AGENDA ITEM 3.B.

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: Au	0	•) Consent) Workshop	(() Regular) Public Hearing
Submitted by:	Clerk of the Circuit Court & Comptroller, Palm Beach County				
Submitted for:	Tax Collector, Palm Bea	ach C	ounty		

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 **2021** 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, 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) <u>Countywide</u>

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 **2021**, 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 =	\$96,239.54
Discounts =	\$166,785,915.51
Total =	\$166,882,155.05

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. (Due to the bulk of the report, the full copy may be viewed in the Board Services Department of the Constitutional Clerk of the Circuit Court & Comptroller's Office.)

Recommended by: Feliciá Landerman, Treasurer N/A Approved by: **Assistant County Administrator** Date

II. FISCAL IMPACT ANALYSIS

A. FIVE-YEAR SUMMARY OF FISCAL IMPACT:

Fiscal Years	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</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 B	udget?		Ŋ	/es	No
Does this item include the us	se of Federal Fu	Inds?	Ŋ	(es	No
Budget Account No.:	Fund	Dept	_ Unit		Object
				Revenue S	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

B UM CY: 7/20

B. LEGAL SUFFICIENCY:

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Assistant County Attorney

C. OTHER DEPARTMENT REVIEW:

Department Director

22 Contract Dev. and Control

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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

I, Anne M. Gannon, Constitutional Tax Collector, Serving Palm Beach County 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 2021; 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 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 2021 assessment roll on the following amounts:

\$28,693.62 \$0.00
\$0.00
+
\$67,545.92
\$0.00
\$166,882,155.05

anne M. Gannon P. Beach county

7.25-22 Date