

REVISED

Agenda Item #: 3B 5

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: August 17, 2010 (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:

LIST OF ERRORS INSOLVENCIES, DOUBLE ASSESSMENTS, DISCOUNTS &
VALUE ADJUSTMENT BOARD REDUCTIONS ON THE 2009 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. (PFK) 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 2009, 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 her; 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	\$ 32,763,318.45
Discounts	\$108,825,780.80
Total	\$141,589,099.25

Recommended by: Grant Skolnick 8/12/2010
Grant Skolnick Esq., Administrator Board Services Date

Approved by: N/A
Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

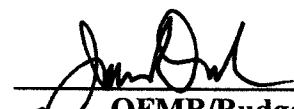
Is Item Included In Current Budget? Yes _____ No _____
 Budget Account No.: Fund _____ Dept _____ Unit _____
 Object _____ Program _____

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:




 OFMB/Budget
 AS 8/4/2010 TP 8/4/10 8/12/10

 8/5/10

 Contract Development and Control

B. Legal Sufficiency:

 8/19/10

 Assistant County Attorney

C. Other Department Review:

 Department Director



ANNE M. GANNON

CONSTITUTIONAL TAX COLLECTOR

Serving Palm Beach County

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Downtown Service Center
301 North Olive Avenue
West Palm Beach

Glades Service Center
2976 State Road 15
Belle Glade

North County Service Center
3188 PGA Boulevard
Palm Beach Gardens

Lake Worth Service Center
3551 South Military Trail
Lake Worth

South County Service Center
501 South Congress Avenue
Delray Beach

Royal Palm Beach Service Center
200 Civic Center Way
Royal Palm Beach

July 21, 2010

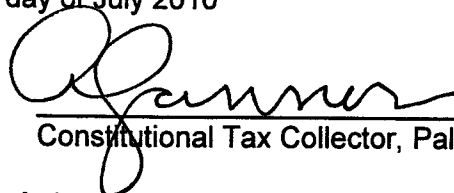
RECAPITULATION

I, Anne M. Gannon, Constitutional 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 2009; 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 2009 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>32,763,318.45</u>
Discounts	<u>108,825,780.80</u>
Others (specify)	<u>0.00</u>
Total	<u>141,589,099.25</u>

Dated this the 21th day of July 2010



Constitutional 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

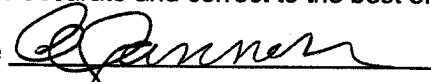
TAX COLLECTOR'S RECAPITULATION OF THE TAX ROLL FOR PALM BEACH, COUNTY, FLORIDA, 2009

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.	2,351,726,534.62	115,591,288.54	1,780,066.52	457,560,560.84	23,894,744.72	373,015.07	2,950,926,210.31
2. Plus additions to the Roll	190,693.81	17,582.29	0.00	39,424.92	4,472.89	0.00	252,173.91
3. Less Subtractions from the Roll including rounding errors	NONE	NONE	NONE	NONE	NONE	NONE	NONE
4. Interest Collected on Current Roll	4,501,329.21	32,534.03	0.00	956,343.68	6,562.43	0.00	5,496,769.35
5. Total Taxes Levied on <u>2009</u> Tax Roll	<u>2,356,418,557.64</u>	<u>115,641,404.86</u>	<u>1,780,066.52</u>	<u>458,556,329.44</u>	<u>23,905,780.04</u>	<u>373,015.07</u>	<u>2,956,675,153.57</u>
CREDITS:							
6. Total Monies Collected (Including Individual Tax Sale Certificate)	2,225,160,783.19	105,986,767.18	1,727,842.79	430,060,280.19	21,749,225.25	362,919.46	2,785,047,818.06
7. Discounts Allowed	78,851,565.36	4,051,426.44	52,184.79	15,078,812.94	818,791.42	10,092.07	98,862,873.02
8. Total Cash Credits on Collections (6 + 7)	2,304,012,348.55	110,038,193.62	1,780,027.58	445,139,093.13	22,568,016.67	373,011.53	2,883,910,691.08
9. Warrants Pending	NONE	2,990,447.52	0.00	NONE	713,349.30	0.00	3,703,796.82
10. County Tax Sale Certificates	25,311,458.76	NONE	0.00	6,778,473.56	NONE	0.00	32,089,932.32
11. Errors and Insolvencies	23,867,633.39	1,877,552.73	0.00	6,088,960.68	466,095.89	0.00	32,300,242.69
12. Suits	3,227,116.94	735,210.99	0.00	549,802.07	158,318.18	0.00	4,670,448.18
13. Penalties and Interest on Warrants	NONE	NONE	NONE	NONE	NONE	NONE	NONE
14. Over (-) or Under (+) Collected	NONE	NONE	38.94	NONE	NONE	3.54	42.48
15. Total Credits (Lines 5 and 15 should balance)	<u>2,356,418,557.64</u>	<u>115,641,404.86</u>	<u>1,780,066.52</u>	<u>458,556,329.44</u>	<u>23,905,780.04</u>	<u>373,015.07</u>	<u>2,956,675,153.57</u>

