

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

50-1

Meeting Date: July 12, 2022

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) conduct a public hearing for approval of the use of the Uniform Method of collecting non-ad valorem special assessments provided for in Chapter 197, Florida Statutes pursuant to the Notice of Intent adopted by Resolution 97-2152 and Resolution 2011-1833;
- B) adopt the non-ad valorem special assessment roll and specify the unit of measurement and amount of the assessment for Mahogany Lane Water Main Extension Water Mains/Lines project;
- C) adopt the non-ad valorem special assessment roll and specify the unit of measurement and amount of the assessment for the abatement of nuisance conditions; and
- D) authorize the Mayor, or designee to certify the non-ad valorem assessment roll on electronic media to the Tax Collector pursuant to Chapter 197, Florida Statutes.

Summary: The Board of County Commissioners approved Resolution 97-2152 on December 16, 1997 and Resolution 2011-1833 on November 15, 2011, expressing the intent of Palm Beach County to use the Uniform Method of collecting non-ad valorem special assessments. The Uniform Method in Resolution 97-2152 provides for inclusion of water and street improvement project special assessments on the tax bill. The Uniform Method in Resolution 2011-1833 provides for the abatement of nuisance conditions.

The unit of measurement to be applied against each parcel for Mahogany Lane Water Main Extension project is \$18,491.15 per acreage based on two properties. The County will collect a total of \$114,830.04 through the assessment, excluding any interest or other costs. The unit of measurement and total revenue from the assessments for the nuisance abatement projects are set forth as an attachment hereto. Placing these accounts on the tax bill reduces administrative (including collections) costs and provides a more efficient collection of amounts due to the County. A public hearing is required to implement this collection method for new special assessment projects to be included on the 2022 tax bill. **Countywide** (RS)

Background and Policy Issues: In 1998, the County began using the Uniform Method of collecting non-ad valorem special assessments. Under this procedure, special assessments are placed on tax bills. Each year by September 15, the non-ad valorem assessment roll must be certified and transmitted to the Tax Collector. The roll is sent via electronic media through a joint effort of staff from Office of Financial Management & Budget, Clerk & Comptroller, Information Systems Services, and the Tax Collector's Office. Also, each year the Board must conduct a public hearing for approval of the use of the Uniform Method to adopt the assessment roll for all new special assessment projects completed since the last public hearing held for this purpose.

Pursuant to Chapter 197, Florida Statutes, Palm Beach County notified each affected person to the public hearing to be held on July 12, 2022. Notifications were sent by U. S. mail as required by Statute. Notice published in the Palm Beach Post on June 05, 2022 informed the public that the Board shall receive any written objections to roll adoption, hear testimony from all interested parties and adopt the non-ad valorem assessment roll.

Attachments:

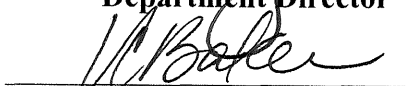
- 1. Legal description, addresses, Names and total amounts due of affected properties

Recommended by:


Department Director

6/17/2022
Date

Approved by:


County Administrator

7/8/22
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2022	2023	2024	2025	2026
Capital Expenditures					
Operating Costs					
External Revenues	N/A				
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	N/A				

ADDITIONAL FTE POSITIONS (Cumulative) N/A

Is Item Included in Current Budget? Yes No

Is this item using Federal Funds Yes No

Budget Account No.: Fund _____ Department _____ Unit _____ Object/Rev Src. _____

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

New assessments for Water Utilities projects total **\$114,830.04**, which is billed in equal annual installments of approximately **\$5,741.50** for 20 years. The amount due may be paid in full at any time.

Nuisance Abatement assessments are billed once for a total of **\$172,508.35**

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

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

ASD 6/21/22
N/A
OFMB
Contract Dev. and Control
6/16/22
6/17
myj
6/16/22

B. Legal Sufficiency:

ASD For R. Sena 7/6/22
Assistant County Attorney

C. Other Department Review:

Department Director

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

Finance Special Assessment System

Run Date & Time : 5/25/2022 12:14:44PM

Property Appraiser Name, Address, Legal Description of Accounts

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for Hearing Notice Letter Date : 06/08/2022

