



MEMORANDUM

Agenda Item 15(B)4

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

DATE: September 12, 2006

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

SUBJECT: Approval of Errors, Insolvencies,
Double Assessments & Discounts
for 2004 Tax Rolls

Kay Sullivan, Director
Clerk of the Board Division

Attached for your approval are the Errors, Insolvencies, Double Assessments and Discounts for 2004 Tax Rolls.

KS:fcd
Attachment

15BA

Memorandum



Date: July 7, 2006

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 2004 Tax Rolls

CLERK OF THE BOARD
2006 JUL 19 PM 4:15
CLERK, CLERK OF COUNTY COURTS
MIAMI-DADE COUNTY, FLA.

As requested, we reviewed for accuracy the attached Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2004 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 H. Salters, Audit Manager, at 305-349-6100.

CJ:aa

Attachments

- c: Honorable Harvey Ruvin, Clerk of the Courts
- Pete Hernandez, Deputy County Manager
- Cynthia Curry, Senior Advisor
- Frank Jacobs, Property Appraiser
- Ian Yorty, 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

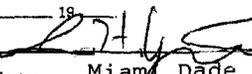
I, Ian Yorty, Tax Collector of Miami-Dade County, Florida,

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.

I am, therefore, entitled to credit against the 19____ Assessment Roll in the following amounts:

| | | |
|--|----|-------------------------|
| Errors COUNTY, AND DISTRICT TAXES. | \$ | <u>53,503,560.11</u> |
| Insolvencies | \$ | _____ |
| Double Assessments | \$ | _____ |
| Discounts | \$ | <u>99,491,921.27</u> |
| Federal Bankruptcies | \$ | _____ |
| Others: (Specify) | \$ | _____ |
| | \$ | _____ |
| | \$ | _____ |
| Total | | \$ <u>152,995,481.3</u> |

Dated this the _____ day of _____ 19____


 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:

| | | |
|--------------------------------|----|--------------------------|
| Errors | \$ | <u>53,503,560.11</u> |
| Insolvencies | \$ | _____ |
| Double Assessments | \$ | _____ |
| Discounts | \$ | <u>99,491,921.27</u> |
| Federal Bankruptcies | \$ | _____ |
| Others: (Specify) | \$ | _____ |
| | \$ | _____ |
| | \$ | _____ |
| Total | | \$ <u>152,995,481.31</u> |

Dated this the _____ day of _____ 19____

ATTEST:

| | |
|-------|----------|
| | _____ |
| | Chairman |
| | _____ |
| | Member |
| _____ | _____ |
| Clerk | 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.

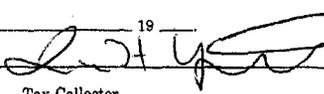
RECAPITULATION

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.

| | |
|---|---------------|
| I am, therefore, entitled to credit against the 19_____ Assessment Roll in the following amounts: | |
| Errors (Non Advalorem Taxes) | \$ 141,846.95 |
| Insolvencies | \$ _____ |
| Double Assessments | \$ _____ |
| Discounts | \$ _____ |
| Federal Bankruptcies | \$ _____ |
| Others: (Specify) | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| Total | \$ 141,846.95 |

Dated this the _____ day of _____ 19____


 Tax Collector, _____ 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:

| | |
|----------------------|---------------|
| Errors | \$ 141,846.95 |
| Insolvencies | \$ _____ |
| Double Assessments | \$ _____ |
| Discounts | \$ _____ |
| Federal Bankruptcies | \$ _____ |
| Others: (Specify) | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| Total | \$ 141,846.95 |

Dated this the _____ day of _____ 19____

ATTEST:

Clark

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.
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- (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

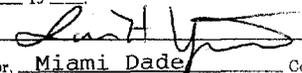
I, Ian Yorty, Tax Collector of Miami-Dade County County, Florida,

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.

I am, therefore, entitled to credit against the 19____ Assessment Roll in the following amounts:

| | | |
|----------------------|-----------------------|-------------------------|
| Errors | City & District Taxes | \$ 12,913,070.41 |
| Insolvencies | | \$ _____ |
| Double Assessments | | \$ _____ |
| Discounts | | \$ 23,681,444.61 |
| Federal Bankruptcies | | \$ _____ |
| Others: (Specify) | | \$ _____ |
| | | \$ _____ |
| | | \$ _____ |
| Total | | \$ 36,594,515.00 |

Dated this the _____ day of _____ 19____


 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:

| | |
|----------------------|-------------------------|
| Errors | \$ 12,913,070.41 |
| Insolvencies | \$ _____ |
| Double Assessments | \$ _____ |
| Discounts | \$ 23,681,444.61 |
| Federal Bankruptcies | \$ _____ |
| Others: (Specify) | \$ _____ |
| | \$ _____ |
| | \$ _____ |
| Total | \$ 36,594,515.02 |

Dated this the _____ day of _____ 19____

 Chairman

 Member

 Member

 Member

 Member

ATTEST:

 Clerk

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