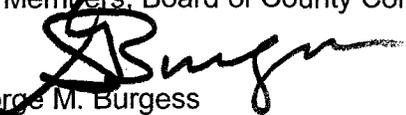


# Memorandum



**DATE:** October 18, 2005

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

**FROM:**   
George M. Burgess  
County Manager

**SUBJECT:** Errors, Insolvencies, Double Assessments and Discounts  
for the 2001, 2002, and 2003 Tax Rolls

Agenda Item No. 12 (B) 4
-----------------------------

Pursuant to Florida Statute 197.492, the Tax Collector is required to report to the Board any discounts and credit allowances granted for errors, double assessments, and insolvencies for the yearly tax roll. The Tax Collector's Office is also required to submit a recapitulation of the tax roll to the Florida Department of the Revenue (DOR). The recapitulation report is utilized for informational purposes and serves as a summary to derive information for comparison of the Property Appraiser's assessment roll to the Tax Collector's final roll.

Upon review by the Tax Collector's Office, it was determined that the submission of the 2001 and 2002 recapitulation reports were inadvertently not reported to the Board. The reports were submitted to the DOR as required by Property Tax Rule 12D-8.018. The Tax Collector's Office has reviewed its internal procedures, and documentation has been developed to prevent future oversights of this manner. All future recapitulation reports will be prepared and submitted accordingly.

Attached are the recapitulation reports for tax years 2001 (Attachment 1), 2002 (Attachment 2), and 2003 (Attachment 3). The recapitulation reports have been independently reviewed and approved for accuracy by the Department of Audit and Management Services.

  
Assistant County Manager

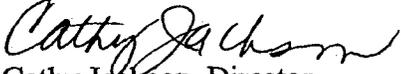


## MEMORANDUM

**TO:** Rachel Baum, Director  
Finance Department

**DATE:** July 23, 2003

**SUBJECT:** Errors, Insolvencies, Double  
Assessments and Discounts  
for 2001 Tax Rolls

**FROM:**   
Cathy Jackson, Director  
Audit and Management Services Department

As requested, we reviewed for accuracy the attached Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2001 Tax Rolls.

Test work revealed no errors and the Recapitulations may be forwarded through Kay Sullivan, Director, Clerk of the Board, for approval by the Board of County Commissioners.

We appreciate the courtesies and assistance extended to our staff during the audit process. No response to this report is necessary. If you have questions or need additional information, please contact Sheila H. Salters, Audit Supervisor, at 305-349-6100.

CJ:rmb

Attachments

- c: Honorable Harvey Ruvin, Clerk of Courts  
Susanne Torriente, Executive Assistant, Assistant County Manager  
Corinne Brody, Special Assistant, Strategic Management Initiatives  
Joel W. Robbins, Property Appraiser  
Ian Yorty, Tax Collector  
Eric McAndrew, BCC Chief Legislative Analyst

## INSTRUCTIONS

**TAX COLLECTORS:**

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

### RECAPITULATION

I, Betty Burrell, Tax Collector of Miami-Dade County, Florida,

by certify that the within and foregoing is a true list of all; ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year 2001 that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually used for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected of the items shown on this list.

I am, therefore, entitled to credit against the 2001 Assessment Roll in the following amounts:

Errors <u>County and District Taxes</u>	\$	<u>33,956,132.28</u>
Insolvencies	\$	_____
Double Assessments	\$	_____
Discounts	\$	<u>73,808,286.28</u>
Federal Bankruptcies	\$	_____
Others: (Specify)	\$	_____
	\$	_____
	\$	_____
Total		\$ <u>107,764,418.56</u>

Dated this the 27 day of December 2002

Betty J. Burrell  
Tax Collector, Miami-Dade County

**COUNTY COMMISSIONERS:**

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

### RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami- Dade Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. Betty Burrell Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors <u>County and District Taxes</u>	\$	<u>33,956,132.28</u>
Insolvencies	\$	_____
Double Assessments	\$	_____
Discounts	\$	<u>73,808,286.28</u>
Federal Bankruptcies	\$	_____
Others: (Specify)	\$	_____
	\$	_____
	\$	_____
Total		\$ <u>107,764,418.56</u>

Dated this the 27 day of December 2002

EST:

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

3

INSTRUCTIONS

FAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
(2) Do not list any item without showing the reason or code in the right-hand marginal column.
(3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
(4) On exemptions specify whether widow, veteran, homestead, disability, etc.

