# PALM BEACH COUNTY

Agenda Item #: 3.B

# **AGENDA ITEM SUMMARY**

**BOARD OF COUNTY COMMISSIONERS** 

Meeting Date:	August 20, 2019	(x)Consent ()Ordinance	( ) Re ( ) Pu	gular blic Hearing
Department Submi	itted By: <u>Clerk &amp; Comp</u> t	troller, Palm Beach Co	unty	
Submitted For:	TAX CO	OLLECTOR		
	I. EXEC	CUTIVE BRIEF		Mark
Motion and Title:	Staff recommends motion	on to approve:		
LIST OF E VALUE ADJ	RRORS, INSOLVENCIE USTMENT BOARD RED	ES, DOUBLE ASSESS UCTIONS ON THE <b>201</b> 8	SMENTS, D 8 ASSESSM	ISCOUNTS & ENT ROLL.
certificate sale, th Commissioners, se insolvencies for whi	n 197.492, F.S Require Tax Collector shall eparately showing the coch credit is to be given, in the credit is	make out a report t discounts, errors and ncluding in every case ex	to the Boa double ass xcept discou	rd of County essments and
Background and J	ustification:			
Errors, Insolvencies on the assessment as shown; that no	ax Collector of Palm Bea, Double Assessments, E roll for the year 2018, that exemptions, other than each item listed as an e erty Appraiser.	Discounts and Value Adj at the discounts were ac those shown on the As	justment Boa tually earned ssessment F	ard Reductions of for the month Roll have been
Board Reductions h Services/Minutes De	I Errors Insolvencies, Donas been received and is epartment, Room 203.2, Conly the recapitulation repo	s on file and available f Governmental Center. D	for inspectionue to the toul	n in the Board
Errors, I Discoun Total	nsolvencies, and Doubl ts	<u>\$1</u> :	202,056.9 <u>38,795,278.</u> 38,997,335.0	<u>18</u>
Attachments:				
1. Copy of Sign	ed Certificate of Tax Coll	lector Recapitulation.		
2. Copy of Tax	Collector's Recapitulation	າ of the Tax Roll for Palm	n Beach Cou	nty, Florida.
Recommended by		hief Operating Officer	of Finance	8-1-19 Date
Approved by:	N/A Assistant Count			 Date

## II. FISCAL IMPACT ANALYSIS

FIVE YEAR SUMMARY OF FISCAL IMPACT:

Department Director

Α.

Fiscal years 2019 2020 2021 2022 2023 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.:** Dept.\_\_\_\_ Unit \_\_\_\_ Object \_\_\_\_ Fund \_\_\_\_ 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. 812 8/2 B. **LEGAL SUFFICIENCY: Assistant County Attorney** C. Other Department Review:

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	Increase	Decrease	Net
Correction Totals	\$4,690,890.82	\$11,359,671.92	\$(6,668,781.10)
Total Insolvent	\$0.00	\$115,654.66	\$(115,654.66)
Total Litigation	\$0.00	\$0.00	\$0.00
Grand Totals	\$4,690,890.82	\$11,475,326.58	\$(6,784,435.76)

# **INSTRUCTIONS**

## To Tax Collectors:

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

#### **Tax Collector Recapitulation**

١, .		, Tax Collector of	Palm Beach	County, Florida, certify this is a report of all
dis	scounts, errors, double asses:	sments, insolvencies, a	nd federal bank	ruptcles on the assessment roll for 20 18 ; that
the	discounts were actually earr	ned for the month as sh	own; that the at	tached list shows all errors and double
as	sessments as the property ap	praiser certified; that I	have allowed no	exemptions, other than those the attached list
sn	ows as certified by the proper	ty appraiser; that each	item marked ins	solvent on the attached list is in fact insolvent and
all	hough I have made a diligent	search, I have been ur	able to find the	tangible personal property to levy on to enforce the
pa	yment of the tax; and that I ha	ive not collected any of	the items on the	e attached list.

I am entitled to credit against the 20 18 assessment roll on the following amounts:

Discounts	\$138,795,278.18
Errors	\$86,402.25
Double Assessments	
Insolvencies	\$115,654.66
Federal Bankruptcies	
Total	\$138,997,335.09

Signature, Tax Collector