

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date: 10/02/07 1 (x) Consent () Regular
 () Ordinance () Public

Hearing

Department Submitted By: Clerk & Comptroller, Palm Beach County

Submitted For: TAX COLLECTOR

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to receive and file:

LIST OF ERRORS INSOLVENCIES, DOUBLE ASSESSMENTS, DISCOUNTS & VALUE ADJUSTMENT BOARD REDUCTIONS ON THE 2006 ASSESSMENT ROLL.

Summary: Chapter 197.492, F.S. - Requires that on or before the 60th day after the tax certificate sale, the Tax Collector shall make out a report to the Board of County Commissioners, separately showing the discounts, errors and double assessments and insolvency's for which credit is to be given...the Board shall examined and approved said report.

Background and Justification:

Anne M. Gannon, Tax Collector of Palm Beach County certifies that the attached is a true list of Errors, Insolvency's, Double Assessments, Discounts and Value Adjustment Board Reductions on the assessment roll for the year 2006, that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll have been allowed by him; that each item listed as an error, insolvency or double assessment has been certified by the Property Appraiser and approved by the Board of County Commissioners.

The report listing all Errors Insolvency's, Double Assessments, Discounts & Value Adjustment Board Reductions has been received and is on file and available for inspection in the Minutes Department, Room 203.2, Governmental Center. Due to the bulk of the report, we are presenting only the Recap report, which is summarized below:

Errors, Insolvency's, and Double Assessments	<u>\$23,952,516.27</u>
Discounts	<u>\$116,792,185.45</u>
Total	\$140,744,701.72

Recommended by: *J. Carter Thomas* Department Head 8/23/07 Date

Approved by: N/A Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	20__	20__	20__	20__	20__
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 _____
 Budget Account No.: Fund _____ Dept _____ Unit _____
 Object _____ Program _____

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

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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

[Signature] 8/29/07

 OFMB/Budget 8/23/07

N/A

 Contract Development and Control

B. Legal Sufficiency:

Paul F. [Signature] 8/31/07

 Assistant County Attorney

C. Other Department Review:

 Department Director

TAX COLLECTOR'S RECAPITULATION OF THE TAX ROLL FOR PALM BEACH, COUNTY, FLORIDA, 2006

EVERY SPACE MUST BE FILLED IN WHERE THERE ARE SPACES THAT ARE NOT APPLICABLE, WRITE "NONE".

	COUNTY AND SPECIAL DISTRICT AD VALOREM TAXES			ALL MUNICIPAL AD VALOREM TAXES			TOTAL AD VALOREM TAXES
	REAL PROPERTY (1)	PERSONAL PROPERTY (2)	CENTRALLY ASSESSED PROPERTY (3)	REAL PROPERTY (4)	PERSONAL PROPERTY (5)	CENTRALLY ASSESSED PROPERTY (6)	REAL, PERSONAL AND CENTRALLY ASSESSED PROPERTY (7)
DEBITS:							
1. Taxes Levied as Certified to Department of Revenue by Property Appraiser.	2,534,563,681.22	111,360,617.49	1,360,764.58	536,093,078.63	25,284,912.38	322,601.92	3,208,985,656.22
2. Plus additions to the Roll	102,470.25	94,052.92	87,323.86	30,947.43	36,560.00	10,364.40	361,718.86
3. Less Subtractions from the Roll including rounding errors	NONE	NONE	NONE	NONE	NONE	NONE	NONE
4. Interest Collected on Current Roll	5,127,209.09	54,134.78	0.00	1,162,788.90	14,128.72	0.00	6,358,261.49
5. Total Taxes Levied on <u>2006</u> Tax Roll	<u>2,539,793,360.56</u>	<u>111,508,805.19</u>	<u>1,448,088.44</u>	<u>537,286,814.96</u>	<u>25,335,601.10</u>	<u>332,966.32</u>	<u>3,215,705,636.57</u>
CREDITS:							
6. Total Monies Collected (Including Individual Tax Sale Certificate)	2,435,667,633.48	102,426,712.81	1,297,088.54	513,404,495.59	22,954,280.25	295,883.06	3,076,046,093.73
7. Discounts Allowed	86,230,522.79	3,846,745.98	53,785.83	17,974,342.45	848,532.86	12,282.03	108,966,211.94
8. Total Cash Credits on Collections (6 + 7)	<u>2,521,898,156.27</u>	<u>106,273,458.79</u>	<u>1,350,874.37</u>	<u>531,378,838.04</u>	<u>23,802,813.11</u>	<u>308,165.09</u>	<u>3,185,012,305.67</u>
9. Warrants Pending	0.00	2,427,304.21	0.00	0.00	639,619.49	0.00	3,066,923.70
10. County Tax Sale Certificates	167,669.35	0.00	0.00	43,850.68	0.00	0.00	211,520.03
11. Errors and Insolvencies	15,158,765.78	2,400,918.94	34,838.51	5,237,119.04	735,880.03	14,356.29	23,581,878.59
12. Suits	2,568,769.16	407,123.25	62,375.56	627,007.20	157,288.47	10,444.94	3,833,008.58
13. Penalties and Interest on Warrants	NONE	NONE	NONE	NONE	NONE	NONE	NONE
14. Over (-) or Under (+) Collected	NONE	NONE	NONE	NONE	NONE	NONE	NONE
15. Total Credits (Lines 5 and 15 should balance)	<u>2,539,793,360.56</u>	<u>111,508,805.19</u>	<u>1,448,088.44</u>	<u>537,286,814.96</u>	<u>25,335,601.10</u>	<u>332,966.32</u>	<u>3,215,705,636.57</u>