<u>Account ID</u>	<u>Owner Name</u>	<u>PCN</u>	<u>Owner Address</u>	<u>Legal Description</u>
2MAHOGA20200001	OSORIO CARLOS H & GRAJALES NELSY	00-42-43-27-05-006-4301	7879 MAHOGANY LN WEST PALM BEACH FL 33411 3832	PALM BEACH FARMS CO PL NO 3E 470 FT OF TR 43 (LESS S 370.72 FT OF E 235 FT) LYG S OFSFWMD C-51 CNL R/W & N 1/2 OF 50 FT ABND RD R/W LYG S OF& ADJ TO & PT LYG S OF & ADJ TO E 235 FT OF TR 43 BLK 6
2MAHOGA20200002	PRUITT WILLIAM E & PRUITT ELAINE B	00-42-43-27-05-006-4302	7835 MAHOGANY LN WEST PALM BEACH FL 33411 3832	PALM BEACH CO PL NO 3S 370.12 FT OF E 235 FT OF TR 43 BLK 6

5/16/2022

<u>ACCOUNT ID</u>	<u>ASSESSMENT AMT</u>	<u>INSTALLMENT PARM CODE</u>	
2 2MAHOGANY	Project Completed	October 05, 2021	First Tax Year
2MAHOGA20200001	77,847.74	20X5.5	2,022
2MAHOGA20200002	36,982.30	20X5.5	
Project Total	2	114,830.04	
GRAND TOTAL	2	114,830.04	

Finance Special Assessment System

Run Date & Time : 5/25/2022 12:19:25PM

Public Hearing Letters Report by Owner

Page 1 of 1

for Letter Date: 06/08/2022

<u>Account ID</u>	<u>Interest Start Date</u>	<u>Owner Name</u>	
MAHOGANY LANE WA1			
2MAHOGA20200001	10/01/2021	OSORIO CARLOS H & GRAJALES NELSY	
2MAHOGA20200002	10/01/2021	PRUITT WILLIAM E & PRUITT ELAINE B	
Project ID:	2MAHOGANY	Letter Count:	2
		Total Letter Count:	2

PLANNING, ZONING & BUILDING 2022 NUISANCE ABATEMENT ASSESSMENTS

Account ID	Owners Name	PCN #	Owner Address	Legal Description
U20000027 MSC-2022-9107	CH76 Investment LLC	00-42-43-26-17-001-0100	3819 Westgate Ave, Ste. 8, West Palm Beach, FL 33409-4894	PLANTATION MOBILE HOMES EST 2 LT 10 BLK 1
U19000017 MSC-2022-9113	Dorvilus Alfredor & Meralia	00-42-44-11-19-005-0040	5872 Wild Lupine Ct, West Palm Beach, FL 33415-4561	VICTORIA WOODS PL 1 LT 4 BLK 5
U15000029A MSC-2022-9116	Estate of Boynton Waters West Corp	00-42-45-22-19-000-0850	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 85
U15000029D MSC-2022-9119	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1360	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 136
U15000029G MSC-2022-9121	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1120	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 112
U15000029H MSC-2022-9144	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1080	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 108
U20000009 MSC-2022-9158	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1300	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 130
U20000010 MSC-2022-9161	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1290	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 129
U17000011 MSC-2022-9163	Oakbridge LLC	00-40-43-14-00-000-6220	802 W Windward Way Apt 317, Lake Worth, FL 33462-8017	14-43-40, E 209.6 FT OF W 5055.8 FT OF SEC (LESS N 5165.9 FT) A/K/A AN-506
U19000002 MSC-2022-9164	Thomas, Seivright A.	00-37-41-33-03-047-0070	12215 Lakeshore Dr. Apt 14, Canal Point, FL 33438-9509	NEMAHA LT 7 & SLY 45 FT OF LT 8 BLK 14-A
U20000006 MSC-2021-14405	Zukowski, Marily M Est. & Johstono, James B.	00-43-45-06-04-015-0080	568 Sioux Rd, Lake Worth, FL 33462-2112	SEMINOLE MANOR PLAT 2 LT 8 BLK 15

