

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: August 22, 2023 (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 2022 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. 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 2022, 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:

Table with 2 columns: Description and Amount. Rows include Errors, Insolvencies, and Double Assessments = \$181,192.33; Discounts = \$187,116,923.88; Total = \$187,298,116.21

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 Clerks of the Circuit Court & Comptroller's Office.)

Recommended by: Liana Figueroa, Manager - Finance Date 7/25/33

Approved by: N/A Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. FIVE-YEAR SUMMARY OF FISCAL IMPACT:

<u>Fiscal Years</u>	<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 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.

Lisa M. [Signature] 7/26/2023
 OFMB
EJW
 7-26-2023

N/A

 Contract Dev. and Control

B. LEGAL SUFFICIENCY:

N/A

 Assistant County Attorney

C. OTHER DEPARTMENT REVIEW:

 Department Director