

36-1

Agenda Item #:

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: June 05, 2012

☒ Consent    ☐ Regular

Department: Office of Financial Management & Budget ☐ Workshop    ☐ Public Hearing

Submitted By: Office of Financial Management & Budget

I. EXECUTIVE BRIEF

**Motion and Title:** Staff recommends motion to authorize: the Chair to certify the non ad-valorem assessment roll on electronic media to the Tax Collector pursuant to Chapter 197, Florida Statutes.

**Summary:** In 1998 the County began using the Uniform Method of collecting non-ad valorem special assessments. Under this procedure, special assessments are included on the tax bills. Each year the non-ad valorem assessment roll must be certified to the Tax Collector by September 15. Countywide (PFK)

**Background and Policy Issues:** On December 16, 1997 the Board approved Resolution 97-2152, expressing the intent of Palm Beach County to use the Uniform Method of collecting non-ad valorem special assessments. The Uniform Method provides for inclusion of water and street improvement project special assessments on the tax bill. Placing these accounts on the tax bill reduces administrative (including collection) costs and provides for more timely and efficient collection of amounts due the County. Final approval method was given on July 21, 1998 following a public hearing pursuant to Chapter 197, Florida Statutes. This method has been utilized successfully since then.

Each year, by September 15, the non-ad valorem assessment roll must be certified and transmitted to the Tax Collector. The roll is sent via electronic media through a joint effort of staff from OFMB, Finance, ISS and the Tax Collector's Office.

Attachments: None

Recommended by:

Elizabeth Bloush  
Department Director

5/24/12  
Date

Approved By:

[Signature]  
County Administrator

5/24/12  
Date

## II. FISCAL IMPACT ANALYSIS

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

| Fiscal Years                               | 2012   | 2013  | 2014  | 2015  | 2016  |
|--|--------|-------|-------|-------|-------|
| Capital Expenditures                       | _____  | _____ | _____ | _____ | _____ |
| Operating Costs                            | _____  | _____ | _____ | _____ | _____ |
| External Revenues                          | _____  | _____ | _____ | _____ | _____ |
| Program Income (County)                    | _____  | _____ | _____ | _____ | _____ |
| In-Kind Match (County)                     | _____  | _____ | _____ | _____ | _____ |
| NET FISCAL IMPACT                          | _____* | _____ | _____ | _____ | _____ |
| # ADDITIONAL FTE<br>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:

\*There is no fiscal impact associated with certification of the non-ad valorem assessment roll other than minimal programming costs available within existing budgets.

## III. REVIEW COMMENTS

### A. OFMB Fiscal and/or Contract Dev. and Control Comments:

N. Diaz  
OFMB  
5/23/12

N/A  
Contract Dev. and Control

### B. Legal Sufficiency:

Paul F. S. 5/24/12  
Assistant County Attorney

### C. Other Department Review:

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

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