center Way
Royal Palm Beach 33411

South County Branch
501 South Congress Avenue
Delray Beach 33445

and,

WHEREAS, the Lake Worth Branch office has been located in the same location since 1984, and

WHEREAS, The Lake Worth Branch office physical facility is no longer adequate to meet the demands of the Tax Collector's clients, and

WHEREAS, the Tax Collector has the resources available to lease a new facility which will be renovated to the Tax Collector's specifications, enabling the Tax Collector to provide better and expanded services to the Tax Collector's clients, and

WHEREAS, the new Lake Worth Client Service Center would be located at 6228 S. Congress Avenue, Lantana, FL 33462, and

WHEREAS, Article VIII, Section 1(k), of the Constitution of the State of Florida requires a Resolution of the Board of County Commissioners to approve the location of branch offices for the Tax Collector for the conduct of County business,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

1. The property located at 6228 S. Congress Avenue, Lantana, FL 33462, is approved and authorized as the site for a new Lake Worth Client Service Center for the Tax Collector of Palm Beach County for the conduct of county business; and

2. The existence, operation, and locations of the other aforementioned branch offices of the Tax Collector of Palm Beach County are hereby ratified and affirmed as locations for the conduct of county business.

The foregoing Resolution was offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

- Commissioner John F. Koons, Chairman -
- Commissioner Burt Aaronson, Vice Chairman -
- Commissioner Karen T. Marcus -
- Commissioner Shelley Vana -
- Commissioner Steven L. Abrams -
- Commissioner Jess R. Santamaria -

The Chairman thereupon declared the Resolution duly passed and adopted this _____ day of _____, 2009.

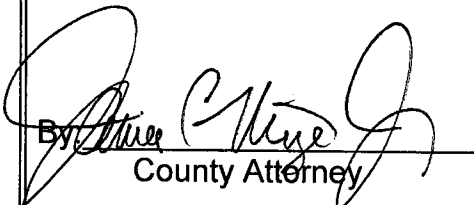
PALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS

Commissioner John F. Koons, Chairman

SHARON R. BOCK, CLERK & COMPTROLLER

By: _____
Deputy Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By: 
County Attorney



ANNE M. GANNON
TAX COLLECTOR, PALM BEACH COUNTY



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 • Fax (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

Table of Contents

- **Summary of Issues**
- **Ten year history of surplus revenues remitted to County**
- **Copy of Florida Statute Chapter 192.091 outlining commissions paid to Tax Collector for collection of taxes.**
- **Map of current service areas and state DMVHS offices.**
- **Fifteen year lease schedule and estimated renovation costs for leased building.**
- **Net Impact to surplus revenues remitted to County**



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 • Fax (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

- The purpose of the July 7 resolution is to authorize our offices to collect property taxes. As I discovered there are no resolutions for any of our offices that authorizes the Tax Collector us to collect property taxes.
 - All of our offices do this. The other request is for a new Lake Worth office.
- We are doing some long range planning on our building needs for two reasons
 - We have two locations that are very crowded – Lake Worth and South County (they process about 46% of all the work)
 - South County we have renovated the counter area to allow for a delay in seeking a new facility
 - Lake Worth needs more than renovation, limited parking situation, people lined up outside because we need additional counter employees and we have no ability to add additional employees, frequent roof leaks and a high crime area.
 - The State will be phasing out driver's license and we are planning to phase in that service – as a number of counties have already done.
 - In February 2010 we plan to begin phase in Belle Glade, PGA, and hopefully Royal Palm to offer express services. RPB depends on additional office space (Clerk of Court).
 - Before the next few years, we will take over all DL services in Palm Beach.
 - This may be mandated by the Legislature next year.

- Since we need a new facility in Lake Worth immediately, it is the opportune time to plan for the driver's license.
 - Lake Worth currently has about 6,000 square feet of space and needs at least twice that along with ample parking. We have located a building at the corner of Lantana and Congress with 20,000 square feet which would replace our Lake Worth office and include training rooms for all of our staff. We currently have no training space.
 - This new facility would serve that portion of the county and potentially draw customers from Boynton and South to relieve some of that overcrowding.

- Other reasons
 - Our staff is busiest from October through February, and D/L service will better utilize our staff in the slower months.

Title XIV
TAXATION
AND FINA

Chapter 192
TAXATION: GENERAL PROVISIONS

192.091 Commissions of property appraisers and tax collectors.--

(1)(a) The budget of the property appraiser's office, as approved by the Department of Revenue, shall be the basis upon which the several tax authorities of each county, except municipalities and the district school board, shall be billed by the property appraiser for services rendered. Each such taxing authority shall be billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year. All municipal and school district taxes shall be considered as taxes levied by the county for purposes of this computation.

