MEMORANDUM

AGENDA ITEM NO. 11(B)1

TO: Honorable Chairperson Barbara Carey-Shuler, Ed. D. and Members, Board of County Commissioners

DATE: February 3, 2004

SUBJECT: New Property Tax Bill Format

FROM: George M. Burgess, County Manager

Several members of the Board expressed concerns regarding the format, design and presentation of the County's annual property tax bill. Of particular concern was the fact that the County's property tax bill does not clearly identify the specific taxing authorities responsible for levying taxes that appear on property tax bills. In accordance with state statutes, the County includes property taxes levied by all taxing jurisdictions on a single uniform property tax bill, and many property owners mistakenly assumed that their tax dollars were going solely to the county government.

In an effort to increase property owners' awareness and understanding of the tax and non ad-valorem assessments displayed on the property tax bill, staff redesigned the 2003 tax bills (Attachment A). Tax Collector staff researched the design, style and format used in several other counties in developing a clearer and simpler format for the County. The new format was designed to allow property owners to better understand the tax bill, clearly display each assessment, identify by line item all taxing authorities that levy taxes appearing on the bill, along with the associated millage rates and the taxable value of the property. The redesigned format was submitted to and approved by the Florida Department of Revenue (DOR) in accordance with DOR rules. In addition, a Tax Bill Information Guide is also being included with all Tax Bill Notices (also included in Appendix A) that explains each segment of the Tax Bill Notice and provides a telephone number for all government taxing authorities who levy the taxes and assessments that appear on the taxpayer's Tax Bill Notice.

In order to demonstrate the changes made in the redesigned property tax bill, I have included a copy of a prior year's tax bill and a Property Appraiser's TRIM notice in Attachment B. Attachment C shows a sample of the property tax bill used in Palm Beach County.

The County's property tax roll as certified by the Property Appraiser is used to prepare and mail tax notices to property owners and as required by law, property tax notices are mailed to the owner's address of record on or about November 1st each year.

Attachments

Assistant County Manager

Miami-Dade County, Florida

ATTACHMENT "A"

2003 REAL ESTATE PROPERTY TAXES

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

SEE REVERSE SIDE FOR MORE INFORMATION

000057

FOLIO NUMBER	MUNICIPALITY	MILL CODE	ASSESSED VALUE
30-1	UNINC. MIAMI-DADE	3000	184,399

Exemptions: Homestead 25,000

Property Address

MIAMI FL

AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE RATE PER	$1,000 OF TAXABLE VALUE	TAXES LEVIED
School Board	8.41800	159,399	1,341.82
School Board Debt Service	0.68200	159,399	108.71
Florida Inland Navigation Dist	0.03850	159,399	6.14
South Florida Water Mgmt District	0.59700	159,399	95.16
Everglades Construction Project	0.10000	159,399	15.94
Childrens Trust Authority	0.50000	159,399	79.70
County Wide Operating	5.96900	159,399	951.45
County Wide Debt Service	0.28500	159,399	45.43
Library District	0.48600	159,399	77.47
Fire Rescue Operating	2.58200	159,399	411.57
Fire Rescue Debt Service	0.07900	159,399	12.59
Unincorporated Operating	2.44700	159,399	390.05

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	RATE	FOOTAGE/UNITS	AMOUNT
Waste-Garb,Trash,Trc,Recycle	399.0000	1.00	399.00
Guard-Highland Lakes Secrty Gd	288.8400	1.00	288.84
Guard-Highland Ranch Ests Secur	2,226.7000	1.00	2,226.70
Light-Highland/sparling	0.3184	78.00	24.84

AMOUNT IF PAID IN: (PAY ONLY ONE AMOUNT) **2003** Combined taxes and assessments: **$6,475.41**

NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL (Delinquent)
6,216.39	6,281.15	6,345.90	6,410.66	6,475.41	6,673.17

