



# Manatee County Tax Collector's Office Property Taxes Update

August 28, 2002 ~ Author: Debra Scott, Technical Supervisor

In an effort to improve communication, we will periodically fax updates on office policies, statute revisions and other important information related to property taxes. We also try to cover information on other transactions you may perform at our office, such as vehicle and mobile home title transfers. *We recommend that you furnish a copy of this broadcast to all employees within your organization who deal with our office.* If you have not provided our office with your e-mail address, please e-mail [debras@taxcollector.com](mailto:debras@taxcollector.com). E-mail will better ensure that all employees receive our broadcasts. If you have any comments or suggestions, please contact Debra Scott, Technical Supervisor, at (941) 741-4864.

## Our Internet Website - Paid Property Tax History Online!

Visit our website <http://www.taxcollector.com>  
for paid property tax account information for tax years 1994 through 2001

Click on the link [Online Property Tax Information](#)

**You can access 1994 - 2001 real and personal property tax account information by name, address or account number on our website.** Tax years 1998 thru 2001 are available in our new format, enabling you to print a history page showing the payment status for all 4 years, or you can print a duplicate bill or a receipt once you detail an account for a specific year. *Please note:* If the taxes are delinquent and the status is "Unpaid", you must call our office for the correct amount due at (941) 750-9566. On November 1<sup>st</sup>, the 2002 tax roll will also be available online and we plan to offer "payment online" at that time.

## CHECK OUT THE NEW FEATURE ON OUR WEBSITE! SEARCH BY \* PROPERTY ID LIST \*

We now offer a multiple account search screen on our website to determine the payment status of a list of accounts, rather than having to search each account individually. This will be especially useful to property owners who own several properties, or to mortgage companies who want to confirm that taxes are paid on all the accounts for which they are holding escrow funds. Items to note are as follows:

- ξ The search can only be done on real property accounts.
- ξ A link will be sent to your email address enabling you to view your search.
- ξ The search is only conducted on current year taxes. Once the search results are compiled, the user can then detail an individual account and use the tax year drop-down on the detail screen if they want to check on the payment status of previous years.
- ξ An "amount due" is only available for unpaid current accounts. If an account is delinquent, the amount due field will be blank, and when the user details the account, they will be instructed to call the office for remittance instructions.
- ξ Previously completed searches can be accessed without having to redo the search.

To obtain certified copies of paid real property tax records, or to obtain paid tax records prior to 1994, you must visit the Clerk of Court's Recording Department as the Official Records Custodian for Manatee County.

## Questions regarding Assessment Values, Exemptions, Ownership or Address Changes

TRIM Notices of Proposed Taxes were recently mailed by the Manatee County Property Appraiser. Questions regarding assessment values, exemptions, ownership or address changes should be directed to the Appraiser's Office at (941) 748-8208. Their website address is: <http://www.manateepao.com>.

## Special Assessments – Non-Ad Valorem Taxes

Special Assessments are generated by Manatee County Project Management when improvements are needed within the County, and the costs incurred by Project Management for such improvements are charged to the property owner.

- Sewer Assessment** – Improvement to property requiring use of County sewer services, in areas where property owners previously relied on septic tanks; this is *usually* a flat fee.
- Paving Assessment** – Improvement to property by the paving of a road; fee based on the property owner's front footage.
- Canal Dredging Assessment** – Dredging a canal behind or adjacent to an owner's property; fee based on footage.
- Drainage Assessment** – Improvement of property to provide better drainage; usually a flat fee.
- Lighting Assessment** – Installation and maintenance of streetlights in a subdivision. This is an annual fee, similar to Fire District Charges, and there is no payoff amount.

A 1<sup>st</sup> public hearing is held before the Board of County Commissioners to obtain approval to begin the improvements in a specific area. When the improvements are completed, a 2<sup>nd</sup> public hearing is held to certify the project for collection, and determine the interest rate and term over which the property owner will be permitted to pay. **The 2<sup>nd</sup> public hearings are always held between June 1<sup>st</sup> and September 15<sup>th</sup> each year** (*several new projects were approved for billing this year*). Property owners are first given 30 days to pay off the assessment with no interest. If the assessment is not paid within 30 days, interest accrues at 7.5% from the certification date (public hearing). All sewer and paving assessments are amortized over a 15-year period [except one paving project, Rexrhoade, which is over 20 years]. Drainage projects are amortized over 10 years, and Canal Dredging over 5 years. Once amortized, a portion of the principal (1/15<sup>th</sup>) plus accrued interest is placed on the property owner's annual tax bill. This 1/15<sup>th</sup> will continue to be pulled from the outstanding balance and placed on the annual tax bill each year until the assessment has been paid off in full.

