

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

Meeting Date: August 15, 2017 ( 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 2016 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 2016, 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:

<b>Errors, Insolvencies, and Double Assessments</b>	<b>\$ 1,126,044.75</b>
<b>Discounts</b>	<b><u>\$127,778,113.50</u></b>
<b>Total</b>	<b>\$128,904,158.25</b>

**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  
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	2017	2018	2019	2020	2021
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-kind Match (County)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	_____	_____	_____	_____	_____
No. additional FTE positions (Cumulative)	_____	_____	_____	_____	_____

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

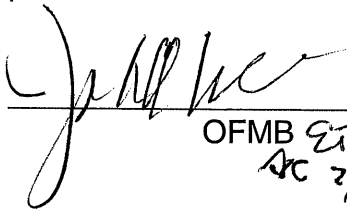
Budget Account No.: Fund \_\_\_\_\_ Dept. \_\_\_\_\_ Unit \_\_\_\_\_ Object \_\_\_\_\_  
 Revenue Source \_\_\_\_\_

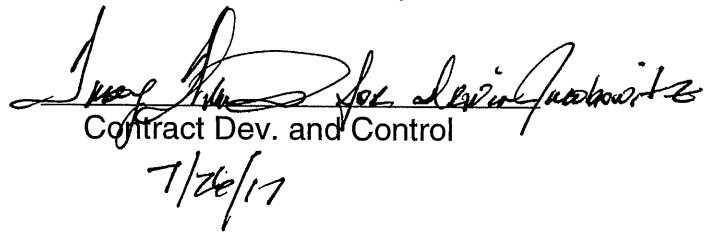
B. RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT:  
**No Fiscal Impact.**

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.

 7/25/17  
 OFMB 9/17/24  
 MC 7/24

  
 Contract Dev. and Control  
 7/26/17

B. LEGAL SUFFICIENCY:

 7/26/17  
 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.pbctax.com • Tel (561) 355-2264 • Fax (561) 355-4123

Serving you.

July 21, 2017

## 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 2016; that the discounts were actually earned for the month as shown; that I have allowed no exemptions, other than those shown on the assessment roll, 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 2016 assessment roll in the following amounts:

Errors, Insolvencies, Double Assessments And Value Adjustment Board Reductions	<u>1,126,044.75</u>
Discounts	<u>127,778,113.50</u>
Others (specify)	<u>0.00</u>
Total	<u>128,904,158.25</u>

Dated this the 21<sup>st</sup> day of July 2017

  
\_\_\_\_\_  
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  
3561 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, 2016  
(year)

Every space must be filled in.  
Where there are spaces that  
are not applicable, write "None."

Debits:

	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)
1. Taxes Levied as Certified to Department of Revenue by Property Appraiser	2,562,166,522.16	159,267,272.06	2,371,003.81	536,073,906.39	32,015,610.28	463,822.98	3,292,358,137.68
2. Plus Additions to the Roll	319,435.57	11,279.16	0.00	67,708.60	2,648.99	0.00	401,072.32
3. Less Subtractions from the Roll Including Rounding Error	(2,239,198.03)	(199,778.59)	0.00	(445,120.24)	(57,207.57)	0.00	(2,941,304.43)
4. Penalties Collected on Current Roll	2,217,964.88	12,064.40	0.00	489,706.46	3,610.75	0.00	2,723,346.49
5. Total Taxes Levied on <u>2016</u> Tax Roll (year)	<u>2,562,464,724.58</u>	<u>159,090,837.03</u>	<u>2,371,003.81</u>	<u>536,186,201.21</u>	<u>31,964,662.45</u>	<u>463,822.98</u>	<u>3,292,541,252.06</u>

Credits:

6. Total Monies Collected (including Individual Tax Sale Certificates)	2,467,366,997.68	151,315,658.57	2,278,249.59	516,314,124.40	30,325,828.02	445,686.94	3,168,046,545.20
7. Discounts Allowed	90,157,050.67	6,047,395.96	90,253.15	18,749,542.06	1,199,180.32	17,598.20	116,261,020.36
8. Total Cash Credits on Collections (6 + 7)	<u>2,557,524,048.35</u>	<u>157,363,054.53</u>	<u>2,368,502.74</u>	<u>535,063,666.46</u>	<u>31,525,008.34</u>	<u>463,285.14</u>	<u>3,284,307,565.56</u>
9. Warrants Pending	<u>0.00</u>	1,346,974.88	<u>2,501.07</u>	<u>0.00</u>	387,514.37	<u>537.84</u>	1,717,528.16
10. County Tax Sale Certificates	<u>3,842,793.50</u>	<u>0.00</u>	0.00	853,221.46	<u>0.00</u>	0.00	4,496,014.96
11. Errors and Insolvencies	<u>557,243.77</u>	307,368.99	0.00	97,087.74	47,544.08	0.00	1,009,244.58
12. Uncollected Taxes Due to Pending Litigation	740,638.96	73,438.63	0.00	172,225.55	24,595.66	0.00	1,010,898.80
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
15. Total Credits (Lines 5 and 15 Should Balance)	<u>2,562,464,724.58</u>	<u>159,090,837.03</u>	<u>2,371,003.81</u>	<u>536,186,201.21</u>	<u>31,964,662.45</u>	<u>463,822.98</u>	<u>3,292,541,252.06</u>