RECAPITULATION

I, Betty Burrell, Tax Collector of Miami-Dade County, Florida,

do hereby certify that the within and foregoing is a true list of all; ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year 2001; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually paid for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected of the items shown on this list.

I am, therefore, entitled to credit against the 2001 Assessment Roll in the following amounts:

Table with 2 columns: Description (Errors City and District Taxes, Insolvencies, Double Assessments, Discounts, Federal Bankruptcies, Others: (Specify), Total) and Amount (\$ 8,168,184.94, \$, \$, \$ 15,482,918.13, \$, \$, \$ 23,651,103.07)

Dated this the 27 day of December 2002

Betty J Burrell
Tax Collector, Miami-Dade County

COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami-Dade, Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. Betty Burrell

Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Table with 2 columns: Description (Errors City and District Taxes, Insolvencies, Double Assessments, Discounts, Federal Bankruptcies, Others: (Specify), Total) and Amount (\$ 8,168,184.94, \$, \$, \$ 15,482,918.13, \$, \$, \$ 23,651,103.07)

Dated this the 27 day of December 2002

Chairman
Member
4
Member

TEST:

## Memorandum

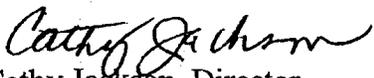


2004 NOV -2 AM 2:51

FINANCE DIRECTOR'S OFFICE

**Date:** October 25, 2004

**To:** Rachel Baum, Director  
Finance Department

**From:**   
Cathy Jackson, Director  
Audit and Management Services Department

**Subject:** Errors, Insolvencies, Double Assessments and Discounts for 2002 Tax Rolls

As requested, we reviewed for accuracy the attached Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2002 Tax Rolls. Initially, City and District taxes were overstated approximately \$174,000 due to certain non-ad valorem items erroneously included in the Recapitulation and another \$45,000 in credits for Special District taxes was excluded. In April 2004, these exception conditions were disclosed to the Tax Collector's Office and the applicable Recapitulation reports revised accordingly in October 2004. The Recapitulations may now be forwarded through Kay Sullivan, Director, Clerk of the Board, for approval by the Board of County Commissioners.

We appreciate the courtesies and assistance shown our staff during the audit process. No response to this report is necessary. If you have questions or need additional information, please contact Sheila H. Salters, Audit Supervisor, at 305-349-6100.

CJ:ac

Attachments

c: Honorable Harvey Ruvin, Clerk of the Courts  
Corinne Brody, Special Assistant, Strategic Management Initiatives  
Joel W. Robbins, Property Appraiser  
Ian Yorty, Tax Collector  
Sylvia Frow, Assistant Tax Collector  
Charles Anderson, Commission Auditor

**INSTRUCTIONS**

**TO TAX COLLECTORS:**

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

**RECAPITULATION**

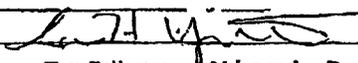
I, Ian Vorty, Tax Collector of Miami-Dade County, Florida,

hereby certify that the within and foregoing is a true list of all; **ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS** on the Assessment Roll for the year 2003; that all errors and double assessments have been plainly indicated on the Assessment Roll; 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 by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the 19-2003 assessment roll in the following amounts:

Errors County and District Taxes . . . . .	\$ 38,078,657.04
Insolvencies . . . . .	\$ _____
Double Assessments . . . . .	\$ _____
Discounts . . . . .	\$ 77,013,550.09
Federal Bankruptcies . . . . .	\$ _____
Others: (Specify) . . . . .	\$ _____
Total . . . . .	\$ 115,092,207.

Dated this the 12 day of February 2004

  
 Tax Collector, Miami-Dade County

**TO COUNTY COMMISSIONERS:**

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

**RECAPITULATION**

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami-Dade Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. Ian Vorty Tax Collector, is therefore entitled to credit an account of said list for the following amounts:

Errors County and District Taxes . . . . .	\$ 38,078,657.04
Insolvencies . . . . .	\$ _____
Double Assessments . . . . .	\$ _____
Discounts . . . . .	\$ 77,013,550.09
Federal Bankruptcies . . . . .	\$ _____
Others: (Specify) . . . . .	\$ _____
Total . . . . .	\$ 115,092,207.

