# Agenda Item #: 3D1

## PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

Meeting Date: September 12, 2017

[X] Consent [] Regular [] Public Hearing

Department

Submitted By: COUNTY ATTORNEY Submitted For:

#### I. EXECUTIVE BRIEF

**Motion and Title**: **Staff recommends motion to receive and file**: Three Internal Revenue Service (IRS) Power of Attorney and Declaration of Representative forms (Form 2848) as follows:

- A) IRS Form 2848 for Florida Public Improvement Revenue Refunding Bonds (Convention Center Project), Series 2004, issued on February 25, 2004;
- B) IRS Form 2848 for Florida General Obligation Refunding Bonds (Cultural and Recreational Facilities Program), Series 2005A, issued on May 11, 2005; and
- C) IRS Form 2848 for Florida Revenue Improvement Bonds, Series 2011 (Ocean Avenue Lantana Bridge and Max Planck Florida Corporation Projects) issued on July 27, 2011.

**Summary:** These three IRS Form 2848s, executed by the County Administrator, are attached. These Forms are required for the County's bond counsel, Locke Lord, to represent the County in these IRS audits of County bonds. These Form 2848s should now be received and filed in the Minutes Department. <u>Countywide (PFK)</u>.

**Background and Justification:** The Minutes Department has requested that the three IRS Forms 2848 be presented as "receive and file" for acceptance into the official records of the Board of County Commissioners of Palm Beach County.

## Attachments:

1. IRS Form 2848 – Convention Center Project

2. IRS Form 2848 – Cultural and Recreational Facilities Program Project

3. IRS Form 2848 – Ocean Avenue Bridge Project (Max Planck)

Recommended by: 8-11-1 Department Director Date

Approved by: \_\_\_\_\_

Date

# II. FISCAL IMPACT ANALYSIS

Five Year Summary of Fiscal Impact:

Fiscal Years	2017	2018	2019	2020	2021
Capital Expenditures Operating Costs External Revenues Program Income (Co.) In-Kind Match (County) NET FISCAL IMPACT	0 0 0 0 0 0 *See Below	0 0 0 0 0			
# ADDITIONAL FTE POSITIONS (Cumulativ		_0			
Is Item Included in Curre	ent Budget?	Yes_	No _0		

Budget Account No.: Fund\_\_\_ Department\_\_ Unit\_\_\_ Object\_\_\_\_

Reporting Category\_\_\_\_

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

C. Departmental Fiscal Review: <u>\*NO FISCAL IMPACT.</u>

III. REVIEW COMMENTS

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

OFMB 27 8

Legal Sufficiency: B.

