



## MEMORANDUM

Agenda Item 15(B)4

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TO: Honorable Chairman Bruno A. Barreiro, and  
Members, Board of County Commissioners

DATE: September 2, 2008

FROM: Honorable Harvey Ruvin, Clerk  
Circuit and County Courts

SUBJECT: Errors, Insolvencies, Double  
Assessments, and Discounts  
for the 2006 Tax Rolls

Kay Sullivan, Director  
Clerk of the Board Division

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For your review and approval, attached are the Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2006 Tax Rolls.

KS:fdc

# Memorandum



**Date:** June 13, 2008

**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 the 2006 Tax Rolls

As requested, we reviewed for accuracy the Recapitulations of Errors, Insolvencies, Double Assessments, and Discounts for the 2006 Tax Rolls (Attachments I through III). Our testwork confirmed that Attachments I and II, which aggregate the value of Ad Valorem errors for the County and Municipalities, respectively, were fairly stated. However, the net value of the Non Ad Valorem Tax Roll reductions totaling \$243,084, as presented in Attachment III, was initially overstated by \$43,149. We communicated the misstatement to the Tax Collector and the document was appropriately revised. The Recapitulation Reports may now be forwarded to the Board of County Commissioners for approval.

Our review of Form DR-503—the Non Ad Valorem Tax Collector’s Recapitulation forwarded to the State of Florida Department of Revenue—disclosed similar and other misstatements (Table I). Additionally, the Village of Biscayne Park Non Ad Valorem assessment was incorrectly labeled as “City of Miami.” Prospectively, staff must demonstrate greater due diligence in assuring that reported amounts are accurately stated. The Tax Collector has advised that amended forms have been submitted to the State, correcting the inaccuracies. The related Form DR-502 for Ad Valorem Taxes contained no errors.

**Table I**  
**Summary of Non Ad Valorem Recapitulation (DR-503) Errors**

Description	Originally Reported	As Modified	Change in Value
Amount Levied as Certified to Tax Collector (Line 1)	\$217,481,862	\$217,525,011	\$ (43,149)
Subtractions from the Tax Roll (Line 3)	(680,803)	(723,952)	43,149
Total Monies Collected (Line 5)	216,204,143	216,281,398	(77,255)
County Tax Sale Certificates (Line 8)	61,755	56,544	5,211
Over/Under Collected (Line 11)	(11)	(72,044)	72,033

We appreciate the courtesies and cooperation extended to our staff during the audit process. A written response is not required and we now consider this audit closed. Should you have any questions, please contact Sheila H. Salters, Audit Manager, at 305-349-6100.

CJ:zg

2008 JUN 18 AM 9:59  
FINANCE DIRECTOR'S OFFICE

Attachments

- c: Honorable Harvey A. Ruvin, Clerk of the Courts
- Robert A. Cuevas, Jr., County Attorney
- Cynthia Curry, Senior Advisor
- Jennifer Glazer-Moon, Special Assistant/Director, Office of Strategic Business Management
- Marcus L. Saiz de la Mora, Property Appraiser
- Fernando Casamayor, 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, Fernando Casamayor, 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 192006 assessment Roll in the following amounts:

Errors	CITY AND DISTRICT TAXES	\$ 23,707,509.78
Insolvencies		\$ _____
Double Assessments		\$ _____
Discounts		\$ 31,587,916.56
Federal Bankruptcies		\$ _____
Others: (Specify)		\$ _____
		\$ _____
		\$ _____
Total		\$ 55,295,426.34

Dated this the \_\_\_\_\_ day of \_\_\_\_\_, 2008  
  
 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 \_\_\_\_\_ 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. \_\_\_\_\_ Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors		\$ 23,707,509.78
Insolvencies		\$ _____
Double Assessments		\$ _____
Discounts		\$ 31,587,916.56
Federal Bankruptcies		\$ _____
Others: (Specify)		\$ _____
		\$ _____
		\$ _____
Total		\$ 55,295,426.34

Dated this the \_\_\_\_\_ day of \_\_\_\_\_, 19-2008

ATTEST:

_____	Chairman
_____	Member

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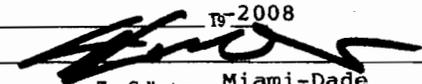
RECAPITULATION

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I am, therefore, entitled to credit against the 19-2006 Assessment Roll in the following amounts:

Errors	NON ADVALOREM	\$ 243,084.50
Insolvencies		\$ _____
Double Assessments		\$ _____
Discounts		\$ _____
Federal Bankruptcies		\$ _____
Others: (Specify)		\$ _____
		\$ _____
		\$ _____
Total		\$ 243,084.50

Dated this the \_\_\_\_\_ day of \_\_\_\_\_, 19-2008  
  
Tax Collector, Miami-Dade County

TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

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Double Assessments		\$ _____
Discounts		\$ _____
Federal Bankruptcies		\$ _____
Others: (Specify)		\$ _____
		\$ _____
		\$ _____
Total		\$ 243,084.50

Dated this the \_\_\_\_\_ day of \_\_\_\_\_, 19-2008

ATTEST:

_____	Chairman
_____	Member
_____	Clerk