


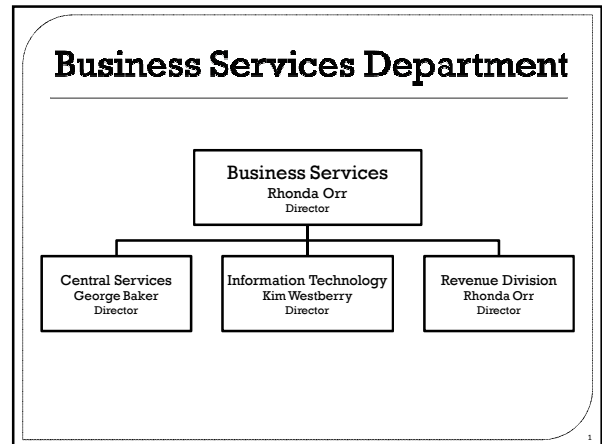
## Welcome Citizen's Academy Class of 2015

### Business Services Department

*Rhonda Orr, CFGO  
Director*




*August 25, 2015*



## Volusia County Revenue Division

*Rhonda Orr, CFGO  
Director*

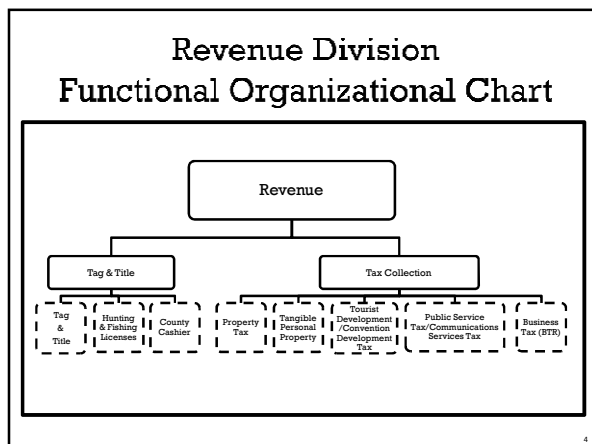
Also Presented by:  
**Craig Baumgardner**  
 Tax Operations Manager



## Tax Collector

### Elected vs. Appointed

- 67 counties in Florida; 64 have elected Tax Collectors
- Volusia County - Charter Government; tax collection managed by appointed official (Revenue Director)
- Advantages
  - More efficient (share resources):
    - Information Technology, Accounting, Budget, Personnel, and Legal
  - Elected officials closer to citizens
    - Volusia County provides direct access to citizens



## Revenue Division Duties

**Agent for:**

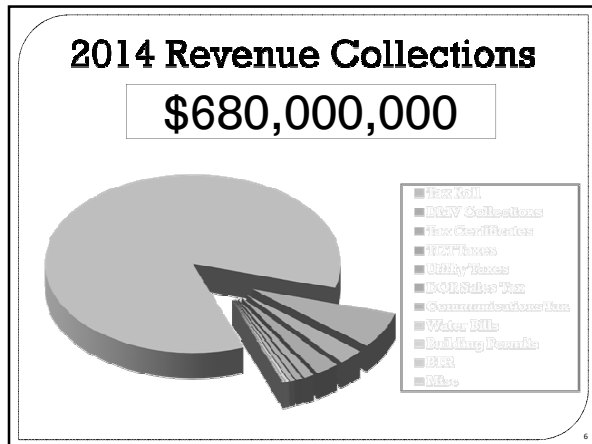
- Florida Dept. of Revenue (~\$611 Million)
  - Collection of various taxes
- Dept. of Highway Safety and Motor Vehicles (\$45 Million)
  - Tag & Title Transactions
    - Vehicle tag renewals, title transfers, boat and mobile home registrations
- Florida Fish & Wildlife Conservation; (\$156 Thousand)
  - hunting & fishing licenses

**Collect and Distribute:**

- Taxes (Property Taxes, Tangible Taxes, Centrally Assessed)
- Tourist Development Tax (\$17.3 Million)
- Business Tax (\$5 Million)

**Cashier for County:**

- Building Permits
- Water Bill Payments
- Misc. payments to County



## Types of Property Tax

### Real Estate (Ad Valorem)

- Tax is based on the assessed value (worth) of the land and any improvements made to the land
- In 2014 we mailed over 308,000 tax bills totaling over \$589,000,000 in total tax
- Assessed as of January 1
- Assessment stays with the property, regardless of who is in possession of the property

### Tangible Personal Property

- Tax is based on the assessed value of equipment being used in the operation of a business
- In 2014 we mailed over 44,000 tangible bills totaling over \$52,000,000 in total tax
- Assessed as of January 1
- Assessment remains with the property, but the original owner can be held liable for the tax if the equipment is sold or disposed of and cannot be located