↑ RETAIN FOR YOUR RECORDS ↑

↓ DETACH HERE AND RETURN THIS PORTION WITH YOUR PAYMENT ↓

30-1
FOLIO NUMBER

PROPERTY ADDRESS

AMOUNT IF PAID IN: (PAY ONLY ONE AMOUNT) **2003 REAL ESTATE PROPERTY TAXES**

NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL (Delinquent)
6,216.39	6,281.15	6,345.90	6,410.66	6,475.41	6,673.17

Make checks payable to: **Miami-Dade Tax Collector** (in U.S. funds drawn on U.S. banks

MIAMI FL

LOT SIZE 78.000 X 140

20033 30123302500700 0000647541 00000000 0000000 0000000 00350 4

2

ATTACHMENT "A" (CONT.)

Miami-Dade County
Tax Collector's Office

2003 Tax Bill Information Guide

Important Dates to Remember

- Early payment discounts

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

- No payment discounts if paid in March

- April 1 property taxes are delinquent and penalties added

How To Read Your 2003 Tax Bill

Municipality Local jurisdiction in which your property is located.

Folio Number The number used to identify your property.

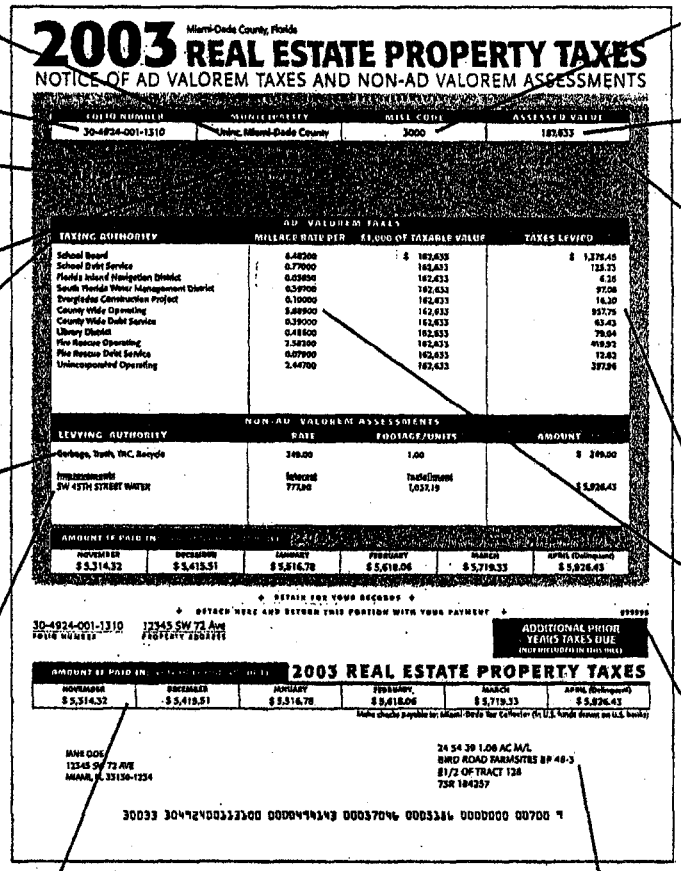
Mailing Address Address where tax bill has been mailed.

Property Address Location of property as described by the legal description.

Taxing Authority Local governing body authorized by state law to impose taxes in order to fund public services.

Non Ad Valorem Fees determined by rate and footage not based on the value of your property collected for specific services such as fire rescue, lights, and solid waste collection.

Improvement Districts Assessments for water, road and sewer improvements to your property. Improvement Districts are voter approved.


