

8/25/25  
Date

## II. FISCAL IMPACT ANALYSIS

**A. Five Year Summary of Fiscal Impact:**

<b>Fiscal Years</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Capital Expenditures</b>					
<b>Operating Costs</b>					
<b>External Revenues</b>					
<b>Program Income (County)</b>					
<b>In-Kind Match (County)</b>					
<b>NET FISCAL IMPACT</b>	-0-				
<b># ADDITIONAL FTE</b>					
<b>POSITIONS (CUMULATIVE)</b>					

### Is Item Included in Current Budget?

Yes    N/A    No

### Is Item Using Federal Funds?

Yes ☐ No ☒

### Is Item Using State Funds?

Yes \_\_\_\_\_ No X

**Budget Account No:**

Fund

Dept

Unit

**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:**

ASDell 7/8/25  
OFMB 207/8 B 7/8

N/A

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**Contract Dev. & 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.)**

The 2024 Florida Statutes (including 2025 Special Session C)

Title XIV

TAXATION AND FINANCE

Chapter 197

TAX COLLECTIONS, SALES, AND LIENS

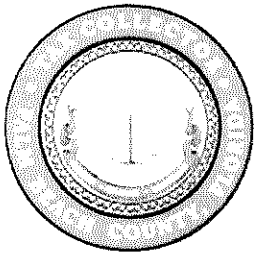
[View Entire Chapter](#)

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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July 7, 2025

VIA E-MAIL (MMarino@pbcgov.org)

Mayor Maria G. Marino  
Board of County Commissioners  
301 North Olive Avenue, 12th Floor  
West Palm Beach, FL 33401

Dear Mayor Marino:

I am requesting the Board extend the 2025 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 9, 2025, 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. Sara Baxter, Vice Mayor - SBaxter@pbc.gov  
Comm. Gregg K. Weiss - GWeiss@pbc.gov  
Comm. Joel G. Flores - JGFlores@pbc.gov  
Comm. Marci Woodward- MWoodward@pbc.gov  
Comm. Maria Sachs - MSachs@pbc.gov  
Comm. Bobby Powell Jr.- BPowell@pbc.gov  
Todd J. Bonlarron, County Interim Administrator - TBonlarr@pbc.gov  
Denise Coffman, County Attorney – DCoffman@pbc.gov  
Dorothy Jacks, Property Appraiser - DJacks@pbcgov  
Joseph Abruzzo, Clerk & Comptroller - JAbruzzo@mypalmbeachclerk.com  
Sherry Brown, Director of Financial Management & Budget – SBrown4@pbc.gov  
Yvonne Wamsley, Agenda Coordinator – YWamsley@pbc.gov

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