



11/01/2002

## Important information – Please read carefully

The statement, “**Prior year taxes are due. Please call (386) 736-5938.**” indicates that the parcel has delinquent prior year taxes. Certified funds are required.

**Current year taxes become delinquent on April 1.** On April 1, all delinquent parcels are assessed a minimum charge of 3% in accordance with Florida Statute. Delinquent real estate parcels will incur advertising and auction listing fees. **A tax certificate (lien) also will be sold by June 1.** Payment must be made in certified funds after a tax certificate is issued.

Delinquent tangible parcels will incur an advertising fee, the cost of collection will be assessed, and **a warrant will be issued by June 1.** If the tangible bill remains unpaid, the property will become subject to **seizure and sale at public auction.**

If this parcel or tangible personal property has been sold, please send this bill to the new owner or return it to the Volusia County Tax Collector. For tangible personal property, **if you were the owner as of January 1 of the tax year**, you may be responsible for paying the taxes **even if you have closed the business.**

**Notice to taxpayers entitled to homestead exemption:** If your income is low enough to meet certain conditions, and the total mortgages and liens against the parcel are low enough, **you may qualify for a deferred tax payment plan** on homestead property. Deferral of taxes does not excuse the debt. The deferred amount will earn interest and **must be paid at a later date.** Information and application to determine eligibility are available at any Tax Collector office location.

**Prepayment of estimated tax by installment method:** Under certain conditions, taxes may be prepaid for the **future tax year** by quarterly installments billed in June, September, December, and March. If interested, please submit an application to the Tax Collector office by **April 30.** Installment applications can be found online at [vctaxcollector.org/online](http://vctaxcollector.org/online). To obtain a paper application, please visit [vctaxcollector.org/taxes](http://vctaxcollector.org/taxes) or visit any Tax Collector office location. It is not necessary to reapply if you participated in the plan during the previous tax year and made timely payments.

The **taxing authorities** are responsible for setting the ad valorem millage rates. The levying authorities are responsible for setting non-ad valorem assessments.

The **Volusia County Property Appraiser** is responsible for the preparation of the current ad valorem tax roll, including the assessed value, exemptions, taxable value, assessed owner(s) name and mailing address, property address and legal description. You may reach the Property Appraiser's Office at (386) 736-5901 or [vcpa@volusia.org](mailto:vcpa@volusia.org).

The **Tax Collector** is responsible for the preparation and mailing of tax notices based on the information contained on the current tax roll certified by the Volusia County Property Appraiser and non-ad valorem assessments provided by the levying authorities, and for the collection and distribution of tax dollars to the various taxing authorities.

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### Important dates to remember

**March 1** Deadline to file for exemptions for the next tax year. Application is filed with the Volusia County Property Appraiser's office.

**March 31** Deadline for Working Waterfront, Affordable Rental Housing, or Homestead Tax Deferral applications for the current tax year. The application is filed with the Tax Collector.

**March 31** Last day for full payment without penalty. Also the final day for making partial payments. Unpaid balances become delinquent April 1.

**April 30** Deadline for new quarterly installment plan applications for the next tax year. Must be filed with the Tax Collector. No need to reapply if you participated in the plan during the previous tax year and made timely payments.

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### Important payment information

- Please do not staple, tape, or paperclip your payment to this stub.
- Verify that the legal written line and the numerical amount of your check match and reflect the exact amount due for the period in which you are paying.
- Verify that you have signed the check made payable to: **Will Roberts - Tax Collector.**
- Please use the enclosed return envelope if you choose to mail your payment or mail to:

**Will Roberts - Tax Collector 123 W. Indiana Avenue Room 103 DeLand, FL 32720**

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**Have your bill sent directly to your inbox!**

Visit [vctaxcollector.org/online](http://vctaxcollector.org/online) to sign up.

[vctaxcollector.org](http://vctaxcollector.org)

(386) 736-5938