Agenda Item #:

# PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

Meeting Date: November 1, 2011

[] Consent [X] 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. <u>Countywide</u> (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:

Approved by:	N/A	Date		
Recommended by: _	County Attorney	Date		
	Meman	10/19/1	/	
1. Ordinance.	mal -			

# **II. FISCAL IMPACT ANALYSIS**

#### Α. Five Year Summary of Fiscal Impact:

<b>Fiscal Years</b>	2012	2013	2014	2015	2016
Capital Expenditures	0	4 - 4			
Operating Costs	0				· ·
External Revenues	0				
Program Income (Count	ty)0				
In-Kind Match (County)	0			<u> </u>	<u></u>
NET FISCAL IMPACT		e below			
# ADDITIONAL FTE POSITIONS (Cumulati	ve)0		· .		. <del>.</del>
Is Item Included in Curr	ent Budget	? Yes	No		
Budget Account No.:	Fund	Departmen	t Unit	t Obje	ect
	Reporting	g Category			

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

C. Departmental Fiscal Review: Fiscal impact unknown at this time.

III. REVIEW COMMENTS

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10-17-11 & Wheel

Contract Development and Control

OFMB Fiscal and/or Contract Development and Control Comments: Α. item.

**OFMB** ×,n QII

Legal Sufficiency: В.

Assistant County Attorney

C. **Other Department Review:** 

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**Department Director** 

THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT. \\pbcfs1\CATT\Common\\WPDATA\ENG\PFK\FINANCE\Fin2011\AISAmdWaiver2011\_92311.docx

# ORDINANCE NO. 2011-\_\_\_

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AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, WAIVING THE ANNUAL RENEWAL REQUIREMENT WHERE THE APPLICATION **RESTRICTED USE PROPERTY CLASSIFICATION** HAS BEEN APPLIED FOR AND GRANTED UNDER STATUTES; **SECTION** 193.501. **FLORIDA** NOTICE TO PROPERTY PROVIDING FOR APPRAISER AND PENALTIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; AND **PROVIDING FOR AN EFFECTIVE DATE.** 

WHEREAS, Section 193.501, Florida Statutes, provides certain property subject to a conservation easement, environmentally endangered property, or property used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been granted ("Restricted Use Property") may only be valued for tax purposes by considering the value of the Restricted Use Property relative to its value for its present use, as restricted by any conveyance or covenant listed in Section 193.501, Florida Statutes; and

WHEREAS, the Property Appraiser, pursuant to the above-referenced statute, has requested the Board of County Commissioners of Palm Beach County (the "Board") waive the requirements for an annual renewal application for the Restricted Use Property classification in Palm Beach County (the "County") as set forth in Section 193.501, Florida Statutes; and

WHEREAS, the Property Appraiser has advised the Board regarding the possibility of fraudulent claims for Restricted Use Property classification which may occur in the event the requirement that annual renewal applications for such classification be waived, and the Board has considered the same; and

WHEREAS, it is in the best interest of Palm Beach County to waive the requirement of annual renewal applications for Restricted Use Property classification in the County when an initial application is made and granted, and there has been no change in ownership or use thereafter which would change that classification. NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF

# COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

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Section 1. Waiver of Annual Renewal Application For Restricted Use Property Classification. After an initial application for Restricted Use Property classification provided for under Section 193.501, Florida Statutes, has been made and granted in the County, the requirement of annual renewal application for the above specified classification is hereby waived when there has been no change in ownership or use of such classified property.

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

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

Section 4. Inclusion in the Code of Laws and Ordinances. The			
provisions of this Ordinance shall become and be made a part of the Palm Beach			
County Code. The sections of this Ordinance may be renumbered or relettered to			
accomplish such, and the word "ordinance" may be changed to "section," "article," or			
other appropriate word.			
Section 5. Effective Date. This ordinance shall take effect immediately			
upon filing with the Department of State.			
APPROVED and ADOPTED by the Board of County Commissioners of			
Palm Beach County, Florida, on this the day of, 2011.			
SHARON R. BOCK, CLERKPALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS			
By: By:			
By:  By:    Deputy Clerk , Chair			
APPROVED AS TO FORM AND LEGAL SUFFICIENCY			
By:			
County Attorney			
EFFECTIVE DATE: Filed with the Department of State on the day of			
, 2011.			