

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: February 4, 2014

Consent Regular
 Public Hearing

Department

Submitted By: COUNTY ATTORNEY

Submitted For: PROPERTY APPRAISER

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to: adopt a Resolution of the Board of County Commissioners of Palm Beach County, Florida, waiving the annual renewal application requirement for property owners whose land is totally or partially exempt from taxation because such property has been dedicated in perpetuity for conservation purposes (Conservation Exemptions) and which Conservation Exemptions have been applied for and granted under Section 196.26, Florida Statutes; and providing for an effective date.

Summary: The Property Appraiser has requested that the Board exercise its authority under Section 196.011(9)(a), Florida Statutes, to adopt a resolution waiving the annual renewal application requirement for property subject to Conservation Exemptions which have been applied for and granted, as provided under Section 196.26, Florida Statutes. Waiving the annual renewal application requirement for Conservation Exemptions will save public funds and the funds of owners of property entitled to such exemptions. The Board has already waived the annual renewal application requirement for homestead and other property exemptions. Countywide (PFK)

Background and Policy Issues: The Property Appraiser requests this waiver of renewals for Section 196.26 Conservation Exemptions to reduce the cost for processing the renewals for such exemptions.

Attachments:

1. Resolution.

Recommended by: _____

County Attorney

Date

Approved by: _____

N/A

Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2014	2015	2016	2017	2018\
Capital Expenditures	0	_____	_____	_____	_____
Operating Costs	0	_____	_____	_____	_____
External Revenues	0	_____	_____	_____	_____
Program Income (County)	0	_____	_____	_____	_____
In-Kind Match (County)	0	_____	_____	_____	_____
NET FISCAL IMPACT	0 [*]	_____	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	0	_____	_____	_____	_____

Is Item Included in Current Budget? Yes ___ No ___

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

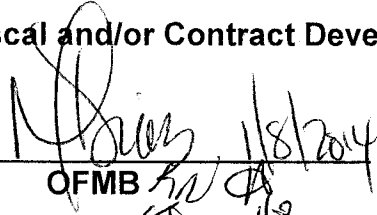
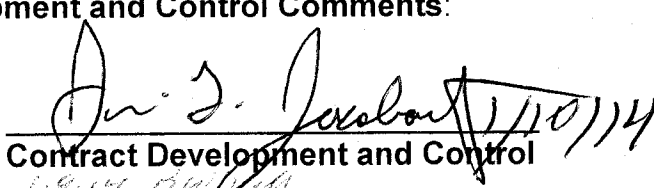
Reporting Category _____

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


C. Departmental Fiscal Review: ^{*} No Fiscal Impact.

III. REVIEW COMMENTS

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

 _____ OFMB 11/8/2014	 _____ Contract Development and Control 11/10/14
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B. Legal Sufficiency:



 Assistant County Attorney
 11/7/14

C. Other Department Review:

 Department Director

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

RESOLUTION NO. R-2014-

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, WAIVING THE ANNUAL RENEWAL APPLICATION REQUIREMENT FOR PROPERTY DEDICATED IN PERPETUITY FOR CONSERVATION PURPOSES (THE CONSERVATION EXEMPTION) WHERE THE CONSERVATION EXEMPTION HAS BEEN APPLIED FOR AND GRANTED UNDER SECTION 196.26, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 196.26, Florida Statutes, provides certain property dedicated in perpetuity for conservation purposes (the Conservation Exemption) are totally or partially exempt from taxation; and

WHEREAS, the Property Appraiser, pursuant to Section 196.011(9)(a), Florida Statutes, has requested the Board of County Commissioners of Palm Beach County (the "Board") to waive the requirements for an annual renewal application for the Conservation Exemption as set forth in Section 196.26, Florida Statutes; and

WHEREAS, the Property Appraiser has advised the Board regarding the possibility of fraudulent claims for the Conservation Exemption which may occur in the event the requirement that annual renewal applications for the Conservation Exemption is 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 the Conservation Exemption when an initial application is made and granted, and there has been no change in ownership or use thereafter which would change that Conservation Exemption.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Section 1. After an initial application for the Conservation Exemption provided for under Section 196.26, Florida Statutes, has been made and granted, the requirement that an annual renewal application be made to the Property Appraiser is hereby waived when there has been no change in such exempt property.

Section 2. A person or entity that owns land totally or partially exempted from taxation pursuant to 196.26, Florida Statutes, must notify the

Property Appraiser promptly if the property becomes ineligible for the Conservation Exemption. Further, the owner of property subject to a Conservation Exemption must comply with all other requirements of Section 196.26, Florida Statutes, applicable to such exemption.

Section 3. This Resolution shall be effective immediately upon its adoption.

The foregoing Resolution was offered by Commissioner who moved its adoption. The motion was seconded by Commissioner and upon being put to a vote, the vote was as follows:

Commissioner Priscilla A. Taylor, Mayor	-
Commissioner Paulette Burdick, Vice Mayor	-
Commissioner Hal R. Valeche	-
Commissioner Shelley Vana	-
Commissioner Steven L. Abrams	-
Commissioner Mary Lou Berger	-
Commissioner Jess R. Santamaria	-

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 2014.

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

SHARON R. BOCK, CLERK & COMPTROLLER

By: _____
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: Paul F. J.
County Attorney