*Special assessment payoffs are not currently available on our website <http://www.taxcollector.com>, however, you can determine whether special assessments have ever been billed on an account by looking at the Detail screen under the non-ad valorem section. If there was a new project that was just billed (between June 1 and Sept. 15), the annual principal and interest installment will appear on the next tax roll that is billed. To obtain payoff information, please call our office at (941) 750-9566; all other questions should be directed to Project Management at (941) 708-7450 (Sherri Robinson is the Project Coordinator).*

Whenever an assessment payoff is obtained, it is **“Subject to Payment of Annual Taxes”**, because the payoff does not include the annual assessment amount (i.e., the 1/15<sup>th</sup>) placed on the annual tax bill for the current year (or any prior years). Once the 1/15<sup>th</sup> has been placed on the tax bill, the full amount of the tax bill must be paid, as partial payments are not permitted by statute. Assessments are assumable upon the sale of the property; however, if a property split occurs (cutout), the unpaid balance plus accrued interest is due and payable per the resolution which established the assessment lien:

“Upon Subdividing all or a portion of a lot or parcel against which a special assessment lien has been established, **all installments of principal remaining unpaid and interest due thereon shall be due and payable without notice** or other proceedings, and the county may, at any time after such subdividing, institute foreclosure or other appropriate proceedings for the collection of all principal or interest on any or all portions of a lot or parcel against which the lien has been established.”

### **Alternative Payment Plan for Property Taxes - Installments**

On August 31<sup>st</sup>, we will mail 2,921 Second Quarter Real Property and 4 Personal Property Installment Bills for the 2002 Tax Year. The amount billed in June and September is based on the gross tax billed in 2001. Any adjustments as a result of a change in millage rate or value are made after the tax roll has been certified, and will be reflected in the last two quarters billed in December and March.

**Note:** 2002 Installment Tax Information is not currently available on our website. It will be available in November when the 2002 Tax Roll has been certified to us by the Manatee County Property Appraiser. To obtain *installment* account information in the interim, please call our office at (941) 750-9566.

To apply for payment of 2003 real or personal property taxes by installment, your estimated taxes must be more than \$100.00. Installment applications are available on our website <http://www.taxcollector.com>, and the deadline for filing is April 30th, 2003.

### Closings on Real Property

When conducting a closing, please inform the new owners (purchasers) that the property tax bill mailed in November may be sent to the previous owner(s). Please instruct them to access our website <http://www.taxcollector.com> where they can print a duplicate bill.

### Personal Property Taxes

Please verify that there are no personal property taxes due when handling the transfer of real property to a new owner. An example of where this may occur would be a rental property on which real property and personal property taxes have been assessed. You can search personal property tax records by name, property address or account number on our website <http://www.taxcollector.com> for tax years 1994 thru 2001.

### Mobile Home Transfers

We sometimes find that when an individual purchases a mobile home located on real property, the land is transferred to the new owner by the recording of a deed, but the mobile home title(s) are never transferred. The new owner assumes that transfer of ownership to the mobile home took place as well, and it is sometimes not caught for several years! ***Please remember to transfer the title (or titles for double-wide or triple-wide).***

### Acquisition of Property by a Governmental Entity

Pursuant to Section 196.295, Florida Statutes, certain governmental entities are exempt from taxation from the date they purchase or acquire property. An example would be a right-of-way acquisition or property purchased by the County, School Board, DOT or Sarasota-Manatee Airport Authority. At the closing, the prorated tax due from January 1st through the date of sale, plus fire district charges, is collected from the seller. The prorated tax is determined after obtaining a Value Proration from the Property Appraiser, which provides the current assessed value and fire district charges. The prorated tax, together with the Appraiser's Value Proration and a copy of the recorded deed, should be delivered to our DeSoto Branch Office (Technical Department). The prorated tax is then deposited into a "suspense (escrow) account" to be held by our office until the next tax roll is billed. If you have any questions, please call Sara Ackley at (941) 741-4866.

