

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

3G-1

AGENDA ITEM SUMMARY

Meeting Date: August 18, 2015

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 2015 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, 2015, 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 2016 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 7, 2015

Recommended by:

Elizabeth Blaser  
Department Director

7/7/15  
Date

Approved By:

[Signature]  
County Administrator

7/8/15  
Date

**II. FISCAL IMPACT ANALYSIS**

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

<b>Fiscal Years:</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</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 \_\_\_

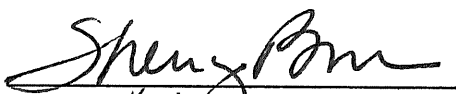
**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

**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.

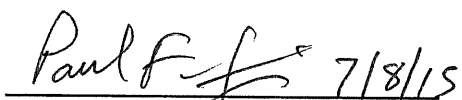
**III. REVIEW COMMENTS**

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

  
OFMB <sup>30</sup> 7/17

N/A  
\_\_\_\_\_  
Contract Dev. and Control

**B. Legal Sufficiency:**

  
Assistant County Attorney 7/18/15

**C. Other Department Review:**

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

Select Year:  

## The 2014 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*

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.pbctax.com • Tel (561) 355-2264 • Fax (561) 355-4123

**Serving you.**

**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

July 7, 2015

**VIA E-MAIL (SVANA@PBCGOV.ORG)**

Mayor Shelley Vana  
Board of County Commissioners  
301 North Olive Avenue  
12<sup>th</sup> Floor, Governmental Center  
West Palm Beach, FL 33401

Dear Mayor Vana:

I am requesting the Board extend the 2015 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 1, 2015, 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. Mary Lou Berger, Vice Mayor
- Comm. Hal R. Valeche
- Comm. Paulette Burdick
- Comm. Steven L. Abrams
- Comm. Melissa McKinlay
- Comm. Priscilla A. Taylor
- Robert Weisman, County Administrator
- Denise Nieman, County Attorney
- Gary Nikolits, Property Appraiser
- Sharon R. Bock, Clerk & Comptroller
- Liz Bloeser, Director OFMB
- Patty Hindle, Agenda Coordinator