




Orange County Tax Collector
Scott Randolph
Independently elected to serve only you

APPROVED
BY ORANGE COUNTY BOARD
OF COUNTY COMMISSIONERS
AUG 19 2014 NP/RH

DATE: July 24, 2014

TO: Honorable Teresa Jacobs
Orange County Mayor

FROM: Scott Randolph 
Orange County Tax Collector

SUBJECT: Consent Agenda Item

The Orange County Tax Collector, acting for the benefit of the Orange County Board of County Commissioners, must have an acceptance of adjustments to the Tax Roll pursuant to Florida Statute 197.492 & Department of Revenue "Tax Collector Rules and Regulations" 12D-13.008. See attached copy.

Please include the following item on the Orange County Tax Collector's consent agenda for approval by the Board of County Commissioners as soon as possible.

Request for Board acceptance of the Tax Collector's Recapitulation of the Tax Roll for 2013 (DR-502) and corresponding certification of Errors, Double Assessments, Discounts and Insolvencies.

Thank you for your assistance.

Scott Randolph, Orange County Tax Collector
200 S. Orange Avenue, Suite 1600 | Reply to: P.O. Box 2551 | Orlando, FL 32802-2551
(407)836-2705 | www.octaxcol.com

APPROVED
 BY ORANGE COUNTY BOARD
 OF COUNTY COMMISSIONERS
AUG 19 2014 NP/KH

TAX COLLECTOR'S CERTIFICATION
 OF THE TAX ROLL

I, Scott Randolph, Tax Collector for Orange County, Florida, hereby certify that the within and foregoing is a true list of all ERRORS, DOUBLE ASSESSMENTS, DISCOUNTS AND INSOLVENCIES on the Tax Roll for the year 2013, that all errors and double assessments have been plainly indicated on the Tax Roll, that the discounts were actually earned as shown, that no exemptions other than those shown on the Tax Roll have been allowed by me except upon a showing of satisfactory proof that each 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 payment of the tax, that I have not collected any of the items shown on this list and I know of no means of collecting them.

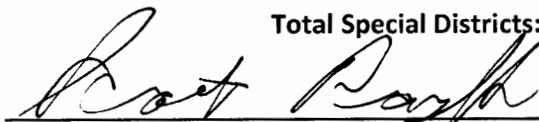
I am therefore entitled to credit against the 2013 Tax Roll in the following accounts:

Special Districts	1,923,748.34
County	1,486,611.65
School	2,945,155.51
Discounts	<u>59,762,794.22</u>
Total	66,118,309.72

Special Districts

Library Operating	(120,852.00)	N. I - Drive Imp	(759.07)
South Florida	(63,307.01)	OBT Corridor Imp	(1,088.03)
St Johns District	(59,249.11)	OBT Neighborhood	(2,286.88)
Apopka Vineland	(11.27)	County Fire	(377,844.95)
Bass Lake	(2.25)	Municipal Svcs	66,079.64
Big Sand Lake	(105.60)	UTD	(303,848.78)
Lake Conway	(619.54)	Orl Downtown Imp	(25,425.28)
Lake Holden	(66.52)	Urban Orlando CDD	30,689.10
Lake Irma	(68.13)	Orlando Stormwater	(8,796.23)
Lake Jessamine	(103.60)	Apopka Stormwater	(10.00)
Lake Mary	(48.09)	Belle Isle Garbage	(1,320.00)
Lake Pickett	(226.33)	Ocoee Garbage	6,614.92
Lake Price	(146.49)	Ocoee Stormwater	3,570.29
Orl Central Park	(10,069.96)	Falcon Trace CDD	(488.96)
Windermere Canal	(622.26)	East Park CDD	(415.83)
I - Drive Bus Srv	(14,034.22)	Towns	<u>(1,028,862.50)</u>
I - Drive Master	(10,023.40)		
Subtotals	(279,555.78)		(1,644,192.56)

Total Special Districts: (1,923,748.34)

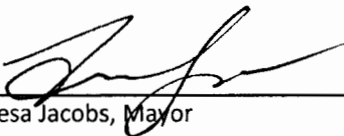


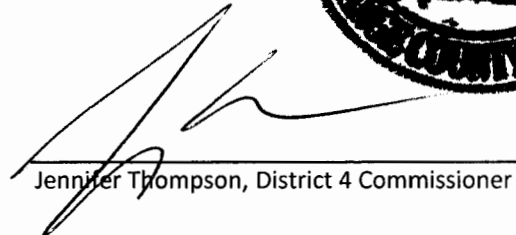
Scott Randolph, Orange County Tax Collector July 24, 2014

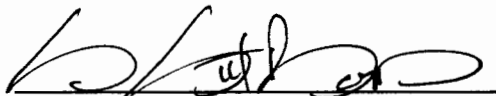
We, the undersigned members of the Board of County Commissioners, in and for the County of Orange, hereby certify that we have carefully examined and compared each item in the within list and have stricken from this list and made a separate list of such items, which in our judgement should be collected by the Tax Collector, that to the best of our knowledge, information and belief such a list is now correct, just and legal and Honorable Randolph Scott, Tax Collector, is therefore entitled to credit on account of said list.


Dated this, the _____ day of **AUG 19 2014** A.D. 2014




Teresa Jacobs, Mayor



Jennifer Thompson, District 4 Commissioner


S. Scott Boyd, District 1 Commissioner


Ted Edwards, District 5 Commissioner


Fred Brummer, District 2 Commissioner


Tiffany Moore Russell, District 6 Commissioner


Pete Clarke, District 3 Commissioner


Deputy Clerk

APPROVED
 BY ORANGE COUNTY BOARD
 OF COUNTY COMMISSIONERS
 AUG 19 2014 NP/KH

DR-502
 R.6/85

TAX COLLECTOR'S RECAPITULATION OF THE TAX ROLL FOR ORANGE COUNTY, FLORIDA, 2013

EVERY SPACE MUST BE FILLED IN.
 WHERE THERE ARE SPACES THAT
 ARE NOT APPLICABLE, WRITE "NONE."

