PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

Agenda Item #: 3B 5

AGENDA ITEM SUMMARY

Meeting Date:	September 18, 2018	(x) Consent () Ordinance	
Department Subm	itted By: Clerk & Comptro	oller, Palm Beach Cou	<u>inty</u>
Submitted For:	TAX COL	LECTOR	
	I. EXECU	TIVE BRIEF	
Motion and Title:	Staff recommends motion	to approve:	
LIST OF E VALUE ADJ	ERRORS, INSOLVENCIES USTMENT BOARD REDUC	, DOUBLE ASSESSI CTIONS ON THE 2017	MENTS, DISCOUNTS & ASSESSMENT ROLL.
certificate sale, the Commissioners, see insolvencies for white	n 197.492, F.S Requires the Tax Collector shall me parately showing the district characteristics to be given, include account the credit is to	nake out a report to scounts, errors and o uding in every case ex	o the Board of County double assessments and cept discounts, the names
Background and J	ustification:		
Errors, Insolvencies on the assessment as shown; that no	Tax Collector of Palm Beach s, Double Assessments, Dis roll for the year 2017, that to exemptions, other than the each item listed as an erro perty Appraiser.	scounts and Value Adju the discounts were acto ose shown on the Ass	ustment Board Reductions ually earned for the month sessment Roll have been
Board Reductions I Services/Minutes Description	I Errors Insolvencies, Doub nas been received and is o epartment, Room 203.2, Go nly the recapitulation report	on file and available fo overnmental Center. Du	or inspection in the Board ie to the bulk of the report,
Errors, I Discoun Total	nsolvencies, and Double <i>i</i> ts	<u>\$13</u>	136,841.62 <u>83,536,843.56</u> 83,673,685.18
Attachments:			
Copy of Sigr	ned Certificate of Tax Collec	tor Recapitulation.	
•	Collector's Recapitulation o	•	Beach County, Florida.
Recommended b	y: Shannon Ramsey-Chess Chief Operating Officer -	sman	8/17/18 Date Operating Officer
Approved by:	N/A Assistant County A	dministrator	Date

II. FISCAL IMPACT ANALYSIS

FIVE YEAR SUMMARY OF FISCAL IMPACT:

Department Director

Α.

Fiscal years 2018 2019 2020 2021 2022 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 ____ Does this item include the use of Federal Funds? Yes _____ No ____ **Budget Account No.:** Fund _____ Dept.___ Unit ____ Object ____ Revenue Source ____ RECOMMENDED SOURCES OF FUNDS/SUMMARY OF FISCAL IMPACT: B. No Fiscal Impact. C. DEPARTMENTAL FISCAL REVIEW: ____ III. REVIEW COMMENTS OFMB FISCAL AND/OR CONTRACT DEV. AND CONTROL COMMENTS: A. Based on the information provided, the Tax Collector has the appropriate procedures and internal controls in place to assure accuracy of this report. Contract Dev. and Control B. **LEGAL SUFFICIENCY:** · M/ 8/21/18 **Assistant County Attorney** C. Other Department Review:

DR-505 R. 09/17

INSTRUCTIONS

To Tax Collectors:

- 1. Use this for the last sheet on your report of discounts, errors, double assessments, and insolvencies.
- 2. Do not list any item without showing the reason for reduction in the right-hand column.
- 3. As much as possible, group together all items coming under one heading. For instance, place all errors under on heading, all double assessments under another, exemptions under another, etc.
- 4. For exemptions, specify whether widow, veteran, homestead, disability, etc.

Tax Collector Recapitulation

I, Anne M. Gannon, Tax Collector of Palm Beach County, Florida, certify this is a report of all discounts, errors, double assessments, insolvencies, and federal bankruptcies on the assessment roll for 2017; that the discounts were actually earned for the month as shown; that the attached list shows all errors and double assessments as the property appraiser certified; that I have allowed no exemptions, other than those the attached list shows as certified by the property appraiser; that each item marked insolvent on the attached list is in fact insolvent and, although I have made a diligent search, I have been unable to find the tangible personal property to levy on to enforce the payment of the tax; and that I have not collected any of the items on the attached list.

I am entitled to credit against the 2017 assessment roll on the following amounts:

Discounts	\$133,536,843.56	
Errors	\$29,892.33	
Double Assessments	\$0.00	
Insolvencies	\$106,949.29	
Federal Bankruptcles	\$0.00	
Total	\$133,673,685.18	

Lune M. Hannon
Signature, Tax Collector

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8/7/18

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