

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: August 14, 2018

☐ Consent
☐ Ordinance

☒ Regular
☐ Public Hearing

Department

Submitted By: COUNTY ATTORNEY

Submitted For:

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to adopt: a Resolution of the Board of County Commissioners of Palm Beach County, Florida, instructing the tax collector of Palm Beach County ("Tax Collector") not to mail notices to any taxpayer when the amount shown on the tax notice is less than fifteen dollars (\$15.00) and instructing the Palm Beach County Property Appraiser not to make an extension on the tax roll for any parcel for which the tax will amount to less than fifteen dollars (\$15.00); repealing and replacing Resolution No. R-78-663.

Summary: Pursuant to Section 197.212, Florida Statutes, the county tax collector is authorized to recommend to the Board of County Commissioners ("BCC") adoption of a resolution instructing the tax collector not to mail tax notices to a taxpayer if the amount of taxes shown on the tax notice is less than an amount up to thirty dollars (\$30.00). The Tax Collector has made such recommendation to the County, requesting the minimum bill amount to be increased from the present amount of five dollars (\$5.00) to fifteen dollars (\$15.00). In addition, the above referenced statute requires the resolution to instruct the property appraiser that he or she may not make an extension on the tax roll for any parcel for which the tax would amount to less than that recommended by the Tax Collector, not to exceed thirty dollars (\$30.00). Countywide (JB)

Background and Justification: The current resolution governing minimum tax bills in the amount of five dollars (\$5.00) was adopted by the BCC in 1978 (Resolution No. R-78-663). Based on the recent recommendation of the Tax Collector regarding minimum tax bill amounts and the extended period of time since adoption of the governing resolution, repeal and replacement of Resolution No. R-78-663 is recommended.

Attachments:

1. Resolution
2. Resolution R-78-663

Recommended by: Denise Niman 7/11/18
County Attorney Date

Approved by: N/A
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					
#ADDITIONAL FTE					
POSITIONS (CUMULATIVE					

Is Item Included in Current Budget?

Yes _____

No X

Does this item include the use of federal funds?

Yes _____

No X

Budget Account No:

Fund _____ Agency _____ Organization _____ Object _____

B. Recommended Sources of Funds/Summary of Fiscal Impact: None

C. Departmental Fiscal Review:

III. REVIEW COMMENTS:

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


 OFMB 7/17/17
4/17 (R) 7/17

D. S. Jaworski
Contract Dev. & Control
7/17/18

B. Legal Sufficiency

James Burke 7/16/18
Assistant County Attorney

C. Other Department Review

Department Director

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

RESOLUTION NO. R-78-663

RESOLUTION INSTRUCTING THE TAX COLLECTOR OF PALM BEACH COUNTY NOT TO MAIL NOTICES TO ANY TAXPAYER WHEN THE AMOUNT SHOWN ON THE TAX NOTICE IS LESS THAN FIVE (\$5.00) DOLLARS AND INSTRUCTING THE PROPERTY APPRAISER NOT TO MAKE AN EXTENSION ON THE TAX ROLL FOR ANY PARCEL FOR WHICH THE TAX WILL AMOUNT TO LESS THAN FIVE (\$5.00) DOLLARS

WHEREAS, the Board of County Commissioners is given the power under Florida Statutes 197.072 to instruct the Tax Collector not to mail notices when the amount shown on the tax notice is less than One Dollar (\$1.00); and to instruct the Property Appraiser not to make an extension on the tax roll for any parcel for which the tax will amount to less than One Dollar (\$1.00), and

WHEREAS, the 1978 session of the Florida Legislature has passed Chapter 78-32, effective October 1, 1978, which increases the tax bill minimum from \$1.00 to \$5.00, and

WHEREAS, the Board of County Commissioners of Palm Beach County, Florida has determined that unreasonable expense is involved in collecting tax bills of less than Five Dollars (\$5.00),

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that the Tax Collector shall not mail notices when the amount shown on the tax notice is less than Five Dollars (\$5.00), and the Property Appraiser shall not make an extension on the tax roll for any parcel for which the tax will amount to less than Five Dollars (\$5.00).

