

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

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Meeting Date:	August 19, 2014	( x ) Consent	(   ) Regular
Hearing		(   ) Ordinance	(   ) Public
Department Submitted By:	<u>Clerk &amp; Comptroller, Palm Beach County</u>		
Submitted For:	<u>TAX COLLECTOR</u>		

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I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

**LIST OF ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS, DISCOUNTS & VALUE ADJUSTMENT BOARD REDUCTIONS ON THE 2013 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, Insolvencies, Double Assessments, Discounts and Value Adjustment Board Reductions on the assessment roll for the year 2013, 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; 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 Insolvencies, Double Assessments, Discounts & Value Adjustment Board Reductions has been received and is on file and available for inspection in the Board Services/Minutes Department, Room 203.2, Governmental Center. Due to the bulk of the report, we are presenting only the recapitulation report, which is summarized below:

Errors, Insolvencies, and Double Assessments	\$ 1,112,859.42
Discounts	<u>\$105,534,484.07</u>
Total	\$106,647,343.49

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Recommended by: Shannon Ramsey-Chessman 7/16/14  
Shannon Ramsey-Chessman, Chief Operating Officer - Finance Date

Approved by: N/A  
Assistant County Administrator Date

## II. FISCAL IMPACT ANALYSIS

### A. FIVE YEAR SUMMARY OF FISCAL IMPACT:

Fiscal years	2014	2015	2016	2017	2018
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
No. additional FTE positions (Cumulative)	_____	_____	_____	_____	_____

Is item included in current Budget? Yes \_\_\_\_\_ No \_\_\_\_\_

Budget Account No.: Fund \_\_\_\_\_ Dept. \_\_\_\_\_ Unit \_\_\_\_\_ Object \_\_\_\_\_

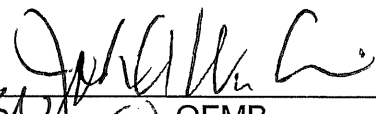
Revenue Source \_\_\_\_\_

### B. RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT: **No Fiscal Impact.**

### C. DEPARTMENTAL FISCAL REVIEW: \_\_\_\_\_


## III. REVIEW COMMENTS

### A. OFMB FISCAL 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.

  
\_\_\_\_\_  
J. H. L. OFMB  
7/25/14

  
\_\_\_\_\_  
Dr. J. Jacobson  
7/28/14  
Contract Dev. and Control  
B. H. H. H.

### B. LEGAL SUFFICIENCY:

  
\_\_\_\_\_  
Paul F. J.  
7/30/14  
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  
Mailing Address • Post Office Box 3715 • West Palm Beach, FL 33402-3715  
www.taxcollectorpbc.com • Tel (561) 355-2264 • Fax (561) 355-4123

**Serving you.**

July 7, 2014

**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 2013; 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 2013 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>1,112,859.42</u>
Discounts	<u>105,534,484.07</u>
Others (specify)	<u>0.00</u>
Total	<u>106,647,343.49</u>

Dated this the 7<sup>th</sup> day of July 2014

Anne M. Gannon  
Constitutional Tax Collector, Palm Beach County

S:\Finance&Budget\TaxRolls\TaxYear2013\2013BOCCletter

Belle Glade

Service Center

2976 State Road 15

Belle Glade

Delray Beach/South County

Service Center

501 South Congress Avenue

Delray Beach

Lake Worth

Service Center

3551 South Military Trail

Lake Worth

Lantana

Driver License & Property Tax

1299 West Lantana Road

Lantana

Palm Beach Gardens

Driver License Office

3185 PGA Boulevard

Palm Beach Gardens

Palm Beach Gardens/NE County

Service Center

3188 PGA Boulevard

Palm Beach Gardens

Royal Palm Beach

Service Center

200 Civic Center Way

Royal Palm Beach

West Palm Beach/Downtown

Service Center

301 North Olive Avenue

West Palm Beach

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. Penalties Collected on Current Roll
5. Total Taxes Levied on 2013 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. Uncollected Taxes Due to Pending Litigation
13. Penalties and Interest on Warrants
14. Over (-) or Under (+) Collected
15. Total Credits  
(Lines 5 and 15 should balance)