Dated this the 12 day of February 2004

ATTEST:

\_\_\_\_\_  
 Clerk

\_\_\_\_\_  
 Chairman

\_\_\_\_\_  
 Member

\_\_\_\_\_  
 Member

\_\_\_\_\_  
 Member

\_\_\_\_\_  
 Member

INSTRUCTIONS

TO TAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
(2) Do not list any item without showing the reason or code in the right-hand marginal column.
(3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading; all Double Assessments under another; Exemptions under another, etc.
(4) On exemptions specify whether widow, veteran, homestead, disability, etc.

RECAPITULATION

I, Ian Yorty, Tax Collector of Miami-Dade County, Florida.

hereby certify that the within and foregoing is a true list of all; ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year ... that all errors and double assessments have been plainly indicated on the Assessment Roll; 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 by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

Table with 2 columns: Description (Errors, Insolvencies, Double Assessments, Discounts, Federal Bankruptcies, Others, Total) and Amount (\$9,428,411.92, \$17,273,757.69, \$26,702,169.61).

Dated this the 22nd day of October 2004 19. Signature of Ian Yorty.

Tax Collector, Miami-Dade County

TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami-Dade Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. Ian Yorty Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Table with 2 columns: Description (Errors, Insolvencies, Double Assessments, Discounts, Federal Bankruptcies, Others, Total) and Amount (\$9,428,411.92, \$17,273,757.69, \$26,702,169.61).

Dated this the 22nd day of October 2004 19

ATTEST:

Clerk

Chairman, Member, Member, Member, Member

INSTRUCTIONS

TO TAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
(2) Do not list any item without showing the reason or code in the right-hand marginal column.
(3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
(4) On exemptions specify whether widow, veteran, homestead, disability, etc.

RECAPITULATION

I, Ian Yorty, Tax Collector of Miami-Dade County, Florida

hereby certify that the within and foregoing is a true list of all; ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year 2004; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actual earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the 2002 Assessment Roll in the following amounts:

Table with 2 columns: Description (Errors, Insolvencies, Double Assessments, Discounts, Federal Bankruptcies, Others: (Specify), Total) and Amount (\$ 174,399.25, \$, \$, \$, \$, \$, \$ 174,399.25)

Dated this the 22nd day of October 2004 19

X [Signature] Tax Collector, Miami-Dade County

TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami-Dade Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. Ian Yorty Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Table with 2 columns: Description (Errors, Insolvencies, Double Assessments, Discounts, Federal Bankruptcies, Others: (Specify), Total) and Amount (\$ 174,399.25, \$, \$, \$, \$, \$, \$ 174,399.25)

Dated this the 22nd day of October 2004 19

ATTEST:

Clerk

Chairman
Member
Member
Member

8

Memorandum **MIAMI-DADE  
COUNTY**

**Date:** April 15, 2005

**To:** Rachel Baum, Director  
Finance Department

**From:** *Cathy Jackson*  
Cathy Jackson, Director  
Audit and Management Services Department

**Subject:** Errors, Insolvencies, Double Assessments and Discounts for 2003 Tax Rolls

---

As requested, we reviewed for accuracy the attached Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2003 Tax Rolls. Test work revealed no errors and the Recapitulations may now be forwarded through Kay Sullivan, Director, Clerk of the Board, for approval by the Board of County Commissioners.

We appreciate the courtesies and assistance shown our staff during the audit process. No response to this report is necessary. If you have questions or need additional information, please contact Sheila Salters, Audit Supervisor, at 305-349-6100.

CJ:ac

Attachments

■ Honorable Harvey Ruvin, Clerk of the Courts  
Alina T. Hudak, Assistant County Manager  
Joe Ruiz, Assistant County Manager  
Joel W. Robbins, Property Appraiser  
■ ~~City Tax Collector~~  
Charles Anderson, Commission Auditor

# INSTRUCTIONS

**COLLECTORS:**

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

## RECAPITULATION

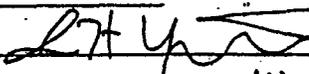
I, Ian H. Yorty, Tax Collector of Miami-Dade County, Florida.

certify that the within and foregoing is a true list of all; ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year 2003; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually taken for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected items shown on this list.

