

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

**Meeting Date:** September 1, 2009 ( 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 approve:**

- a) LIST OF ERRORS INSOLVENCIES, DOUBLE ASSESSMENTS, DISCOUNTS & VALUE ADJUSTMENT BOARD REDUCTIONS ON THE **2007** ASSESSMENT ROLL.
- b) LIST OF ERRORS INSOLVENCIES, DOUBLE ASSESSMENTS, DISCOUNTS & VALUE ADJUSTMENT BOARD REDUCTIONS ON THE **2008** ASSESSMENT ROLL.

**Summary: Section 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 insolvencies for which credit is to be given, including in every case except discounts, the names of the parties on whose account the credit is to be allowed. The Board of County Commissioners, upon receiving the report, shall examine it; make such investigations as may be necessary; and, if the board discovers that the Tax Collector has taken credit as an insolvent item any personal property tax due by a solvent taxpayer, charge the amount of taxes represented by such item to the Tax Collector and not approve the report until the Tax Collector strikes such item from record. (AFK) COUNTYWIDE

**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 2007 and 2008, 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:

a) Errors, Insolvency's, and Double Assessments	<u>\$ 14,199,509.23</u>
Discounts	<u>\$112,113,603.31</u>
<b>Total 2007</b>	<b><u>\$126,313,112.54</u></b>
b) Errors, Insolvency's, and Double Assessments	<u>\$ 17,386,664.41</u>
Discounts	<u>\$109,755,092.76</u>
<b>Total 2008</b>	<b><u>\$127,141,757.17</u></b>

**Recommended by:** Shannon Ramsey-Chessman 8/20/09  
Shannon Ramsey-Chessman, Chief Operating Officer of Finance Date

**Approved by:** N/A  
Assistant County Administrator Date

**II. FISCAL IMPACT ANALYSIS**

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

<b>Fiscal Years</b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></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>	_____ <i>* See below</i>	_____	_____	_____	_____
<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:**

*\* There is no additional fiscal impact associated with this item.*

*Jm Dol 8-24-09*  
\_\_\_\_\_  
OFMB/Budget  
*09/17/09* *8/17/09*

*John J. Jacal 8/25/09*  
\_\_\_\_\_  
Contract Development and Control

**B. Legal Sufficiency:**

*Paul F. JS 8/26/09*  
\_\_\_\_\_  
Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
Department Director



## 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.taxcollectorpbc.com • Tel (561) 355-2264 • (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 25, 2008


### 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 2007; 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 2007 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>14,199,509.23</u>
Discounts	<u>112,113,603.31</u>
Others (specify)	<u>0.00</u>
Total	<u>126,313,112.54</u>

Dated this the 25th day of July 2008

  
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: 7-25-08

Signature: \_\_\_\_\_  
Palm Beach County, BOCC

**COLLECTOR'S RECAPITULATION OF THE TAX ROLL FOR PALM BEACH, COUNTY, FLORIDA, 2007**

ED IN  
THAT  
E "NONE".

