



**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)                         | _____ | _____ | _____ | _____ | _____ |
| <b>NET FISCAL IMPACT</b>                       | _____ | _____ | _____ | _____ | _____ |
| <b># ADDITIONAL FTE POSITIONS (Cumulative)</b> | _____ | _____ | _____ | _____ | _____ |

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".

**DEBITS:**

1. Taxes Levied as Certified to Department of Revenue by Property Appraiser.

2. Plus additions to the Roll

3. Less Subtractions from the Roll including rounding errors

4. Interest Collected on Current Roll

5. Total Taxes Levied on 2006 Tax Roll

**CREDITS:**

6. Total Monies Collected (Including Individual Tax Sale Certificate)

7. Discounts Allowed

8. Total Cash Credits on Collections (6 + 7)

9. Warrants Pending

10. County Tax Sale Certificates

11. Errors and Insolvencies

12. Suits

13. Penalties and Interest on Warrants

14. Over (-) or Under (+) Collected

15. Total Credits

(Lines 5 and 15 should balance)

| COUNTY AND SPECIAL DISTRICT<br>AD VALOREM TAXES |                          |                                       |
|-------------------------------------------------|--------------------------|---------------------------------------|
| REAL PROPERTY<br>(1)                            | PERSONAL PROPERTY<br>(2) | CENTRALLY ASSESSED<br>PROPERTY<br>(3) |

| ALL MUNICIPAL<br>AD VALOREM TAXES |                          |                                       |
|-----------------------------------|--------------------------|---------------------------------------|
| REAL PROPERTY<br>(4)              | PERSONAL PROPERTY<br>(5) | CENTRALLY ASSESSED<br>PROPERTY<br>(6) |

| TOTAL AD<br>VALOREM TAXES                                |
|----------------------------------------------------------|
| REAL, PERSONAL AND CENTRALLY<br>ASSESSED PROPERTY<br>(7) |

|                         |                       |                     |                       |                      |                   |                         |
|-------------------------|-----------------------|---------------------|-----------------------|----------------------|-------------------|-------------------------|
| <u>2,534,563,681.22</u> | <u>111,360,617.49</u> | <u>1,360,764.58</u> | <u>536,093,078.63</u> | <u>25,284,912.38</u> | <u>322,601.92</u> | <u>3,208,985,656.22</u> |
| <u>102,470.25</u>       | <u>94,052.92</u>      | <u>87,323.86</u>    | <u>30,947.43</u>      | <u>36,560.00</u>     | <u>10,364.40</u>  | <u>361,718.86</u>       |
| NONE                    | NONE                  | NONE                | NONE                  | NONE                 | NONE              | NONE                    |
| <u>5,127,209.09</u>     | <u>54,134.78</u>      | <u>0.00</u>         | <u>1,162,788.90</u>   | <u>14,128.72</u>     | <u>0.00</u>       | <u>6,358,261.49</u>     |
| <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> |
| <u>2,435,667,633.48</u> | <u>102,426,712.81</u> | <u>1,297,088.54</u> | <u>513,404,495.59</u> | <u>22,954,280.25</u> | <u>295,883.06</u> | <u>3,076,046,093.73</u> |
| <u>86,230,522.79</u>    | <u>3,846,745.98</u>   | <u>53,785.83</u>    | <u>17,974,342.45</u>  | <u>848,532.86</u>    | <u>12,282.03</u>  | <u>108,966,211.94</u>   |
| <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> |
| <u>0.00</u>             | <u>2,427,304.21</u>   | <u>0.00</u>         | <u>0.00</u>           | <u>639,619.49</u>    | <u>0.00</u>       | <u>3,066,923.70</u>     |
| <u>167,669.35</u>       | <u>0.00</u>           | <u>0.00</u>         | <u>43,850.68</u>      | <u>0.00</u>          | <u>0.00</u>       | <u>211,520.03</u>       |
| <u>15,158,765.78</u>    | <u>2,400,918.94</u>   | <u>34,838.51</u>    | <u>5,237,119.04</u>   | <u>735,880.03</u>    | <u>14,356.29</u>  | <u>23,581,878.59</u>    |
| <u>2,568,769.16</u>     | <u>407,123.25</u>     | <u>62,375.56</u>    | <u>627,007.20</u>     | <u>157,288.47</u>    | <u>10,444.94</u>  | <u>3,833,008.58</u>     |
| NONE                    | NONE                  | NONE                | NONE                  | NONE                 | NONE              | NONE                    |
| NONE                    | NONE                  | NONE                | NONE                  | NONE                 | NONE              | NONE                    |
| <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> |

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

|       |              |
|-------|--------------|
| Input | Date Amended |
|       | Date         |



## 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

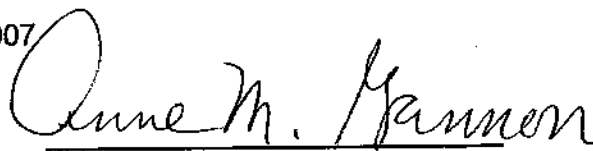
### RECAPITULATION

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<br>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 2006 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 Certificatees                                        | 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

 Tax Collector

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

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

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

| NAME OF LOCAL GOVERNMENT USING<br>NON-AD VALOREM METHOD | RATE, BASIS, OR PURPOSE<br>OR ASSESSMENT | NUMBER OF YEARS<br>OR PERIOD OF TIME<br>THE ASSESSMENTS<br>TO BE COLLECTED | TOTAL NUMBER OF<br>ASSESSMENTS<br>CERTIFIED FOR<br>COLLECTION | TOTAL AMOUNT<br>CERTIFIED FOR<br>COLLECTION |
|---------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------|
| Renaissance Commons Comm Dev District                   | Drainage                                 |                                                                            | 1,001                                                         | 1,455,834.63                                |
| Sonoma Bay Comm Dev District                            | Drainage                                 |                                                                            | 1                                                             | 262,605.56                                  |