## Millage Rate




- Millage rate – dollar amount of tax per \$1,000 of property value (1/10 of 1%)
- Millage rates are set by the Ad Valorem Taxing Authorities and approved after their budget has been adopted

Volusia County has 43 different Taxing Authorities

- 28 Municipal
- 9 County
- 3 Hospital
- 2 Independent Special Districts
- 1 School Board

## When are my taxes due?

- November 1 – Taxes become due and payable

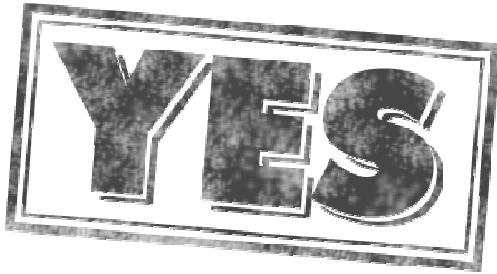




- April 1 – Taxes become delinquent

## Can I pay my taxes early?

☐ YES  
☐ NO  
☐ MAYBE

And can I get a discount please???



...with conditions

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## Discounts for Early Payment

### Early Payment Discounts

- 4% if paid in November
- 3% if paid in December
- 2% if paid in January
- 1% if paid in February

### Installment Plan Discounts

- An application for this plan must be completed and returned no later than April 30<sup>th</sup> of the year for which you are applying
- If approved, you will receive 4 quarterly bills – June, September, December, and March
- There is a 6% discount in June, 4 ½% in September, and 3% in December

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## Where can I go to pay taxes?

- Pay online at [volusia.org/taxes](http://volusia.org/taxes)
- Pay by mail
  - (checks payable to: County of Volusia)
- Pay in person at one of four local offices:

Thomas C. Kelly Administration Building  
123 West Indiana Avenue  
Room 103  
DeLand, FL 32720  
386-736-5938

Orange City Tag and Title Office  
2744 Enterprise Road  
Orange City, FL 32764  
386-775-5250

Daytona Beach Tag and Title Office  
250 North Beach Street  
Daytona Beach, FL 32114  
386-254-4635

New Smyrna Beach Tag and Title Office  
111 Canal Street  
New Smyrna Beach, FL 32168  
386-423-3346

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....Just in case

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## What happens if I don't pay my taxes???



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## What happens if I don't pay taxes?

- The Tax Collector has a statutory duty to collect all taxes due.
- Property taxes constitute a priority lien on property.
- The county will use **any** and **all** legal means to collect the taxes that are due.
- The remedies for collection are outlined in the Florida Statutes and vary depending on the tax (real estate, tangible, tourist development tax, etc.).

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## Tax Certificate Sale

- A tax certificate is a lien on real property and is sold to an investor for payment of delinquent taxes
- The tax certificate sale is held online in auction format, annually.
- Certificates are awarded to the lowest interest bidder, with bids between 0-18%, in  $\frac{1}{4}\%$  increments
- Certificates have a life of 7 years; certificate holders may begin tax deed proceedings after 2 years

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## Tax Deed Auctions

- After 2 years, certificate holders may begin tax deed proceedings through the tax collector's office
- Tax deed proceedings begin after certificate holder pays all outstanding taxes and fees
- The property owner may **stop** this process at any time by paying all taxes and fees in full.
- If taxes and fees are not paid, the property is sold at auction by Clerk of Court.
- After the payment of all taxes and fees, remaining funds are returned to the property owner
- Average of 1,000 tax deed applications filed annually

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**Tax sales and seizures can be a depressing subject...**



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**Don't let the situation confuse you...**

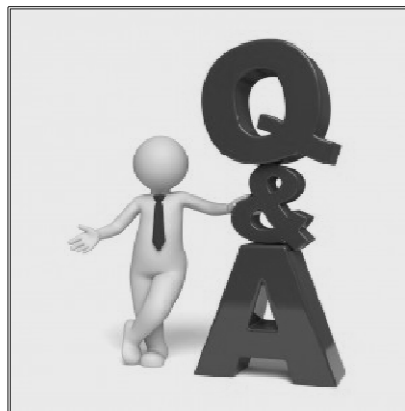


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## But seriously:

- The Tax Collector has a statutory duty to collect the taxes that are assessed on each property.
- We have staff available to answer any questions or concerns that you may have.
- We will strive to provide resources and answers that make this process as simple and painless as possible within the bounds of the law.
- The Florida Statutes give you many rights and protections. Know the law!

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