



**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	<input checked="" type="checkbox"/> _____	_____	_____	_____	_____
No. additional FTE positions (Cumulative)	_____	_____	_____	_____	_____

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

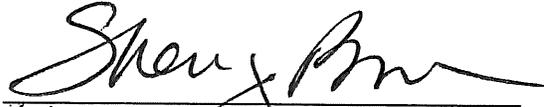
Budget Account No.: Fund \_\_\_\_\_ Dept. \_\_\_\_\_ Unit \_\_\_\_\_ Object \_\_\_\_\_  
 Revenue Source \_\_\_\_\_

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

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

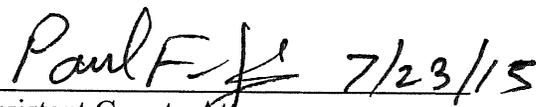
**III. REVIEW COMMENTS**

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.

  
 KU 7/15  
 OFMB

  
 Contract Dev. and Control  
 7/22/15  
 2-22-15  
 Wheeler

B. LEGAL SUFFICIENCY:

  
 Assistant County Attorney  
 7/23/15

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  
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Serving you.

July 15, 2015

**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 2014; 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 2014 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>1,027,572.11</u>
Discounts	<u>113,110,528.65</u>
Others (specify)	<u>0.00</u>
Total	<u>114,138,100.76</u>

Dated this the 15<sup>th</sup> day of July 2015

*Anne M. Gannon*  
Constitutional Tax Collector, Palm Beach County

Belle Glade  
Service Center  
2976 State Road 16  
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

TAX COLLECTOR'S RECAPITULATION OF THE TAX ROLL FOR PALM BEACH, COUNTY, FLORIDA, 2014

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 2014 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 6 and 15 should balance)

	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)
1. Taxes Levied as Certified to Department of Revenue by Property Appraiser	2,275,894,088.43	141,188,785.75	2,167,494.55	460,360,882.40	22,048,322.13	391,806.87	2,902,051,380.13
2. Plus additions to the Roll	473,132.50	2,585.28	0.00	114,267.30	1,090.76	0.00	591,075.84
3. Less Subtractions from the Roll Including Rounding Errors	(1,492,074.60)	(52,689.21)	0.00	(353,391.00)	(13,468.19)	0.00	(1,911,623.00)
4. Penalties Collected on Current Roll	2,032,545.93	18,660.20	0.00	431,974.58	5,124.53	0.00	2,488,306.24
5. Total Taxes Levied on 2014 Tax Roll	2,276,907,692.26	141,157,342.02	2,167,494.55	460,553,733.28	22,041,069.23	391,806.87	2,903,219,138.21
6. Total Monies Collected (including Individual Tax Sale Certificate)	2,191,949,646.66	129,621,525.59	2,079,200.56	443,396,182.49	19,885,727.62	375,626.57	2,787,307,909.49
7. Discounts Allowed	79,741,767.50	5,176,924.03	86,376.22	16,023,440.23	769,110.36	15,594.68	101,813,213.02
8. Total Cash Credits on Collections (6 + 7)	2,271,691,414.16	134,798,449.62	2,165,576.78	459,419,622.72	20,654,837.98	391,221.25	2,889,121,122.51
9. Warrants Pending	NONE	6,055,904.14	1,917.77	NONE	1,252,867.25	585.62	7,311,274.78
10. County Tax Sale Certificates	3,666,296.70	NONE	0.00	767,941.48	NONE	0.00	4,434,238.18
11. Errors and Insolvencies	567,936.76	98,355.22	0.00	110,940.25	24,712.83	0.00	801,945.06
12. Uncollected Taxes Due to Pending Litigation	982,044.64	204,633.04	0.00	255,228.83	108,651.17	0.00	1,550,557.68
13. Penalties and Interest on Warrants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Over (-) or Under (+) Collected	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Total Credits (Lines 6 and 15 should balance)	2,276,907,692.26	141,157,342.02	2,167,494.55	460,553,733.28	22,041,069.23	391,806.87	2,903,219,138.21

Input
Date Amended
Date

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

Dated: 7-16-15 Signature: Anne M. Gunn Tax Collector

TAX COLLECTOR'S RECAPITULATION OF NON-AD VALOREM ASSESSMENTS LEVIED FOR PALM BEACH COUNTY, FLORIDA, 2014

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	323,843,153.35
2. Plus Additions to the Roll	51,272.61
3. Less Subtractions from the Roll Including Rounding Error	(55,785.58)
4. Plus Interest from the Roll	347,004.63
5. Total Taxes Levied on <u>2014</u> Tax Roll	324,185,645.01

**CREDITS**

5. Total Monies Collected (Including Individual Tax Sale Certificates)	311,344,280.44
6. Discounts Allowed	11,297,315.63
7. Total Cash Credits on Collections (5 + 6)	322,641,596.07
8. County Tax Sale Certificates	1,119,707.59
9. Errors and Insolvencies	225,627.05
10. Uncollected Assessments Due to Pending Litigation	198,714.30
11. Over (-) or Under (+) Collected	0.00
12. Total Credits (Lines 5 and 12 should balance)	324,185,645.01

