



APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

Section 197.222, Florida Statutes

DR-534
R. xx/xx 04/16
Rule 12D-16.002
F.A.C.
Effective xx/xx Eff. 04/16

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than \$100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

Installment Payment	Year Taxes	Discount	If Not Paid
First Installment Due June 30. <u>The tax collector must accept late payment through July 31.</u>	One-quarter of the total estimated taxes and assessments based on the previous year	6% for payments applied or postmarked by June 30	The account is removed from the installment plan.* <u>You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 to participate in the installment plan for future years.</u>
<small>*You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 in order to participate in the installment plan for future years. The tax collector may accept payment in July, however an additional 5% penalty is included and results in loss of discount.</small>			
Second Installment Due September 30	One-quarter of the total estimated taxes and assessments based on the previous year	4.5% for payments applied or postmarked by September 30	Added to the next installment due in December and results in the loss of discount
Third Installment Due December 31	One-quarter of the total estimated taxes and assessments plus one-half of any adjusted tax amount	3% for payments applied or postmarked by December 31	Added to the next installment due in March and results in the loss of discount
Fourth Installment Due March 31	One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount	No discount. Payment must be applied or postmarked by March 31	Unpaid installments are delinquent April 1.* <u>The tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</u>
<small>*If the taxpayer does not pay the fourth installment, the tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</small>			

To pay property taxes by installment, complete the form below and return this application to your county tax collector by **April 30**. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

County Tax Collector

Mailing Address:

Phone:

Fax:

Email:

Website:

(Keep this portion for your records)

(Return this portion to the tax collector's office)

APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES TO BE COMPLETED BY THE TAXPAYER			
Tax Year	County	Type of Account	<input type="checkbox"/> Real Estate <input type="checkbox"/> Tangible
Name		Parcel ID # or Account #	
Mailing address		City, State, ZIP	
Area code/Phone		Email address	

Signature _____

Date signed _____