

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: August 16, 2016 (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 2015 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 2015, 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	\$ 1,309,727.97
Discounts	<u>\$121,722,201.71</u>
Total	<u>\$123,031,929.68</u>

Attachments:

1. Copy of Recapitulation letter.
2. Copy of Tax Collector's Recapitulation of the Tax Roll for Palm Beach County, Florida.

Recommended by: Shannon Ramsey-Chessman 7/26/16
Shannon Ramsey-Chessman, Chief Operating Officer - Finance Date

Approved by: [Signature] 8/1/16
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. FIVE YEAR SUMMARY OF FISCAL IMPACT:

Fiscal years	2015	2016	2017	2018	2019
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 _____

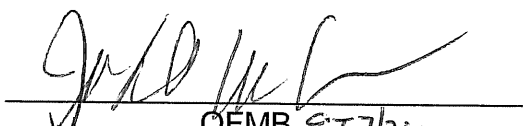
Budget Account No.: Fund _____ Dept. _____ Unit _____ Object _____
Revenue Source _____

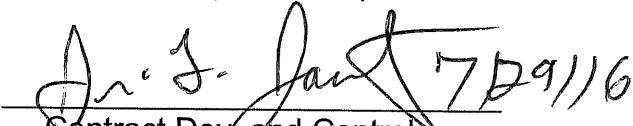
B. RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT:
No Fiscal Impact.

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.


OFMB 8/1/16
AKY 8/27/16


Contract Dev. and Control 7/29/16
7/29/16 SW

B. LEGAL SUFFICIENCY:


Assistant County Attorney 8/1/16

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

Serving you.

July 15, 2016


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 2015; 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 2015 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>1,309,727.97</u>
Discounts	<u>121,722,201.71</u>
Others (specify)	<u>0.00</u>
Total	<u>123,031,929.68</u>

Dated this the 15th day of July 2016


Constitutional Tax Collector, Palm Beach County

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

3186 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

DR-502
R. 06/85

Tax Collector's Recapitulation of the Tax Roll For Palm Beach

County, Florida, 2015
(year)

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 Error
4. Penalties Collected on Current Roll
5. Total Taxes Levied on 2015 Tax Roll (year)

Credits:

6. Total Monies Collected (Including Individual Tax Sale Certificates)
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 _____
DOR Use Only _____

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)
2,457,161,736.52	160,091,379.13	2,285,163.87	497,377,163.23	30,559,639.06	426,924.86	3,147,902,006.67
547,441.07	0.00	0.00	127,348.48	0.00	0.00	674,789.55
(652,993.05)	(4,838.77)	0.00	(84,910.40)	(2,362.26)	0.00	(745,104.48)
2,240,963.37	13,108.48	0.00	469,445.33	3,314.37	0.00	2,726,831.55
2,459,297,147.91	160,099,648.84	2,285,163.87	497,889,046.64	30,560,591.17	426,924.86	3,150,558,523.29
2,366,511,182.85	151,499,557.68	2,193,881.88	479,049,972.96	28,797,211.85	409,869.92	3,028,461,677.14
85,954,852.59	6,048,804.58	91,197.16	17,306,750.25	1,132,979.80	17,028.98	110,551,613.36
2,452,466,035.44	157,548,362.26	2,285,079.04	496,356,723.21	29,930,191.65	426,898.90	3,139,013,290.50
NONE	2,340,893.40	84.83	NONE	561,369.28	25.96	2,902,373.47
5,226,919.15	NONE	0.00	1,229,524.91	NONE	0.00	6,456,444.06
923,948.72	88,209.62	0.00	195,281.50	21,947.19	0.00	1,229,387.03
680,244.60	122,183.56	0.00	107,517.02	47,083.05	0.00	957,028.23
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
2,459,297,147.91	160,099,648.84	2,285,163.87	497,889,046.64	30,560,591.17	426,924.86	3,150,558,523.29