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

Dated: 7/21/17 Signature [Signature], Tax Collector

Input	
Date Amended	
Date DOR Use Only	

Tax Collector's Recapitulation of the Non-Ad Valorem Assessments Levied for Palm Beach County, Florida, 2016  
(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>330,183,442.44</u>
2. Plus Additions to the Roll	<u>315,306.01</u>
3. Less Subtractions from the Roll Including Rounding Error	<u>(8,192.95)</u>
4. Total Amount Levied on <u>2016</u> Tax Roll (year)	<u>330,490,555.50</u>

**Credits:**

5. Total Monies Collected (Including Individual Tax Sale Certificates)	<u>317,811,484.46</u>
6. Discounts Allowed	<u>11,517,093.14</u>
7. Total Cash Credits on Collections (5 + 6)	<u>329,328,577.60</u>
8. County Tax Sale Certificates	<u>931,860.36</u>
9. Errors and Insolvencies	<u>116,800.17</u>
10. Uncollected Assessments Due to Pending Litigation	<u>113,317.37</u>
11. Over (—) or Under (+) Collected	<u>                          </u>
12. Total Credits (Lines 4 and 12 Should Balance)	<u>330,490,555.50</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: 7/21/17 Signature *Alanner*, Tax Collector

**Tax Collector's Instructions: Please Complete this  
Recapitulation for each Non-Ad Valorem Assessment Levy**

<b>Name of Local Government using Non-Ad Valorem Method</b>	<b>Rate, Basis or Purpose of Assessment</b>	<b>Number of Years or Period of Time the Assessment is to be collected</b>	<b>Total Number of Assessments Certified for Collection</b>	<b>Total Amount Certified for Collection</b>
Acme Improvement District	Drainage and water control/management		17,702	5,978,850.00
Beeline Comm Dev District	Community Development or redevelopment		6	868,164.88
Boca Raton Fire Operations	Fire Control		40,679	9,353,138.00
Boynton Fire Rescue Assessment	Fire Control		32,121	5,849,277.60
Boynton Village Comm Dev District	Drainage and water control/management		10	283,122.70
Briger Community Development	Drainage and water control/management		579	297,104.54
Captain's Key Dependent District	Drainage and water control/management		26	97,962.00
City of Belle Glade Stormwater	Drainage and water control/management		3,382	745,015.37
City of Delray Beach Stormwater	Drainage and water control/management		31,792	2,172,256.22
City of West Palm Beach Fire	Fire Control		43,083	2,180,241.30
Cypress Grove Community Development	Community Development or redevelopment		40	379,597.46
Cypress Lakes Community Development	Community Development or redevelopment		107	197,871.89
EAA Environment Protection District	Drainage and water control/management		1,902	2,083,062.28
East Beach Water Control District	Drainage and water control/management		1,870	214,830.00
East Shore Water Control District	Drainage and water control/management		41	136,127.18
Everglades Underground Utility	Other		46	72,665.03
FL Green Fin Auth - Lantana	Other		2	320,165.00

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Gladeview Water Control District	Drainage and water control/management		63	601,804.84
Gulfstream Underground Utility	Other		253	282,614.78
Hamal Community Development	Community Development or redevelopment		1,321	1,382,281.36
Haverhill Solid Waste	Solid Waste		592	149,292.00
High Ridge/Quantum Comm Development	Community Development or redevelopment		155	254,598.35
Highland Glades Water Control District	Drainage and water control/management		96	31,568.18
Hypoluxo/Haverhill Comm Development	Community Development or redevelopment		274	184,832.18
Indian Trail Improvement District	Drainage and water control/management		17,691	12,709,085.00
Journey's End Community Development	Drainage and water control/management		471	341,665.95
Juno Beach - Solid Waste	Solid Waste		480	71,499.12
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		9,566	3,082,813.44
Lake Worth Drainage District	Drainage and water control/management		284,970	15,036,658.50
Lake Worth Utilities	Water and Sewer		2	2,185.99
Lantana Gas Line	Other		311	81,960.94
Lake Worth - Stormwater	Drainage and water control/management		12,689	1,954,164.71

