

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

36-5

AGENDA ITEM SUMMARY

Meeting Date: August 17, 2021

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 2021 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 Section 193.122, Florida Statutes 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, 2021, and will permit the collection of property taxes prior to completion of the VAB hearings. Countywide (DB)

Background and Justification: Pursuant to Section 197.323, Florida Statutes (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.

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 2022 or later. In the current year, the VAB hearings were not complete until March. 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 Section 197.323, Florida Statutes
2. Request from Tax Collector dated July 9, 2021

Recommended by:


Department Director

7/13/2021
Date

Approved By:


County Administrator

7/15/21
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years:	2021	2022	2023	2024	2025
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

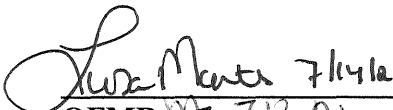
B. Recommended Sources of Funds/Summary of Fiscal Impact:

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. 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 # 71301
 AP 7.13.21

N/A

 Contract Dev. and Control

B. Legal Sufficiency:



 Assistant County Attorney

C. Other Department Review:

 Department Director

This summary is not to be used as a basis for payment.

Select Year: 2020

The 2020 Florida Statutes

[Title XIV](#)

TAXATION AND FINANCE

[Chapter 197](#)

TAX COLLECTIONS, SALES, AND LIENS

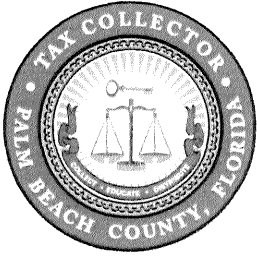
[View Entire Chapter](#)**197.323 Extension of roll during adjustment board hearings.—**

(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.

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ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.

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July 9, 2021

VIA E-MAIL (DKerner@pbcgov.org)

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

Dear Mayor Kerner:

I am requesting the Board extend the 2021 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 14, 2021, 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. Robert S. Weinroth, Vice Mayor - RWeinroth@pbcgov.org
Comm. Maria G. Marino - MMarino@pbcgov.org
Comm. Gregg K. Weiss - GWeiss@pbcgov.org
Comm. Maria Sachs - MSachs@pbcgov.org
Comm. Melissa McKinlay - MMckinlay@pbcgov.org
Comm. Mack Bernard - MBernard@pbcgov.org
Verdenia C. Baker, County Administrator - VBaker@pbcgov.org
Denise Nieman, County Attorney – DNieman@pbcgov.org
Dorothy Jacks, Property Appraiser - DJacks@pbcgov.org
Joseph Abruzzo, Clerk & Comptroller - jabruzzo@mypalmbeachclerk.com
Sherry Brown, Director of Financial Management & Budget – SBrown4@pbcgov.org
Cindy Beaudreau, Agenda Coordinator – CBeaudreau@pbcgov.org

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2976 State Road 15
Belle Glade 33430

Central Palm Beach
4215 South Military Trail
Greenacres 33463

Downtown West Palm Beach
301 North Olive Avenue
West Palm Beach 33401

North County
3188 PGA Boulevard
Palm Beach Gardens 33410

Royal Palm Beach
200 Civic Center Way
Royal Palm Beach 33411

South County
501 South Congress Avenue
Delray Beach 33445