

**WWW.TAXCOLLECTOR.COM**

**OUR OFFICE THAT NEVER CLOSES  
24 HOURS A DAY – 7 DAYS A WEEK SERVICE**

- Renew/change address on vehicle, boat and mobile home registrations and parking permits
- Change address, obtain duplicate registration on vehicle, boat and mobile homes
- Pay current and prior year property taxes
- Print property tax bills and receipts (from 1998)
- Access transaction forms
- Buy hunting and fishing licenses
- Obtain Resort Tax information and Rental Tax Evader Hotline
- Get community information
- Renew, replace, and change address on Florida driver licenses
- Complete an online Comment Card in reference to our offices and service
- Contact our Customer Contact Center
- Access government links – including:
- Florida Department of Motor Vehicles [www.hsmv.state.fl.us](http://www.hsmv.state.fl.us)  
Images and information on almost all specialty plates; Tax Collector's offices throughout the State; vehicle, boat and motor home title & registration information
- Florida Division of Driver Licenses [www.hsmv.state.fl.us/html/dlnew.html](http://www.hsmv.state.fl.us/html/dlnew.html)
- Florida Department of Revenue [www.MyFLorida.com/dor](http://www.MyFLorida.com/dor)  
Sales tax, Intangible tax, etc.
- Florida Fish & Wildlife Conservation Commission [www.MyFWC.com/license](http://www.MyFWC.com/license)  
Fishing licenses, hunting licenses; salt water, freshwater and hunting rules and regulations, etc.
- Florida Department of Insurance [www.fldfs.com](http://www.fldfs.com)
- Manatee County Clerk of Court [www.manateeclerk.com](http://www.manateeclerk.com)
- Manatee County Property Appraiser [www.manateepao.com](http://www.manateepao.com)
- Manatee County Sheriff [www.manateesheriff.com](http://www.manateesheriff.com)
- Manatee County Supervisor of Elections [www.votemanatee.com](http://www.votemanatee.com)
- Manatee County Government [www.co.manatee.fl.us/](http://www.co.manatee.fl.us/)



# AD VALOREM COLLECTION

## (PROPERTY TAX)

*Ad Valorem* means according to worth, indicating the tax is determined based upon the value of the property. There are two types of ad valorem property taxes in Florida, *Real (Estate) Property* and *Tangible Personal Property*. Tax statements are mailed on or about November 1<sup>st</sup> of each year with the following discounts in effect for early payment:

4% if paid in November	2% if paid in January
3% if paid in December	1% if paid in February

Gross amount due by March 31<sup>st</sup>

An installment plan is available (see page 18 for further information). Taxes become delinquent (see page 19) April 1<sup>st</sup> of each year. Payments made on or after April 1<sup>st</sup> must be in the form of cash or certified funds.

### TYPES OF AD VALOREM (PROPERTY TAX) COLLECTION

#### 1) Real (Estate) Property Taxes

Ad Valorem Taxes are based on the value of real property and are collected in arrears on an annual basis beginning on or about November 1<sup>st</sup> for the tax year January through December. The Office of the Property Appraiser establishes the value of the property and the Board of County Commissioners, School Board, City Commissioners and other levying bodies set the millage rates. If the gross tax (before discount) is less than \$15.00, this is considered a “min tax” or minimum tax account, and a tax statement is not mailed to the property owner because no taxes are due.

Using these values and allowing for exemptions, the tax roll is completed by the Property Appraiser. It is then certified to the Tax Collector who mails the tax notice/receipt to the owner's last address of record as it appears on the tax roll. (Note: The owner of record is the owner as of January 1<sup>st</sup> of the tax year.)

RETURN THIS PORTION WITH YOUR PAYMENT	KEN BURTON, JR. MANATEE COUNTY TAX COLLECTOR Info: www.burtontax.com		REAL ESTATE NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS TAXES BECOME DELINQUENT APRIL 1ST <small>(SEE REVERSE SIDE FOR INSTRUCTIONS)</small>		
	PROPERTY ID NUMBER	ESCROW DATE	GROSS TAX DUE	DISCOUNT	NET TAX DUE
	1234500001	1065	39,922	25,000	14,922
	AMOUNT DUE IF POSTMARKED BY	NOV 30	DEC 31	JAN 31	FEB 29
		367.17	371.00	374.82	378.65
			382.47		
PLEASE PAY IN U.S. FUNDS TO KEN BURTON, JR. TAX COLLECTOR - PO BOX 56000 - BRADENTON, FL 34205					
DDC, LEMATHAW R 415 1014 ST W BRADENTON, FL 34205		RECEIVED WITH PAYMENT OR PAY ONLINE		03 31 17 BFR AT A CONC VOR MARKED THE W LN OF THE SE 1/4 OF THE SW 1/4 OF SEC 3 & THE NW 1/4 OF SEC 2X ROLL FOR COMBINATION	

However, it is the responsibility of each taxpayer to see that the taxes are paid and that a tax bill is received. In cases where the property owner pays through an escrow account, the mortgage company should request and be sent the tax bill, and the owner will receive a copy of the bill for their information.

**2) Tangible Personal Property Taxes**

This is a tax levied against the furniture and equipment of a business and attachments of a mobile home. After the assessed value is determined by the Property Appraiser and the millage rates are set by the taxing authorities, the Tangible Personal Property Tax Roll is then certified and delivered to the Tax Collector for collection. Businesses and mobile home owners with attachments who fail to pay their taxes will have warrants issued against them by the Tax Collector. The Tax Collector will also apply to the Circuit Court for an order directing levy and seizure of the owner's tangible personal property for the amount of unpaid taxes and costs.