Assistant County Attorney

C. Other Department Review:

**Department Director** 

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

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Contro

Form		Power	of Atto	rney		OMB No. 1545-0150
Department of the	he Treasury	and Declaration	of Re	presentative		For IRS Use Only Received by:
Part I		Information about Form 2848 and its Attorney	s instruction	ons is at www.irs.gov/form28	48.	Name
Fall		Auomey				Telephone
	for any pur	separate Form 2848 must be completed for pose other than representation before the IRS	each taxpa	ayer. Form 2848 will not be h	onored	Function
1 Taxp			5.			Date / /
axpayer nar	ne and addre	ation. Taxpayer must sign and date this form on	page 2, lin			
	County, Flor			Taxpayer identification numb	er(s)	
1 North OI	live Avenue,	7th Floor		59-	6000785	
est Palm B	leach, Florid	a 33401		Daytime telephone number	Plan n	umber (if applicable)
ereby appol	nts the follow	ing representative(s) as attorney(s)-in-fact;		561.355.2733		
2 Repr	esentative(s	) must sign and date this form on page 2, Part II				
ame and ad	dress		T	CAENo		
ark-David A	Adams			CAF No. PTIN P01	065349	
ocke Lord I				Telephone No.	(561) 820-0	281
5 Okeecho	bee Blvd, S	te 1600, West Palm Beach, FL 33401		Fax No. (56	1) 655-8719	densa ancienciana
		s of notices and communications	Check i	f new: Address 🗍 Teleph	one No.	Fax No. []
ame and ad	dress			CAF No.		
ichard J. M				PTIN Tolophone No.		ar an annan an
ocke Lord L				Telephone No.	(561) 820-0	274
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				CAF No. 03	07-72968R	****
odd L. Coop ocke Lord L				PTIN P01	072496	·
		cinnati, Ohio 45255		Telephone No.	513) 284-2	517
ote: IRS sen	ds notices and	communications to only two representatives.)	Charles	Fax No. (61)	() 830-0148	
ame and ad		service and to drift two representatives.	Checki	f new: Address 门 Teleph	the second	Amount
				CAF No.	***	
				PTIN Tolophone Ne	****	
				Telephone No.	*****	****
ote: IRS sen	ds notices and	communications to only two representatives.)	. Check i	f new Address T Talanh		Env No.
represent th	he taxpayer b	pefore the Internal Revenue Service and perform	the follow	ing acts:		
3 Acts a inspec shall h	uthorized (you t my confidenti ave the authori	a are required to complete this line 3). With the except al tax information and to perform acts that I can perfor ty to sign any agreements, consents, or similar docume	otion of the a	icts described in line 5b, I authorize	mu Fan ana	
Practition of P	Matter (Income, Discipline, PLR,	Employment, Payroll, Excise, Estate, Gift, Whistleblower, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility ared Responsibility Payment, etc.) (see instructions)		Tax Form Number 41, 720, etc.) (if applicable)	Year(s) or	Period(s) (if applicable ee instructions)
C Section 1	103 (Income)		1000 - 1000 - 1000	8038-G		200402
		a na ang ang ang ang ang ang ang ang ang	ļ			
4 Speci	fic use not r	recorded on Centralized Authorization File (C	CAF). If the	power of attorney is for a spe	ecific use no	ot recorded on CAF.
5a Additi instruc	onal acts au	the instructions for Line 4: Specific Use Not I ithorized. In addition to the acts listed on line 3 5a for more information):	above, I a	on CAF uthorize my representative(s) to	perform th	e following acts (see
				ive(s); 🗌 Sign a return;		
						*****
Lin Otr	ier acts auth	prized:	*	· · · · · · · · · · · · · · · · · · ·		
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Attachment 1

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> \*With respect to the examination commenced on August 4, 2017 of \$81,340,000 Palm Beach County, Florida Public Improvement Revenue Refunding Bonds (Convention Center Project), Series 2004 issued on February 25, 2004, CUSIP # 696543ED5

Form 2848 (Rev. 12-2015)

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Page 2

- Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or b accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):
- Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of 6 attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. · · · · ► 🗍
- Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer. ▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

15aker 8/8/17

**County Administrator** 

Title (if applicable)

Verdenia	Ç,	Baker

Part II

Paim Beach County, Florida Print name of taxpayer from line 1 if other than individual

**Declaration of Representative** Under penalties of perjury, by my signature below I declare that:

Print Name

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- · I am one of the following:
- a Attorney-a member in good standing of the bar of the highest court of the jurisdiction shown below.
- b Certified Public Accountant-licensed to practice as a certified public accountant is active in the jurisdiction shown below.
- c Enrolled Agent-enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
- d Officer-a bona fide officer of the taxpayer organization.
- e Full-Time Employee-a full-time employee of the taxpayer.
- f Family Member -- a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
- g Enrolled Actuary enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
- h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
- k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
- Enrolled Retirement Plan Agent-enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation — Insert above letter <b>(a-r)</b> .	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	<sup>:</sup> . Date
a	Florida	0509744		
	FL,NY,IL,TX*	0759678,1443373,6308437		
<u>ä</u>	Ohio	0016909		
••••••	· · · · · · · · · · · · · · · · · · ·			
		·		

\*Texas Bar Number 24095306

Form 2848 (Rev. 12-2015)