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Loxahatchee Groves Water Control District	Drainage and water control/management		1,617	1,342,948.53
Loxahatchee River District	Water and Sewer		1,897	1,176,579.20
Mangonia Park Sewage System	Water and Sewer		19	9,500.00
Marsh Harbour Comm Dev District	Drainage and water control/management		402	787,688.52
Mediterranea Comm Dev District	Community Development or redevelopment		98	87,869.40
Monterey Congress Comm Dev District	Community Development or redevelopment		300	359,766.00
NPB Co. Improvement District	Drainage and water control/management		50,932	29,851,964.89
Northern Riverwalk CDD	Community Development or redevelopment		7	1,138,625.18
NPB Heights Water Control District	Drainage and water control/management		1,482	188,836.44
Nuisance/Lot/Reinspect SRV-LW	Other		59	158,684.32
Old Palm Community Development	Drainage and water control/management		317	1,103,182.59
Osprey Oaks Community Dev District	Community Development or redevelopment		172	209,957.06
Pahokee Water Control District	Drainage and water control/management		56	298,835.46
Palm Beach Plantation Comm Development	Community Development or redevelopment		600	580,850.38
Pal-Mar Water Control District	Drainage and water control/management		444	35,374.09
Palm Beach Via Fontana UG Utility	Other		4	17,523.37
Palm Springs Stormwater	Drainage and water control / management		7,593	386,760.00



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<u>PB Sidewalk Historic Dist</u>	<u>Community development or redevelopment</u>	<u></u>	<u>10</u>	<u>5,256.28</u>
<u>PBC MSBU Hydrant Maint/Rental Boca Raton</u>	<u>Fire Control</u>	<u></u>	<u>10,763</u>	<u>247,549.00</u>
<u>PBC Nuisance/Bldg Abatement Assessment</u>	<u>Other</u>	<u></u>	<u>17</u>	<u>120,673.24</u>
<u>PBC Road Improvements Assessment</u>	<u>Road Improvements</u>	<u></u>	<u>1,252</u>	<u>620,375.45</u>
<u>PBC Utility Assessment</u>	<u>Other</u>	<u></u>	<u>2,547</u>	<u>1,292,994.62</u>
<u>Pelican Lake Water Control District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>408</u>	<u>180,589.70</u>
<u>Peruvian Streetscape Im</u>	<u>Road Improvements</u>	<u></u>	<u>136</u>	<u>148,264.44</u>
<u>Pine Tree Water Control District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>142</u>	<u>108,894.86</u>
<u>Quantum Park Overlay Dependent District</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>353</u>	<u>916,845.67</u>
<u>Renaissance Commons Comm Dev District</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>1,183</u>	<u>1,428,009.45</u>
<u>Riviera Beach Fire Hydrant</u>	<u>Fire Control</u>	<u></u>	<u>639</u>	<u>33,777.54</u>
<u>Saddle Trl Pk S NBHD Improv</u>	<u>Community Development or redevelopment</u>	<u></u>	<u>56</u>	<u>292,317.77</u>
<u>Seminole Improvement District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>14</u>	<u>1,169,163.03</u>
<u>Sewage Proj Lk Clarke Shores</u>	<u>Water and Sewer</u>	<u></u>	<u>12</u>	<u>43,135.59</u>
<u>SFWMD - Agricultural Privilege Tax-Everglades</u>	<u>Drainage and water control/management</u>	<u></u>	<u>1,902</u>	<u>10,348,212.75</u>
<u>Shawano Water Control District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>171</u>	<u>527,230.16</u>
<u>So Indian River Water Control District</u>	<u>Drainage and water control/management</u>	<u></u>	<u>8,941</u>	<u>5,505,388.54</u>

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<b>Name of Local Government using Non-Ad Valorem Method</b>	<b>Rate, Basis or Purpose of Assessment</b>	<b>Number of Years or Period of Time the Assessment is to be collected</b>	<b>Total Number of Assessments Certified for Collection</b>	<b>Total Amount Certified for Collection</b>
Solid Waste - Lake Park	Solid Waste		2,842	912,952.25
Solid Waste - Lantana	Solid Waste		4,037	1,002,339.48
Solid Waste - Loxahatchee Groves	Solid Waste		1,231	359,803.28
Solid Waste - Palm Beach	Solid Waste		411	944,085.43
Solid Waste Authority of PBC	Solid Waste		588,244	187,894,829.39
Sonoma Bay Comm Dev District	Drainage and water control/management		302	448,071.10
South Florida Conservancy District	Drainage and water control/management		4,714	759,190.79
South Shore Drainage District	Drainage and water control/management		963	168,102.00
Tequesta Refuse Collection	Solid Waste		3,156	505,113.10
Tequesta Stormwater	Drainage and water control/management		3,321	359,212.14
Terracina Community Development	Community Development or redevelopment		460	440,652.78
Thousand Oaks Community Development	Community Development or redevelopment		897	743,112.43
Town of Lake Park Stormwater	Drainage and water control/management		3000	532,539.96
Village of Palm Springs Solid Waste	Solid Waste		7,049	1,066,413.60
Vista Comm Dev District	Drainage		256	422,826.90
Water/Rd Imprv & Infrstr-PBG	Road Improvements		61	120,458.32
Wellington Solid Waste	Solid Waste		21,026	3,149,610.00

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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>Winston Trails Community Development</u>	Community Development or redevelopment		518	303,306.58
<u>Worth Avenue Commercial District</u>	Community Development or redevelopment		79	1,025,917.81
<u>WPB Nuisance/Lot/Reinspect Srv</u>	Other		380	392,601.29
<u>Wyndam Park Community Development</u>	Community Development or redevelopment		341	255,750.00