I am, therefore, entitled to credit against the 2003 Assessment Roll in the following amounts:

Errors	County and District Taxes	\$	<u>49,080,237.97</u>
Insolvencies		\$	_____
Double Assessments		\$	_____
Discounts		\$	<u>89,657,703.91</u>
Federal Bankruptcies		\$	_____
Others: (Specify)		\$	_____
		\$	_____
		\$	_____
<b>Total</b>			<b>\$ <u>138,737,941.88</u></b>

Dated this the 3 day of March, 2005

  
 Tax Collector, Miami-Dade County

**CITY COMMISSIONERS:**

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

## RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami-Dade hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken said list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our information and belief such list is now correct, just and legal and Hon. Ian H. Yorty Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors	County and District Taxes	\$	<u>49,080,237.97</u>
Insolvencies		\$	_____
Double Assessments		\$	_____
Discounts		\$	<u>89,657,703.91</u>
Federal Bankruptcies		\$	_____
Others: (Specify)		\$	_____
		\$	_____
		\$	_____
<b>Total</b>			<b>\$ <u>138,737,941.88</u></b>

Dated this the 3 day of March, 2005

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Clerk

10

INSTRUCTIONS

COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
(2) Do not list any item without showing the reason or code in the right-hand marginal column.
(3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
(4) On exemptions specify whether widow, veteran, homestead, disability, etc.

RECAPITULATION

I, Ian H. Yorty, Tax Collector of Miami-Dade County, Florida.

certify that the within and foregoing is a true list of all; ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year 2003 that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually or the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected the items shown on this list.

I am, therefore, entitled to credit against the 2003 Assessment Roll in the following amounts:

Table with columns for Errors, Insolvencies, Double Assessments, Discounts, Federal Bankruptcies, Others, and Total. Total amount is \$532,876.20.

Dated this the 3 day of March, 2005

Discounts Less Additions [Signature] Tax Collector, Miami-Dade County

COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami-Dade hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken a list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our information and belief such list is now correct, just and legal and Hon. Ian H. Yorty

Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Table with columns for Errors, Insolvencies, Double Assessments, Discounts, Federal Bankruptcies, Others, and Total. Total amount is \$532,876.20.

Dated this the 3 day of March, 2005

Signature lines for Chairman, Member, and Clerk.

# INSTRUCTIONS

**COLLECTORS:**

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

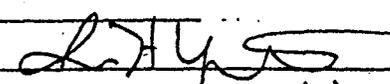
## RECAPITULATION

I, Ian H. Yorty, Tax Collector of Miami-Dade County, Florida,

certify that the within and foregoing is a true list of all; ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year 2003; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any items shown on this list.

I am, therefore, entitled to credit against the <u>2003</u> Assessment Roll in the following amounts:	
Errors . . . . . City and District Taxes	\$ <u>11,277,892.49</u>
Insolvencies	\$ _____
Double Assessments	\$ _____
Discounts	\$ <u>20,009,693.56</u>
Federal Bankruptcies	\$ _____
Others: (Specify)	\$ _____
	\$ _____
	\$ _____
Total	\$ <u>31,287,586.05</u>

Dated this the 3 day of March, 2005

  
 Tax Collector, Miami-Dade County

**BOARD COMMISSIONERS:**

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

## RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami-Dade hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken the list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our information and belief such list is now correct, just and legal and Hon. Ian H. Yorty Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors . . . . . City and District Taxes	\$ <u>11,277,892.49</u>
Insolvencies	\$ _____
Double Assessments	\$ _____
Discounts	\$ <u>20,009,693.56</u>
Federal Bankruptcies	\$ _____
Others: (Specify)	\$ _____
	\$ _____
	\$ _____
Total	\$ <u>31,287,586.05</u>

Dated this the 3 day of March, 2005

	Chairman
	Member
12	Member

Clerk