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## COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month at 5:30 p.m. in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: July 3, 2017Meeting Date: July 20, 2017Name: Ben ScottDepartment: BCC AdministrationDivision Manager's Signature: Ben Scott

### 1. Nature and purpose of agenda item:

Recapitulation of Errors and Insolvencies for the 2016 Tax Roll (\$2,207,830)

Attach any correspondence information, documents and forms for action i.e., contract agreements, quotes, memorandums, etc.

### 2. Fiscal impact on current budget.

Is this a budgeted item?

☒

N/A

☐

Yes Account No. \_\_\_\_\_

☐

No Please list the proposed budget amendment to fund this request

Budget Amendment Number: \_\_\_\_\_

Fund: \_\_\_\_\_

FROM: \_\_\_\_\_

TO: \_\_\_\_\_

AMOUNT: \_\_\_\_\_

### For Use of County Manger Only:

☒

Consent Item

☐

Discussion Item



## Ronnie Brannon, Tax Collector

*Proudly Serving The People of Columbia County*  
135 NE Hernando Ave., Suite 125 • Lake City, Florida 32055-4006  
(386) 758-1077 • (386) 719-7462 Fax

**RECEIVED**

**JUN 13 2017**

**Board of County Commissioners  
Columbia County**

June 13, 2017

Honorable Ronald Williams, Chairperson  
Board of County Commissioners  
P.O. Box 1529  
Lake City, FL 32056

**Hand Delivered**

Re: Recapitulation of 2016 Tax Roll

Dear Chairman Williams,

Attached you will find the DR 505 Recapitulation of Errors and Insolvencies for the 2016 tax roll collected by this office. The Statutes were recently changed and no longer require the Board to examine, sign, and return the original to our office. We are providing the Board with a copy of the DR 505 for your records.

This DR 505 form list all of the corrections, errors, insolvents and discounts that were made against the tax roll. A list of those adjustments are included with the DR 505 form. All corrections to the Non-Ad Valorem roll are filed with Code Enforcement and may be reviewed at any time.

Our office is also required to file the DR 502 Recapitulation of the Tax Roll with the Department of Revenue. We have also included a copy of this Recapitulation for your records.

Please do not hesitate to call if you have any questions or concerns.

Sincerely,

Ronnie Brannon, Tax Collector  
*Proudly Serving The People Of Columbia County*

KK/rb

DR-502  
R. 06/85Tax Collector's Recapitulation of the Tax Roll For ColumbiaCounty, Florida, 2016  
(year)

Every space must be filled in.  
Where there are spaces that  
are not applicable, write "None."

## Debits:

1. Taxes Levied as Certified to Department of Revenue by Property Appraiser
2. Plus Additions to the Roll
3. Less Subtractions from the Roll Including Rounding Error
4. Penalties Collected on Current Roll
5. Total Taxes Levied on 2016 Tax Roll  
(year)

## Credits:

6. Total Monies Collected  
(Including Individual Tax Sale Certificates)
7. Discounts Allowed
8. Total Cash Credits on Collections  
(6 + 7)
9. Warrants Pending
10. County Tax Sale Certificates
11. Errors and Insolvencies
12. Uncollected Taxes Due to Pending Litigation
13. Penalties and Interest on Warrants
14. Over (—) or Under (+) Collected
15. Total Credits  
(Lines 6 and 15 Should Balance)

Input \_\_\_\_\_ Date \_\_\_\_\_  
Amended \_\_\_\_\_ Date \_\_\_\_\_  
DOR Use Only

County and Special District Ad Valorem Taxes		
Real Property (1)	Personal Property (2)	Centrally Assessed Property (3)

All Municipal Ad Valorem Taxes		
Real Property (4)	Personal Property (5)	Centrally Assessed Property (6)

Total Ad Valorem Taxes Real, Personal and Centrally Assessed Property (7)
---------------------------------------------------------------------------------------

