

**AGENDA ITEM 3.B.6**

**PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**AGENDA ITEM SUMMARY**

**Meeting Date:** August 17, 2021 (  ) Consent (  ) Regular  
(  ) Workshop (  ) Public Hearing

**Submitted by:** Clerk of the Circuit Court & Comptroller, Palm Beach County

**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

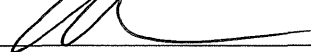
**Background and Justification:**

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 **2020**, 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:

<b>Errors, Insolvencies, and Double Assessments =</b>	<b>\$83,060.01</b>
<b><u>Discounts =</u></b>	<b><u>\$158,437,359.90</u></b>
<b>Total =</b>	<b>\$158,520,419.91</b>

**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:**   
Felicia Landerman, Treasurer

7/30/21  
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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</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