

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

35-1

AGENDA ITEM SUMMARY

Meeting Date: July 2, 2013

Consent Regular
 Workshop Public Hearing

Department: Planning, Zoning & Building

Submitted By: Planning, Zoning & Building

I. EXECUTIVE BRIEF

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

Summary: This is the first year the County has utilized the Uniform Method of collecting non-ad valorem special assessments for the abatement of nuisance conditions. Under this procedure, special assessments for the abatement of nuisance conditions are included on the tax notices. Each year the non-ad valorem assessment roll must be certified to the Tax Collector by September 15.(Unincorporated) AH

Background and Policy Issues: On November 15, 2011, the Board approved Resolution 2011-1833 expressing the intent of Palm Beach County to use the Uniform Method of collecting non-ad valorem special assessments for costs incurred in the abatement of nuisance conditions. The Uniform Method provides for inclusion of costs incurred in the abatement of nuisance conditions on properties on the property tax notice. Placing these costs on the tax notice reduces administrative (including collection) costs and provides for more timely and efficient collection of amounts due the County.

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, ISS, and the Tax Collector's Office.

Attachments:

Recommended by:


Department Director

6/19/13
Date

Approved by:


Deputy County Administrator

6/24/13
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Year	2013	2014	2015	2016	2017
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	=====	=====	=====	=====	=====
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included In Current Budget? Yes _____ No _____

Budget Account No: Fund _____ Department _____ Unit _____ Object _____ Reporting Category _____

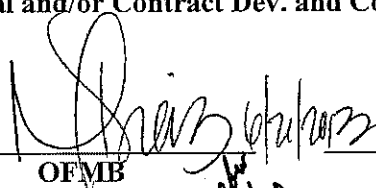
B. Recommended Sources of Funds/Summary of Fiscal Impact:

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

C. Departmental Fiscal Review: Pat D'Agostino

III. REVIEW COMMENTS

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


 _____ N/A _____
 OFMB Contract Dev. and Control
 AK 6/24/13 6/20

B. Legal Sufficiency:



 Assistant County Attorney

C. Other Department Review

Department Director