The foregoing resolution was offered by Commissioner Lytal, who moved its adoption. The motion was seconded by Commissioner Koehler, and upon being put to a vote, the vote was as follows:

PEGGY B. EVATT	ABSENT
BILL BAILEY	YES
LAKE LYTAL	YES
DENNIS KOEHLER	YES
WILLIAM MEDLEN	YES

R 78 663

The Chairman thereupon declared the resolution to be
duly passed and adopted this 30 day of May, 1978.

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

John B. Dunkle, Clerk

By James K. [Signature]
Deputy Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

By [Signature]
County Attorney

FILED THIS 30 DAY OF
May, 1978

AND RECORDED IN RESOLUTION

MINUTE BOOK NO. 111 AT

PAGE 381-382 RECORD VERIFIED

JOHN B. DUNKLE, CLERK

BY Andie E. [Signature] D.C.

RESOLUTION NO. 2018-_____

RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, INSTRUCTING THE TAX COLLECTOR OF PALM BEACH COUNTY NOT TO MAIL NOTICES TO ANY TAXPAYER WHEN THE AMOUNT SHOWN ON THE TAX NOTICE IS LESS THAN FIFTEEN DOLLARS (\$15.00) AND INSTRUCTING THE PROPERTY APPRAISER NOT TO MAKE AN EXTENSION ON THE TAX ROLL FOR ANY PARCEL FOR WHICH THE TAX WILL AMOUNT TO LESS THAN FIFTEEN DOLLARS (\$15.00); REPEALING AND REPLACING RESOLUTION NO. R-78-663; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (“Board”) is given the power under Florida Statutes 197.212 to instruct the tax collector not to mail notices when the amount shown on the tax notice is less than thirty dollars (\$30.00); and to instruct the property appraiser not to make an extension on the tax roll for any parcel for which the tax will amount to less than thirty dollars (\$30.00); and

WHEREAS, the 2001 session of the Florida Legislature adopted Chapter 2001-137, effective July 1, 2001, which increased the tax bill minimum from five dollars (\$5.00) to thirty dollars (\$30.00); and

WHEREAS, based on the recent recommendation of the Palm Beach County Tax Collector regarding minimum tax bill amounts and the extended period of time since adoption of the governing resolution, repeal and replacement of Resolution No. R-78-663 is warranted; and

WHEREAS, the Board has determined that unreasonable expense is involved in collecting tax bills of less than fifteen dollars (\$15.00).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Section 1. **Recitals:** The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. **Billing and Tax Roll:** The tax collector shall not mail notices when the amount shown on the tax notice is less than fifteen dollars (\$15.00), and the property appraiser

shall not make an extension on the tax roll for any parcel for which the tax will amount to less than fifteen dollars (\$15.00).

Section 3. **Repeal of Resolution No. 78-663.** This Resolution expressly repeals and supersedes Palm Beach County Resolution No. 78-663, except to the extent that previous actions taken thereunder are hereby ratified and confirmed.

Section 4. **Severability.** If any section, sentence, clause, phrase, or word of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holdings shall in no way affect the validity of the remaining portions of this Resolution.

Section 5. **Effective Date.** The provisions of this Resolution shall become effective upon adoption.

The foregoing Resolution was offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Commissioner Melissa McKinlay, Mayor	-
Commissioner Mack Bernard, Vice Mayor	-
Commissioner Hal R. Valeche	-
Commissioner Paulette Burdick	-
Commissioner Dave Kerner	-
Commissioner Steven L. Abrams	-
Commissioner Mary Lou Berger	-

The Mayor thereupon declared the Resolution duly passed and adopted this _____ day of _____, 2018.

**PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS**

SHARON R. BOCK, CLERK & COMPTROLLER

By: _____
Deputy Clerk

**APPROVED AS TO FORM
AND LEGAL SUFFICIENCY**

By: 
Assistant County Attorney