



Manatee County Tax Collector's Office Property Taxes Update

November 1, 2002 ~ Author: Debra Scott, Technical Supervisor

We periodically fax and e-mail all attorneys and title insurance companies 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. **If you have not provided our office with your e-mail address, please e-mail debras@taxcollector.com** as broadcasts sent by e-mail better ensure that all employees within your organization receive our broadcasts. If you have any comments or suggestions, please contact Debra Scott, Technical Supervisor, at (941) 741-4864.

2002 Tax Year – Collection Begins November 1, 2002

The 2002 Tax Year runs from January 1st through December 31st, with taxes paid in arrears. The 2002 Tax Bills were mailed October 31st and collection begins today! A list of 2002 Millage Rates and Taxing District Telephone Numbers is available on our website <http://www.taxcollector.com> under Forms > Property Tax.

A 4% discount is allowed for the first 30 days, or if payment is postmarked by November 30, 2002. Because November 30th falls on a Saturday this year, **2002 tax year payments delivered to one of our four offices by 5:00 PM December 2, 2002** will qualify for the 4% discount (*this does not apply to delinquent taxes*). All drop boxes will be closed at 5:00 PM December 2nd, and reopened December 3rd. All online payments must be posted by 11:59 PM EST December 2nd in order to qualify for the 4% discount. **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.

A 3% discount is allowed for payments postmarked by the last day of December, a 2% discount in January, a 1% discount in February, and there is no discount allowed in March. 2002 Taxes become delinquent on April 1, 2003, at which time interest, advertising costs and other charges begin to accrue. Payments postmarked or received after March 31, 2003 must be in the form of cash, money order, cashier's check or certified funds.

**** NEW ** Internet Property Tax History – Pay Taxes Online! ** NEW ****



Visit <http://www.taxcollector.com> to **PAY 2002 TAXES ONLINE** and access property tax account information for tax years 1994 thru 2002

Click on the link [Property Tax Payments & Info Online](#)

We now offer the ability to PAY 2002 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! **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. **See Disclaimer above.**

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.

You can access 1994 - 2002 real and personal property tax account information by name, address or account number on our website, and tax years 1998 - 2002 are available in our new format, enabling you to print a history page showing the payment status for all four years, and you can print a duplicate bill or a receipt once you detail an account for a specific year. Use Search by Property ID List to verify the status of a list of accounts, rather than

having to search each account individually. *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.

Minimum Tax Bill Increased to \$15!

No tax is due for 2002 if the gross tax is less than \$15.00. This is a change from previous years when the minimum tax billed was \$5.00. Section 197.212 of the Florida Statutes allowed for this change after the passage of a [resolution](#) by the Manatee County Board of County Commissioners on September 17, 2002. Postcards advising all property owners affected by this change were mailed on October 21, 2002. Taxpayers that fall under the new minimum tax will not receive a tax bill for 2002, however, tax records can be accessed on our website <http://www.taxcollector.com> to verify the minimum tax status of the account.

Tax Payments Received from Mortgage Companies/Escrow Agents

For those taxpayers whose taxes are escrowed, the electronic payments received from mortgage companies or escrow agents will be processed as they are received, which is normally at the end of the November discount period. Please contact the escrow agent directly to determine if and when payment will be made, or access our website <http://www.taxcollector.com> to print duplicate receipt(s) after payments are processed.

Questions regarding Assessments, Exemptions, Ownership or Address Changes

Questions regarding assessments, exemptions, ownership or address changes should be directed to the Manatee County Property Appraiser’s Office at (941) 748-8208, or online at <http://www.manateepao.com>.

Alternative Payment Plan for Property Taxes - Installments

On November 30th, we will mail 2,912 Third Quarter Real Property and Personal Property Installment Bills for the 2002 Tax Year. The amount that was billed in June and September was based on the gross tax billed in 2001. Any adjustments as a result of a change in millage rate or value in the 2002 Tax Year will be reflected on the 3rd & 4th Quarter Bills now that the tax roll has been certified.



NEW FEATURE: You can access and pay installment accounts on our website <http://www.taxcollector.com>. \ne owing real or personal property taxes in excess of \$100.00 can now apply for payment of their 2003 taxes by installment on our website <http://www.taxcollector.com>. A confirmation receipt can be printed as verification of filing, and all applications must be filed prior to May 1st, 2003.

Our Property Tax Collection System “TCAMS”

Until enhancements to our tax collection system can be made, certain types of payments cannot be posted at a branch office, and in those rare instances, a hand receipt will be issued as proof of payment. **The following payments must be delivered to a specific department of our office:**

Good Faith Payments, Homestead Tax Lien Payoffs,
Tax Deed Certificate Payoffs
Special Assessment Payoffs (*only on Split Parcels*) and
Suspense “Escrow” Payments (Government Acquisition)

Delinquent Department/DeSoto Branch Office
(941) 741-4832
Technical Department/DeSoto Branch Office
(941) 741-4864 or (941) 741-4866

Special Assessments – Non-Ad Valorem Taxes

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 2002 Tax Bill. 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 (Attention: Sherri Robinson, 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.”

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).***


Acquisition of Property by a Governmental Entity – Escrow Payments

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 (941) 741-4866.

Florida Tax Law Library

The Department of Revenue has information on how to obtain the Florida Tax Law Library at <http://taxlaw.state.fl.us/taxlawmenu.asp>. The Tax Law Library covers Tax Laws, DOR rules and other technical information, including Attorney General Opinions. The DOR also has a ‘Fax on Demand’ service which allows you to retrieve tax return forms, registration forms, rules and brochures. Using the handset or telephone connected to your fax machine, call (850) 922-3676 and follow the voice-assisted prompts.

****NEW** Driver License Services Now Provided at Palmetto & Downtown Offices **NEW****

 **In addition to our DeSoto Office**, we recently began offering limited driver license services at our Palmetto and Downtown Bradenton Branch Offices. 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 State Driver License office. Access our website <http://www.taxcollector.com> for a list of services we are able to perform.

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, appointments can be scheduled for **processing title work and driver license transactions** 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; two (2) 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.)**

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 or e-mailed to ContactCenter@taxcollector.com. Calls will not be transferred to an individual branch office as they have limited staff available.

Downtown Office
415 10th 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

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/myflorida/directory.html
Florida Department of Highway Safety Index	http://www.hsmv.state.fl.us/html/web_index.html
Florida DMV Forms Available Online	http://www.hsmv.state.fl.us/html/forms.html
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