

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</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:

Based on the information provided, the Tax Collector has the appropriate procedures and internal controls in place to assure accuracy of this report.

[Signature] 10/11/11
OFMB/Budget
10/6/11

N/A
Contract Development and Control

B. Legal Sufficiency:

[Signature] 10/11/11
Assistant County Attorney

C. Other Department Review:

Department Director



ANNE M. GANNON

CONSTITUTIONAL TAX COLLECTOR

Serving Palm Beach County

Governmental Center • 301 N. Olive Avenue, 3rd Floor • West Palm Beach, FL 33401

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www.taxcollectorpbc.com • Tel (561) 355-2264 • Fax (561) 355-4123

August 29, 2011

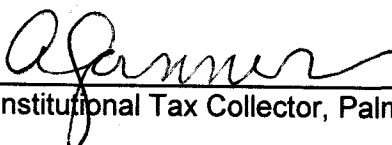
RECAPITULATION

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 2010; 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 2010 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>4,159,248.51</u>
Discounts	<u>104,531,715.88</u>
Others (specify)	<u>0.00</u>
Total	<u>108,690,964.39</u>

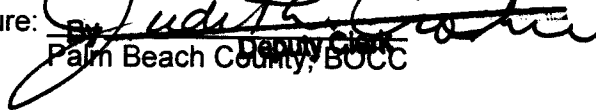
Dated this the 29th day of August 2011


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.

Sharon R. Boock, Clerk & Comptroller
Palm Beach County

Date: 10-5-11

Signature: 
Deputy Clerk
Palm Beach County, BOCC

RECEIVED
2011 OCT -5 PM 3:05
SHARON R. BOOCK
CLERK & COMPTROLLER
BOCC SERVICES/MINUTES-PBC

TAX COLLECTOR'S RECAPITULATION OF THE TAX ROLL FOR PALM BEACH, COUNTY, FLORIDA, 2010

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	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)
DEBITS:							
1. Taxes Levied as Certified to Department of Revenue by Property Appraiser	2,180,579,830.63	140,397,790.74	1,697,370.80	409,406,937.31	23,850,264.51	318,226.85	2,756,250,420.84
2. Plus additions to the Roll	51,803.00	20,441.61	0.00	11,927.93	4,306.14	0.00	88,478.68
3. Less Subtractions from the Roll including Rounding Errors	(55,065.86)	(42,895.77)	0.00	(8,037.29)	(9,619.45)	0.00	(115,618.37)
4. Penalties Collected on Current Roll	3,658,420.35	53,280.38	0.00	755,371.61	13,922.91	0.00	4,480,995.25
5. Total Taxes Levied on <u>2010</u> Tax Roll	<u>2,184,234,988.12</u>	<u>140,428,616.96</u>	<u>1,697,370.80</u>	<u>410,166,199.56</u>	<u>23,858,874.11</u>	<u>318,226.85</u>	<u>2,760,704,276.40</u>
CREDITS:							
6. Total Monies Collected (Including Individual Tax Sale Certificate)	2,083,010,316.32	131,710,345.04	1,655,039.97	390,378,482.42	22,223,590.46	311,313.56	2,629,289,087.77
7. Discounts Allowed	74,319,138.03	5,078,259.01	41,289.19	13,777,685.70	826,122.61	6,708.51	94,049,203.05
8. Total Cash Credits on Collections (6 + 7)	2,157,329,454.35	136,788,604.05	1,696,329.16	404,156,168.12	23,049,713.07	318,022.07	2,723,338,290.82
9. Warrants Pending	NONE	3,055,304.74	0.00	NONE	661,381.52	0.00	3,716,686.26
10. County Tax Sale Certificates	21,111,028.95	NONE	0.00	4,934,212.21	NONE	0.00	26,045,241.16
11. Errors and Insolvencies	3,024,064.21	254,955.85	0.00	575,822.64	69,049.85	0.00	3,923,892.55
12. Uncollected Taxes Due to Pending Litigation	2,625,317.75	213,817.22	0.00	471,131.97	42,627.34	0.00	3,352,894.28
13. Penalties and Interest on Warrants	NONE	NONE	NONE	NONE	NONE	NONE	NONE
14. Over (-) or Under (+) Collected	145,122.86	115,935.10	1,041.64	28,864.62	36,102.33	204.78	327,271.33
15. Total Credits (Lines 5 and 15 should balance)	<u>2,184,234,988.12</u>	<u>140,428,616.96</u>	<u>1,697,370.80</u>	<u>410,166,199.56</u>	<u>23,858,874.11</u>	<u>318,226.85</u>	<u>2,760,704,276.40</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: 8-29-11