	COUNTY AND SPECIAL DISTRICT AD VALOREM TAXES			ALL MUNICIPAL AD VALOREM TAXES			TOTAL AD VALOREM TAXES
	REAL PROPERTY (1)	PERSONAL PROPERTY (2)	CENTRALLY ASSESSED PROPERTY (3)	REAL PROPERTY (4)	PERSONAL PROPERTY (5)	CENTRALLY ASSESSED PROPERTY (6)	REAL, PERSONAL AND CENTRALLY ASSESSED PROPERTY (7)
DEBITS:							
1. Taxes Levied as Certified to Department of Revenue by Property Appraiser	\$ 1,363,813,322	\$ 129,024,902	\$ 382,550	\$ 156,279,343	\$ 17,422,459	\$ 36,337	\$ 1,666,958,913
2. Plus Additions to the Roll	\$ 1,911,441	\$ 1,946,502	\$ 2,378	\$ 153,639	\$ 337,264	\$ 223	\$ 4,351,447
3. Less Subtractions from the Roll Including Rounding Error	none	none	none	none	none	none	none
4. Penalties Collected on Current Roll	\$ 1,885,460	\$ 399,245	none	\$ 207,171	\$ 45,808	none	\$ 2,537,684
5. Total Taxes Levied on 2013 Tax Roll	\$ 1,367,610,223	\$ 131,370,649	\$ 384,928	\$ 156,640,153	\$ 17,805,531	\$ 36,560	\$ 1,673,848,044
CREDITS:							
6. Total Monies Collected (Including Individual Tax Sale Certificates)	\$ 1,300,327,166	\$ 123,790,840	\$ 369,642	\$ 148,572,784	\$ 16,793,075	\$ 35,109	\$ 1,589,888,616
7. Discounts Allowed	\$ 48,815,078	\$ 4,746,104	\$ 15,286	\$ 5,549,012	\$ 635,863	\$ 1,451	\$ 59,762,794
8. Total Cash Credits of Collections (6 + 7)	\$ 1,349,142,244	\$ 128,536,944	\$ 384,928	\$ 154,121,796	\$ 17,428,938	\$ 36,560	\$ 1,649,651,410
9. Warrants Pending	none	\$ 1,249,083	none	none	\$ 178,753	none	\$ 1,427,836
10. County Tax Sale Certificates	\$ 629,487	none	none	\$ 27,609	none	none	\$ 657,096
11. Errors and Insolvencies	\$ 4,489,596	\$ 837,057	none	\$ 945,427	\$ 83,436	none	\$ 6,355,516
12. Uncollected Taxes Due to Pending Litigation	\$ 13,348,896	\$ 747,565	none	\$ 1,545,321	\$ 114,404	none	\$ 15,756,186
13. Penalties and Interest on Warrants	none	none	none	none	none	none	none
14. Over (-) or Under (+) Collected	none	none	none	none	none	none	none
15. Total Credits (Lines 5 and 15 Should Balance)	\$ 1,367,610,223	\$ 131,370,649	\$ 384,928	\$ 156,640,153	\$ 17,805,531	\$ 36,560	\$ 1,673,848,044

INPUT	Date
AMENDED	Date
DOR USE ONLY	

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

Dated July 24, 2014

Signature Scott Payne, Tax Collector

7/24/14

Sheri Davis

FLORIDA STATUTE 197.492 ERRORS AND INSOLVENCIES LIST

On or before the 60th day after the tax certificate sale, the tax collector shall make out a report to the board of county commissioners separately showing the discounts, errors, double assessments, and insolvencies for which credit is to be given, including in every case except discounts, the names of the of the parties on whose account the credit is to be allowed. The board of county commissioners, upon receiving the report, shall examine it; make such investigations as may be necessary; and if the board discovers that the tax collector has taken credit as an insolvent item any personal property tax due by a solvent taxpayer, charge the amount of taxes represented by such item to the tax collector and not approve the report until the tax collector strikes such item from the record.

History, - S. 186, ch 85-342

DEPARTMENT OF REVENUE TAX COLLECTOR RULES AND REGULATIONS 12D-13.008

- (1) On or before the 60th day after the tax certificate sale is completed, the tax collector shall make a report to the Board of County Commissioners of the List of Errors, Insolvencies and Double Assessments for each tax roll for which he or she is credited for collection. The report of errors, insolvencies and double assessments shall show the following, in every case: the name of the person or parties to whom the credit is allowed, the identification number, the amount of taxes to be stricken from the roll, and the reason the reduction is allowed.
- (2) It shall not be necessary for the tax collector to have a certificate of correction from the property appraiser on each item that appears on the List of Error, Insolvencies and Double Assessments. This shall only apply to the Real Estate Tax Roll as well as the Personal Property Tax Roll.
- (3) When it is proved to the tax collector that an error has occurred, he or she shall place this error or correction on the List of Errors, Insolvencies and Double Assessments. A certificate of correction is only one method of offering proof to the tax collector that an error has occurred.
(See rule 12D-13.006, F.A.C)
- (4) The Board of County Commissioners, upon receipt of the report, shall examine and make such investigation as may be necessary to determine the correctness of said report. If it is discovered that the tax collector has taken credit as an insolvent item any personal property tax due by a solvent taxpayer, then the amount of tax due shall be charged to the tax collector. The report shall not be approved until the tax collector strikes such items from the report.

(Note: The Tax Certificate Sale was completed May 30, 2014)