Miami-Dade County, Florida

2003 REAL ESTATE PROPERTY TAXES

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

FOLIO NUMBER	MUNICIPALITY	MILL CODE	ASSESSED VALUE
30-4924-001-1310	Uninc. Miami-Dade County	3000	182,633

AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE RATE PER $1,000 OF TAXABLE VALUE	TAXES LEVIED
School Board	6.48200	$ 1,176.45
School Debt Service	0.77000	135.73
Florida Inland Navigation District	0.03850	6.26
South Florida Water Management District	0.59700	97.08
Everglades Construction Project	0.10000	16.30
County Wide Operating	5.68900	937.75
County Wide Debt Service	0.39000	63.43
Library District	0.48500	79.04
Fire Rescue Operating	2.58200	419.92
Fire Rescue Debt Service	0.07900	12.82
Unincorporated Operating	2.44700	397.26

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	RATE	FOOTAGE/UNITS	AMOUNT
Garbage, Trash, Inc. Recycle	249.00	1.00	$ 249.00
Improvements SW 45TH STREET WATER	Interest 77.00	Installment 1,037.19	$ 1,926.43

AMOUNT IS PAID IN

NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL (Delinquent)
$ 5,314.32	$ 5,415.51	$ 5,516.78	$ 5,618.06	$ 5,719.33	$ 5,926.43

RETAIN FOR YOUR RECORDS

DETACH HERE AND RETURN THIS PORTION WITH YOUR PAYMENT

30-4924-001-1310 FOLIO NUMBER

12345 SW 72 Ave PROPERTY ADDRESS

ADDITIONAL PRIOR YEARS TAXES DUE (NOT INCLUDED IN THIS BILL)

AMOUNT IS PAID IN

2003 REAL ESTATE PROPERTY TAXES

NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL (Delinquent)
$ 5,314.32	$ 5,415.51	$ 5,516.78	$ 5,618.06	$ 5,719.33	$ 5,926.43

Make checks payable to: Miami-Dade Tax Collector (In U.S. funds drawn on U.S. banks)

JANE DOE
12345 SW 72 AVE
MIAMI, FL 33156-1234

24 54 39 1.08 AC M/L
BWD ROAD FARMSITES BP 48-3
81/2 OF TRACT 128
75R 184257

30033 30472400333300 0000498343 0003704 0003386 0000000 00700 7

Mill Code Identification code used for internal purposes matching properties to a municipal area.

Assessed Value Value before exemptions are applied.

Exemptions Various reductions to assessed value for property owners who meet eligibility requirements and make timely applications to the Property Appraiser's Office. Examples include Homestead, widow/widowers, disability, blind persons, and senior citizen exemptions.

Ad Valorem Property Tax Taxes levied on real and tangible personal property based on tax rates set by your local taxing authorities.

Millage Rate The property tax rate, as determined by the taxing authority, charged per $1000 of taxable value.

Additional Prior Year Taxes Due If this box appears on your tax bill it indicates you have a tax lien(s) for prior year delinquent taxes and/or non-ad valorem assessments. Please contact the Tax Collector's Office to avoid further interest, penalties, and possible loss of property.

Amount Due Tax bills are mailed and become payable with 4% maximum discount in November. Various discount periods apply in each month if taxes are paid November – February. No discount in March. Taxes become delinquent on April 1.

Legal Description describes the assessed property.

Taxing Authority Phone List

State law requires the County Tax Collector to collect and distribute all taxes and non-ad valorem assessments that appear on your tax bill.

These taxes and assessments are levied by the various taxing authorities whose numbers are listed below for your convenience.

City and City Services

Aventura 305-466-8900
Bal Harbor 305-866-4633
Bay Harbor Islands 305-866-6241
Biscayne Park 305-899-8000
Coral Gables 305-446-6800
El Portal 305-795-7881
Florida City 305-247-8221
Golden Beach 305-932-0744
Hialeah Gardens 305-558-4114
Hialeah 305-863-2854
Homestead 305-224-4547
Indian C[illegible] 305-865-4121
Isl[illegible] 954-922-3388
K[illegible] 305-365-5500
Medley 305-887-9541
Miami 305-416-1340
Miami Fire or Waste 305-416-1570
Miami Beach 305-673-7510
Miami Lakes 305-558-8244
Miami Shores 305-795-2209
Miami Springs 305-805-5020
North Bay Village 305-756-7171
North Miami Beach 305-787-6000
North Miami 305-893-6511
Opa Locka 305-953-2832
Palmetto Bay 305-259-1234
Pinecrest 305-234-2121
South Miami 305-663-6343
Sunny Isles Bch 305-947-0606
Surfside 305-993-1099
Sweetwater 305-221-0411
Virginia Gardens 305-871-6104
West Miami 305-266-1122