2022 NUISANCE ABATEMENT TO BE ADDED TO THE TAX ASSESSMENTS

File #	Owners Name	PCN #	Owner Address	Legal Description	Cost of Abatement	Administrative Fee	Lien Amount	Abatement Date	Rate of Int.	Accrued Interest thru	Recording Fees	Total Due	Out-standing Balance	Lien			Release/ Satisfaction		
														Rec. Date	ORB	Page	Rec Date	ORB	Page
U2000027 MSC-2022-9107	CH76 Investment LLC	00-42-43-26-17-001-0100	3819 Westgate Ave, Ste. 8, West Palm Beach, FL 33409-4894	PLANTATION MOBILE HOMES EST 2 LT 10 BLK 1	\$40,088.77	\$500.00	\$40,588.77	03/09/21	4.25%	3128.67	\$ 21.20	\$43,738.64	\$43,738.64	04/05/22	33449	246			
U1900017 MSC-2022-9113	Dorvilus Alfredor & Meralia	00-42-44-11-19-005-0040	5872 Wild Lupine Ct, West Palm Beach, FL 33415-4561	VICTORIA WOODS PL 1 LT 4 BLK 5	\$4,093.10	\$500.00	\$4,593.10	09/28/20	4.25%	440.69	\$ 21.20	\$5,054.99	\$5,054.99	Pending					
U15000029 A MSC-2022-9116	Estate of Boynton Waters West Corp	00-42-45-22-19-000-0850	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 85	\$26,881.98	\$500.00	\$27,381.98	11/05/21	4.25%	1342.28	\$ 21.20	\$28,745.46	\$28,745.46	03/16/22	33390	674			
U15000029 D MSC-2022-9119	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1360	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 136	\$21,972.38	\$500.00	\$22,472.38	11/18/21	4.25%	1067.58	\$ 21.20	\$23,561.17	\$23,561.17	03/01/22	33349	821			
U15000029 G MSC-2022-9121	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1120	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 112	\$21,955.98	\$500.00	\$22,455.98	11/18/21	4.25%	1066.81	\$ 21.20	\$23,543.99	\$23,543.99	03/01/22	33349	822			
U15000029 H MSC-2022-9144	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1080	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 108	\$1,141.98	\$500.00	\$1,641.98	01/13/22	4.25%	67.3	\$ 21.20	\$1,730.48	\$1,730.48	Pending					
U20000009 MSC-2022-9158	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1300	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 130	\$2,454.73	\$500.00	\$2,954.73	01/13/22	4.25%	121.1	\$ 21.20	\$3,097.03	\$3,097.03	Pending					
U20000010 MSC-2022-9161	Estate of Boynton Waters West Corp	00-42-45-22-19-000-1290	6849 Cobia Cir, Boynton Beach, FL 33437-3644	BOYNTON WATERS WEST 2 LT 129	\$2,454.73	\$500.00	\$2,954.73	01/13/22	4.25%	121.1	\$ 21.20	\$3,097.03	\$3,097.03	Pending					
U17000011 MSC-2022-9163	Oakbridge LLC	00-40-43-14-00-000-6220	802 W Windward Way Apt 317, Lake Worth, FL 33462-8017	14-43-40 E 209.6 FT OF W 5055.8 FT OF SEC (LESS N 5165.9 FT) AKA AN-506	\$15,396.86	\$500.00	\$15,896.86	03/31/21	4.25%	1184.64	\$ 21.20	\$17,102.70	\$17,102.70	Pending					
U19000002 MSC-2022-9164	Thomas, Seivright A.	00-37-41-33-03-047-0070	12215 Lakeshore Dr. Apt 14, Canal Point, FL 33438-9509	NEMAHA LT 7 & SLY 45 FT OF LT 8 BLK 14-A	\$18,560.46	\$500.00	\$19,060.46	08/31/21	4.25%	1080.83	\$ 21.20	\$20,162.49	\$20,162.49	03/24/22	33410	1226			
U20000006 MSC-2021-14405	Zukowski, Marily M Est. & Johstono, James B	00-43-45-06-04-015-0080	568 Sioux Rd, Lake Worth, FL 33462-2112	SEMINOLE MANOR PLAT 2 LT 8 BLK 15	\$1,872.50	\$500.00	\$2,372.50	03/20/20	4.25%	280.67	\$ 21.20	\$2,674.37	\$2,674.37	Pending					
Totals					\$156,873.47	\$5,500.00	\$162,373.47			\$9,901.68	\$233.20	\$172,508.35	\$172,508.35						