



# Brevard County Board of County Commissioners

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Legislation Text

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**File #:** 4866, **Version:** 1

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### **Subject:**

Acknowledge Receipt of the Tax Collector Recapitulation and Errors and Insolvencies Reports.

### **Fiscal Impact:**

None

### **Dept/Office:**

Budget Office

### **Requested Action:**

It is requested that the Board acknowledge receipt of the Tax Collector Recapitulation of the Tax Roll (DR-502) and Errors and Insolvencies Report (DR-505) for the 2021 Tax Year.

### **Summary Explanation and Background:**

Per Florida Statute 197.492 - Errors and insolvencies report - On or before the 60<sup>th</sup> day after the tax certificate sale is adjourned, the Tax Collector shall certify to the Board of County Commissioners a report showing the discounts, errors, double assessments, and insolvencies relating to tax collections for which credit is to be given, including in every case except discounts, the names of the parties on whose account the credit is to be allowed. The report may be submitted in an electronic format.

### **Clerk to the Board Instructions:**

Maintain necessary documents for records retention.