KEN BURTON, JR. MANATEE COUNTY TAX COLLECTOR http://www.taxcollector.com		TANGIBLE PERSONAL PROPERTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS TAXES BECOME DELINQUENT APRIL 1ST				SEE REVERSE SIDE FOR INSTRUCTIONS
PROPERTY NUMBER	ESCROW CODE	ASSESSED VALUE	ESSENTIALS	TOTAL VALUE	MILLAGE CODE	
95050001102		3,734	00	3,734	0001	
AMOUNT DUE IF POSTMARKED BY	NOV 30	DEC 31	JAN 31	FEB 28	MAR 31	
	77.81	78.62	79.43	80.24	81.05	

PLEASE PAY IN U.S. FUNDS TO KEN BURTON, JR. TAX COLLECTOR - P.O. BOX 58300 - BRADENTON, FL 34206-8300

RETURN THIS PORTION WITH YOUR PAYMENT

DOE, JONATHAN  
415 JAYM ST W  
BRADENTON, FL 34205

LEGAL: MOBILE HOME ATTACHMENTS  
PHYSICAL LOCATION:  
DOE, JONATHAN  
1 FLORIDA ST  
BRADENTON, FL

RETURN WITH PAYMENT  
OR PAY ONLINE

**Sample of Tangible Personal Property Tax Bill**

**Pay Manatee County Property Taxes Online**

Current and prior year property taxes can be paid online at [www.taxcollector.com](http://www.taxcollector.com) by having your checking account electronically debited (E-check) without any additional fees being charged by our office. Payments made by credit or debit card will result in an additional convenience fee being charged by the Tax Collector's Office. Not all tax accounts (parcels) are eligible for online payment. Online Payment FAQ's, Convenience Fee Explanation and a Disclaimer on our website provide additional information and stipulations for online payment.

**ALTERNATIVE PAYMENT PLAN (INSTALLMENTS)**

The law allows taxpayers to pay their taxes on an installment plan, if they so choose and if their estimated tax due is more than \$100.00. In order to participate in this plan, *an application must be submitted online or returned to the Tax Collector's Office prior to May 1<sup>st</sup>*, and the first payment must be received or postmarked no later than June 30th of that tax year. If the taxpayer fails to make the first installment, he or she **will not** be allowed to participate in the installment plan for that year and subsequent participation will require reapplication. (A person owing taxes cannot choose to participate in the installment plan after they receive their tax bill in November; they must begin installment payments in June of the tax year.)

Once the first payment has been made, the taxpayer is required to continue on the installment plan for the remainder of that year. In the event a payment is not received at the time it is due, the taxpayer is required to remit with the next installment the total of the current installment amount plus any installment amount that is due but unpaid. No discount is allowed on a missed installment payment. Any amount remaining unpaid on April 1<sup>st</sup> is subject to all the provisions of law pertaining to delinquent taxes.

The payment schedule is as follows:

1st Payment - June	One quarter of previous year's tax discounted 6%. Payment must be paid NO LATER than June 30th.
2nd Payment - September	Same as first payment, discounted 4 1/2%. Payment is due NO LATER than September 30 <sup>th</sup> .
3rd Payment - December	One quarter of the current year's adjusted tax amount, discounted 3%. Payment is due NO LATER than December 31 <sup>st</sup> .
4th Payment - March	Same as 3rd payment but no discount. Payment is due NO LATER than March 31 <sup>st</sup> .

### **WHEN PROPERTY TAXES BECOME DELINQUENT**

**Real (Estate) Property** taxes become delinquent on April 1<sup>st</sup> of each year at which time 3% interest and advertising is added to the delinquent tax bill. After the taxes have become delinquent, they are advertised in a local newspaper once a week for three consecutive weeks. On or before June 1<sup>st</sup>, the Tax Collector must conduct a tax certificate sale on each unpaid parcel of property. The sale itself is operated on a competitive bid basis with interest bids beginning at 18% and progressing downward, as in a Dutch Auction. When a certificate is sold against a piece of property, the successful bidder pays the delinquent taxes on that property and then receives a certificate as a receipt, which constitutes a first lien against the property.

To redeem the certificate, the owner of the property must pay to the Tax Collector all delinquent taxes plus accrued interest, penalties, and advertising with cash or certified funds. The Tax Collector will then reimburse the certificate holder all monies due.

If the purchaser of the certificate holds that certificate for a period of two years and the property owner does not redeem it, then the certificate holder may file a tax deed application with the Tax Collector. The property owner is then notified of this action and, if the owner still does not pay the taxes, the property will be auctioned off by the Clerk of the Circuit Court to the highest bidder, in a public sale at the courthouse.

**Tangible Personal Property** taxes become delinquent on April 1 of each year at which time 1.5% interest per month and advertising cost is added to the delinquent tax bill. After the taxes become delinquent, they are advertised in a local newspaper. Businesses and mobile home owners with attachments who fail to pay their taxes will have warrants issued against them by the Tax Collector. The Tax Collector will also apply to the Circuit Court for an order directing levy and seizure of the owner's tangible personal property for the amount of unpaid taxes and costs.