\$44,432,684	\$4,692,506	\$265,941	\$4,861,894	\$603,228	\$9,687	\$54,865,940
\$130,391	\$0	\$0	\$282	\$0	\$0	\$130,673
(\$574,680)	(\$1,281)	\$0	(\$47,722)	\$0	\$0	(\$623,682)
\$114,702	\$748	\$0	\$10,992	\$158	\$0	\$126,600
\$44,103,097	\$4,691,974	\$265,941	\$4,825,446	\$603,386	\$9,687	\$54,499,531
\$42,700,739	\$4,504,330	\$256,730	\$4,658,492	\$580,178	\$9,353	\$52,709,822
\$1,340,413	\$179,857	\$9,211	\$155,287	\$23,030	\$334	\$1,708,132
\$44,041,152	\$4,684,187	\$265,941	\$4,813,779	\$603,208	\$9,687	\$54,417,954
	\$7,787			\$179		\$7,965
\$57,680		\$0	\$2,366		\$0	\$60,046
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$13,370	\$0	\$0	\$195	\$0	\$0	\$13,566
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$44,112,202	\$4,691,974	\$265,941	\$4,816,341	\$603,386	\$9,687	\$54,499,531

I certify that the information contained herein is accurate and correct to the best of my knowledge and belief.

Dated: 6/13/17 Signature AKB Garrison, Tax Collector



# REPORT OF DISCOUNTS, ERRORS, DOUBLE ASSESSMENTS, AND INSOLVENCIES

Section 197.492, Florida Statutes

DR-505  
R. 05/17  
Rule 12D-16.002, F.A.C.  
Provisional

92 d

Certified to the Board of County Commissioners by Ronnie Brannon, Tax Collector for Columbia County, Florida.

Discounts, errors, double assessments, insolvencies, and exemptions are the only reasons for not collecting personal property taxes. Do not list any personal property tax item unless it is uncollectible. Do not take credit for items which are expected to be collected and remitted later.

Before submitting this list to the board of county commissioners, the tax collector must fill out and sign the certificate at the end of this form as the last page of the report and recapitulate the amount of all taxes that will be credited.

Name of Assessed	Account/ Property ID #	Assessed Value Deleted from Roll	Exempt Value Deleted from Roll	Millage/District Code	Tax Increase	Tax Decrease	Correction #	Litigation/ Insolvent	Reason/ Status
SEE ATTACHED ROLL									

District Type	District Code	District Name	Increase	Decrease	Net
C	001	BOARD OF COUNTY COMMISSIONERS	\$869.43	\$-7,194.50	\$-6,325.07
F	FIR	FIRE ASSESSMENTS	\$20,205.81	\$-289,624.97	\$-260,419.16
G	GAR	SOLID WASTE – ANNUAL	\$3,303.48	\$-270,608.96	\$-267,305.48
H	LSH	LAKE SHORE HOSPITAL AUTHORITY	\$64.21	\$-828.36	\$-764.15
S	002	COLUMBIA COUNTY SCHOOL BOARD	\$361.73	\$-6,866.80	\$-6,505.07
T	003	CITY OF LAKE CITY	\$5.35	\$-423.49	\$-418.14
W	SR	SUWANNEE RIVER WATER MGT DIST	\$27.31	\$-352.43	\$-325.12
X	LCF	CITY FIRE ASSESSMENT	\$276.80	\$-47,298.27	-\$47,201.47

Provisional

	Increase	Decrease	Net
Correction Totals	\$34,114.12	\$(623,197.78)	\$(589,083.66)
Total Insolvent	0	\$(5,563.25)	\$(5,563.25)
Total Litigation	0	\$(9,977.79)	\$(9,977.79)
Grand Totals	\$34,114.12	\$(638,738.82)	\$(604,624.70)

## INSTRUCTIONS

### To Tax Collectors:

1. Use this for the last sheet on your report of discounts, errors, double assessments, and insolvencies.
2. Do not list any item without showing the reason for reduction in the right-hand column.
3. As much as possible, group together all items coming under one heading. For instance, place all errors under one heading, all double assessments under another, exemptions under another, etc.
4. For exemptions, specify whether widow, veteran, homestead, disability, etc.

### Tax Collector Recapitulation

I, Ronnie Brannon, Tax Collector of Columbia County, Florida, certify this is a report of all discounts, errors, double assessments, insolvencies, and federal bankruptcies on the assessment roll for 2016; that the discounts were actually earned for the month as shown; that the attached list shows all errors and double assessments as the property appraiser certified; that I have allowed no exemptions, other than those the attached list shows as certified by the property appraiser; that each item marked insolvent on the attached list is in fact insolvent and, although I have made a diligent search, I have been unable to find the tangible personal property to levy on to enforce the payment of the tax; and that I have not collected any of the items on the attached list.