Special Districts

Children's Trust 305-573-3800
South Florida Water Management District 1-800-432-2045
Everglades Construction Project 1-800-432-2045
Special Taxing District .... 305-375-55[illegible]
Florida Inland Navigation District 561

Miami-Dade County Public Schools

School Board 305-995-1000

Miami-Dade County Services

General Countywide Services ... 305-468-5900/305-468-5794
Unincorporated Municipal Services ... 305-468-5900/305-468-5794
Property Appraiser .. 305-468-5900/305-468-5794
Tax Collector ... 305-468-5900/305-468-5794
Solid Waste Management .. 305-594-1630

Regional (countywide) services are provided by county government to all resident of Miami-Dade County whether they live in a municipality or in the unincorporate areas of Miami-Dade County. These services include the Airport, the Seaport transit, environmental regulations, water and sewer, consumer services, courts medical examiner, health and human services, solid waste disposal, park an recreational facilities and programs, police activities and code enforcemen among others. Many of them are fee supported. Property taxes are collected t help support police, park and recreation, court and jail services, human services mass transit, public health, and public works services, among others. Th countywide millage rate is 5.969.

Regional Municipal Services

Miami-Dade County provides regional municipal services to those residents liv ing in the unincorporated areas of the County known as the Unincorporate Municipal Service Area (UMSA), and to many residents of municipalities. Regional municipal services include services that, although they may be performe by some of the existing municipalities, are also provided and maintained by th County. These services include Miami-Dade County's Public Library System fire and rescue, solid waste collection and specialized police services. Of thes services, all but solid waste collection services are property tax supported.

Municipal Services

Municipal services are those services which your city, town or village provide to its residents. For the unincorporated area the County provides these service Such services may include local police patrol, local road maintenance, neighborhoo parks, neighborhood planning, building and zoning, code enforcement an citizens'outreach services. Millage rates imposed by municipal governments var from just over 2 mills to nearly 10 mills. The UMSA millage rate is 2.447.

Public Schools

The Miami-Dade County Public School System is an independent entity and separate from the County.

Water Management District and Independent Special Districts

The Florida Inland Navigation District, The Everglades Construction Projec and the South Florida Water Management District are independent entities an are separate from the County.

The Children's Trust

In 1988, the electorate of Miami-Dade County approved the creation of juvenile welfare board. As a consequence of the voter approval, the Home Ru Charter was amended to include the Board as an independent special distric On September 10, 2002, the electorate approved an amendment to the Hom Rule Charter to rename the independent special district as "The Children Trust" and to levy an ad valorem tax not to exceed one-half (1/2) mill.

Tax Deferral

All taxes may be deferred if you are age 65 or older with an income of $10,00 or less, or age 70 with an income of $12,000 or less. If total household incom exceeds $10,000 or $12,000 if you are 65 or older, taxes that exceed 3 percen of your household income may be deferred. Social security income is not include as part of household income. If you are under age 65, you may also qualify fo the deferment plan if your taxes exceed 5% of your household income. Application for deferral must be submitted to the Tax Collector's Office b January 31st.

For more information, including millage rates for the individual taxin jurisdictions, please visit our website at www.miam[illegible]ov, or refer to Taxin Authority Phone List, located on the left.

