



Broward County

Legislation Details (With Text)

File #: 22-1200 **Version:** 1

Status: Agenda Ready

In control: Finance - Records, Taxes, and Treasury Division

On agenda: 9/8/2022 **Final action:** 9/8/2022

Title: MOTION TO FILE Errors and Insolvencies Report for the 2021 Tax Roll as required by Florida Statutes, Section 197.492.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Exhibit 1 - 2021 Errors and Insolvencies Report

Date	Ver.	Action By	Action	Result
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Broward County Commission Regular Meeting

Director's Name: George Tablack

Department: Finance and Administrative Services **Division:** Records, Taxes, and Treasury

Information

Requested Action

MOTION TO FILE Errors and Insolvencies Report for the 2021 Tax Roll as required by Florida Statutes, Section 197.492.

Why Action is Necessary

Certification of the Errors and Insolvencies Report to the Board of County Commissioners is required in accordance with Florida Statutes, Section 197.492.

What Action Accomplishes

The action reconciles the 2021 Tax Roll.

Is this Action Goal Related

No

Previous Action Taken

None.

Summary Explanation/Background

THE FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT AND THE RECORDS, TAXES AND TREASURY DIVISION RECOMMEND APPROVAL OF THE ABOVE MOTION.

In balancing and closing the annual Tax Roll each year, there are a certain number of tax bills that have not been collected. These tax bills cannot be collected because of business closure where no assets remain to be attached, assets were auctioned but the revenue from the auction did not cover

the outstanding delinquency or pursuant to Chapter 95, Florida Statutes. Some accounts were also deemed exempt from taxation and need removal from the roll, while others cannot be collected due to reasons such as a declaration of bankruptcy, outstanding litigation, or receivership (Exhibit 1). Neither the Tax Collector nor the Property Appraiser may remove these items from the Tax Roll without notification to the Board of County Commissioners to ensure the entry of those reductions in the Tax Roll in the public records.

Source of Additional Information

Thomas Kennedy, Director | Records, Taxes and Treasury Division, (954) 357-5777

Fiscal Impact

Fiscal Impact/Cost Summary

This action reconciles the year 2021 Tax Roll. It does not cause a net loss to any taxing entities since, by law, revenues are budgeted at 95%, and our average collection rate is 99%. Delinquent taxes are still subject to collection by further action of the Records, Taxes, and Treasury Division.