



## MEMORANDUM

Agenda Item 15(B)3

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

DATE: October 18, 2011

FROM: Honorable Harvey Ruvin, Clerk  
Circuit and County Courts

SUBJECT: Errors, Insolvencies, Double  
Assessments, and Discounts  
for the 2009 Tax Rolls

Christopher Agrippa, Division Chief  
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 2009 Tax Rolls.

CA/fcd

# Memorandum



**Date:** August 8, 2011

**To:** Graciela Cespedes, Deputy Director  
Finance Department

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

**Subject:** Errors, Insolvenciés, Double Assessments, and Discounts for the 2009 Tax Rolls

We have completed our annual review of the Recapitulations of Errors, Insolvenciés, Double Assessments, and Discounts for the 2009 Tax Rolls (Attachments I through III), as well as those forms prescribed by the State of Florida Department of Revenue (DOR) for reporting tax collections and adjustments (Forms DR-502 and DR-503). Overall, the amounts presented therein are fairly stated in all material respects, and minor misstatements noted during our review were promptly corrected.

Additionally, the Value Adjustment Board (VAB) granted approximately 31,109 property assessment value adjustments with an estimated tax reduction of \$136.8 million that were not processed until after the close of the Tax Rolls, and thus are not reflected in the DOR Reports (Table I). Although amended Reports are not required after the Tax Rolls close, due to the potential fiscal impact, the Finance Department should consider forwarding the final results to DOR.

Table I  
Summary of Property Tax Adjustments after the Close of the 2009 Tax Rolls

Taxable Value Adjustment	Adjustment		Assessment			Estimated Tax Reduction
	Count	Percent	Original	As Adjusted	Adjustment	
<b>Real Property</b>						
Less than \$100,000	20,894	67.2	\$ 7,451,447,573	\$ 6,625,528,580	\$ (825,918,993)	\$ (17,508,664)
\$100,000 to \$249,999	5,456	17.6	6,560,764,328	5,716,179,281	(844,585,047)	(17,774,186)
\$250,000 to \$499,999	2,283	7.3	5,865,414,131	5,064,794,211	(800,619,920)	(16,780,522)
\$500,000 to \$999,999	1,292	4.2	6,427,927,852	5,529,473,499	(898,454,353)	(18,588,073)
\$1,000,000 to \$4,999,999	941	3.0	11,142,312,889	9,381,738,641	(1,760,574,248)	(35,898,708)
\$5,000,000 to \$9,999,999	74	0.2	3,786,553,368	3,289,909,709	(496,643,659)	(10,154,112)
Greater than \$10,000,000	41	0.1	5,285,733,770	4,447,447,088	(838,286,682)	(17,568,005)
	30,981	99.6	46,520,153,911	40,055,071,009	(6,465,082,902)	(134,272,270)
<b>Personal Property</b>	128	0.4	1,418,996,225	1,291,081,463	(127,914,762)	(2,554,350)
	31,109	100.0	\$ 47,939,150,136	\$ 41,346,152,472	\$ (6,592,997,664)	\$ (136,826,620)

Source: VAB Data File, Tax Impact of VAB Notice (DR-529), and 2009 Millage Rates

We appreciate the courtesies and cooperation extended to our staff during the audit process. A written response is not required, and thus the audit has been closed. Please contact Sheila H. Salters, Audit Manager, at 305 340-6100 if you have any questions.

**Audit Report – Errors, Insolvencies, Double Assessments, and Discounts for the 2009 Tax Rolls**  
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CJ:ag

**Attachments**

c: Honorable Harvey A. Ruvin, Clerk of the Courts  
Honorable Pedro J. Garcia, Property Appraiser  
Robert A. Cuevas, Jr., County Attorney  
Ed Marquez, Deputy Mayor  
Jennifer Glazer-Moon, Director, Office of Management and Budget  
Fernando Casamayor, Tax Collector  
Charles Anderson, Commission Auditor

INSTRUCTIONS

TO TAX COLLECTORS:

- (1) Use this for the last draft 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, Exceptions under another, etc.
- (4) On corrections specify whether widow, veteran, homestead, disability, etc.

**Fernando Casamayor** - **RECAPITULATION** **Miami Dade**


I, \_\_\_\_\_, Tax Collector of \_\_\_\_\_ 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 such 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 2009 Assessment Roll in the following amounts:

Errors	County	Amount
Errors		\$ (39,398,041.45)
Insolvencies		\$ _____
Double Assessments		\$ _____
Discounts		\$ 115,214,331.09
Federal Bankruptcies		\$ _____
Others: (Specify)		\$ _____
<b>Total</b>		<b>\$ 76,816,289.64</b>

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

  
Tax Collector, Miami Dade County

TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

Miami Dade

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	County	Amount
Errors		\$ (39,398,041.45)
Insolvencies		\$ _____
Double Assessments		\$ _____
Discounts		\$ 115,214,331.09
Federal Bankruptcies		\$ _____
Others: (Specify)		\$ _____
<b>Total</b>		<b>\$ 76,816,289.64</b>

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

**INSTRUCTIONS**

**TO TAX COLLECTORS:**

- (1) Use this for the last check on your list of errors, inaccuracies, 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,

herby certify that the within and foregoing is a true list of all **ERRORS, INVOLVEMENTS, 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 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 involved is in fact involved 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 ask, therefore, entitled to credit against the 2008 Assessment Roll in the following amounts:

Error	City	City	Amount
Errors		City	(11,718,805.05)
Involvements			\$ _____
Double Assessments			\$ _____
Discounts			\$ _____
Federal Bankruptcies			\$ 26,120,805.90
Others (Specify)			\$ _____
			\$ _____
			\$ _____
			\$ _____
<b>Total</b>			<b>14,402,000.85</b>

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Tax Collector: [Signature] County

**TO COUNTY COMMISSIONERS:**

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

**RECAPITULATION**

Miami Dade

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

Error	City	City	Amount
Errors		City	(11,718,805.05)
Involvements			\$ _____
Double Assessments			\$ _____
Discounts			\$ 26,120,805.90
Federal Bankruptcies			\$ _____
Others (Specify)			\$ _____
			\$ _____
			\$ _____
<b>Total</b>			<b>14,402,000.85</b>

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

ATTEST:

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

**INSTRUCTIONS**

**TO TAX COLLECTORS:**

- (1) Use this for the left 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.

**Fernando Casamayor** - **RECAPITULATION** **Miami Dade**

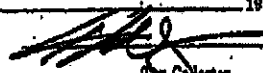
I, \_\_\_\_\_, Tax Collector of \_\_\_\_\_ County, Florida,

herely certify that the within and foregoing is a true list of **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 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 2009 Assessment Roll in the following amounts:

Errors - Non Advalorem	(169,531.24)
Insolvencies	\$ _____
Double Assessments	\$ _____
Discounts	\$ _____
Federal Bankruptcies	\$ _____
Others (Specify)	\$ _____
<b>Total</b>	<b>(169,531.24)</b>

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

  
 Tax Collector, **Miami Dade** County

**TO COUNTY COMMISSIONERS:**

**READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.**

**RECAPITULATION** **Miami Dade**

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

Errors	(169,531.24)
Insolvencies	\$ _____
Double Assessments	\$ _____
Discounts	\$ _____
Federal Bankruptcies	\$ _____
Others (Specify)	\$ _____
<b>Total</b>	<b>(169,531.24)</b>

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
 Clerk

\_\_\_\_\_  
 Chairman

\_\_\_\_\_  
 Member

\_\_\_\_\_  
 Member

\_\_\_\_\_  
 Member

\_\_\_\_\_  
 Member