

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: November 1, 2011 Consent Regular
 Public Hearing

Department

Submitted By: COUNTY ATTORNEY

Submitted For: PROPERTY APPRAISER

I. EXECUTIVE BRIEF

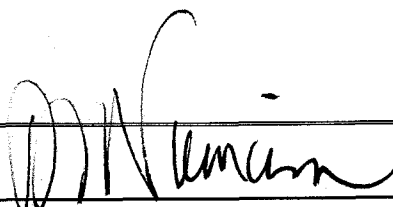
Motion and Title: Staff recommends motion to: approve on preliminary reading and advertise for public hearing on November 15, 2011 at 9:30 a.m. an ordinance of the Board of County Commissioners of Palm Beach County, Florida, waiving the annual renewal application requirement where the restricted use property classification has been applied for and granted under Section 193.501, Florida Statutes; providing for notice to property appraiser and penalties; providing for severability; providing for inclusion in the Code of Laws and Ordinances; and providing for an effective date.

Summary: The Property Appraiser has requested that the Board adopt this ordinance to waive the annual renewal application requirement where restricted use property classification has been applied for and granted, as provided under Section 193.501, Florida Statutes. Waiving the annual renewal application for such classification will save public funds and the funds of owners of property entitled to such classification. This ordinance also provides for notice to the Property Appraiser of any changes in use and provides penalties. The Board has already waived the annual renewal application requirement for homestead and other property exemptions. Countywide (PFK)

Background and Policy Issues: The Property Appraiser requests this waiver under Section 193.501 to reduce the cost for processing renewals of restricted use property classifications.

Attachments:

- 1. Ordinance.

Recommended by:  10/19/11
County Attorney Date

Approved by: N/A _____
Date

1 **NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF**
2 **COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:**

3 **Section 1. Waiver of Annual Renewal Application For Restricted Use**

4 **Property Classification.** After an initial application for Restricted Use Property
5 classification provided for under Section 193.501, Florida Statutes, has been made and
6 granted in the County, the requirement of annual renewal application for the above
7 specified classification is hereby waived when there has been no change in ownership or
8 use of such classified property.

9 **Section 2 Notice to Property Appraiser and Penalties.** A person or
10 entity that owns land in the County assessed pursuant to 193.501, Florida Statutes, must
11 notify the Property Appraiser promptly if the property becomes ineligible for
12 assessment as Restricted Use Property. If any property owner fails to notify the
13 Property Appraiser and the Property Appraiser determines that for any year within the
14 preceding 10 years the property was not eligible for such classification under Section
15 193.501, Florida Statutes, the owner of the property is subject to taxes avoided as a
16 result of such failure plus 15 percent interest per annum and a penalty of 50 percent of
17 the taxes avoided. The Property appraiser making such determination shall record in the
18 public records of the County a notice of tax lien against any property owned by that
19 person or entity in the County, and such property must be identified in the notice of tax
20 lien. The property is subject to a lien in the amount of the unpaid taxes and penalties.
21 The lien when filed shall attach to any property identified in the notice of tax lien which
22 is owned by the person or entity and which was improperly assessed. If such person or
23 entity no longer owns property in the County but owns property in some other county or
24 counties of this state, the Property Appraiser shall record a notice of tax lien in such
25 other county or counties, indentifying the property owned by such person or entity.

26 **Section 3. Severability.** If any section, paragraph, sentence, clause or
27 word of this Ordinance is for any reason held invalid, the remainder of the Ordinance
28 shall not be affected.

1 **Section 4. Inclusion in the Code of Laws and Ordinances.** The
2 provisions of this Ordinance shall become and be made a part of the Palm Beach
3 County Code. The sections of this Ordinance may be renumbered or relettered to
4 accomplish such, and the word "ordinance" may be changed to "section," "article," or
5 other appropriate word.

6 **Section 5. Effective Date.** This ordinance shall take effect immediately
7 upon filing with the Department of State.

8 APPROVED and ADOPTED by the Board of County Commissioners of
9 Palm Beach County, Florida, on this the ____ day of _____, 2011.

10 **SHARON R. BOCK, CLERK**

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

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By: _____
Deputy Clerk

By: _____, Chair

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**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY**

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By: _____
County Attorney

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EFFECTIVE DATE: Filed with the Department of State on the ____ day of
_____, 2011.