

Volusia County  
Revenue Division

*Welcome*  
**Citizens Academy**  
**Class of 2009**

**Volusia County**  
Revenue Division

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Revenue Director

August 25, 2009



## Overview

- Duties of Revenue Division
- Office Hours & Locations
- Current Projects
- Tag & Title
- Taxes

## Duties of Revenue Division

- **Agent for:**
  - Florida Department of Revenue
  - Department of Highway Safety and Motor Vehicles
  - Florida Fish & Wildlife Conservation Commission
- **Also Collect:**
  - Property Tax
  - Tourist Development Tax
  - Business Tax (formerly Occupational Licenses)
  - Automobile, Boat & Mobile Home Registrations & Renewals
  - Other Revenues (Building Permits, Development Fee Revenues, Water Bills, False Alarm Fees, Hauling Permit Fees, Votran Passes, Etc...)

## Revenue Office Locations & Hours

Tag & Tax Office Locations Open 8 a.m. – 5 p.m., Monday – Friday	
<b>Thomas C. Kelly Admin. Center</b> 123 W. Indiana Ave., Room 103 DeLand	<b>Orange City Admin. SW Center</b> 2744 Enterprise Road Orange City
<b>Daytona Beach Admin. Center</b> 250 N. Beach St., Room 101 Daytona Beach	<b>New Smyrna Beach</b> 111 Canal St. New Smyrna Beach
Private Tag Office Locations Open 9 a.m. – 5:30 p.m., Monday - Friday & 9 a.m. – 1 p.m. Saturday	
<b>Auto Tag Management Group</b> 1100 Beville Rd. Daytona Beach	<b>Auto Tag Management Group</b> 2772-A Elkcam Blvd. Deltona

## Elected vs. Appointed

- Of 67 Counties in Florida, 64 have Tax Collectors who are elected officials. The 3 counties with appointed officials are Volusia, Broward, & Miami-Dade.
- Volusia County is a Charter Government, which calls for tax collection to be part of County Government and handled by appointed official. Instead of being a Tax Collector's office, we are the Revenue Division.
- Advantages:
  - Appointed are more efficient;  
*Share Resources: Information Technology, Accounting, Personnel, and Legal*
  - Elected feel they are closer to customers and can be more responsive

## Current Projects

- Implementation of TaxSys- Our New Tax & Revenue Collection System
- Website Redesign [www.volusia.org/revenue](http://www.volusia.org/revenue)
- Imaging
  - Reduces need for storage.
  - Reduces number of paper documents printed.

## Tag & Title

- Can renew online at [www.gorenew.com](http://www.gorenew.com).
- Registrations expire at midnight on your birthday, **not** at the end of your birth month.
- **Increase in fees effective September 1, 2009.**
  - List of all fees (old and new) available at [www.flhsmv.gov/motoristfees.htm](http://www.flhsmv.gov/motoristfees.htm).
- Over 100 specialty plates are currently available.

## Taxes

- **Tourist & Convention Development Tax**
  - Tax on short term rental of living accommodations.
- **Business Tax (formerly Occupational Licenses)**
  - A tax for doing business in Volusia County.
- **Public Service Tax**
  - A tax on electricity and metered or bottled gas.
- **Communication Service Tax**
  - A tax on communications services effective October 1, 2002.

## Property Tax

- The elected Property Appraiser, Morgan Gilreath, determines the appraised value of properties in Volusia County, the exemptions due to property owners, and the owner name & mailing address for each piece of property.
- The Volusia County Council, and other Taxing Authorities set the millage rates.
- The Revenue Office **bills & collects** the property taxes based on the information provided to us by the Property Appraiser and Taxing Authorities.

## Property Tax

- **Real Property:** Land, buildings, and improvements to land.
- **Tangible Personal Property:** Equipment and other items used in a business, such as furniture, tools, computers, machines, etc...
- **Centrally Assessed Property:** Railroad tracks or fixed assets owned or leased by a railroad company.

## Property Tax

- **Ad Valorem Tax:**
  - Based on property value.
  - Assessed Value x Millage Rate = Tax Amount
- **Non-Ad Valorem Assessments:**
  - Fees for specific services (not based on value).
    - Garbage Collection
    - Storm Water
    - Street Lighting
    - Street Paving

## Taxing Authorities

- We collect for over 30 Taxing Authorities
  - 17 Municipal
  - 4 County (General Fund, Library, Volusia Forever & ECHO)
  - 4 Special Taxing Districts (Municipal Service, Fire, Mosquito Control, & Ponce Inlet Port Authority)
  - 3 Hospital (Halifax, Southeast Volusia, & West Volusia)
  - 2 State (St Johns River Water Management & Florida Inland Navigation)
  - School Board

## Property Tax Timeline

- Tax Bills are mailed November 1<sup>st</sup>.
  - 4% discount if paid in November.
  - 3% discount in December
  - 2% discount in January
  - 1% discount in February
- Payments not postmarked by March 31<sup>st</sup> are delinquent.
- A penalty for late payment is added to unpaid accounts on April 1<sup>st</sup>.

## Delinquent Tax Collection

- Collection efforts
  - Tangible Taxes:
    - Warrants issued for the levy and seizure of the property.
  - Real Property Taxes:
    - Tax Lien Certificates are Sold
    - Tax Deed Auction proceedings can begin if Tax Lien isn't redeemed after 2 years

## Tax Certificate Sale

- Annual Public online auction to sell Tax Lien Certificates on delinquent Real Property Taxes
- Tax Certificates earn a return of 0% to 18% simple annual interest for the Lien holder

YEAR	INDIVIDUALLY HELD CERTS		COUNTY HELD CERTS	
	COUNT	\$ AMOUNT	COUNT	\$ AMOUNT
2003	12,150	\$13,714,525.39	280	\$378,296.14
2004	11,163	\$15,032,431.95	207	\$6,357.72
2005	11,795	\$20,147,690.07	747	\$21,502.64
2006	14,909	\$32,078,507.61	2	\$7,040.24
2007	14,997	\$43,353,895.66	2,251	\$1,083,818.49
2008	15,615	\$48,960,028.23	5,783	\$1,004,494.03