Signature

Anne M. Hummer

, Tax Collector

TAX COLLECTOR'S RECAPITULATION OF NON-AD VALOREM ASSESSMENTS LEVIED FOR PALM BEACH COUNTY, FLORIDA, 2010

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>311,285,218.08</u>
2. Plus Additions to the Roll	<u>4,425.25</u>
3. Less Subtractions from the Roll Including Rounding Error	<u>(86,054.88)</u>
4. Plus Interest from the Roll	<u>634,083.55</u>
5. Total Taxes Levied on <u>2010</u> Tax Roll	<u>311,837,672.00</u>

CREDITS

6. Total Monies Collected (Including Individual Tax Sale Certificates)	<u>296,407,845.50</u>
7. Discounts Allowed	<u>10,482,512.83</u>
8. Total Cash Credits on Collections (6 +7)	<u>306,890,358.33</u>
9. County Tax Sale Certificates	<u>4,190,140.98</u>
10. Errors and Insolvencies	<u>238,355.96</u>
11. Uncollected Assessments Due to Pending Litigation	<u>439,954.01</u>
12. Over (-) or Under (+) Collected	<u>78,862.72</u>
13. Total Credits (Lines 5 and 13 should balance)	<u>311,837,672.00</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: 8-29-11

Signature

Anne M. Gunnor

, 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></u>	<u>17,669</u>	<u>5,151,000.00</u>
<u>Beeline Comm Dev District</u>	<u>Drainage</u>	<u></u>	<u>6</u>	<u>869,042.55</u>
<u>Belle Glade Stormwater</u>	<u>Stormwater Drainage</u>	<u></u>	<u>3,043</u>	<u>589,354.36</u>
<u>Boca Raton Fire Hydrant</u>	<u>Hydrant Maintenance</u>	<u></u>	<u>10,955</u>	<u>251,965.00</u>
<u>Boca Raton Fire Operations</u>	<u>Fire Rescue Services</u>	<u></u>	<u>40,063</u>	<u>5,171,003.00</u>
<u>Boynton Fire Rescue Assessment</u>	<u>Fire Rescue Services</u>	<u></u>	<u>31,474</u>	<u>3,896,218.77</u>
<u>Boynton Village Comm Dev District</u>	<u>Drainage</u>	<u></u>	<u>479</u>	<u>1,231,235.87</u>
<u>Briger Community Development</u>	<u>Drainage</u>	<u></u>	<u>579</u>	<u>278,214.15</u>
<u>Captain's Key Dependent District</u>	<u>Drainage</u>	<u></u>	<u>26</u>	<u>107,297.94</u>
<u>Cypress Grove Community Development</u>	<u>Drainage</u>	<u></u>	<u>39</u>	<u>379,597.47</u>
<u>Cypress Lakes Community Development</u>	<u>Drainage</u>	<u></u>	<u>107</u>	<u>189,311.89</u>
<u>Delray Beach Stormwater</u>	<u>Stormwater Drainage</u>	<u></u>	<u>31,834</u>	<u>2,110,340.10</u>
<u>EAA Environment Protection District</u>	<u>Lake Clean-up</u>	<u></u>	<u>1,859</u>	<u>2,084,412.71</u>
<u>East Beach Water Control District</u>	<u>Drainage</u>	<u></u>	<u>1,874</u>	<u>155,716.00</u>
<u>East Shore Water Control District</u>	<u>Drainage</u>	<u></u>	<u>37</u>	<u>135,649.41</u>
<u>Gladeview Water Control District</u>	<u>Drainage</u>	<u></u>	<u>56</u>	<u>445,454.63</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
Hamal Community Development	Drainage		1,321	1,341,274.75
High Ridge Water Main Improvement Distr	Drainage		89	24,184.86
High Ridge/Quantum Comm Development	Drainage		155	283,017.60
Highland Glades Water Control District	Drainage		95	22,147.37
Hypoluxo/Haverhill Comm Development	Drainage		274	174,592.80
Indian Trail Improvement District	Drainage		18,182	11,576,152.25
Journey's End Community Development	Drainage		471	273,690.30
Juno Beach Refuse Collection	Refuse Collection		512	86,815.56
Lake Park - Solid Waste	Refuse Collection		2,838	683,588.74
Lake Park Stormwater	Drainage		2990	525,866.64
Lake Worth - Solid Waste	Refuse Collection		8,938	2,906,849.28
Lake Worth Drainage District	Drainage		279,541	12,159,506.00
Lake Worth Utilities	Utility Improvement		2	2,185.99
Lake Worth Waste & Stormwater	Drainage		12,132	1,639,512.00
Loxahatchee Groves - Solid Waste	Refuse Collection		1,166	468,894.64
Loxahatchee Groves Water Control District	Drainage		1,623	1,086,126.97
Loxahatchee River District	Utility Improvement		1,678	968,698.15
Marsh Harbour Comm Dev District	Drainage		402	791,102.37
Mediterranea Comm Dev District	Drainage		211	255,242.13
Monterey Congress Comm Dev District	Drainage		300	329,937.00