	COUNTY AND SPECIAL DISTRICT AD VALOREM TAXES			ALL MUNICIPAL AD VALOREM TAXES			TOTAL AD VALOREM TAXES
	REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	REAL, PERSONAL AND CENTRALLY ASSESSED PROPERTY
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department raiser.	<u>2,465,343,700.55</u>	<u>104,837,550.04</u>	<u>1,606,373.70</u>	<u>519,188,034.48</u>	<u>23,681,766.54</u>	<u>386,255.15</u>	<u>3,115,043,680.46</u>
	<u>325,423.31</u>	<u>51,376.19</u>	<u>214,919.70</u>	<u>54,638.81</u>	<u>13,580.39</u>	<u>35,623.45</u>	<u>695,561.85</u>
oll including	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
Roll	<u>6,629,783.53</u>	<u>69,946.53</u>	<u>2.02</u>	<u>1,487,173.07</u>	<u>17,312.45</u>	<u>0.18</u>	<u>8,204,217.78</u>
ax Roll	<u>2,472,298,907.39</u>	<u>104,958,872.76</u>	<u>1,821,295.42</u>	<u>520,729,846.36</u>	<u>23,712,659.38</u>	<u>421,878.78</u>	<u>3,123,943,460.09</u>
	<u>2,373,874,291.95</u>	<u>97,895,661.15</u>	<u>1,484,873.77</u>	<u>499,118,055.78</u>	<u>22,106,760.15</u>	<u>350,123.04</u>	<u>2,994,829,765.84</u>
icate)	<u>82,550,706.81</u>	<u>3,678,797.94</u>	<u>59,428.49</u>	<u>17,235,182.67</u>	<u>817,645.13</u>	<u>14,188.20</u>	<u>104,355,949.24</u>
tions	<u>2,456,424,998.76</u>	<u>101,574,459.09</u>	<u>1,544,302.26</u>	<u>516,353,238.45</u>	<u>22,924,405.28</u>	<u>364,311.24</u>	<u>3,099,185,715.08</u>
	<u>0.00</u>	<u>2,337,945.21</u>	<u>0.00</u>	<u>0.00</u>	<u>576,157.53</u>	<u>0.00</u>	<u>2,914,102.74</u>
	<u>3,069,734.82</u>	<u>0.00</u>	<u>0.00</u>	<u>1,056,444.64</u>	<u>0.00</u>	<u>0.00</u>	<u>4,126,179.46</u>
	<u>9,519,229.18</u>	<u>889,269.93</u>	<u>204,587.70</u>	<u>2,341,942.06</u>	<u>177,313.34</u>	<u>45,960.36</u>	<u>13,178,302.57</u>
	<u>3,284,944.63</u>	<u>157,198.53</u>	<u>72,405.46</u>	<u>978,221.21</u>	<u>34,783.23</u>	<u>11,607.18</u>	<u>4,539,160.24</u>
rrants	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
id	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
	<u>2,472,298,907.39</u>	<u>104,958,872.76</u>	<u>1,821,295.42</u>	<u>520,729,846.36</u>	<u>23,712,659.38</u>	<u>421,878.78</u>	<u>3,123,943,460.09</u>

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

Dated: 7/25/08 Signature [Signature] Tax Collector

TAX COLLECTOR'S RECAPITULATION OF NON-AD VALOREM ASSESSMENTS LEVIED FOR PALM BEACH COUNTY, FLORIDA, 2007

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	<u>230,902,431.43</u>
2. Plus Additions to the Roll	<u>91,921.73</u>
3. Plus Interest from the Roll Including Rounding Error	<u>580,344.16</u>
4. Total Taxes Levied on <u>2007</u> Tax Roll	<u>231,574,697.32</u>

CREDITS

5. Total Monies Collected (Including Individual Tax Sale Certificates)	<u>221,349,985.44</u>
6. Discounts Allowed	<u>7,757,654.07</u>
7. Total Cash Credits on Collections (5 + 6)	<u>229,107,639.51</u>
8. County Tax Sale Certificates	<u>397,165.49</u>
9. Errors and Insolvencies	<u>1,021,206.66</u>
10. Uncollected Assessments Due to Pending Litigation	<u>1,048,685.66</u>
11. Over (-) or Under (+) Collected	<u>0.00</u>
12. Total Credits (Lines 4 and 12 should balance)	<u>231,574,697.32</u>

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: 7-25-08 Signature  Tax Collector



## ANNE M. GANNON

TAX COLLECTOR, PALM BEACH COUNTY

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Lake Worth

South County Branch  
501 South Congress Avenue  
Delray Beach

Royal Palm Beach Branch  
200 Civic Center Way  
Royal Palm Beach

July 27, 2009

### 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 2008; 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 2008 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>17,386,664.41</u>
Discounts	<u>109,755,092.76</u>
Others (specify)	<u>0.00</u>
Total	<u>127,141,757.17</u>

Dated this the 27th day of July 2009

  
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: \_\_\_\_\_

Signature:   
Palm Beach County, BOCC

# TAX COLLECTOR'S RECAPITULATION OF THE TAX ROLL FOR PALM BEACH, COUNTY, I

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

COUNTY AND SPECIAL DISTRICT AD VALOREM TAXES		
REAL PROPERTY (1)	PERSONAL PROPERTY (2)	CENTRALLY ASSESSED PROPERTY (3)

