



Ken Burton Jr.

MANATEE COUNTY PROPERTY TAX UPDATE

June 1, 2005 ~ Author: Debra Scott, Technical Supervisor

We periodically fax and e-mail 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, by telephone (941) 741-4864 or e-mail DebraS@taxcollector.com.



Island Office Closing June 9th (permanently)
Downtown Office to be closed June 9th & 10th only (temporarily)

Our Island Office will close June 9th!

Our Downtown Office will be closed on June 9th & 10th for computer maintenance.

DeSoto & Palmetto Offices will remain open on June 9th & 10th.

**The Downtown Office will reopen June 13th
but the Downtown Office will no longer provide driver license services.**

A new facility to accommodate the Island and northwest Bradenton is being built in the Albertson's Shopping Center area at Manatee Avenue and 75th Street and will open in early 2006.

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.

75th St. & Manatee Av. W.	DeSoto Branch	Downtown Office	Palmetto Branch	Lakewood Ranch Office
Albertson's Shopping Ctr.	819 301 Blvd. W.	415 10th St. W.	1341 10th St. E. (Hwy 301)	6007 – 111th St. E.
Bradenton, FL	Bradenton, FL	Bradenton, FL	Palmetto, FL	Bradenton, FL

**** All office locations have drop boxes to enable you to make current year tax payments without standing in line – Call (941) 741-4801 to verify times/dates that drop boxes are closed ****

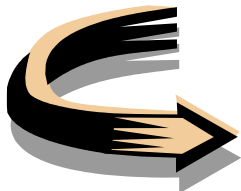
Driver License Services Provided by Tax Collector – Currently only at DeSoto & Palmetto Offices

The Manatee County Tax Collector's Office is NOT a full service Driver License office and serves as only an agent of the State Driver License Office 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 and Palmetto Offices.** Access our website <http://www.taxcollector.com> for a list of services we are able to perform.

Internet Property Tax History – Pay Property Taxes Online!

Visit <http://www.taxcollector.com>
to **PAY 2005 INSTALLMENT PROPERTY TAXES ONLINE** and
access property tax account information for tax years 1994 thru 2004

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



YOU CAN PAY PROPERTY TAXES ONLINE through an electronic debit to your checking account or by credit card. Credit card payments are subject to a convenience fee. A confirmation receipt can be printed after completion of your transaction, a copy of which is e-mailed to the e-mail address you provide! Please read our website's [Online Payment FAQ's](#) for more information. Until the 2005 Tax Roll has been certified for collection by the Property Appraiser, the only accounts that can be paid online at this time are 2005 Quarter One Installments, which are a pre-payment toward the amount that will be due on the 2005 Tax Roll. On or about November 1st, the 2005 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.

Please be aware that certain account statuses prevent online payment at this time. Examples of accounts that cannot be paid online are prior year delinquent taxes; accounts with a status of bankruptcy plan, litigation, tax deed, list of lands, good faith, or prorated; and accounts where a note posted in our tax collection system affects the payment status. **You must call our office (750-9566) to obtain a payoff for accounts that cannot be paid online, because accounts that fall into the "online payment not available" category currently only provide you with the gross tax that was originally billed; a payoff amount is not provided.**

You can access 1994 - 2004 real and personal property tax account information by name, address or account number on our website. For tax years 1998 thru 2004, the payment status appears on the Tax History Results page. The History page can be printed, or you can detail a specific tax year and print a duplicate bill or a receipt. If an account was billed on the tax roll prior to 1998, a link will appear at the bottom of the Tax History Results Page which reads: [Click here to show Tax Years prior to 1998](#). When you click the link, a new table opens to display the tax years prior to 1998, however, further detail for tax years prior to 1998 is not available. **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: 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 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 May 31st, we mailed 3,970 First Quarter Real Property and Personal Property Installment Bills for the 2005 Tax Year. The amount that is billed in June and September is based on the gross tax billed in 2004. Any adjustments as a result of a change in millage rate or value in the 2005 Tax Year will be reflected on the 3rd & 4th Quarter Bills mailed after the 2005 tax roll has been certified.

The deadline to apply for the 2005 Installment Payment Plan was April 30th, 2005, however, taxpayers can apply for the 2006 Installment Payment Plan on our website <http://www.taxcollector.com> through April 30, 2006. A confirmation receipt can be printed as verification of filing. Both real and personal property tax accounts can be paid by installment, provided the estimated taxes (*based on the prior year*) are more than \$100.00.

Closings on Real Estate and Personal Property

When conducting a closing on the sale of real or personal property, 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.

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 2004.

Before visiting our office to process a mobile home title transfer, please complete a Name/Change of Address form whenever there are personal property taxes assessed on a mobile home. The form is available on the Property Appraiser's website at this link: <http://www.manateepao.com/downloads/Forms/Change%20of%20Address.pdf>.

Mobile Homes Located on Real Property

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>.

Acquisition of Property by a Governmental Entity – Payments placed into Escrow

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, is 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 contact Sara Ackley by telephone (941) 741-4866 or e-mail SaraA@taxcollector.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 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.** 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 (click on the tax year to display the Details page). 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.”

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	Delinquent Department/DeSoto Branch Office (941) 741-4832
Special Assessment Payoffs (<i>only on Split Parcels</i>) and Suspense “Escrow” Payments (Government Acquisition)	Technical Department/DeSoto Branch Office (941) 741-4864 or (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.

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.

Expedite Title Transfers – Appointments, Drop-Off & Title-by-Mail Services 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.

Appointments - 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.)**

Drop-Off Service - 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.

Title by Mail Service - In addition to our “drop-off” title service, we also offer a “title by mail” service. You can access information about our “title by mail” service from our website at this link: http://www.taxcollector.com/services_title_mail.asp. Completing the printable mail packets will expedite your title transaction. Completed mail packets should be mailed to Post Office Box 25300, Bradenton, Florida 34206-5300.

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.)**

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.

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.

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 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

Other Fax and Internet Broadcasts Available

We also send Fax and Internet (e-mail) Broadcasts to (1) Mortgage Companies, (2) Vessel Dealers, (3) Motor Vehicle/Mobile Home Dealers, (4) Tow Truck Operators, (5) Hunting and Fishing License Subagents and (6) Subscribers of TagTalk. If you are interested in receiving any Broadcasts by Fax or Internet (e-mail), please sign up on our website <http://www.taxcollector.com/> under [Media Releases > Signup](#).