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

Dated: 7/21/10

Signature , Tax Collector

Input	
_____ Date Amended	
_____ Date	

TAX COLLECTOR'S RECAPITULATION OF NON-AD VALOREM ASSESSMENTS LEVIED FOR PALM BEACH COUNTY, FLORIDA, 2009

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	293,561,586.31
2. Plus Additions to the Roll	2,098,162.51
3. Plus Interest from the Roll Including Rounding Error	664,049.19
4. Total Taxes Levied on <u>2009</u> Tax Roll	296,323,798.01

CREDITS

5. Total Monies Collected (Including Individual Tax Sale Certificates)	282,680,127.08
6. Discounts Allowed	9,962,907.78
7. Total Cash Credits on Collections (5 + 6)	292,643,034.86
8. County Tax Sale Certificates	2,895,760.85
9. Errors and Insolvencies	463,075.76
10. Uncollected Assessments Due to Pending Litigation	321,926.58
11. Over (-) or Under (+) Collected	(0.04)
12. Total Credits (Lines 4 and 12 should balance)	296,323,798.01

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: 7/21/10 Signature , 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>17,679</u>	<u>4,508,525.00</u>
<u>East Beach Water Control District</u>	<u>Drainage</u>		<u>1,874</u>	<u>157,063.06</u>
<u>East Shore Water Control District</u>	<u>Drainage</u>		<u>37</u>	<u>135,999.61</u>
<u>Gladeview Water Control District</u>	<u>Drainage</u>		<u>56</u>	<u>445,476.19</u>
<u>Highland Glades Water Control District</u>	<u>Drainage</u>		<u>95</u>	<u>22,146.97</u>
<u>Indian Trail Improvement District</u>	<u>Drainage</u>		<u>18,186</u>	<u>12,241,637.95</u>
<u>Lake Worth Drainage District</u>	<u>Drainage</u>		<u>278,627</u>	<u>12,123,976.00</u>
<u>Loxahatchee Groves Water Control District</u>	<u>Drainage</u>		<u>1,622</u>	<u>1,085,855.88</u>
<u>NPB Co. Improvement District</u>	<u>Drainage</u>		<u>49,844</u>	<u>28,247,654.02</u>
<u>Pahokee Water Control District</u>	<u>Drainage</u>		<u>56</u>	<u>298,835.45</u>
<u>Pelican Lake Water Control District</u>	<u>Drainage</u>		<u>409</u>	<u>180,750.31</u>
<u>NPB Heights Water Control District</u>	<u>Drainage</u>		<u>1,498</u>	<u>1,004,107.98</u>
<u>Pine Tree Water Control District</u>	<u>Drainage</u>		<u>146</u>	<u>170,784.87</u>
<u>Seminole Improvement District</u>	<u>Drainage</u>		<u>24</u>	<u>1,358,697.00</u>
<u>Shawano Water Control District</u>	<u>Drainage</u>		<u>166</u>	<u>437,682.04</u>
<u>So Indian River Water Control District</u>	<u>Drainage</u>		<u>7,306</u>	<u>5,311,459.56</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		4,654	762,434.36
South Shore Drainage District	Drainage		944	168,662.67
Boca Raton Fire Hydrant	Hydrant Maintenance		10,961	252,103.00
Boynton Fire Rescue Assessment	Fire Rescue Services		31,383	3,855,537.26
Loxahatchee River District	Utility Improvement		1,556	862,268.47
Riviera Beach Fire Hydrant	Hydrant Maintenance		640	33,830.40
Lake Worth Utilities	Utility Improvement		83	62,906.00
Lake Worth Waste & Stormwater	Drainage		12,142	1,617,488.46
Solid Waste Authority	Disposal & Collection		575,983	172,709,527.30
Juno Beach Refuse Collection	Refuse Collection		511	77,616.00
Lake Park - Solid Waste	Refuse Collection		2,841	678,756.87
Lake Park Stormwater	Drainage		2998	537,477.56
Town of Palm Beach - Solid Waste	Refuse Collection		428	824,374.43
Tequesta - Solid Waste	Refuse Collection		3,148	430,060.44
Wellington - Solid Waste	Refuse Collection		20,164	3,550,150.00
Belle Glade Stormwater	Stormwater Drainage		3,052	524,590.55
Delray Beach Stormwater	Stormwater Drainage		31,825	2,118,594.66
Tequesta Stormwater	Stormwater Drainage		3,267	329,208.40
Captain's Key Dependent District	Drainage		27	107,297.94
High Ridge/Quantum Comm Development	Drainage		155	250,545.10