2002 AD VALOREM TAXES

MILL CD: 3000 FOLIO: 30 5031 NAME: JAMES

SCHOOL AND STATE DISTRICTS

AUTHORITY	RATE	AMOUNT	AUTHORITY	RATE	AMOUNT
SCH OP	8.5280000	745.11	EVG PRJ	0.1000000	8.74
SCH DEB	0.8480000	74.09			
FIND	0.0385000	3.36			
WM DIST	0.5970000	52.16	SUB TOT		883.46

CITY-TYPE SERVICES PROVIDED BY COUNTY

MUN SVC	2.4470000	213.80			
			SUB TOT		213.80

MIAMI-DADE COUNTY DISTRICTS

CNTY WD	5.7130000	499.16	FIRE DB	0.0690000	6.03
DBT SVC	0.5520000	48.23			
LIBRARY	0.4510000	39.40			
FIRE RE	2.6830000	234.42	SUB TOT		827.24

NON - AD VALOREM ASSESSMENTS

SPECIAL ASSESSMENTS:	DIST	RATE	FOOTAGE/UNITS	AMOUNT
WASTE	T004	349.00	1.00	349.00
			SUB TOT	349.00

IMPROVEMENTS DISTRICT:	DIST	INTEREST RATE	YEARS	INTEREST	INSTALLMENT	AMOUNT

AMOUNT DUE IF PAID IN

NOV	2182.56
DEC	2205.30
JAN	2228.03
FEB	2250.77
MAR	2273.50

PRIOR YEARS TAXES DUE

VALUATIONS

TOTAL VALUE 87372

WALK-IN CUSTOMERS MUST BRING ENTIRE BILL FOR VALIDATION

SI PAGA EN PERSONA, TRAIGA LA CUENTA COMPLETA PARA OBTENER RECIB

COMMENTS:

AVOID LONG LINES, PAY YOUR TAXES BY MAIL. OUR TELEPHONE NUMBER IS (305) 270-4916; (TDD) (305) 372-6309.

MIAMI-DADE COUNTY, FLORIDA

MIAMI-DADE

COMBINED TAX BILL

MAIL THIS PORTION WITH PAYMENT

2002 REAL PROPERTY TAXES

VALUATIONS		MILL CODE	FOLIO NUMBER
TOTAL VALUE	87372	3000	30 5031 021 1070
		MTG	MAKE CHECKS PAYABLE IN U.S. FUNDS DRAWN ON U.S. BANKS TO: MIAMI-DADE COUNTY TAX COLLECTOR

DISC.		AMOUNT DUE IF PAID IN
4%	NOV	2182.56
3%	DEC	2205.30
2%	JAN	2228.03
1%	FEB	2250.77
0%	MAR	2273.50

SEQ 148516-148516 PRIOR YEARS TAXES DUE DELINQUENT AFTER MARCH 31

JAMES E C

PINE LAKE WEST

MIAMI FL 33157

10033 30503102110700 0000227350 00000000 0000000 0000000 00350 6

MIAMI-DADE

FOLIO NO. 30 5031

AMOUNT PAID

DATE PAID

CHECK NO.

Tear off this portion and retain for your records. Do not write on or mutilate this form.

"B" Prior year

B TRIM NOTICE

MIAMI-DADE DEPARTMENT OF PROPERTY APPRAISAL
P.O. BOX 359040
MIAMI, FLORIDA 33135-9040

40-f

NOTICE OF PROPOSED PROPERTY TAXES
DO NOT PAY
THIS IS NOT A BILL

The taxing authorities which levy property taxe against your property will soon hold **Public Hearings** to adopt budgets and tax rates for the next year.

The purpose of these **Public Hearings** is to receive opinions from the general public and to answer questions on the proposed tax change and budget **Prior To Taking Final Action.**

Each taxing authority may **Amend or Alter** its proposals at the hearing.

MILLAGE CODE: 3000

SHOES
NW 51 ST
MIAMI FL
33166-!