Input
Date Amended
Date

I certify that the information contained herein is accurate and correct to the best of my knowledge and belief.

Dated: 7-20-07 Signature *[Signature]* Tax Collector



ANNE M. GANNON

TAX COLLECTOR, PALM BEACH COUNTY

Governmental Center • 301 N. Olive Avenue, 3rd Floor • West Palm Beach, FL 33401
Mailing Address • Post Office Box 3715 • West Palm Beach, FL 33402-3715
www.taxcollectorpbcc.com • Tel (561) 355-2264 • Fax (561) 355-4123

Downtown Branch

301 North Olive Avenue
West Palm Beach

Glades Branch

2976 State Road 15
Belle Glade

North County Branch

3188 PGA Boulevard
Palm Beach Gardens

Lake Worth Branch

3551 South Military Trail
Lake Worth

South County Branch

501 South Congress Avenue
Delray Beach

Royal Palm Beach Branch

200 Civic Center Way
Royal Palm Beach

July 23, 2007

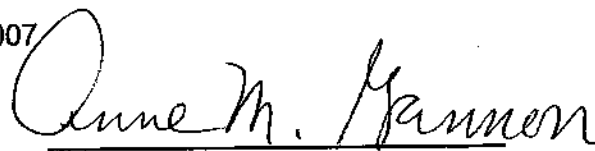
RECAPITULATION

I, Anne M. Gannon, Tax Collector of Palm Beach County, Florida, hereby certify that the attached is a true list of ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS, DISCOUNTS and VALUE ADJUSTMENT BOARD REDUCTIONS on the assessment roll for the year 2006; that the discounts were actually earned for the month as shown; that no exemptions other than those shown on the assessment roll, have been allowed by me; that each item listed as an error, insolvency or double assessment has been certified by the Property Appraiser and approved by the Board of County Commissioners.

I am therefore, entitled to credit against the 2006 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>23,952,516.27</u>
Discounts	<u>116,792,185.45</u>
Others (specify)	<u>0.00</u>
Total	<u>140,744,701.72</u>

Dated this the 23rd day of July 2007


Tax Collector, Palm Beach County

Received original of this report with computer printed list of errors, insolvencies and double assessments, real estate and tangible.

Date: 7/23/07

Signature: 
Palm Beach County, BOCC

SHARON K. BUCK, CLERK
BOARD OF COUNTY COMMISSIONERS
FINANCE - RECEIVED

2007 AUG 24 AM 11:54

TAX COLLECTOR'S RECAPITULATION OF NON-AD VALOREM ASSESSMENTS LEVIED FOR PALM BEACH COUNTY, FLORIDA, 2006

EVERY SPACE MUST BE FILLED IN
WHERE THERE ARE SPACES THAT
ARE NOT APPLICABLE, WRITE "NONE".

NON-AD VALOREM ASSESSMENT
SEC. 197.3632

DEBITS:

1. Amount Levied as Certified to Tax Collector by Local Government Board	227,436,833.29
2. Plus Additions to the Roll	83,563.98
3. Plus Interest from the Roll Including Rounding Error	436,921.22
4. Total Taxes Levied on <u>2006</u> Tax Roll	227,957,318.49

CREDITS

5. Total Monies Collected (Including Individual Tax Sale Certificatees)	219,561,493.30
6. Discounts Allowed	7,825,973.51
7. Total Cash Credits on Collections (5 + 6)	227,387,466.81
8. County Tax Sale Certificates	36,077.13
9. Errors and Insolvencies	370,637.68
10. Uncollected Assessments Due to Pending Litigation	163,136.88
11. Over (-) or Under (+) Collected	(0.01)
12. Total Credits (Lines 4 and 12 should balance)	227,957,318.49

I certify that the information contained herein is accurate and correct to the best of my knowledge and belief and that I have completed the information requirements of this form.