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
NPB Co. Improvement District	Drainage		49,867	28,482,356.52
NPB Heights Water Control District	Drainage		1,498	1,002,212.10
Old Palm Community Development	Drainage		303	1,220,536.23
Pahokee Water Control District	Drainage		56	298,835.45
Palm Beach Plantation Comm Development	Drainage		600	609,068.57
Palm Springs - Solid Waste	Refuse Collection		6,341	882,918.00
Pal-Mar Water Control District	Drainage		444	20,863.80
PBC Road Improvement Assessment	Road Improvement		1,459	665,631.95
PBC Utility Assessment	Utility Improvement		2,755	1,313,953.66
Pelican Lake Water Control District	Drainage		409	179,388.61
Pine Tree Water Control District	Drainage		145	154,595.73
Quantum Community Development	Drainage		348	1,726,419.85
Quantum Park Overlay Dependent District	Drainage		4	193,017.57
Renaissance Commons Comm Dev District	Drainage		1,409	1,433,130.52
Riviera Beach Fire Hydrant	Hydrant Maintenance		640	33,830.40
Seminole Improvement District	Drainage		24	958,401.00
SFWMD - EAA Privilege Tax	Everglades Clean-up		1,929	10,417,885.59
Shawano Water Control District	Drainage		166	437,682.04
So Indian River Water Control District	Drainage		7,305	5,334,371.59
Solid Waste Authority	Disposal & Collection		577,320	185,410,327.07

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
Sonoma Bay Comm Dev District	Drainage		302	480,218.02
South Florida Conservancy District	Drainage		4,652	755,418.84
South Shore Drainage District	Drainage		946	166,782.00
Tequesta - Solid Waste	Refuse Collection		3,147	429,925.92
Tequesta Stormwater	Stormwater Drainage		3,275	333,829.73
Terracina Community Development	Drainage		460	474,674.00
Thousand Oaks Community Development	Drainage		897	676,259.40
Town of Palm Beach - Solid Waste	Refuse Collection		428	860,758.20
Vista Comm Dev District	Drainage		256	423,300.00
Wellington - Solid Waste	Refuse Collection		20,186	3,554,790.00
West Palm Beach Fire Service	Fire Rescue Services		42,920	2,126,699.43
Winston Trails Community Development	Drainage		518	273,333.76
Worth Avenue Commercial District	Drainage		84	1,035,615.73
Wyndam Park Community Development	Drainage		341	272,987.55

\$ 311,285,218.08