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(Rev. Dec. 2015) Department of the Treasury	and Declaration	of Attorney n of Representative	OMB No. 1545-0150 For IRS Use Only
Internal Revenue Service	Information about Form 2949 and i	in instruction	Received by:
Part I Power of	Attorney	its instructions is at www.irs.gov/form2848	Relieve Anderson Anders
Caution: A	separate Form 2848 must be completed for	reach taxpaver. Form 2848 will not be bee	Telephone
	Prove of the that representation belote the H	13.	
1 Taxpayer inform	ation. Taxpayer must sign and date this form o	n page 2, line 7.	Date / /
axpayer name and addre	2SS	Taxpayer identification number(	S)
alm Beach County, Flo	rida	59-60	00785
01 North Olive Avenue, Vest Palm Beach, Florid	7th Floor	Daytime telephone number	Plan number (if applicable)
ereby appoints the follow	a 33401 /ing representative(s) as attorney(s)-in-fact;	561.355.2733	
2 Representative(s	) must sign and date this form on page 2, Part I	11	
ame and address	and date this form of page 2, Part		
lark-David Adams		CAF No. PTIN P0106	
ocke Lord LLP		Plin P0106	5349
25 Okeechobee Blvd, S	te 1600, West Palm Beach, FL 33401		1) 820-0281
heck if to be sent copie	s of notices and communications	Fax No. (561) 6 Check if new: Address Telephon	NO TE ENVIL
ame and address		CAF No.	
Richard J. Miller		PTIN	
ocke Lord LLP		PTIN	1) 820-0274
25 Okeechobee Blvd, S	te 1600, West Palm Beach, FL 33401	Fax No. (561) 6	555-8719
	s of notices and communications	Check if new: Address Telephore	e No. 🗌 🛛 Fax No. 🕅
lame and address			72968R
odd L. Cooper		PTIN P0107	2496
ocke Lord LLP		Telephone No. (51	3) 284-2517
424 Baywater Drive, Cir	communications to only two representatives.)	Fax No. (617) 8	330-0148
lame and address	Communications to only two representatives.)	Check if new: Address Telephone	
ane and address		CAF No.	***
		PIIN	
		Telephone No.	****
lote: IRS sends notices and	communications to only two representatives.)	Fax No. Check if new: Address 🗍 Telephone	
represent the taxpayer I	pefore the Internal Revenue Service and perform	m the following actor	e No. 🔄 🛛 Fax No. 🗌
3 Acts authorized (you	are required to complete this line 3). With the exce	aption of the acts described in line 5h. Lauthorize m	(roproportation(a) to reaching and
mopoor my commuterit	a las information and to perform acts that I can perfo	I'm with respect to the tay matters described below	For exemple, my server at the ()
undir navo trio addiori	ty to sign any agreements, consents, or similar docum	nents (see instructions for line 5a for authorizing a re	presentative to sign a return).
Description of Matter (Income, Practitioner Discipline, PLR,	Employment, Payroll, Excise, Estate, Gift, Whistleblower, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility ared Responsibility Payment, etc.) (see instructions)		ear(s) or Period(s) (if applicable) (see instructions)
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·····			
	-		
	recorded on Centralized Authorization File ( e the instructions for Line 4. Specific Use Not	(CAF). If the power of attorney is for a specific Recorded on CAF	fic use not recorded on CAF,
4 Specific use not check this box. Se		3 above Lauthorize my representative/	orform the following in the
CHECK THIS DUX. SE	Ithorized. In addition to the acts listed on line	a above, raunonze my representative(s) to pr	enorm the following acts (see
5a Additional acts au	<b>Ithorized.</b> In addition to the acts listed on line 3 5 fa for more information):		
5a Additional acts at instructions for line	<b>Ithorized.</b> In addition to the acts listed on line ( 5a for more information):		
5a Additional acts at instructions for line	<b>Ithorized.</b> In addition to the acts listed on line ( 5a for more information):	representative(s);	
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5a Additional acts at instructions for line	Ithorized. In addition to the acts listed on line ( 5 a for more information): osure to third parties; Substitute or add		
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Р.,

Form 2848 (Rev. 12-2015)

Verdenia C. Baker

Page 2

- Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or b accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):
- Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here 6 YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. · · · · ► 🖸
- Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer. 7 ▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Verdenca C. Baker 8/8/17. Signature Date