Dated: 7-20-07 Signature *A. J. ...* Tax Collector

**TAX COLLECTOR'S INSTRUCTIONS: PLEASE COMPLETE
THIS RECAPITULATION FOR EACH NON-AD VALOREM ASSESSMENT LEVY**

NAME OF LOCAL GOVERNMENT USING NON-AD VALOREM METHOD	RATE, BASIS, OR PURPOSE OR ASSESSMENT	NUMBER OF YEARS OR PERIOD OF TIME THE ASSESSMENTS TO BE COLLECTED	TOTAL NUMBER OF ASSESSMENTS CERTIFIED FOR COLLECTION	TOTAL AMOUNT CERTIFIED FOR COLLECTION
<u>Acme Improvement District</u>	<u>Drainage</u>		<u>16,911</u>	<u>2,995,920.00</u>
<u>East Beach Water Control District</u>	<u>Drainage</u>		<u>1,876</u>	<u>178,830.75</u>
<u>East Shore Water Control District</u>	<u>Drainage</u>		<u>36</u>	<u>135,996.67</u>
<u>Gladeview Water Control District</u>	<u>Drainage</u>		<u>57</u>	<u>423,219.97</u>
<u>Highland Glades Water Control District</u>	<u>Drainage</u>		<u>96</u>	<u>22,146.97</u>
<u>Indian Trail Improvement District</u>	<u>Drainage</u>		<u>18,031</u>	<u>12,409,123.93</u>
<u>Lake Worth Drainage District</u>	<u>Drainage</u>		<u>270,641</u>	<u>10,336,784.10</u>
<u>Loxahatchee Groves Water Control District</u>	<u>Drainage</u>		<u>1,615</u>	<u>1,084,866.48</u>
<u>NPB Co. Improvement District</u>	<u>Drainage</u>		<u>46,197</u>	<u>27,956,568.47</u>
<u>Pahokee Water Control District</u>	<u>Drainage</u>		<u>56</u>	<u>313,777.22</u>
<u>Pelican Lake Water Control District</u>	<u>Drainage</u>		<u>406</u>	<u>180,762.46</u>
<u>NPB Heights Water Control District</u>	<u>Drainage</u>		<u>1,497</u>	<u>949,340.62</u>
<u>Pine Tree Water Control District</u>	<u>Drainage</u>		<u>150</u>	<u>124,739.06</u>
<u>Seminole Improvement District</u>	<u>Drainage</u>		<u>24</u>	<u>627,277.00</u>
<u>Shawano Water Control District</u>	<u>Drainage</u>		<u>136</u>	<u>308,909.15</u>
<u>So Indian River Water Control District</u>	<u>Drainage</u>		<u>7,281</u>	<u>4,590,984.79</u>

NAME OF LOCAL GOVERNMENT USING NON-AD VALOREM METHOD	RATE, BASIS, OR PURPOSE OR ASSESSMENT	NUMBER OF YEARS OR PERIOD OF TIME THE ASSESSMENTS TO BE COLLECTED	TOTAL NUMBER OF ASSESSMENTS CERTIFIED FOR COLLECTION	TOTAL AMOUNT CERTIFIED FOR COLLECTION
South Florida Conservancy District	Drainage		4,634	787,363.82
South Shore Drainage District	Drainage		946	168,695.67
Boca Raton Fire Hydrant	Hydrant Maintenance		10,777	280,202.00
Boynton Fire Rescue Assessment	Fire Rescue Services		29,005	2,696,654.00
Loxahatchee River District	Utility Improvement		1,539	858,947.90
Riviera Beach Fire Hydrant	Hydrant Maintenance		646	34,147.56
Lake Worth Utilities	Utility Improvement		429	220,980.00
Solid Waste Authority	Disposal & Collection		547,489	127,686,519.66
Juno Beach Refuse Collection	Refuse Collection		517	54,279.00
Lake Park Solid Waste	Refuse Collection		2,750	613,212.40
Town of Palm Beach Solid Waste	Refuse Collection		425	733,470.47
Tequesta Solid Waste	Refuse Collection		3,108	295,337.35
Wellington Solid Waste	Refuse Collection		19,054	2,647,862.00
Belle Glade Stormwater	Stormwater Drainage		3,036	256,371.56
Delray Beach Stormwater	Stormwater Drainage		31,055	2,113,277.12
Tequesta Stormwater	Stormwater Drainage		3,015	314,822.19
Captain's Key Dependent District	Drainage		27	94,171.26
High Ridge/Quantum Comm Development	Drainage		155	220,411.55
Terracina Community Development	Drainage		460	459,843.60
Thousand Oaks Community Development	Drainage		897	674,036.91