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: 7-16-15

Signature Anne M. Gannon, 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		17,673	5,952,630.00
Beeline Comm Dev District	Drainage		6	868,351.06
Belle Glade Stormwater	Stormwater Drainage		3,392	759,668.48
Boca Raton Fire Hydrant	Hydrant Maintenance		10,774	247,802.00
Boca Raton Fire Operations	Fire Rescue Services		40,681	7,545,661.00
Boynton Fire Rescue Assessment	Fire Rescue Services		31,796	5,806,136.54
Boynton Village Comm Dev District	Drainage		469	1,281,772.15
Briger Community Development	Drainage		579	297,668.55
Captain's Key Dependent District	Drainage		26	97,962.00
Cypress Grove Community Development	Drainage		39	379,597.47
Cypress Lakes Community Development	Drainage		107	197,871.89
Delray Beach Stormwater	Stormwater Drainage		31,601	2,124,081.65
EAA Environment Protection District	Lake Clean-up		1,875	2,080,946.72
East Beach Water Control District	Drainage		1,875	198,072.00
East Shore Water Control District	Drainage		41	136,127.18
Everglades Underground Utility	Other		46	72,245.19

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	601,363.75
Gulfstream Underground Utility	Other		214	285,152.04
Hamal Community Development	Drainage		1,321	1,364,875.51
Haverhill Solid Waste	Refuse Collection		573	144,846.00
High Ridge Water Main Improvement Distr	Drainage		84	22,174.50
High Ridge/Quantum Comm Development	Drainage		155	243,537.55
Highland Glades Water Control District	Drainage		95	31,567.67
Hypoluxo/Haverhill Comm Development	Drainage		274	184,837.66
Indian Trail Improvement District	Drainage		17,779	11,678,976.22
Journey's End Community Development	Drainage		471	294,955.95
Juno Beach Refuse Collection	Refuse Collection		458	69,400.32
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		2,841	907,211.03
Lake Worth - Solid Waste	Refuse Collection		9,577	3,086,745.60
Lake Worth Drainage District	Drainage		281,748	14,467,365.00
Lake Worth Utilities	Utility Improvement		2	2,185.99
Lantana Gas Line	Utility Improvement		311	81,960.94
Lake Worth Waste & Stormwater	Drainage		12,725	1,964,828.12
Loxahatchee Groves - Solid Waste	Refuse Collection		1,162	431,501.40

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
Loxahatchee Groves Water Control District	Drainage		1,619	1,341,081.17
Loxahatchee River District	Utility Improvement		1,816	1,049,958.91
Mangonia Park Sewage System	Water and Sewer		9	22,499.91
Marsh Harbour Comm Dev District	Drainage		402	847,685.07
Mediterranea Comm Dev District	Drainage		98	87,869.40
Monterey Congress Comm Dev District	Drainage		300	359,766.00
NPB Co. Improvement District	Drainage		50,307	24,865,474.99
NPB Heights Water Control District	Drainage		1,496	184,307.20
Old Palm Community Development	Drainage		317	1,263,926.32
Osprey Oaks Community Dev District	Community Development or redevelopment		171	210,315.05
Pahokee Water Control District	Drainage		56	298,835.46
Palm Beach Plantation Comm Development	Drainage		599	581,782.04
Pal-Mar Water Control District	Drainage		444	26,643.36
Palm Beach Via Fontana UG Utility	Other		4	16,637.47
PBC Nuisance/Lot/Reinspect SRV	Other		22	213,296.17
PBC Road Improvement Assessment	Road Improvement		1,487	675,355.93
PBC Utility Assessment	Utility Improvement		2,651	1,320,662.09
Pelican Lake Water Control District	Drainage		408	180,589.70
Peruvian Streetscape Im	Road Improvement		136	187,851.17
Pine Tree Water Control District	Drainage		142	108,945.12

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
Quantum Community Development	Drainage		349	581,121.87
Quantum Park Overlay Dependent District	Drainage		4	142,452.38
Renaissance Commons Comm Dev District	Drainage		1,182	1,430,952.99
Riviera Beach Fire Hydrant	Hydrant Maintenance		641	33,883.26
Seminole Improvement District	Drainage		3	1,295.60
Seminole WCD	Drainage		21	569,927.25
Sewage Proj Lk Clarke Shores	Water and Sewer		2	32,838.69
SFWMD - EAA Privilege Tax	Everglades Clean-up		1,893	10,449,954.23
Shawano Water Control District	Drainage		166	527,300.25
So Indian River Water Control District	Drainage		7,297	5,227,181.28
Solid Waste - Lantana	Refuse Collection		4,041	987,357.24
Solid Waste - Palm Beach	Refuse Collection		414	876,742.72
Solid Waste Authority	Disposal & Collection		583,660	192,070,603.48
Sonoma Bay Comm Dev District	Drainage		302	468,573.66
South Florida Conservancy District	Drainage		4,704	759,031.93
South Shore Drainage District	Drainage		959	168,003.00
Tequesta Refuse Collection	Refuse Collection		3,153	491,360.00
Tequesta Stormwater	Stormwater Drainage		3,322	336,969.79
Terracina Community Development	Drainage		460	440,882.74
Thousand Oaks Community Development	Drainage		897	756,156.25

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
Town of Lake Park Stormwater	Drainage		2987	515,508.60
Village of Palm Springs Solid Waste	Refuse Collection		6,707	954,918.00
Vista Comm Dev District	Drainage		256	423,130.68
Wellington Refuse Collection	Refuse Collection		20,780	3,702,470.00
West Palm Beach Fire Service	Fire Rescue Services		42,761	2,032,057.76
Winston Trails Community Development	Drainage		518	272,686.32
Worth Avenue Commercial District	Drainage		80	1,049,058.87
WPB Nuisance/Lot/Reinspect Srv	Other		388	274,056.21
Wyndam Park Community Development	Drainage		341	255,750.00