Input	Date Amended
	Date

**TAX COLLECTOR'S RECAPITULATION OF THE TAX ROLL FOR PALM BEACH, COUNTY, FLORIDA, 2013**

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)
2,114,919,116.53	138,106,572.05	1,901,194.96	427,956,586.28	21,181,491.06	352,875.27	2,704,417,836.15
298,727.30	1,029.58	0.00	120,976.95	72.60	0.00	420,806.43
(1,859,725.34)	(377,791.99)	0.00	(480,987.18)	(34,209.21)	0.00	(2,752,713.72)
1,967,484.23	13,784.49	15.44	422,711.92	3,902.61	4.70	2,407,903.39
2,115,325,602.72	137,743,594.13	1,901,210.40	428,019,287.97	21,151,257.06	352,879.97	2,704,493,832.25
2,035,028,794.29	126,393,156.93	1,825,353.89	411,625,844.23	19,062,851.62	338,811.34	2,594,274,812.30
73,764,975.79	5,019,169.76	75,856.51	14,816,115.15	729,731.66	14,068.63	94,419,917.50
2,108,793,770.08	131,412,326.69	1,901,210.40	426,441,959.38	19,792,583.28	352,879.97	2,688,694,729.80
NONE	5,992,252.74	NONE	NONE	1,229,319.45	NONE	7,221,572.19
4,817,930.15	NONE	0.00	1,163,022.46	NONE	0.00	5,980,952.61
698,663.65	125,713.02	0.00	173,592.24	24,170.94	0.00	1,022,139.85
1,015,238.84	213,301.68	0.00	240,713.89	105,183.39	0.00	1,574,437.80
0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,115,325,602.72	137,743,594.13	1,901,210.40	428,019,287.97	21,151,257.06	352,879.97	2,704,493,832.25

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

Dated: 7/2/14 Signature Ann M. Gammie Tax Collector

TAX COLLECTOR'S RECAPITULATION OF NON-AD VALOREM ASSESSMENTS LEVIED FOR PALM BEACH COUNTY, FLORIDA, 2013

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	320,200,156.64
2. Plus Additions to the Roll	135.31
3. Less Subtractions from the Roll Including Rounding Error	(190.50)
4. Plus Interest from the Roll	350,909.86
5. Total Taxes Levied on <u>2013</u> Tax Roll	320,551,011.31

**CREDITS**

5. Total Monies Collected (Including Individual Tax Sale Certificates)	307,803,070.07
6. Discounts Allowed	11,114,566.57
7. Total Cash Credits on Collections (5 + 6)	318,917,636.64
8. County Tax Sale Certificates	1,328,974.29
9. Errors and Insolvencies	90,719.57
10. Uncollected Assessments Due to Pending Litigation	213,680.81
11. Over (-) or Under (+) Collected	0.00
12. Total Credits (Lines 4 and 12 should balance)	320,551,011.31

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: 7-2-14

Signature Anne M. Gunnerson, 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
Acme Improvement District	Drainage		17,628	5,165,400.00
Beeline Comm Dev District	Drainage		6	864,494.68
Belle Glade Stormwater	Stormwater Drainage		3,054	637,844.73
Boca Raton Fire Hydrant	Hydrant Maintenance		10,775	247,825.00
Boca Raton Fire Operations	Fire Rescue Services		40,575	7,549,361.00
Boynton Fire Rescue Assessment	Fire Rescue Services		31,734	5,078,632.01
Boynton Village Comm Dev District	Drainage		469	1,281,937.35
Briger Community Development	Drainage		579	282,249.78
Captain's Key Dependent District	Drainage		26	101,340.00
Cypress Grove Community Development	Drainage		39	379,597.47
Cypress Lakes Community Development	Drainage		107	197,871.89
Delray Beach Stormwater	Stormwater Drainage		31,773	2,137,574.47
EAA Environment Protection District	Lake Clean-up		1,877	2,081,147.68
East Beach Water Control District	Drainage		1,878	198,912.00
East Shore Water Control District	Drainage		41	136,127.37
Everglades Underground Utility	Other		55	79,893.76