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

Dated: 7/14/16 Signature [Signature], Tax Collector

Tax Collector's Recapitulation of the Non-Ad Valorem Assessments Levied for Palm Beach County, Florida, 2015
(year)

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>320,217,760.67</u>
2. Plus Additions to the Roll	<u>331,642.22</u>
3. Less Subtractions from the Roll Including Rounding Error	<u>(6,077.14)</u>
4. Total Amount Levied on <u>2015</u> Tax Roll (year)	<u>320,543,325.75</u>

Credits:

5. Total Monies Collected (Including Individual Tax Sale Certificates)	<u>308,020,939.18</u>
6. Discounts Allowed	<u>11,170,588.35</u>
7. Total Cash Credits on Collections (5 + 6)	<u>319,191,527.53</u>
8. County Tax Sale Certificates	<u>1,140,651.79</u>
9. Errors and Insolvencies	<u>80,340.94</u>
10. Uncollected Assessments Due to Pending Litigation	<u>130,805.49</u>
11. Over (—) or Under (+) Collected	<u> </u>
12. Total Credits (Lines 4 and 12 Should Balance)	<u>320,543,325.75</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: 2/14/16 Signature Anne M. Garner, 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 of Assessment	Number of Years or Period of Time the Assessment is to be collected	Total Number of Assessments Certified for Collection	Total Amount Certified for Collection
Acme Improvement District	Drainage and water control/management		17,697	5,979,310.00
Beeline Comm Dev District	Community Development or redevelopment		6	866,010.64
Boca Raton Fire Operations	Fire Control		40,669	7,544,230.00
Boynton Fire Rescue Assessment	Fire Control		31,951	5,867,212.94
Boynton Village Comm Dev District	Drainage and water control/management		469	1,288,274.75
Briger Community Development	Drainage and water control/management		579	297,668.55
Captain's Key Dependent District	Drainage and water control/management		26	97,962.00
City of Belle Glade Stormwater	Drainage and water control/management		3,383	750,630.90
City of Delray Beach Stormwater	Drainage and water control/management		31,562	2,119,567.57
City of West Palm Beach Fire	Fire Control		42,954	2,144,215.69
Cypress Grove Community Development	Community Development or redevelopment		39	379,597.47
Cypress Lakes Community Development	Community Development or redevelopment		107	197,871.89
EAA Environment Protection District	Drainage and water control/management		1,901	2,082,681.65
East Beach Water Control District	Drainage and water control/management		1,871	214,830.00
East Shore Water Control District	Drainage and water control/management		41	136,127.18
Everglades Underground Utility	Other		46	73,117.21

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Name of Local Government using Non-Ad Valorem Method	Rate, Basis or Purpose of Assessment	Number of Years or Period of Time the Assessment is to be collected	Total Number of Assessments Certified for Collection	Total Amount Certified for Collection
FL Green Fin Auth - Lantana	Other		1	8,929.07
Gladeview Water Control District	Drainage and water control/management		62	601,804.84
Gulfstream Underground Utility	Other		252	282,614.78
Hamal Community Development	Community Development or redevelopment		1,321	1,364,818.53
Haverhill Solid Waste	Solid Waste		576	145,548.00
High Ridge Water Main Improvement Dist	Water and Sewer		25	6,793.50
High Ridge/Quantum Comm Development	Community Development or redevelopment		155	243,430.60
Highland Glades Water Control District	Drainage and water control/management		95	31,567.67
Hypoluxo/Haverhill Comm Development	Community Development or redevelopment		274	184,832.18
Indian Trail Improvement District	Drainage and water control/management		17,780	12,103,752.65
Journey's End Community Development	Drainage and water control/management		471	341,665.95
Juno Beach - Solid Waste	Solid Waste		469	70,099.92
Jupiter Inlet UG Utility	Other		238	226,896.50
Jupiter Sierra Public Water	Water and Sewer		1	29,557.00
Lake Worth - Refuse Collection	Solid Waste		9,569	3,083,796.48
Lake Worth Drainage District	Drainage and water control/management		283,026	14,494,185.00
Lake Worth Utilities	Water and Sewer		2	2,185.99

