

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

36-2

AGENDA ITEM SUMMARY

Meeting Date: August 13, 2013

Consent  
 Workshop

Regular  
 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 2013 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, 2013, 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 authorities 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 2014 or later. In the current year, the VAB hearings were not complete until May. 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:**

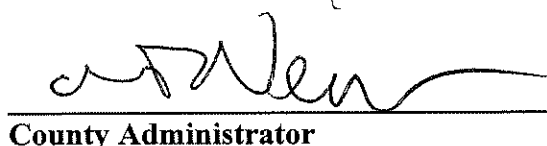
1. Copy of F.S. 197.323
2. Request from Tax Collector dated July 10, 2013

Recommended by:

  
Department Director

7/15/13  
Date

Approved By:

  
County Administrator

7/10/13  
Date

**II. FISCAL IMPACT ANALYSIS**

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

<b>Fiscal Years:</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Capital Expenditures</b>					
<b>Operating Costs</b>					
<b>External Revenues</b>					
<b>Program Income (County)</b>					
<b>In-Kind Match (County)</b>					
<b>NET FISCAL IMPACT</b>	-0-				

# ADDITIONAL FTE  
POSITIONS (Cumulative)

Is Item Included In Current Budget? Yes \_\_\_ No

Budget Account No.: Fund \_\_\_ Agency \_\_\_ Org. \_\_\_ Object \_\_\_ Reporting Category \_\_\_

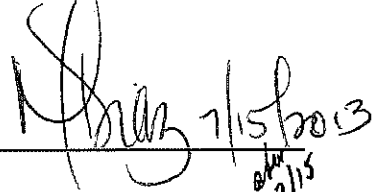
**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

**C. Departmental Fiscal Review:**

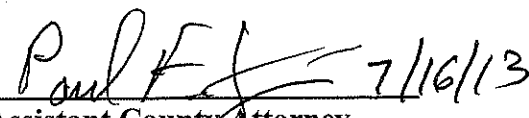
Approval of this item will avoid a delay in the issuance of tax notices and will permit the collection of ad valorem taxes prior to completion of the VAB hearings. Ad valorem taxes levied by all taxing authorities in Palm Beach County will total approximately \$3 billion. The delay in collection of ad 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	N/A	Contract Dev. and Control
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**B. Legal Sufficiency:**

  
 Assistant County Attorney

**C. Other Department Review:**

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

Select Year:  

## The 2012 Florida Statutes

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[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*

Governmental Center • 301 N. Olive Avenue, 3rd Floor • West Palm Beach, FL 33401  
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July 10, 2013

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501 South Congress Avenue  
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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 Steven L. Abrams, Mayor  
Board of County Commissioners  
301 North Olive Avenue  
12<sup>th</sup> Floor, Governmental Center  
West Palm Beach, FL 33401

Dear Commissioner Abrams:

I am requesting the Board extend the 2013 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 10, 2013, as provided in F.S. 197.323.

Extension of the tax roll should allow the Property Appraiser to certify the roll by October 11, 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. Priscilla Taylor, Vice Mayor  
Comm. Hal R. Valeche  
Comm. Paulette Burdick  
Comm. Shelley Vana  
Comm. Mary Lou Berger  
Comm. Jess R. Santamaria  
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