PROPERTY ADDRESS: NW 51 ST

Taxing Authority	Your property taxes last year	Your taxes this year if proposed budget change is made	A public hearing on the proposed taxes and budget will be held:	Your taxes this year if no budget change is made
County	34.15	36.26	9/03, 5:01 PM, COMMISSION CHAMBERS 111 NW 1 ST, MIAMI, FL (305) 468-5900	32.44
Public Schools:				
By State Law	24.71	23.04	9/10, 5:01 PM, SCHOOL BOARD AUDITORIUM	21.00
By Local Board	7.63	10.64	1450 NE 2 AVE, MIAMI, FL (305) 995-1226	9.69
UNINC AREA	9.33	9.79	9/03, 5:01 PM, COMMISSION CHAMBERS 111 NW 1 ST, MIAMI (305) 468-5900	8.91
Water Management District	2.28	2.39	9/09, 5:15 PM, SFWM DIST AUDITORIUM	2.18
EVRGLDS CP	.39	.40	3301 GUN CLUB RD, WPB (561) 686-8800	.36
Independent Special Districts*	.15	.15	9/04, 5:30 PM, TOWN COUNCIL CHAMBERS 210 MILITARY TR, JUPITER (561) 627-3386	.14
Voter Approved* Debt Payments				
COUNTY	1.49	1.14	REFER TO COUNTY PUBLIC HEARING ABOVE.	1.14
SCHOOL	2.94	2.73	REFER TO PUBLIC SCHOOL HEARING ABOVE.	2.73
FIRE	.30	.31	REFER TO COUNTY PUBLIC HEARING ABOVE.	.31
CHILD TR	.00	2.00	9/08, 5:01 PM, SCHOOL BOARD AUDITORIUM 1450 NE 2 AVE, MIAMI, FL (305) 375-5356	.00
Total Property Taxes	83.37	88.85		78.90

	COLUMN 1*	COLUMN 2*			COLUMN 3*
	Market Value	Assessed Value	Exemptions	Taxable Value	
Your property value last year: 2002	3,050	3,050	0	3,050	
Your property value this year: 2003	3,200	3,200	0	3,200	

* SEE REVERSE SIDE FOR EXPLANATIONS

* IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE, CONTACT YOUR COUNTY PROPERTY APPRAISER AT:

(305) 375-4072 111 NW 1 STREET 7TH FLOOR (8:30 AM TO 4:30 PM)

* IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD; PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE:

SEPT. 17, 2003

* YOUR FINAL TAX BILL MAY CONTAIN NON-AD VALOREM ASSESSMENTS WHICH MAY NOT BE REFLECTED ON THIS NOTICE SUCH AS ASSESSMENTS FOR ROADS, DRAINAGE, GARBAGE, FIRE, LIGHTING, WATER, SEWER, OR OTHER GOVERNMENTAL SERVICES AND FACILITIES WHICH MAY BE LEVIED BY YOUR COUNTY, CITY, OR ANY SPECIAL DISTRICT.

DR-474
R. 01/02

6

ATTACHMENT C

COUNTY OF PALM BEACH NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY CONTROL NUMBER	YEAR	CMC	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE
24 43 46	2003	98	9 235,234	25,000	9,210,234

