

Volusia County Revenue Division

Welcome **Citizens Academy Class of 2009**

Volusia County Revenue Division

Peggy Flomerfelt
Revenue Director

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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	
Thomas C. Kelly Admin. Center 123 W. Indiana Ave., Room 103 DeLand	Orange City Admin. SW Center 2744 Enterprise Road Orange City
Daytona Beach Admin. Center 250 N. Beach St., Room 101 Daytona Beach	New Smyrna Beach 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	
Auto Tag Management Group 1100 Beville Rd. Daytona Beach	Auto Tag Management Group 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
- Imaging
 - Reduces need for storage.
 - Reduces number of paper documents printed.

Tag & Title

- Can renew online at www.gorennew.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.
- 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.
 - $\text{Assessed Value} \times \text{Millage Rate} = \text{Tax Amount}$
- **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 1st.
 - 4% discount if paid in November.
 - 3% discount in December
 - 2% discount in January
 - 1% discount in February
- Payments not postmarked by March 31st are delinquent.
- A penalty for late payment is added to unpaid accounts on April 1st.

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

'Til We Meet Again

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