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
Terracina Community Development	Drainage		460	474,729.20
Thousand Oaks Community Development	Drainage		897	680,131.61
Old Palm Community Development	Drainage		304	1,220,536.23
Wyndam Park Community Development	Drainage		341	273,185.33
Cypress Lakes Community Development	Drainage		107	179,681.89
Palm Beach Plantation Comm Development	Drainage		600	609,927.02
Hypoluxo/Haverhill Comm Development	Drainage		274	174,754.46
Hamal Community Development	Drainage		1,321	1,405,118.24
Briger Community Development	Drainage		579	278,214.15
Cypress Grove Community Development	Drainage		39	379,727.61
Journey's End Community Development	Drainage		471	255,646.29
Quantum Community Development	Drainage		348	1,308,232.34
Winston Trails Community Development	Drainage		518	275,209.02
SFWMD - EAA Privilege Tax	Everglades Clean-up		1,952	10,593,669.23
EAA Environment Protection District	Lake Clean-up		1,869	2,118,377.43
PBC Road Improvement Assessment	Road Improvement		1,356	5,667.32
PBC Utility Assessment	Utility Improvement		2,853	13,661.26
Boca Raton Fire Operations	Fire Rescue Services		39,643	3,402,269.19
High Ridge Water Main Improvement Distr	Drainage		91	24,479.00
Marsh Harbour Comm Dev District	Drainage		402	792,669.87

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>Monterey Congress Comm Dev District</u>	<u>Drainage</u>		<u>217</u>	<u>334,725.00</u>
<u>Quantum Park Overlay Dependent District</u>	<u>Drainage</u>		<u>4</u>	<u>88,570.82</u>
<u>Renaissance Commons Comm Dev District</u>	<u>Drainage</u>		<u>1,385</u>	<u>1,434,042.30</u>
<u>Sonoma Bay Comm Dev District</u>	<u>Drainage</u>		<u>302</u>	<u>410,098.56</u>
<u>Vista Comm Dev District</u>	<u>Drainage</u>		<u>256</u>	<u>425,212.32</u>
<u>Pal-Mar Water Control District</u>	<u>Drainage</u>		<u>443</u>	<u>17,868.47</u>
<u>Mediterranea Comm Dev District</u>	<u>Drainage</u>		<u>210</u>	<u>192,063.00</u>
<u>Boynton Village Comm Dev District</u>	<u>Drainage</u>		<u>469</u>	<u>1,279,163.99</u>
<u>Palm Springs - Solid Waste</u>	<u>Refuse Collection</u>		<u>6,318</u>	<u>805,800.00</u>
<u>Worth Avenue Commercial District</u>			<u>90</u>	<u>604,634.18</u>
<u>Loxahatchee Groves - Solid Waste</u>	<u>Refuse Collection</u>		<u>1,122</u>	<u>452,866.95</u>
<u>Beeline Comm Dev District</u>	<u>Drainage</u>		<u>6</u>	<u>865,053.19</u>
<u>Lake Worth - Solid Waste</u>	<u>Refuse Collection</u>		<u>8,400</u>	<u>2,689,105.92</u>
<u>West Palm Beach Fire Service</u>	<u>Fire Rescue Services</u>		<u>41,234</u>	<u>2,012,413.16</u>

1,199,262

293,561,586.31