**County Administrator** 

Title (if applicable)

with the second state is the second		Paim	Beach County, Florida	
	Print Name		Print name of taxpayer from line 1 if other than individu	**************************************
Part II 📜 De	claration of Repr	esentative		al
Under penalties of	of perjury, by my signa	ture below I declare that:		
I am not current	ly suspended or disba	rred from practice, or ineligible for	or practice, before the Internal Revenue Service;	
- ram subject to n	egulations contained in	Circular 230 (31 CFR, Subtitle A	Part 10) as amended, governing precision before the lateral p.	WODUO Condeas
and and and	to represent the taxpa	yer identified in Part I for the mai	tter(s) specified there: and	evenue Service;
I am one of the f	following:			
a Attorney-ar	member in good stand	ing of the bar of the highest cou	rt of the jurisdiction shown below.	
p Certified Pub	lic Accountant—licens	ed to practice as a certified publi	lic accountant is active in the jurisdiction shown below	
C Enrolled Ager	ni-enrolled as an age	nt by the Internal Revenue Servic	ce per the requirements of Circular 230.	
d Officer-a bo	ona fide officer of the ta	axpayer organization.		
e Full-Time Em	ployee-a full-time em	ployee of the taxpayer.		
f Family Membe	er-a member of the tax	payer's immediate family (spouse	e, parent, child, grandparent, grandchild, step-parent, step-child, b	
g Linonou riolu	alv - en oneo as an ac	TUAN DV The Joint Board for the		rother, or sister).
			2301.	
h Unenrolled R	eturn Preparer—Autho	rity to practice before the IRS is	limited. An unenrolled return preparer may represent, provided	the preparer (1)
claim for refu	nd; (3) has a valid PTIN	and (4) possesses the required	Appual Filing Sensor Dreaming (2) was eligible to sign th	ne return or
	difference in the internet oneu	neum reparers in the instru	Ictions for additional information.	
k Student Attori	nev or CPA-receives	nermission to represent taxpavo	re before the IDC building of late if	or appounting
	ing in an End of or or or	. dee instructions for Part II for a	additional information and requirements	
r Enrolled Retir	rement Plan Agent—er nue Service is limited <b>i</b>	rolled as a retirement plan agen by section 10.3(e)).	t under the requirements of Circular 230 (the authority to practi	ce before the
► IF THIS D	DECLARATION OF	REPRESENTATIVE IS NOT	COMPLETED, SIGNED, AND DATED, THE IRS WILL	
	ALLOUNCE LIEFT	LOCIVIATIVES WUST SIGP	N IN THE ORDER LISTED IN PART 1 TIME 2	
Note: For designa	tions d-f, enter your tit	le, position, or relationship to the	e taxpayer in the "Licensing jurisdiction" column.	
Designation-	Licensing jurisdiction	Bar, license, certification,	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	,
Insert above	(State) or other	registration, or enrollment		
letter (a-r).	licensing authority	number (if applicable).	Signature	Date
	(if applicable).			
а	Florida	0509744		•
				6
<b>a</b> .	FL,NY,IL,TX*	0759678,1443373,6308437		
ä	Ohio	0040000		
4	UIIU	0016909		

\*Texas Bar Number 24095306

Form 2848 (Rev. 12-2015)