LEGAL DESCRIPTION
BYRD BEACH

GORDON

COLLECTOR NO.	JOHN K. CLARK, CFC Tax Collector Palm Beach County
3-296-614-80	

READ REVERSE SIDE BEFORE CALLING — AD VALOREM TAXES — READ REVERSE SIDE BEFORE CALLING

TAXING AUTHORITY	TELEPHONE	EXT.	MILLAGE	TAX AMOUNT
COUNTY	561 355-3996		4.5000	41,446.05
COUNTY DEBT	561 355-3996		.2910	2,680.18
TOWN OF HIGHLAND BEACH	561 278-4548		3.5024	32,257.92
TOWN OF HIGHLAND BEACH DEBT	561 278-4548		.4976	4,583.01
CHILDRENS SERVICES COUNCIL	561 655-1010		.6902	6,356.90
F.I.N.D.	561 627-3386		.0385	354.59
PBC HEALTH CARE DISTRICT	561 659-1270		1.1300	10,407.56
SCHOOL DEBT	561 434-8837		.3200	2,947.27
SCHOOL LOCAL	561 434-8837		2.5990	23,937.40
SCHOOL STATE	561 434-8837		5.6520	52,056.24
SFWMD EVERGLADES CONST PROJECT	561 682-2934		.1000	921.02
SO FLA WATER MANAGEMENT DIST.	561 682-2934		.2840	2,615.71
SO FLA WATER MGMT - OKEE BASIN	561 682-2934		.3130	2,882.80

PLEASE RETAIN

THIS PORTION FOR

TOTAL AD VALOREM 183,446.65

READ REVERSE SIDE BEFORE CALLING — NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	TELEPHONE	EXT.	RATE	AMOUNT
SOLID WASTE AUTHORITY	561 697-2700		104.00	104.00

YOUR RECORDS

TOTAL NON-AD VALOREM 104.00

TOTAL AD VALOREM AND NON-AD VALOREM COMBINED 183,550.65

AMOUNT DUE IF PAID IN	176,208.62	178,044.13	179,879.64	181,715.14	183,550.65	189,058.17	208,442.83
	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL/MAY	JUNE/JULY

DETACH HERE ** SEE REVERSE SIDE FOR INSTRUCTIONS AND INFORMATION ** DELINQUENT

COUNTY OF PALM BEACH: NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY CONTROL NUMBER	YEAR	CMC	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE
24 43 46	2003	98	9,235,234	25,000	9,210,234

GORDON

COLLECTOR NO.	MTG	DDC	ACRES
3-29			.95

LEGAL DESCRIPTION
BYRD BEACH

05329661480018355065010

MAKE CHECKS PAYABLE TO:
TAX COLLECTOR, PALM BEACH COUNTY

WEST PALM BEACH, FL 33402

DUPLICATE NOTICE 10/23/2003

7

AMOUNT DUE IF PAID IN	176,208.62	178,044.13	179,879.64	181,715.14	183,550.65	189,058.17	208,442.83
	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL/MAY	JUNE/JULY

CT008 SEE REVERSE SIDE FOR INSTRUCTIONS AND INFORMATION DELINQUENT

RETAIN THIS TOP PORTION FOR YOUR RECORDS RETAIN THIS TOP PORTION FOR YOUR RECORDS

IMPORTANT INSTRUCTIONS AND INFORMATION PLEASE READ

THIS NOTICE COVERS AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS FOR THE CALENDAR YEAR SHOWN.

PLEASE VERIFY THE DESCRIPTION OF THE PROPERTY. IF ANY ERRORS ARE FOUND ON THIS NOTICE, CONTACT THE TAX COLLECTOR'S OFFICE IMMEDIATELY

IF YOU'VE SOLD THE PROPERTY DESCRIBED ON THIS NOTICE, PLEASE FORWARD THIS NOTICE TO THE NEW OWNER OR RETURN IT TO THE TAX COLLECTOR'S OFFICE MARKED SOLD.

DISCOUNTS ALLOWED BY LAW FOR EARLY PAYMENT HAVE BEEN COMPUTED FOR YOU AND ARE REFLECTED IN THE AMOUNTS SHOWN ON THE BOTTOM PORTION OF THIS NOTICE (REVERSE SIDE).

SCHEDULE OF DISCOUNTS.

4% IN NOVEMBER 3% IN DECEMBER 2% IN JANUARY 1% IN FEBRUARY

DISCOUNT IS DETERMINED BY POSTMARK OF PAYMENT

IF PAYING BY MAIL, PLEASE USE THE RETURN ENVELOPE WHICH IS PROVIDED.

