

36-1

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: August 14, 2012

Consent

Regular

Workshop

Public Hearing

Department: Office of Financial Management and Budget

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 2012 tax roll to be extended prior to completion of the Value Adjustment Board (VAB) hearings.

B) **direct** the VAB 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, 2012, and will permit the collection of property taxes prior to completion of the VAB 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 VAB hearings, if completion thereof would otherwise be the cause for a delay in the issuance of tax notices beyond November 1.

Ad valorem taxes levied by all taxing authorizes in Palm Beach County will total approximately \$3 billion. 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 VAB 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 2013 or later. In the current year, the VAB hearings were not complete until June. 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. Staff believes the advantages of extending the tax roll prior to completion of the VAB hearings outweighs the risks.

Attachments:

- 1. Copy of F.S. 197.323
- 2. Request from Tax Collector dated July 10, 2012

Recommended by:

Elizabeth Ganser
Department Director

7/17/12
Date

Approved By:

W. Allen
County Administrator

7/18/12
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 ___

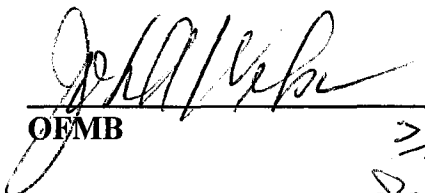
B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

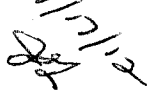
Approval of this item will avoid a delay in the issuance of tax notices and will permit the collection of ad valorem taxes prior to completion of the VAB hearings. Ad valorem taxes levied by all taxing authorities in Palm Beach County will total approximately \$3 billion. The delay in collection of ad valorem taxes could have a serious effect on taxing authorities' ability to continue daily operations.

III. REVIEW COMMENTS

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



OFMB

7/17/12


N/A

Contract Dev. and Control

B. Legal Sufficiency:



Assistant County Attorney

7/18/12

C. Other Department Review:

Department Director

Select Year:

The 2012 Florida Statutes

[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

Attachment 2

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 10, 2012

**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 & Property Tax**
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

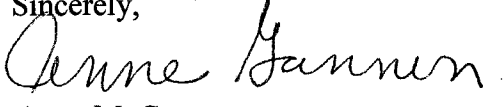
Commissioner Shelley Vana, Chairman
Board of County Commissioners
301 North Olive Avenue
12th Floor, Governmental Center
West Palm Beach, FL 33401

Dear Commissioner Vana:

I am requesting the Board extend the 2012 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 11, 2012, as provided in F.S. 197.323.

Extension of the tax roll should allow the Property Appraiser to certify the roll by October 10, to meet statutory requirement to mail the notices by November 1, pursuant to F.S. 197.322.

Sincerely,

Anne M. Gannon

ECB/lj

cc: Comm. Steven L. Abrams, Vice Chairman
Comm. Karen Marcus
Comm. Paulette Burdick
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