Department of the Treasury and Declaration		of Attorney of Representative	OMB No. 1545-015 For IRS Use Only Received by:		
· Over of Actoriley		s instructions is at www.irs.gov/form2		Name .	
<b>Caution:</b> A separate Form 2848 must be for any purpose other than representation	completed for	each taxpaver. Form 2848 will not be	oppred	Telephone	
			IUNUIGU	Function Date / /	
1 Taxpayer information. Taxpayer must sign and c axpayer name and address	late this form or			1 Date / /	
alm Beach County, Florida		Taxpayer identification number(s)			
01 North Olive Avenue, 7th Floor		. Daytime telephone number			
Vest Palm Beach, Florida 33401		561.355.2733	mail n	umber (if applicable)	
ereby appoints the following representative(s) as attorney Bepresentative(s) must sign and data this for	y(s)-in-fact:				
2 Representative(s) must sign and date this form of lame and address	n page 2, Part I	· · · · · · · · · · · · · · · · · · ·			
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lark-David Adams ocke Lord LLP		T T T T T T T T T T T T T T T T T T T	1003349		
25 Okeechobee Blvd, Ste 1600, West Palm Beach, FL	33401	Telephone No. Fax No. (56	(561) 820-0		
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ichard J. Miller ocke Lord LLP		] PIIN	*****		
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heck if to be sent copies of notices and communicati	ons	Fax No. (56	1) 655-8719		
ame and address	State	Check if new: Address Telepi CAF No. 03	07-72968P	Fax No. 📳	
odd L. Cooper		PTIN PO	072496	a all with all states all all an an indicated an anna an	
ocke Lord LLP		Telephone No.	(513) 284-28	17	
24 Baywater Drive, Cincinnati, Ohio 45255 ote: IRS sends notices and communications to only two repre-	han is no biddet	Fax No. (61 Check if new: Address [_] Telepi	7) 830-0148	****	
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		CAF No. PTIN Telephone No. Fax No.			
ate: IRS sends notices and communications to only two repre-	sentatives.)	Check if news Address Thingk	one No.	Fax No. 🗌	
<ul> <li>represent the taxpayer before the Internal Revenue Serv</li> <li>Acts authorized (you are required to complete this line Inspect my confidential tax Information and to perform act shall have the authority to sign any agreements, consents,</li> </ul>	<ol> <li>With the except s that I can perform or similar docume</li> </ol>	tion of the acts described in line 5b, I authorize	F	1	
lescription of Matter (Income, Employment, Payroll, Excise, Estate, G Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see	Basnonsibility	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or i (se	Period(s) (if applicable e Instructions)	
C Section 103 (Income)*		8038-G		201107	
	1991))))))))))))))))))))))))))))))))))			enae ao <sup>1</sup> 187 y an ao amin'ny fantana amin'ny	
<ul> <li>Specific use not recorded on Centralized Author check this box. See the instructions for Line 4. Specific additional acts authorized to additional</li> </ul>	prization File (C	AF). If the power of attorney is for a spe	ecific use no	t recorded on CAF,	
Instructions for line 5a for more information):	listed on line 3	above, I authorize my representative(s) to	perform the	following acts (see	
		······································		· · · · · · · · · · · · · · · · · · ·	
Other acts authorized:					

Attachment 3

\*With respect to the examination commenced on July 24, 2017 of \$30,691,407 Palm Beach County, Florida Revenue Improvement Bonds, Series 2011 (Ocean Avenue Lantana Bridge and Max Planck Florida Corporation Projects) issued on July 27, 2011. Form 2848 (Rev. 12-2015)

Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or b accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability. List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want 6 to revoke a prior power of attorney, check here YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT. 

Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer. ▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

aker 8/8/17 Signature

Dubuch M

**County Administrator** 

Title (if applicable)

#### Verdenia C. Baker

#### Palm Beach County, Florida

Fruit Name	Print name of taxpayer from line 1 if other than individual
Part II Declaration of Representative	the name of taxpayer normine in other than individual
Doolardion of hepresentative	
Under penalties of periury, by my signature below I declare that	

erjury, D e below I declare that:

• I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;

- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the internal Revenue Service; I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney-a member in good standing of the bar of the highest court of the jurisdiction shown below.

- b Certified Public Accountant-licensed to practice as a certified public accountant is active in the jurisdiction shown below.
- c Enrolled Agent-enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
- d Officer-a bona fide officer of the taxpayer organization.
- e Full-Time Employee --- a full-time employee of the taxpayer.
- f Family Member-a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister). g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
- h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared lifthere is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.
- k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
- r Enrolled Retirement Plan Agent-enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2. Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above Ietter <b>(a-r)</b> .	Licensing Jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
.a	Florida	0509744		· · · · · ·
	FL,NY,IL,TX*	0759678,1443373,6308437		
<u>. a</u>	Ohio	0016909	······································	
. <del></del>				1011 (n. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.

\*Texas Bar Number 24095306

Form 2848 (Rev. 12-2015)