ALL MUNICIPAL AD VALOREM TAXES		
REAL PROPERTY (4)	PERSONAL PROPERTY (5)	CENTRALLY ASSESSED PROPERTY (6)

**DEBITS:**

1. Taxes Levied as Certified to Department of Revenue by Property Appraiser.	2,393,763,004.63	101,276,073.41	1,989,299.68	502,763,448.25	22,874,683.69	451,645.8
2. Plus additions to the Roll	212,627.40	1,173,148.30	0.00	61,196.67	253,248.92	0.0
3. Less Subtractions from the Roll including rounding errors	NONE	NONE	NONE	NONE	NONE	NONE
4. Interest Collected on Current Roll	5,702,659.68	23,824.17	0.00	1,310,099.99	5,198.87	0.0
5. Total Taxes Levied on <u>2008</u> Tax Roll	2,399,678,291.71	102,473,045.88	1,989,299.68	504,134,744.91	23,133,131.48	451,645.8

**CREDITS:**

6. Total Monies Collected (Including Individual Tax Sale Certificate)	2,285,874,384.21	94,380,726.10	1,884,580.61	478,853,473.88	21,237,237.62	430,431.2
7. Discounts Allowed	79,602,150.73	3,513,668.38	78,126.19	16,439,338.97	772,827.27	17,867.0
8. Total Cash Credits on Collections (6 + 7)	2,365,476,534.94	97,894,394.48	1,962,706.80	495,292,812.85	22,010,064.89	448,298.3
9. Warrants Pending	0.00	3,309,407.73	0.00	0.00	755,617.56	0.0
10. County Tax Sale Certificates	10,899,603.05	0.00	0.00	3,082,807.20	0.00	0.0
11. Errors and Insolvencies	12,355,069.79	911,056.85	26,592.88	3,231,855.40	278,239.85	3,347.5
12. Suits	10,947,083.93	358,186.82	0.00	2,527,269.46	89,209.18	0.0
13. Penalties and Interest on Warrants	NONE	NONE	NONE	NONE	NONE	NONE
14. Over (-) or Under (+) Collected	NONE	NONE	NONE	NONE	NONE	NONE
15. Total Credits (Lines 5 and 15 should balance)	2,399,678,291.71	102,473,045.88	1,989,299.68	504,134,744.91	23,133,131.48	451,645.8

Input	
Date Amended	
Date	

I certify that the information contained herein is accurate and correct to the best

Dated: 7-27-09 Signature [Signature]

## TAX COLLECTOR'S RECAPITULATION OF NON-AD VALOREM ASSESSMENTS LEVIED FOR PALM BEACH COUNTY, FLORIDA, 2008

EVERY SPACE MUST BE FILLED IN  
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ARE NOT APPLICABLE, WRITE "NONE".

NON-AD VALOREM ASSESSMENT  
SEC. 197.3632

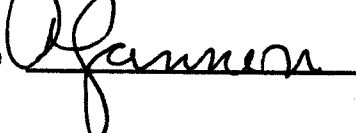
**DEBITS:**

1. Amount Levied as Certified to Tax Collector by Local Government Board	<u>278,917,654.08</u>
2. Plus Additions to the Roll	<u>27,975.77</u>
3. Plus Interest from the Roll Including Rounding Error	<u>626,534.39</u>
4. Total Taxes Levied on <u>2008</u> Tax Roll	<u>279,572,164.24</u>

**CREDITS**

5. Total Monies Collected (Including Individual Tax Sale Certificates)	<u>266,284,382.38</u>
6. Discounts Allowed	<u>9,331,114.15</u>
7. Total Cash Credits on Collections (5 + 6)	<u>275,615,496.53</u>
8. County Tax Sale Certificates	<u>2,358,747.14</u>
9. Errors and Insolvencies	<u>580,502.06</u>
10. Uncollected Assessments Due to Pending Litigation	<u>1,017,418.51</u>
11. Over (-) or Under (+) Collected	<u>0.00</u>
12. Total Credits (Lines 4 and 12 should balance)	<u>279,572,164.24</u>

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: 7/27/09 Signature , Tax Collector