(b) Payments shall be made quarterly by each such taxing authority. The property appraiser shall notify the various taxing authorities of his or her estimated budget requirements and billings thereon at the same time as his or her budget request is submitted to the Department of Revenue pursuant to s. 195.087 and at the time the property appraiser receives final approval of the budget by the department.

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:

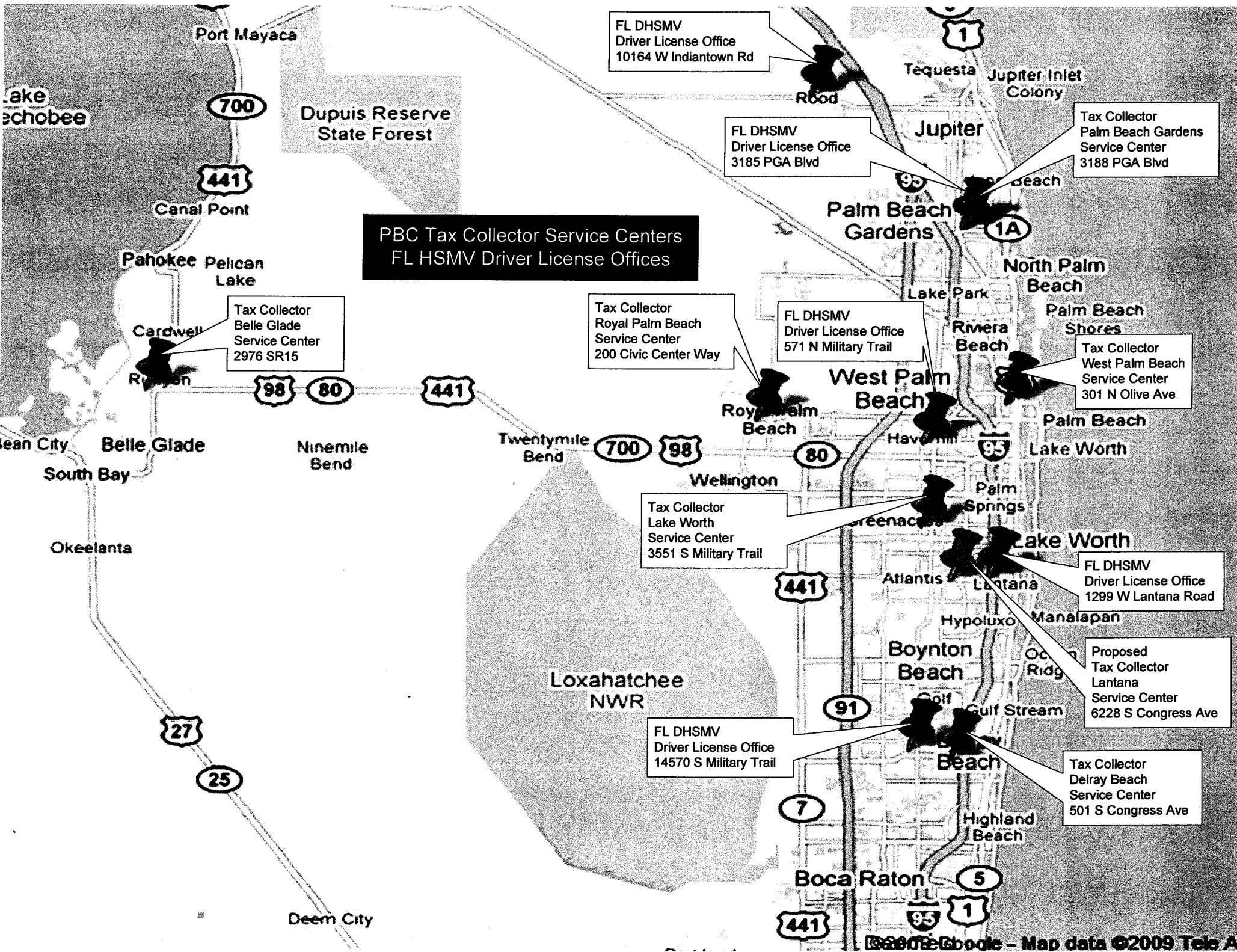
(a) On the county tax:

1. Ten percent on the first \$100,000;
2. Five percent on the next \$100,000;
3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
4. Two percent on the balance.