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Name of Local Government using Non-Ad Valorem Method	Rate, Basis or Purpose of Assessment	Number of Years or Period of Time the Assessment is to be collected	Total Number of Assessments Certified for Collection	Total Amount Certified for Collection
<u>Lantana Gas Line</u>	<u>Other</u>	<u></u>	<u>311</u>	<u>81,960.94</u>
<u>Lake Worth - Stormwater</u>	<u>Drainage and water control/management</u>	<u></u>	<u>12,711</u>	<u>1,959,028.84</u>
<u>Loxahatchee Groves Water Control District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>1,619</u>	<u>1,343,768.60</u>
<u>Loxahatchee River District</u>	<u>Water and Sewer</u>	<u></u>	<u>1,862</u>	<u>1,150,896.59</u>
<u>Mangonia Park Sewage System</u>	<u>Water and Sewer</u>	<u></u>	<u>8</u>	<u>4,000.00</u>
<u>Marsh Harbour Comm Dev District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>402</u>	<u>788,323.68</u>
<u>Mediterranea Comm Dev District</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>98</u>	<u>87,869.40</u>
<u>Monterey Congress Comm Dev District</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>300</u>	<u>359,766.00</u>
<u>NPB Co. Improvement District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>50,293</u>	<u>24,784,675.92</u>
<u>Northern Riverwalk CDD</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>7</u>	<u>819,476.29</u>
<u>NPB Heights Water Control District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>1,499</u>	<u>220,847.67</u>
<u>Ocean Ridge Nuisance/Lot/Reinspect Srv</u>	<u>Other</u>	<u></u>	<u>1</u>	<u>24,163.86</u>
<u>Old Palm Community Development</u>	<u>Drainage and water control/management</u>	<u></u>	<u>317</u>	<u>1,103,182.59</u>
<u>Osprey Oaks Community Dev District</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>171</u>	<u>210,972.64</u>
<u>Pahokee Water Control District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>56</u>	<u>298,835.46</u>
<u>Palm Beach Plantation Comm Development</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>599</u>	<u>581,672.32</u>
<u>Pal-Mar Water Control District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>444</u>	<u>35,374.09</u>

**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 of Assessment	Number of Years or Period of Time the Assessment is to be collected	Total Number of Assessments Certified for Collection	Total Amount Certified for Collection
<u>Palm Beach Via Fontana UG Utility</u>	<u>Other</u>		<u>4</u>	<u>17,538.70</u>
<u>PBC MSBU Hydrant Maint/Rental Boca Raton</u>	<u>Fire Control</u>		<u>10,763</u>	<u>247,549.00</u>
<u>PBC Nuisance/Bldg Abatement Assessment</u>	<u>Other</u>		<u>26</u>	<u>271,537.42</u>
<u>PBC Road Improvements Assessment</u>	<u>Road Improvements</u>		<u>1,424</u>	<u>691,941.99</u>
<u>PBC Utility Assessment</u>	<u>Other</u>		<u>2,583</u>	<u>1,306,580.99</u>
<u>Pelican Lake Water Control District</u>	<u>Drainage and water control/management</u>		<u>408</u>	<u>180,589.70</u>
<u>Peruvian Streetscape Im</u>	<u>Road Improvements</u>		<u>136</u>	<u>151,346.94</u>
<u>Pine Tree Water Control District</u>	<u>Drainage and water control/management</u>		<u>143</u>	<u>108,979.72</u>
<u>Quantum Park Overlay Dependent District</u>	<u>Community Development or redevelopment</u>		<u>353</u>	<u>734,904.15</u>
<u>Renaissance Commons Comm Dev District</u>	<u>Community Development or redevelopment</u>		<u>1,182</u>	<u>1,428,402.91</u>
<u>Riviera Beach Fire Hydrant</u>	<u>Fire Control</u>		<u>639</u>	<u>33,777.54</u>
<u>Seminole Improvement District</u>	<u>Drainage and water control/management</u>		<u>14</u>	<u>939,184.47</u>
<u>Sewage Proj Lk Clarke Shores</u>	<u>Water and Sewer</u>		<u>2</u>	<u>39,355.64</u>
<u>SFWMD - Agricultural Privilege Tax-Everglades</u>	<u>Drainage and water control/management</u>		<u>1,917</u>	<u>10,458,838.20</u>
<u>Shawano Water Control District</u>	<u>Drainage and water control/management</u>		<u>168</u>	<u>527,279.60</u>
<u>So Indian River Water Control District</u>	<u>Drainage and water control/management</u>		<u>7,298</u>	<u>5,346,382.89</u>
<u>Solid Waste - Lake Park</u>	<u>Solid Waste</u>		<u>2,841</u>	<u>909,824.52</u>

