

4C

Date _____

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2012	2013	2014	2015	2016
Capital Expenditures	0				
Operating Costs	0				
External Revenues	0				
Program Income (County)	0				
In-Kind Match (County)	0				
NET FISCAL IMPACT	0* <i>see below</i>				
# ADDITIONAL FTE POSITIONS (Cumulative)	0				

Is Item Included in Current Budget? Yes _____ No _____

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

Reporting Category _____

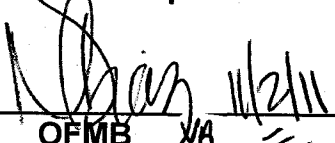
B. Recommended Sources of Funds/Summary of Fiscal Impact:

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

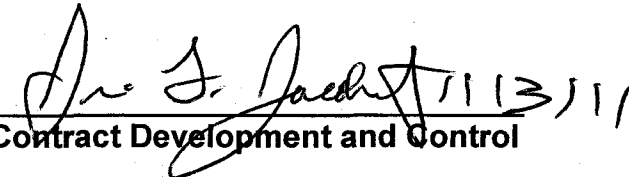
III. REVIEW COMMENTS

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

*There is no fiscal impact on this item.




 OFMB



 Contract Development and Control

B. Legal Sufficiency:



 Assistant County Attorney

C. Other Department Review:

 Department Director

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

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ORDINANCE NO. 2011-_____

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.

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.

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**

11
12
13
14 By: _____
15 Deputy Clerk

By: _____
_____, Chair

16
17 **APPROVED AS TO FORM AND**
18 **LEGAL SUFFICIENCY**

19
20
21 By: Paul F. J.
22 County Attorney
23
24
25

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

ORDINANCE NO. 2011-_____

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21 The lien when filed shall attach to any property identified in the notice of tax lien which
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4 accomplish such, and the word "ordinance" may be changed to "section," "article," or
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6 **Section 5. Effective Date.** This ordinance shall take effect immediately
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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**

11
12
13
14 By: _____
15 Deputy Clerk

By: _____
_____, Chair

16
17 **APPROVED AS TO FORM AND**
18 **LEGAL SUFFICIENCY**

19
20
21 By: _____
22 County Attorney

23
24
25
 EFFECTIVE DATE: Filed with the Department of State on the ____ day of
_____, 2011.

FLORIDA COUNTY ORDINANCE DATA RETRIEVAL SYSTEM (CODRS) CODING FORM

Instructions: Florida's Department of State, Bureau of Administrative Code has developed the County Ordinance Data Retrieval System (CODRS) to facilitate the tracking of County ordinances in Florida's 67 Counties. CODRS' data base is composed of over 25,000 county ordinances enacted since 1974.

We request your cooperation in completing this coding form. It is to be completed whenever your county enacts a new ordinance. Simply complete this form and include it with other pertinent ordinance information that is submitted to the Bureau of Administrative Code.

To code this form properly, please refer to the "keyfields" description sheet that has been given to your County Attorney's Office. If you do not have this sheet please contact the Bureau. We will be happy to fax one to you for referencing purposes. Please fill out this form as completely as is possible.

Thank you for your assistance. Should you need further assistance please contact the Bureau of Administrative Code, Department of State at (850)245-6270 or Suncom 205-6270.

COUNTY: (PALM BEACH) COUNTY ORDINANCE # (-)
(e.g., 00-001)

PRIMARY KEYFIELD

DESCRIPTOR: (Property (Administrative))

SECONDARY KEYFIELD

DESCRIPTOR: (Property Appraisers)

OTHER KEYFIELD

DESCRIPTOR: (FEEs)

ORDINANCE DESCRIPTION: (waive annual renewal application restricted use)
(25 characters maximum including spaces)

ORDINANCES AMENDED: (List below the ordinances that are amended by this legislation. If more than two, list the most recent two.)

AMENDMENT # 1: () AMENDMENT # 2: ()

ORDINANCES REPEALED: (List below the ordinances that are repealed by this legislation.)

REPEAL # 1: () REPEAL # 3: ()

REPEAL # 2: () REPEAL # 4: ()

(Others repealed: List all that apply):

(FOR OFFICE USE ONLY):

COUNTY CODE NUMBER: ()

KEYFIELD 1 CODE: ()

KEYFIELD 2 CODE: ()

KEYFIELD 3 CODE: ()

Rev. 4/10/04