(b) On collections on behalf of each taxing district and special assessment district:

- 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
- b. Two percent on the balance; and
2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

**PBC Tax Collector Service Centers
FL HSMV Driver License Offices**



FL DHSMV
Driver License Office
10164 W Indiantown Rd

FL DHSMV
Driver License Office
3185 PGA Blvd

Tax Collector
Palm Beach Gardens
Service Center
3188 PGA Blvd

Tax Collector
Belle Glade
Service Center
2976 SR15

Tax Collector
Royal Palm Beach
Service Center
200 Civic Center Way

FL DHSMV
Driver License Office
571 N Military Trail

Tax Collector
West Palm Beach
Service Center
301 N Olive Ave

Tax Collector
Lake Worth
Service Center
3551 S Military Trail

FL DHSMV
Driver License Office
1299 W Lantana Road

Proposed
Tax Collector
Lantana
Service Center
6228 S Congress Ave

FL DHSMV
Driver License Office
14570 S Military Trail

Tax Collector
Delray Beach
Service Center
501 S Congress Ave

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	ATLANTIS PLAZA II													
2	Rent Schedule for PBC Tax Collector Lease													
3														
4	Based on 20,000 square foot lease													
5														
6	YEAR		MONTHLY		MONTHLY		MONTHLY		\$40,000 TENANT		TOTAL MONTHLY		ANNUAL	
7			BASE RENT		CAM		RENT		CREDIT		RENT		RENT	
8														
9	0-4 Months		\$0.00		\$0.00		\$0.00		\$0		\$0		\$0	4 months
10	5-9 Months		\$0.00		\$6,666.67		\$6,666.67		\$0		\$6,666.67		\$33,333.35	5 months
11	10-12 months		\$13,333.33		\$6,666.67		\$20,000.00		-\$666.67		\$19,333.33		\$57,999.99	3 months
12	Year 2		\$13,333.33		\$6,866.67		\$20,200.00		-\$666.67		\$19,533.33		\$234,399.96	
13	3		\$13,733.33		\$7,072.67		\$20,806.00		-\$666.67		\$20,139.33		\$241,671.96	
14	4		\$14,145.33		\$7,284.85		\$21,430.18		-\$666.67		\$20,763.51		\$249,162.12	
15	5		\$14,569.69		\$7,503.40		\$22,073.09		-\$666.67		\$21,406.42		\$256,876.98	
16	6		\$15,006.78		\$7,728.50		\$22,735.28				\$22,735.28		\$272,823.34	
17	7		\$15,456.98		\$7,960.35		\$23,417.34				\$23,417.34		\$281,008.04	
18	8		\$15,920.69		\$8,199.16		\$24,119.86				\$24,119.86		\$289,438.28	
19	9		\$16,398.31		\$8,445.14		\$24,843.45				\$24,843.45		\$298,121.42	
20	10		\$16,890.26		\$8,698.49		\$25,588.76				\$25,588.76		\$307,065.07	
21	11		\$17,396.97		\$8,959.45		\$26,356.42				\$26,356.42		\$316,277.02	
22	12		\$17,918.88		\$9,228.23		\$27,147.11				\$27,147.11		\$325,765.33	
23	13		\$18,456.45		\$9,505.08		\$27,961.52				\$27,961.52		\$335,538.29	
24	14		\$19,010.14		\$9,790.23		\$28,800.37				\$28,800.37		\$345,604.44	
25	15		\$19,580.44		\$10,083.94		\$29,664.38				\$29,664.38		\$355,972.57	
26														
27														
28	Assumes initial Base Rent of \$8.00psf with increases of 3% CPI per year													
29	No increase in Base Rent for first 2 years of term.													
30	Assumes initial CAM or \$4.00 psf with increases of 3% per year													
31														
32	Assumes:	Renovations	@	\$165.00	sf	20,000	sf	\$ 3,300,000.00						
33				\$130.00	sf	20,000	sf	\$ 2,600,000.00						
34				\$120.00	sf	20,000	sf	\$ 2,400,000.00						

Actual Net Impact to County using 2008¹ Surplus Fees

Actual 2008 Surplus Funds returned to County	\$ 39,223,095.00 ²
Potential Renovations Cost ³	\$ 3,300,000.00
Less Lease Costs 5 – 9 months	\$ 33,333.35
Less Lease Cost 10-12 months	\$ 57,999.99
Total	\$ 3,893,853.34

¹ Surplus Fees have not been calculated for 2009.

These calculations were delayed due to balancing the tax certificate sale.

² Includes School Board portion

³ We are applying for grants through the Economic Stimulus Package.