

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

36-7

AGENDA ITEM SUMMARY

Meeting Date: August 16, 2016

☒ Consent

☐ Regular

☐ Workshop

☐ 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 2016 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, 2016, 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.

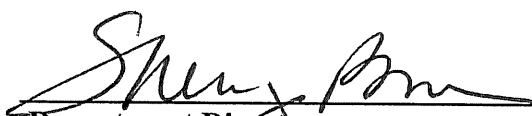
Ad valorem taxes levied by all taxing authorities in Palm Beach County will total approximately \$3 billion. Pursuant to the Tax Collector's request in prior years, the Board of County Commissioners has ordered the tax roll to be extended prior to completion of the VAB hearings. If the tax roll is not extended prior to the completion of the VAB hearings, the result could be that the taxing authorities would not receive ad valorem tax revenue until January 2017 or later. In the current year, the VAB hearings were not complete until June. 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 18, 2016

Recommended by:


Department Director

7/26/16
Date

Approved By:


County Administrator

Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years:	2016	2017	2018	2019	2020
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	-0-				

ADDITIONAL FTE
POSITIONS (Cumulative)

Is Item Included In Current Budget? Yes ____ No

Budget Account No.: Fund ____ Agency ____ Org. ____ Object ____ Reporting Category ____

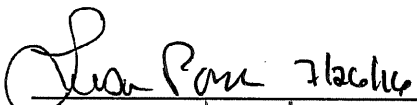
B. Recommended Sources of Funds/Summary of Fiscal Impact:

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 8/7/24 MS
7/26

N/A

Contract Dev. and Control

B. Legal Sufficiency:


Assistant County Attorney

C. Other Department Review:

Department Director

The 2016 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

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 Service Center**
 501 South Congress Avenue
 Delray Beach
 33445

**Palm Beach Gardens
 Driver License Office**
 3185 PGA Boulevard
 Palm Beach Gardens
 33410

**Palm Beach Gardens/NE County
 Service Center**
 3188 PGA Boulevard
 Palm Beach Gardens
 33410

**Royal Palm Beach
 Service Center**
 200 Civic Center Way
 Royal Palm Beach
 33411

**West Palm Beach/Downtown
 Service Center**
 301 North Olive Avenue
 West Palm Beach
 33401

July 18, 2016

VIA E-MAIL (M Berger@pbcgov.org)

Mayor Mary Lou Berger
 Board of County Commissioners
 301 North Olive Avenue, 12th Floor
 West Palm Beach, FL 33401

Dear Mayor Berger:

I am requesting the Board extend the 2016 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 13, 2016, 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. Hal R. Valeche, Vice Mayor
 Comm. Paulette Burdick
 Comm. Shelley Vana
 Comm. Steven L. Abrams
 Comm. Melissa McKinlay
 Comm. Priscilla A. Taylor
 Verdenia C. Baker, County Administrator
 Denise Nieman, County Attorney
 Gary Nikolits, Property Appraiser
 Sharon R. Bock, Clerk & Comptroller
 Sherry Brown, Director of Financial Management and Budget
 Patty Hindle, Agenda Coordinator