NAME OF LOCAL GOVERNMENT USING NON-AD VALOREM METHOD	RATE, BASIS, OR PURPOSE OR ASSESSMENT	NUMBER OF YEARS OR PERIOD OF TIME THE ASSESSMENTS TO BE COLLECTED	TOTAL NUMBER OF ASSESSMENTS CERTIFIED FOR COLLECTION	TOTAL AMOUNT CERTIFIED FOR COLLECTION
<u>Old Palm Community Development</u>	<u>Drainage</u>		<u>306</u>	<u>1,220,536.23</u>
<u>Wyndam Park Community Development</u>	<u>Drainage</u>		<u>341</u>	<u>280,891.93</u>
<u>Cypress Lakes Community Development</u>	<u>Drainage</u>		<u>107</u>	<u>188,543.63</u>
<u>Palm Beach Plantation Comm Development</u>	<u>Drainage</u>		<u>600</u>	<u>629,129.24</u>
<u>Hypoluxo/Haverhill Comm Development</u>	<u>Drainage</u>		<u>274</u>	<u>163,745.14</u>
<u>Hamal Community Development</u>	<u>Drainage</u>		<u>1,321</u>	<u>1,405,118.24</u>
<u>Briger Community Development</u>	<u>Drainage</u>		<u>579</u>	<u>294,094.20</u>
<u>Cypress Grove Community Development</u>	<u>Drainage</u>		<u>37</u>	<u>154,729.24</u>
<u>Journey's End Community Development</u>	<u>Drainage</u>		<u>471</u>	<u>258,501.63</u>
<u>Quantum Community Development</u>	<u>Drainage</u>		<u>352</u>	<u>1,013,759.50</u>
<u>Winston Trails Community Development</u>	<u>Drainage</u>		<u>518</u>	<u>287,419.70</u>
<u>SFWMD - EAA Privilege Tax</u>	<u>Everglades Clean-up</u>		<u>1,921</u>	<u>10,755,210.00</u>
<u>EAA Environment Protection District</u>	<u>Lake Clean-up</u>		<u>1,857</u>	<u>1,290,895.95</u>
<u>PBC Road Improvement Assessment</u>	<u>Road Improvement</u>		<u>1,825</u>	<u>730,915.85</u>
<u>PBC Utility Assessment</u>	<u>Utility Improvement</u>		<u>2,965</u>	<u>1,126,401.16</u>
<u>Boca Raton Fire Operations</u>	<u>Fire Rescue Services</u>		<u>38,662</u>	<u>1,324,322.24</u>
<u>High Ridge Water Main Improvement Distr</u>	<u>Drainage</u>		<u>96</u>	<u>26,026.00</u>
<u>Marsh Harbour Comm Dev District</u>	<u>Drainage</u>		<u>2</u>	<u>350,604.27</u>
<u>Monterey Congress Comm Dev District</u>	<u>Drainage</u>		<u>217</u>	<u>344,064.00</u>
<u>Quantum Overlay Dependent District</u>	<u>Drainage</u>		<u>4</u>	<u>23,831.29</u>

NAME OF LOCAL GOVERNMENT USING NON-AD VALOREM METHOD	RATE, BASIS, OR PURPOSE OR ASSESSMENT	NUMBER OF YEARS OR PERIOD OF TIME THE ASSESSMENTS TO BE COLLECTED	TOTAL NUMBER OF ASSESSMENTS CERTIFIED FOR COLLECTION	TOTAL AMOUNT CERTIFIED FOR COLLECTION
<u>Renaissance Commons Comm Dev District</u>	<u>Drainage</u>		<u>1,001</u>	<u>1,455,634.63</u>
<u>Sonoma Bay Comm Dev District</u>	<u>Drainage</u>		<u>1</u>	<u>262,605.56</u>