I am entitled to credit against the 2016 assessment roll on the following amounts:

Discounts	\$(1,708,132)
Errors	\$82,443
Double Assessments	(222)
Insolvencies	0
Federal Bankruptcies	\$(6,688)
Special Assessment Corrections	\$(575,230)
Total	\$(2,207,830)

Ronnie Brannon  
Signature, Tax Collector

Columbia  
County

6-13-17  
Date

**2016 CORRECTION BY ADJUSTMENT / STATUS CODE**

	REAL ESTATE CORRECTION	TOTAL	REAL ESTATE	TANGIBLE	RAILROAD
1	EXEMPT NOT GRANTED	\$ (638)	\$ (638)	\$ -	\$ -
2	EXEMPT IN ERROR	\$ 171	\$ 171	\$ -	\$ -
8	CLERICAL ERROR	\$ (10,748)	\$ (9,467)	\$ (1,281)	\$ -
13	DOUBLE ASSESSMENT	\$ (222)	\$ (222)		\$ -
15	OTHER ERROR	\$ (2,924)	\$ (2,924)	\$ -	\$ -
AR	ADDITION TO ROLL	\$ 96,559	\$ 96,559	\$ -	\$ -
GS	GOV'T SALE	\$ 23	\$ 23	\$ -	\$ -
UM	UNDER MINIMUM	\$ (1)	\$ (1)	\$ -	\$ -
	<b>TOTAL NON SA CORR</b>	<b>\$ 82,221</b>	<b>\$ 83,502</b>	<b>\$ (1,281)</b>	<b>\$ -</b>
<b>2016 SPECIAL ASSESSMENT CORRECTION BREAKDOWN</b>					
	REASON	TOTAL	FIRE	GAR	CITY FIR
8	CLERICAL ERROR	\$ 125	\$ (164)	\$ 199	\$ 89
13	DOUBLE ASSESSMENT	\$ (54)	\$ (54)	\$ -	\$ -
15	OTHER ERROR	\$ (1)	\$ 183	\$ -	\$ (185)
70	VACANCY	\$ (96,013)	\$ (10,221)	\$ (61,139)	\$ (24,653)
71	DOR RATE CHANGE	\$ (31,886)	\$ (15,722)	\$ (16,164)	\$ -
72	ERROR ON SQUARE FT	\$ (132)	\$ (132)	\$ -	\$ -
74	CLERICAL ERROR	\$ (1,409)	\$ (689)	\$ 193	\$ (913)
75	MULTIPLE ERROR	\$ (1,347)	\$ (1,154)	\$ (193)	\$ -
76	SPLIT OUT	\$ (215)	\$ (22)	\$ (193)	\$ -
77	INDIGENT	\$ (358,357)	\$ (175,060)	\$ (162,214)	\$ (21,083)
78	DOUBLE ASSESSMENT	\$ (54)	\$ (54)	\$ -	\$ -
79	ADJOINING PROPERTY	\$ (59,628)	\$ (59,628)	\$ -	\$ -
80	WASTE EXEMPTION	\$ (26,409)	\$ -	\$ (26,409)	\$ -
81	PART'L WASTE EXEMPT	\$ (1,451)	\$ -	\$ (1,451)	\$ -
83	ADDITION TO SA ROLL	\$ 4,199	\$ 2,848	\$ 1,351	\$ -
84	VACATION RATE	\$ (708)	\$ -	\$ (708)	\$ -
85	OTHER ERROR SA	\$ (46)	\$ -	\$ -	\$ (46)
LS	LANDS AVAILABLE	\$ (1,360)	\$ (550)	\$ (579)	\$ (231)
TD	TAX DEED	\$ (376)	\$ (183)	\$ (193)	\$ -
UM	UNDER MINIMUM	\$ (107)	\$ (107)	\$ -	\$ -
	<b>TOTAL SA CORRECTIONS</b>	<b>\$ (575,230)</b>	<b>\$ (260,710)</b>	<b>\$ (267,498)</b>	<b>\$ (47,021)</b>
	<b>TOTAL CORRECTIONS</b>	<b>\$ (493,009)</b>			
BK	LANDS AVAILABLE	\$ (5,563)			
	<b>TOTAL CORRECTIONS</b>	<b>\$ (499,698)</b>			
	<b>DISCOUNTS</b>	<b>\$ (1,708,132)</b>			
	<b>GRAND TOTAL</b>	<b>\$ (2,207,830)</b>			