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AGENDA ITEM 3.B.5

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: October 6, 2020 (X) Consent () Regular
() Workshop () Public Hearing

Department Submitted by: Clerk & Comptroller, Palm Beach County

Department Submitted for: Tax Collector, Palm Beach County

I. EXECUTIVE BRIEF

Motion and Title:

Staff recommends motion to approve: List of Errors, Insolvencies, Double Assessments, Discounts, and Value Adjustment Board reductions on the 2020 Assessment Roll (3,764 pages). **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, 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. (DB) 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 2018, 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; and that each item listed as an error, insolvency or double assessment has been certified by the Property Appraiser. 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 =	78,877.10
<u>Discounts =</u>	<u>151,607,620.57</u>
Total =	151,686,497.67

Attachments:

- 1) Copy of Signed Certificate of Tax Collector Recapitulation.
- 2) Copy of Tax Collector's Recapitulation of the Tax Roll for Palm Beach County, Florida.

Recommended by: Darlene Malaney 9/14/20
Darlene Malaney, Chief Operating Officer of Finance Date

Approved by: _____ N/A _____
Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. FIVE-YEAR SUMMARY OF FISCAL IMPACT:

<u>Fiscal Years</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
Number of 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 _____

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 DEVELOPMENT 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

Contract Dev. and Control

B. LEGAL SUFFICIENCY:

Assistant County Attorney

C. OTHER DEPARTMENT REVIEW:

Department Director

	Increase	Decrease	Net
Correction Totals	\$2,510,912.38	\$9,585,239.57	(\$7,074,327.19)
Total Insolvent	\$0.00	\$54,228.97	(\$54,228.97)
Total Litigation	\$0.00	\$0.00	\$0.00
Grand Totals	\$2,510,912.38	\$9,639,468.54	\$(7,128,556.16)

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 one 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 2019; 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 2019 assessment roll on the following amounts:

Discounts	\$151,607,620.57
Errors	\$24,648.13
Double Assessments	
Insolvencies	\$54,228.97
Federal Bankruptcies	
Total	\$151,686,497.67

Anne M. Gannon
Signature, Tax Collector

Palm Beach
County

7-24-20
Date



**REPORT OF DISCOUNTS, ERRORS,
DOUBLE ASSESSMENTS, AND INSOLVENCIES**

DR-505
R. 09/17
Rule 12D-16.002, F.A.C.
Eff. 09/17

Section 197.492, Florida Statutes

Certified to the Board of County Commissioners by Anne M. Gannon, Constitutional Tax Collector, Serving Palm Beach County for Palm Beach County, Florida.

Discounts, errors, double assessments, insolvencies, and exemptions are the only reasons for not collecting personal property taxes. Do not list any personal property tax item unless it is uncollectible. Do not take credit for items which are expected to be collected and remitted later.

Before submitting this list to the board of county commissioners, the tax collector must fill out and sign the certificate at the end of this form as the last page of the report and recapitulate the amount of all taxes that will be credited.

Name of Assessed	Account/ Property ID#	Assessed Value Deleted from Roll	Exempt Value Deleted from Roll	Millage/ District Code	Tax Increase	Tax Decrease	Correction #	Litigation/ Insolvent	Reason/ Status
HAAS MICHELE M &	00-41-41-11-00-000-5170 / 2019 -101053567	0	0	3TD1	\$0.00	\$104.00	28451561		COFC
HAAS MICHELE M &	00-41-41-11-00-000-5170 / 2019 -101053567	0	0	7270	\$0.01	\$0.00	28451561		COFC
BRETAN BARBARA &	52-41-42-14-09-000-0920 / 2019 -101057404	0	0	5040	\$0.00	\$0.01	28451410		COFC
BRETAN BARBARA &	52-41-42-14-09-000-0920 / 2019 -101057404	0	0	4541	\$1,347.98	\$0.00	28451410		COFC
CHAMLEY NICHOLAS &	00-41-47-26-07-000-0243 / 2019 -101081077	0	0	4541	\$0.00	\$1,347.83	28451404		COFC
JONES ALICE J	00-42-41-07-00-000-5310 / 2019 -101086472	0	0	3TF1	\$156.00	\$0.00	28451566		COFC
JONES ALICE J	00-42-41-07-00-000-5310 / 2019 -101086472	0	0	7280	\$0.00	\$0.01	28451566		COFC
SAVINO BRIAN T	00-42-44-28-01-000-0684 / 2019 -101138254	0	0	7270	\$0.01	\$0.00	28451406		COFC
SAVINO BRIAN T	00-42-44-28-01-000-0684 / 2019 -101138254	0	0	7280	\$0.00	\$0.01	28451406		COFC
SAVINO BRIAN T	00-42-44-28-01-000-0684 / 2019 -101138254	0	0	4541	\$0.00	\$1,277.39	28451406		COFC
SIEGEL LISA B	00-42-45-15-10-000-1180 / 2019 -101166025	0	0	7280	\$0.00	\$0.01	28451402		COFC
SIEGEL LISA B	00-42-45-15-10-000-1180 / 2019 -101166025	0	0	4541	\$0.00	\$1,590.38	28451402		COFC
VAN LEFFERDINK MORGAN	56-43-42-22-28-002-2301 / 2019 -101516918	0	0	4541	\$0.00	\$6,771.68	28451400		COFC
VENIER RYAN	72-41-43-14-03-002-0180 / 2019 -101548464	0	0	7270	\$0.01	\$0.00	28451408		COFC