

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

3G-1

AGENDA ITEM SUMMARY

Meeting Date: June 3, 2014

Consent Regular

Workshop Public Hearing

Department: Office of Financial Management & Budget

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: 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, and 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. This method provides for the inclusion of water and street improvement projects as well as for the abatement of nuisance conditions 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 to 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:

Edizalutli Brewer
Department Director

5/14/14
Date

Approved By:

Nardema Baker
County Administrator

5/16/14
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2014	2015	2016	2017	2018
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 ___ 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:

[Handwritten Signature]
 AN AM OFMB
 5/14 5/14

N/A

 Contract Dev. and Control

B. Legal Sufficiency:

[Handwritten Signature] 5/16/14
 Assistant County Attorney

C. Other Department Review:

 Department Director