AGENDA ITEM 3.B.5

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: August 25, 2026 (X) 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 **2025** 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) 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 **2025**, 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 =	**$130,008.60**
Properties with taxes below minimum tax bill =	**$2,589.25**
Properties Assigned to List of Lands Available for Taxes =	**$0.00**
Federal Bankruptcies =	**$0.00**
Discounts =	**$234,716,148.86**
Total =	**$234,848,746.71**

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: [signature] **07-28-2026**
Liana Figueroa, Manager - Finance **Date**

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

II. FISCAL IMPACT ANALYSIS

A. FIVE-YEAR SUMMARY OF FISCAL IMPACT:

Fiscal Years	2026	2027	2028	2029	2030
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 x

Does this item include the use of State Funds? Yes______ No x

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.

7/28/2026
MG 7/28
OFMB

7/29/26
Contract Dev. and Control
7-29-26

B. LEGAL SUFFICIENCY:

9/3/26
Assistant County Attorney

C. OTHER DEPARTMENT REVIEW:

____
Department Director

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, federal bankruptcies, properties in which taxes arre below the minnimumtax bill, and properties assigned to the list of lands available for taxes on the assessment roll for 2025; 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 2025 assessment roll on the following amounts:

Discounts	$234,716,148.86
Errors	$22,190.95
Double Assessments	$0.00
Insolvencies	$107,817.65
Federal Bankruptcies	$0.00
Properties in which taxes are below the minimum tax bill	$2,589.25
Properties assigned to the list of lands available for taxes	$0.00
Total	$234,848,746.71

A Gannon
Signature, Tax Collector

P. Beach
County

5-27-26
Date