THE BOTTOM PORTION OF THIS NOTICE MUST ACCOMPANY YOUR PAYMENT. PLEASE DETACH IT CAREFULLY AND DO NOT FOLD, STAPLE, WRITE ON, OR OTHERWISE MARK IT AS IT BECOMES A PERMANENT PAYMENT RECORD AFTER VALIDATION. PLEASE MAKE SURE THE TAX COLLECTOR'S ADDRESS SHOWS IN THE RETURN ENVELOPE WINDOW.

PAYMENT MUST BE MADE IN UNITED STATES FUNDS. PAYMENT MUST BE MADE IN FULL, PARTIAL PAYMENTS WILL NOT BE ACCEPTED CHECKS CREDITED SUBJECT TO PAYMENT. YOUR CANCELED CHECK WILL SERVE AS YOUR RECEIPT.

PAYMENT MAY ALSO BE MADE BY CREDIT CARD (ON-LINE OR BY PHONE ONLY). A 2.5% CONVENIENCE FEE WILL APPLY. SEE INSERT FOR INSTRUCTIONS. YOUR BILL AND AUTHORIZATION NUMBER WILL SERVE AS YOUR RECEIPT.

AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS BECOME DELINQUENT APRIL 1, AT WHICH TIME INTEREST AT 18% PER YEAR (1.5 % PER MONTH) PLUS ADVERTISING COST IS CHARGED. HOWEVER A MINIMUM CHARGE OF 3% INTEREST SHALL BE COLLECTED.

TAXES ARE DELINQUENT ON APRIL 1 (DELINQUENT DATE). INTEREST AND COSTS FOR DELINQUENT TAXES ARE DETERMINED BY THE DATE PAYMENT IS RECEIVED BY THE TAX COLLECTOR (NOT BY POSTMARK).

PAYMENT OF THIS NOTICE AFTER MAY 31 MUST BE BY CASH, BANK DRAFT, CERTIFIED CHECK OR MONEY ORDER.

FLORIDA STATUTE 197.402(3) - TAX SALE CERTIFICATES WILL BE SOLD ON ALL UNPAID ITEMS ON OR BEFORE JUNE 1.

OFFICE TO CONTACT FOR QUESTIONS OR PROBLEMS

TAX COLLECTOR: PREPARES AND MAILS TAX NOTICES BASED ON INFORMATION CONTAINED ON THE TAX ROLL CERTIFIED BY THE PROPERTY APPRAISER AND NON-AD VALOREM ASSESSMENTS PROVIDED BY LEVYING AUTHORITIES. (561) 355-2266.

PROPERTY APPRAISER: PREPARES THE AD VALOREM TAX ROLL (ASSESSED VALUE, EXEMPTIONS, TAXABLE VALUE, ASSESSED OWNER NAME AND ADDRESS AND LEGAL DESCRIPTION). (561) 355-2866.

TAXING AUTHORITIES: SET AD VALOREM MILLAGE RATES. THEY ARE LISTED ON THE REVERSE SIDE ALONG WITH THEIR TELEPHONE NUMBERS. CALL THEM ONLY ABOUT YOUR TAX RATE AND THE SERVICES THEY PROVIDE.

LEVYING AUTHORITIES: DETERMINE THE NON-AD VALOREM ASSESSMENTS. THEY ARE LISTED ON THE REVERSE SIDE ALONG WITH THEIR TELEPHONE NUMBERS. CALL THEM ONLY ABOUT THE ASSESSMENT AMOUNT AND THE SERVICES THEY PROVIDE.

John K. Clark

JOHN K. CLARK, CFC
TAX COLLECTOR, PALM BEACH COUNTY

DETACH HERE DETACH HERE DETACH HERE

PLEASE INCLUDE THIS BOTTOM PORTION WITH YOUR PAYMENT TO THE TAX COLLECTOR

PLEASE MAKE SURE THAT THE TAX COLLECTOR'S ADDRESS ON THE REVERSE SIDE IS VISIBLE IN THE WINDOW OF THE RETURN ENVELOPE

_long.IFD