

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

36-1

AGENDA ITEM SUMMARY

Meeting Date: August 14, 2018

☒ 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 2018 tax roll to be extended prior to completion of the Value Adjustment Board (VAB) hearings.

B) direct the VAB to certify the assessment roll pursuant to F.S. § 193.122 and as otherwise required by applicable law.

Summary: Approval of this request will avoid a delay in the issuance of tax notices beyond November 1, 2018, and will permit the collection of property taxes prior to completion of the VAB hearings.

Countywide (DB)

Background and Justification: 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 2019 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 13, 2018

Recommended by:


Department Director

7/16/18
Date

Approved By:


County Administrator

7/18/18
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years:	2018	2019	2020	2021	2022
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 N/A No
Is Item Using Federal Funds? Yes No X

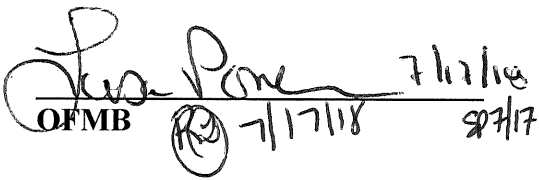
Budget Account No.: Fund Agency Org. Object Reporting Category

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

7/17/18

7/17/18

27/17

N/A

Contract Dev. and Control

B. Legal Sufficiency:



Assistant County Attorney

7/18/18

C. Other Department Review:

Department Director

The 2018 Florida Statutes

[Title XIV](#)

[Chapter 197](#)

[View Entire Chapter](#)

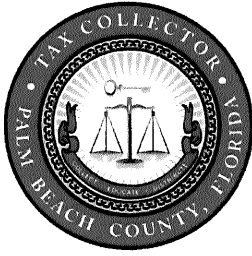
TAXATION AND FINANCE TAX COLLECTIONS, SALES, AND LIENS

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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**Delray Beach/South County
Service Center**
501 South Congress Avenue
Delray Beach
33445

**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 13, 2018

VIA E-MAIL (MMcKinlay@pbcgov.org)

Mayor Melissa McKinlay
Board of County Commissioners
301 North Olive Avenue, 12th Floor
West Palm Beach, FL 33401

Dear Mayor McKinlay:

I am requesting the Board extend the 2018 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 18, 2018, 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. Mack Bernard, Vice Mayor - MBernard@pbcgov.org
Comm. Hal R. Valeche - HValeche@pbcgov.org
Comm. Paulette Burdick - PBurdick@pbcgov.org
Comm. Dave Kerner - DKerner@pbcgov.org
Comm. Steven L. Abrams - SAbams@pbcgov.org
Comm. Mary Lou Berger - MBerger@pbcgov.org
Verdenia C. Baker, County Administrator - VBaker@pbcgov.org
Denise Nieman, County Attorney – DNieman@pbcgov.org
Dorothy Jacks, Property Appraiser - DJacks@pbcgov.org
Sharon R. Bock, Clerk & Comptroller - SBock@mypalmbeachclerk.com
Sherry Brown, Director of Financial Management & Budget – SBrown4@pbcgov.org
Cindy Beaudreau, Agenda Coordinator – CBeaudreau@pbcgov.org