**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 of Assessment	Number of Years or Period of Time the Assessment is to be collected	Total Number of Assessments Certified for Collection	Total Amount Certified for Collection
<u>Solid Waste - Lantana</u>	<u>Solid Waste</u>		<u>4,038</u>	<u>986,563.68</u>
<u>Solid Waste - Loxahatchee Groves</u>	<u>Solid Waste</u>		<u>1,175</u>	<u>338,532.67</u>
<u>Solid Waste - Palm Beach</u>	<u>Solid Waste</u>		<u>413</u>	<u>866,296.65</u>
<u>Solid Waste Authority of PBC</u>	<u>Solid Waste</u>		<u>585,980</u>	<u>187,000,017.71</u>
<u>Sonoma Bay Comm Dev District</u>	<u>Drainage and water control/management</u>		<u>302</u>	<u>448,098.28</u>
<u>South Florida Conservancy District</u>	<u>Drainage and water control/management</u>		<u>4,712</u>	<u>759,223.95</u>
<u>South Shore Drainage District</u>	<u>Drainage and water control/management</u>		<u>957</u>	<u>167,937.00</u>
<u>Tequesta Refuse Collection</u>	<u>Solid Waste</u>		<u>3,160</u>	<u>505,743.90</u>
<u>Tequesta Stormwater</u>	<u>Drainage and water control/management</u>		<u>3,324</u>	<u>341,943.36</u>
<u>Terracina Community Development</u>	<u>Community Development or redevelopment</u>		<u>460</u>	<u>440,845.58</u>
<u>Thousand Oaks Community Development</u>	<u>Community Development or redevelopment</u>		<u>897</u>	<u>744,580.74</u>
<u>Town of Lake Park Stormwater</u>	<u>Drainage and water control/management</u>		<u>2989</u>	<u>517,417.09</u>
<u>Village of Palm Springs Solid Waste</u>	<u>Solid Waste</u>		<u>7,005</u>	<u>1,058,192.10</u>
<u>Vista Comm Dev District</u>	<u>Drainage</u>		<u>256</u>	<u>422,931.48</u>
<u>Wellington Solid Waste</u>	<u>Solid Waste</u>		<u>20,946</u>	<u>3,254,650.00</u>
<u>Winston Trails Community Development</u>	<u>Community Development or redevelopment</u>		<u>518</u>	<u>303,689.96</u>
<u>Worth Avenue Commercial District</u>	<u>Community Development or redevelopment</u>		<u>79</u>	<u>1,060,951.81</u>

**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 of Assessment	Number of Years or Period of Time the Assessment is to be collected	Total Number of Assessments Certified for Collection	Total Amount Certified for Collection
<u>WPB Nuisance/Lot/Reinspect Srv</u>	<u>Other</u>	<u></u>	<u>351</u>	<u>233,778.34</u>
<u>Wyndam Park Community Development</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>341</u>	<u>255,750.00</u>