Agenda Item #: 3G5

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: August 25, 2026 [x] **Consent** [ ] **Regular**
[ ] **Ordinance** [ ] **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 (Tax Collector), Anne M. Gannon, for Board of County Commissioners (BCC) to order the 2026 tax roll to be extended prior to completion of the Value Adjustment Board (VAB) hearings; and

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, 2026, 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, the BCC 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 1st.

Pursuant to the Tax Collector's request in prior years, the BCC 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 2027 or later. In the current year, the VAB hearings were not completed 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 VAB 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 7, 2026

Recommended by: [signature] 7/9/2026
Department Director — Date

Approved By: [signature] 7-15-26
County Administrator — Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2026	2027	2028	2029	2030
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
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:

7/17/2025
OFMB 7/7
7/7

N/A
Contract Dev. & Control

B. Legal Sufficiency

7/10/25
Assistant County Attorney

C. Other Department Review

Department Director

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

The 2025 Florida Statutes

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
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Serving *you*.
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July 7, 2026

VIA E-MAIL (SBaxter@pbc.gov)

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

Dear Mayor Baxter:

I am requesting the Board extend the 2026 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 15, 2026, 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

Anne M. Gannon

JM/lj

cc: Comm. Marci Woodward, Vice Mayor - MWoodward@pbc.gov
Comm. Maria G. Marino MMarino@pbc.gov
Comm. Gregg K. Weiss - GWeiss@pbc.gov
Comm. Joel G. Flores - JGFlores@pbc.gov
Comm. Maria Sachs - MSachs@pbc.gov
Comm. Bobby Powell Jr.- BPowell@pbc.gov
Joseph Abruzzo, County Administrator - JAbruzzo@pbc.gov
Denise Coffman, County Attorney – DCoffman@pbc.gov
Dorothy Jacks, Property Appraiser - DJacks@pbcpao.gov
Michael Caruso, Clerk & Comptroller - MCaruso@mypalmbeachclerk.com
Sherry Brown, Director of Financial Management & Budget – SBrown4@pbc.gov
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