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
Gladeview Water Control District	Drainage		56	556,818.29
Gulfstream Underground Utility	Other		214	282,614.78
Hamal Community Development	Drainage		1,321	1,339,433.16
Haverhill Solid Waste	Refuse Collection		561	103,797.00
High Ridge Water Main Improvement Distr	Drainage		86	23,369.64
High Ridge/Quantum Comm Development	Drainage		155	247,056.05
Highland Glades Water Control District	Drainage		95	22,147.37
Hypoluxo/Haverhill Comm Development	Drainage		274	185,166.46
Indian Trail Improvement District	Drainage		17,782	11,060,826.98
Journey's End Community Development	Drainage		471	294,955.95
Juno Beach Refuse Collection	Refuse Collection		455	68,980.56
Jupiter Inlet UG Utility	Other		239	227,809.64
Jupiter Sierra Public Water	Water and Sewer		1	29,557.00
Lake Park Refuse Collection	Refuse Collection		2,842	682,871.79
Lake Worth - Solid Waste	Refuse Collection		9,576	3,086,254.08
Lake Worth Drainage District	Drainage		280,651	13,450,710.00
Lake Worth Utilities	Utility Improvement		2	2,185.99
Lake Worth Waste & Stormwater	Drainage		12,728	1,965,454.86
Loxahatchee Groves - Solid Waste	Refuse Collection		1,161	431,495.61
Loxahatchee Groves Water Control District	Drainage		1,615	1,347,472.47

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Loxahatchee River District	Utility Improvement		1,824	1,042,652.00
Marsh Harbour Comm Dev District	Drainage		402	848,603.22
Mediterranea Comm Dev District	Drainage		98	87,869.40
Monterey Congress Comm Dev District	Drainage		300	329,766.00
NPB Co. Improvement District	Drainage		50,231	25,609,601.08
NPB Heights Water Control District	Drainage		1,497	245,582.85
Old Palm Community Development	Drainage		317	1,224,883.25
Osprey Oaks Community Dev District	Community Development or redevelopment		172	211,515.17
Pahokee Water Control District	Drainage		56	298,835.45
Palm Beach Plantation Comm Development	Drainage		600	641,091.69
Pal-Mar Water Control District	Drainage		444	20,863.80
Palm Beach Via Fontana UG Utility	Other		4	16,893.00
PBC Nuisance/Lot/Reinspect SRV	Other		8	79,569.34
PBC Road Improvement Assessment	Road Improvement		1,599	719,889.60
PBC Utility Assessment	Utility Improvement		2,684	1,328,659.50
Pelican Lake Water Control District	Drainage		408	180,603.07
Pine Tree Water Control District	Drainage		142	108,909.97
Quantum Community Development	Drainage		350	1,109,571.49
Quantum Park Overlay Dependent District	Drainage		4	142,643.08
Renaissance Commons Comm Dev District	Drainage		1,182	1,431,262.33



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
Riviera Beach Fire Hydrant	Hydrant Maintenance		641	33,883.26
Seminole Improvement District	Drainage		3	3,825.25
Seminole WCD	Drainage		21	1,336,751.00
SFWMD - EAA Privilege Tax	Everglades Clean-up		1,933	10,403,512.30
Shawano Water Control District	Drainage		166	492,456.70
So Indian River Water Control District	Drainage		7,297	5,208,884.20
Solid Waste - Lantana	Refuse Collection		4,043	970,317.60
Solid Waste - Palm Beach	Refuse Collection		415	928,518.93
Solid Waste Authority	Disposal & Collection		581,476	190,627,047.66
Sonoma Bay Comm Dev District	Drainage		302	469,607.66
South Florida Conservancy District	Drainage		4,672	760,002.96
South Shore Drainage District	Drainage		958	168,036.00
Tequesta Refuse Collection	Refuse Collection		3,152	491,360.00
Tequesta Stormwater	Stormwater Drainage		3,332	340,025.60
Terracina Community Development	Drainage		460	473,388.48
Thousand Oaks Community Development	Drainage		897	759,764.73
Town of Lake Park Stormwater	Drainage		2989	515,868.49
Village of Palm Springs Solid Waste	Refuse Collection		6,676	950,454.00
Vista Comm Dev District	Drainage		256	423,175.50
Wellington Refuse Collection	Refuse Collection		20,526	3,616,550.00

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
<u>West Palm Beach Fire Service</u>	<u>Fire Rescue Services</u>	<u></u>	<u>42,767</u>	<u>2,044,839.63</u>
<u>Winston Trails Community Development</u>	<u>Drainage</u>	<u></u>	<u>518</u>	<u>273,124.72</u>
<u>Worth Avenue Commercial District</u>	<u>Drainage</u>	<u></u>	<u>80</u>	<u>1,048,198.14</u>
<u>WPB Nuisance/Lot/Reinspect Srv</u>	<u>Other</u>	<u></u>	<u>196</u>	<u>96,361.67</u>
<u>Wyndam Park Community Development</u>	<u>Drainage</u>	<u></u>	<u>341</u>	<u>255,750.00</u>