



# MIKE FASANO

TAX COLLECTOR/PASCO COUNTY/FLORIDA  
POST OFFICE BOX 276/DADE CITY, FLORIDA 33526-0276

[www.pascotaxes.com](http://www.pascotaxes.com)

## UNDERSTANDING YOUR TAX NOTICE

### PAYMENT INFORMATION

#### WHEN TAXES ARE DUE . . . EARLY PAYMENT DISCOUNT

Property taxes are assessed for the period January 1 through December 31. Current year tax notices are normally mailed the last business day in October, with the payment period commencing November 1. Except as described under "Alternative Methods of Payment," taxes must be paid in full by March 31. Early payment discounts are: November 4%, December 3%, January 2%, and February 1%. No discount is available in March. Discount is determined by payment date, which is date of postmark through March 31. Taxes become delinquent April 1, at which time interest and fees will be added. On and after April 1, payment date is the date received by the Tax Collector. Payments made beginning April 1 will require certified funds; i.e.: cashiers check, wire transfer, or money order. Cash is accepted in our offices; do not mail cash. *Note: Delinquent Tax Certificates will be sold on or before June 1 on parcels with unpaid taxes. Interest and fees will be added accordingly.*

#### PAY BY MAIL OR ONLINE

A convenient way to "avoid the crowd" at tax time is to pay by mail or online. The Pasco County tax notice is a single part form required for automated processing. The *bottom* part (stub) must be detached and returned with payment. *Note: Postdated checks will not be "held"; they will either be processed or returned.*

Pay online with Electronic Check (\$0.50), VISA, MasterCard, Discover, or American Express. Please note that a vendor fee is charged by a third party provider for credit / debit card and E-Check transactions. Our office does not charge, collect or retain any portion of this fee.

Receipts will not be mailed. Visit our website, [www.pascotaxes.com](http://www.pascotaxes.com), for more information regarding payments and viewing and printing your receipt.

#### TAX PAYMENT PROGRAM

A program to help seniors and homeowners with disabilities is available through Pasco County Community Development. If you are having a difficult time paying your tax notice, you may qualify for assistance. For more information about this program, contact the Community Development Department at (727) 834-3445, (813) 996-2411 ext 3445, or (352) 521-4274 ext 3445.

#### WARNING . . . AVOID PENALTY OR LOSS OF DISCOUNT

Confirm postal service postmark policy before mailing payment at end of month. Due to time of day mailed, weekend, or holiday, envelope may reflect next month postmark. Postmark determines amount due through March 31. Remit exact amount on tax notice as stated in the month in which payment is made.

### ALTERNATIVE METHODS OF PAYMENT

#### INSTALLMENT PAYMENT

Real Estate and Tangible Personal Property taxes estimated to be more than one hundred dollars may be prepaid in quarterly installments. Each parcel or account requires a separate application. An application to pay **2018** taxes by installment may be obtained from the Tax Collector's Office or online at [www.pascotaxes.com](http://www.pascotaxes.com) and must be filed on or before April 30, 2018. Installments are due in June, with 6% discount; September, with 4 1/2% discount; December, with 3% discount; and March, with no discount. Payment of the first installment postmarked on or before July 31 is required to participate in the plan. Payments due in June but received in July will not receive a 6% discount and will be assessed a 5% penalty. Once participation is established and the requirements continue to be met, annual renewal is automatic.

**NOTE: Current (2017) taxes may be paid by installment ONLY if application was made on or before April 30, 2017 and the first quarterly installment paid on or before July 31, 2017.**

#### PARTIAL PAYMENT PROGRAM

Florida law permits partial payment of current year taxes from November 1 - March 31. An application will need to be re-filed and submitted every year. The minimum partial payment is \$100 and each payment remitted must include an additional \$10 processing fee as mandated by law.

Partial payments are not eligible for any applicable discount set forth in Florida Statute 197.162. Any remaining balance not paid before April 1 becomes delinquent and subject to the issuance of a tax certificate.

Taxpayers who are currently on the Installment Payment Plan are not eligible for the partial payment plan.

**SEE OTHER SIDE AND REVERSE SIDE OF TAX NOTICE FOR IMPORTANT INFORMATION**

## HOMESTEAD TAX DEFERRAL

Florida law permits any person entitled to claim homestead exemption to defer payment and interest of a portion or all taxes and non-ad valorem assessments levied subject to certain age and household income conditions. The deferred portion of taxes become a lien on the property and must be paid in full upon sale, change of ownership, or change in program eligibility. Application to defer **2017** taxes may be obtained from the Tax Collector's Office and must be filed on or before March 31, 2018. Homestead Tax Deferral Applications must be re-filed each year to determine continued eligibility.

## HOW PROPERTY TAXES ARE CALCULATED

### ASSESSED VALUE AND EXEMPTIONS

Assessed Value is set by the Property Appraiser. Florida law requires property to be assessed at 100 percent of market value. Certain exemptions are available to Florida residents. **If you have questions regarding the assessed value or exemptions, you must contact the Property Appraiser's Office. They may be reached at (352) 521-4433, (727) 847-8151, or (813) 929-2780. Their website is [www.pascopa.com](http://www.pascopa.com).**

### ASSESSED VALUE (-) EXEMPTIONS = TAXABLE VALUE TAXABLE VALUE (x) MILLAGE RATE = TAX AMOUNT

One "mil" equals one dollar per \$1,000 of assessed value. Individual millage (tax) rates set by taxing authorities are multiplied by assessed value less exemptions. Special assessments are then added. The result is the total amount of property tax due.

### NON-AD VALOREM ASSESSMENTS

Non-ad valorem assessments are not based on value but are set amounts. An example of these assessments may include:

**Solid Waste** - This assessment is the method of generating revenue to cover costs for the construction, operation and maintenance of the solid waste system. Please note that this assessment does not include the cost of residential trash pick up.

**Stormwater** - This assessment is to pay for operating Pasco County's storm drainage system which is designed to carry stormwater runoff caused by rainfall.

### HOMESTEAD EXEMPTIONS

The Property Appraiser's Office accepts Homestead Exemption Applications year round but they must receive it by end of the business day on **March 1<sup>st</sup>** for it to be applied in that tax year. Applications filed after that date are reflected on the following tax year assessment.

### OWNERSHIP CHANGES

The owner of record information shown on the tax notice is how it is assessed on the Certified Tax Roll for that year. The Property Appraiser's Office typically has the final tax roll certification completed in the beginning of October.

Pasco County public records will reflect ownership changes and we receive change of ownership notifications from the Property Appraiser's Office throughout the year. When an ownership change is received, a duplicate tax notice will be mailed to the new owner. If taxes are delinquent, reminder notices will be mailed to both the new and previous owner.

## FOR ASSISTANCE, CONTACT . . .

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| <b>Property Appraiser</b><br>352-521-4433<br>727-847-8151<br>813-929-2780 | Responsible for preparation of the current Ad Valorem Tax Roll, Assessed Value, Exemptions, Taxable Value, Assessed Owner(s) name and address, and legal description.<br><br><b><a href="http://www.pascopa.com">www.pascopa.com</a></b>   |
| <b>Tax Collector</b><br>352-521-4338<br>727-847-8032<br>813-235-6076      | Responsible for preparation and mailing of tax notices based on information contained on the current tax roll certified by the Property Appraiser and Non-Ad Valorem Assessments provided by levying authorities.<br><br><b><a href="http://www.pascotaxes.com">www.pascotaxes.com</a></b> |

Telephone numbers for the municipalities, taxing authorities and special assessment districts may be found on your tax notice.