

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: August 16, 2011

☒ 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 2011 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, 2011, 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.

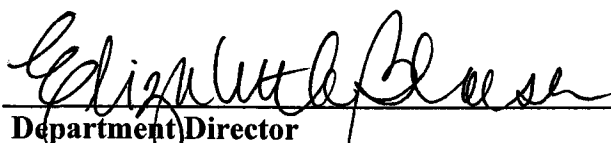
Pursuant to the Tax Collector's request in prior years, the Board of County Commissioners has ordered the tax roll to be extended prior to completion of the Value Adjustment Board hearings. If the tax roll is not extended prior to the completion of the VAB hearings, the result could be that the taxing authorities would receive no ad valorem tax revenue until January, 2012 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 7, 2011
3. OFMB memo dated July 12, 2011

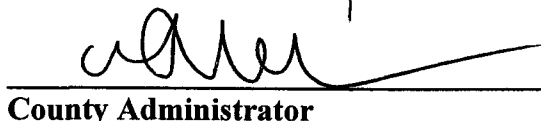
Recommended by:

  
Department Director

7/11/11

Date

Approved By:

  
County Administrator

7/17/11

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	-0-				

# 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. Diaz 7/11/2011  
OFMB

N/A  
Contract Dev. and Control

### B. Legal Sufficiency:

Paul F. J. 7/12/11  
Assistant County Attorney

### C. Other Department Review:

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

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

Select Year: 2010 

## The 2010 Florida Statutes(including Special Session A)

[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**  
**CONSTITUTIONAL TAX COLLECTOR**  
*Serving 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

**Serving you.**

July 7, 2011

Belle Glade  
Service Center

2976 State Road 15  
Belle Glade

Delray Beach/South County  
Service Center

501 South Congress Avenue  
Delray Beach

Lake Worth

Service Center  
3551 South Military Trail  
Lake Worth

Lantana Driver

License Office  
1299 West Lantana Road  
Lantana

Palm Beach Gardens

Driver License Office  
3185 PGA Boulevard  
Palm Beach Gardens

Palm Beach Gardens/NE County

Service Center  
3188 PGA Boulevard  
Palm Beach Gardens

Royal Palm Beach

Service Center  
200 Civic Center Way  
Royal Palm Beach

West Palm Beach/Downtown

Service Center  
301 North Olive Avenue  
West Palm Beach

Commissioner Karen Marcus, Chairman  
Board of County Commissioners  
301 North Olive Avenue  
12<sup>th</sup> Floor, Governmental Center  
West Palm Beach, FL 33401

Dear Commissioner Marcus:

As provided in F.S. 197.323, I am requesting the Board extend the 2011 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 13, 2011.

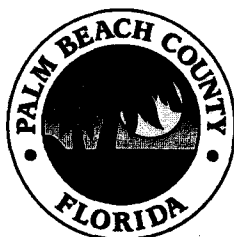
This should allow the Property Appraiser to certify the roll by October 13, which will allow enough time to mail the notices by November 1.

Sincerely,

Anne M. Gannon

JLM/lj

cc: Comm. Shelley Vana, Vice Chairman  
Comm. Paulette Burdick  
Comm. Steven L. Abrams  
Comm. Burt Aaronson  
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



**Office of  
Financial Management & Budget**

P.O. Box 1989

West Palm Beach, FL 33402-1989

(561) 355-2580

FAX: (561) 355-2109

www.pbcgov.com



**Palm Beach County  
Board of County  
Commissioners**

Karen T. Marcus, Chair

Shelley Vana, Vice Chair

Paulette Burdick

Steven L. Abrams

Burt Aaronson

Jess R. Santamaria

Priscilla A. Taylor

**County Administrator**

Robert Weisman

**Interoffice Communication**

**TO:** Karen T. Marcus, Chair and  
Members of the Board of County Commissioners

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

**DATE:** July 12, 2011

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

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The Tax Collector is requesting that the Board of County Commissioners order the 2011 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.