



Manatee County Tax Collector's Office Property Taxes Update

August 29, 2003 ~ Author: Debra Scott, Technical Supervisor

In an effort to improve communication, we periodically fax updates on office policies, statute revisions and other information related to property taxes. We also try to cover 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 as 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

*****Pay Taxes Online & Internet Property Tax History*****

Visit our website <http://www.taxcollector.com> to PAY 2003 INSTALLMENT TAXES ONLINE and access property tax information for tax years 1994 through 2002

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

We offer the ability to PAY TAXES ONLINE through an electronic debit to your checking account or by credit card. A confirmation receipt can be printed after completion of your transaction, a copy of which will also be e-mailed to you at the e-mail address you provide! Credit card payments are subject to a convenience fee. Please see our [Online Payment FAQ's](#) for more information. Until the 2003 Tax Roll has been certified by the Property Appraiser for collection, the only accounts that can be paid online at this time are 2003 Quarter Two Installments, which are a pre-payment toward the amount that will be due on the 2003 Tax Roll. On November 1st, the 2003 tax roll will also be available for research and online payment.

One unique feature of our tax payment online site is the ability to pay multiple transactions using our "shopping cart" payment approach. This feature allows you to pay multiple parcels in one transaction. This option was added as a result of comments from attorneys, title companies and mortgage holders. **Disclaimer:** *All amounts due and payments are posted using Eastern Standard Time (EST). The Tax Collector's Office is not responsible for payment transactions that could not be processed as the result of technical difficulties such as downtime due to system maintenance or any other occurrence. Incorrect data entry or rejection of payment by your financial/credit card institution could result in additional fees and loss of applicable discount.*

Please be aware that certain account statuses prevent online payment at this time. Examples of accounts that cannot be paid online are delinquent taxes; accounts with a status of bankruptcy, litigation, tax deed, good faith, or prorated; and accounts where a note posted in our tax collection system affects the payment status. **You must call our office to obtain a payoff for accounts that cannot be paid online, because the amount on the Internet is only the gross tax that was originally billed; it is not the payoff amount.**

You can access 1994 - 2002 real and personal property tax account information by name, address or account number on our website. Tax years 1998 thru 2002 are available in our new format, enabling you to print a history page showing the payment status for all 5 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.

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.

NOTE: In addition to researching and paying property taxes online, you can also renew your vehicle, vessel or mobile home registration and purchase a hunting and fishing license from our website <http://www.taxcollector.com>.

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 Property Appraiser's Office at (941) 748-8208. The Appraiser's website address is: <http://www.manateepao.com>.

Alternative Payment Plan for Property Taxes - Installments

On August 29th, we will mail 3,174 Second Quarter Real Property and 11 Personal Property Installment Bills for the 2003 Tax Year. The amount billed in June and September is based on the gross tax billed in 2002. 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.

To apply for payment of 2004 real or personal property taxes by installment, your estimated taxes must be more than \$100.00. Apply online on our website <http://www.taxcollector.com> prior to the deadline of April 30th, 2004.

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 and/or pay their taxes online.

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 2002.

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).*** There is a new procedure for retiring mobile home titles located on real property. For more details, you can read the procedure on the DHSMV website from this link: <http://casey.hsmv.state.fl.us/Intranet/dmv/Manuals/DMVProcedures/BTR/tl/TL-39.pdf>.

Fee for Copies of Refund Checks

Effective immediately, it will be our office policy to charge a \$5.00 fee for each copy of a refund check requested by a mortgage company, title company, attorney's office or certificate holder. The refund check number, the date the check was issued and whether the check has cleared can be provided to you at no charge. If a copy of the refund check is requested, a \$5.00 fee must be submitted to our Financial Services Department.

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.

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 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 1st 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 2nd 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 2nd public hearings are always held between June 1st and September 15th each year** (*there were **no new** projects 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 (1/15th) plus accrued interest is placed on the property owner’s annual tax bill. This 1/15th 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. 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 1/15th) placed on the annual tax bill for the current year (or any prior years). Once the 1/15th 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.”

Expedite Title Transfers – Appointments & Drop-Off Service Available

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, Downtown and Palmetto Offices) by calling (941) 741-4800.

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.

Transaction Limits

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

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. Currently, Driver License services are only offered at our DeSoto, Downtown and Palmetto Offices. Access our website <http://www.taxcollector.com> for a list of services we are able to perform.

Vehicle, Vessel & Mobile Home Information Available by PC & Phone

Auto Data Direct (ADD) allows you to access the Florida Department of Highway Safety and Motor Vehicles (DHSMV) databases via the Internet on your personal computer. Qualified users on this new system may access DHSMV vehicle, vessel and mobile home information by Vehicle Identification Number (VIN), title number, tag number or vessel registration FL number. The Driver License status can also be obtained by license number or by entering a person’s full name, date of birth and sex. This system was developed to fulfill the requests of businesses that wanted access to DHSMV databases from PCs, not from the existing automated telephone inquiry system. To sign up or receive additional information, visit www.add123.com.

Tagtalk allows you access to the statewide Florida Real-Time Vehicle Information System (FRVIS) in Tallahassee nearly 24 hours a day, seven days a week. You will be able to inquire directly into Tallahassee’s system by using your push-button telephone. Tagtalk will provide a *spoken* response to your inquiries, or will provide you with hard copies via your fax machine (with the exception of long-distance numbers) - the choice is yours. With a plate, decal, title, or vehicle identification number, you will be able to access the owner’s name and address, the year and make of the vehicle, and much more. To sign up or receive additional information, visit www.taxcollector.com.

Office Locations

Questions regarding the services we offer should be directed to (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.

Downtown Office 415 10 th St. W. Bradenton, FL	DeSoto Branch 819 301 Blvd. W. Bradenton, FL	Palmetto Branch 1341 10 th St. E. (Hwy 301) Palmetto, FL	Island Branch 3340 East Bay Dr. Holmes Beach, FL
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Informative Websites

Manatee County Tax Collector	http://www.taxcollector.com
Manatee County Property Appraiser	http://www.manateepao.com/
Manatee County Clerk of Court	http://www.manateeclerk.com
Florida Access to Government	http://www.myflorida.com
Florida Department of Highway Safety & Motor Vehicles	http://www.hsmv.state.fl.us/html/web_index.html
Florida DHSMV Forms Available Online	http://www.hsmv.state.fl.us/html/forms.html
Florida DHSMV Fees – Schedule of Vehicle, Vessel and Mobile Home Title and Registration Fees	http://casey.hsmv.state.fl.us/Intranet/dmv/Manuals/DMVProcedures/FEES/fees.htm
Florida Department of Revenue	http://sun6.dms.state.fl.us/dor/
Florida Tax Law Library	http://taxlaw.state.fl.us/taxlawmenu.asp
Florida Legislature	http://www.leg.state.fl.us/
Gateway to Manatee County	http://www.bradentonflorida.com/default.asp