### Expedite Title Transfers – Appointments & Drop-Off Service Available

**To expedite vehicle, vessel and mobile home title transfers, please ensure all paperwork is completed before you visit our office.** *The associate cannot allow you to complete paperwork (titles, forms, etc.) at the counter, as other customers are waiting in the lobby to be served.* We request that you submit copies of your client's Driver License or ID Card with your paperwork; this information is required on all registration and/or title records. If a lien is to be recorded, section 4 of the 82040, or the title itself, must be completed. If any information is omitted, your work may be returned to you for completion.

Avoid standing in line and take advantage of our "drop-off" service for completion of title work or processing of tax payments (title application and all necessary forms must be complete). A three (3) day turnaround is promised. To have paid receipts or registrations mailed to you, a self-addressed, stamped envelope must be included in your drop-off. If you have a runner that will pick up the work when completed, please make sure they return to the office to do so; paid tax receipts are discarded after a week if not claimed.

To avoid waiting in line, you can schedule an appointment **for processing title work only** at *any* branch office (or a driver license at the DeSoto Branch Office) by calling (941) 741-4800. We have a limit to the number of transactions that can be processed at any one time: five (5) at our DeSoto Branch Office; three (3) at any of our other branch locations. (Note: a double-wide mobile home and a duplicate "fast" title with a transfer each count as two transactions.)

## Driver License Services Provided by the Tax Collector – Only at DeSoto Branch Office

The Manatee County Tax Collector's Office is NOT a full service Driver License office and serves as only an agent to perform very limited functions. All Driver License related transactions that are completed by our office would include an additional convenience fee of \$5.25, above the fees charged at the local Driver License office. Access our website <http://www.taxcollector.com> for a list of services we are able to perform.

## Vehicles & Mobile Homes – Common Fees

Application for new or Transfer of existing Florida Title - \$29.75; Out-of-State Application for Florida Title - \$33.75; Duplicate Title - \$29.75; Fast Title - \$7.00 (Vehicles); \$5.00 (Vessels); Additional Fee to Record Lien - \$2.00; Late Fee (30 days after date of purchase) - \$10.00; Real Property Decal: \$5.10.

## Office Locations

Questions regarding any of the services we offer should be directed to our main telephone number of (941) 741-4800, rather than calling an individual branch office as they have limited staff available. By calling (941) 741-4800, you will be transferred to a Contact Center Associate for assistance, or feel free to e-mail questions to [ContactCenter@taxcollector.com](mailto:ContactCenter@taxcollector.com).

Downtown Office  
415 10<sup>th</sup> St. W.  
Bradenton, FL

DeSoto Branch  
819 301 Blvd. W.  
Bradenton, FL

Palmetto Branch  
1341 U.S. 301 E.  
Palmetto, FL

Island Branch  
3340 East Bay Dr.  
Holmes Beach, FL

Sunshine State Tag Agency – 6807 SR 70 E., Bradenton (M-F, 8-6; Saturday, 8-Noon)

(Note: This office does not process property tax payments or driver licenses)

*\*\* All of our branch offices, including our Sunshine State Tag Agency, have drop boxes to enable you to make current year tax payments without standing in line \*\**

## Informative Websites

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| Manatee County Tax Collector               | <a href="http://www.taxcollector.com">http://www.taxcollector.com</a>   |
| Manatee County Property Appraiser          | <a href="http://www.manateepao.com/">http://www.manateepao.com/</a>   |
| Manatee County Clerk of Court              | <a href="http://www.manateeclerk.com">http://www.manateeclerk.com</a>   |
| Florida Access to Government               | <a href="http://www.myflorida.com/myflorida/directory.html">http://www.myflorida.com/myflorida/directory.html</a> |
| Florida Department of Highway Safety Index | <a href="http://www.hsmv.state.fl.us/html/web_index.html">http://www.hsmv.state.fl.us/html/web_index.html</a>     |
| Florida DMV Forms Available Online         | <a href="http://www.hsmv.state.fl.us/html/forms.html">http://www.hsmv.state.fl.us/html/forms.html</a>             |
| Florida Department of Revenue              | <a href="http://sun6.dms.state.fl.us/dor/">http://sun6.dms.state.fl.us/dor/</a>                                   |
| Florida Tax Law Library                    | <a href="http://taxlaw.state.fl.us/taxlawmenu.asp">http://taxlaw.state.fl.us/taxlawmenu.asp</a>                   |
| Florida Legislature                        | <a href="http://www.leg.state.fl.us/">http://www.leg.state.fl.us/</a>   |
| Gateway to Manatee County                  | <a href="http://www.bradentonflorida.com/default.asp">http://www.bradentonflorida.com/default.asp</a>             |