

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

3G-1

Meeting Date: August 18, 2009

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 2009 tax roll to be extended prior to completion of the Value Adjustment Board hearings; and

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, 2009, 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, 2010 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 14, 2009
3. OFMB memo dated July 15, 2009

Recommended by:

Elizabeth Bloesser
Department Director

7/16/09
Date

Approved By:

[Signature]
County Administrator

7/2/09
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					

**# 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)

[Signature] 7/17/09
OFMB *m/7/17* *EW 7/16/09*

N/A

Contract Dev. and Control

B. Legal Sufficiency:

Paul F. [Signature] 7/20/09
Assistant County Attorney

C. Other Department Review:

Department Director

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

Attachment 1

Select Year: 2008

The 2008 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.



ANNE M. GANNON

TAX COLLECTOR, PALM BEACH COUNTY

Attachment 2

Governmental Center • 301 North 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

July 14, 2009

Commissioner Jeff Koons, Chairman
Board of County Commissioners
301 North Olive Avenue
12th Floor, Governmental Center
West Palm Beach, FL 33401

Dear Commissioner Koons:

As provided in F.S. 197.323, I am requesting the Board extend the 2009 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 1, 2009.

This should allow the Property Appraiser to certify the roll by October 11, which will allow enough time to mail the notices by November 1.

Sincerely,

Anne M. Gannon

LLL/lj

cc: Comm. Burt Aaronson, Vice Chairman
Comm. Karen T. Marcus
Comm. Shelley Vana
Comm. Steven L. Abrams
Comm. Jess R. Santamaria
Comm. Priscilla Taylor
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: Jeff Koons, Chairman and
Members of the Board of County Commissioners

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

DATE: July 15, 2009

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

The Tax Collector is requesting that the Board of County Commissioners order the 2009 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 \$2 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.