

Tax Planner & Services Guide



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.













How to use **THIS GUIDE**



Thank you for picking up the latest edition of our Tax Planner and Services Guide! Follow the tips below to get the most from this publication, which is designed to help you plan out your year.

The Constitutional Tax Collector's Office, Serving Palm Beach County, offers clients many different services and options, and all are conveniently grouped into several sections which are color-coded throughout the guide so you can easily find the information.

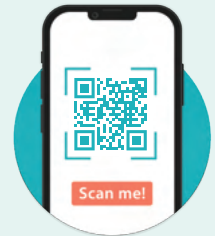
Color Code Chart

-  Driver License/ID Card
-  Motor Vehicle
-  Boat/Vessel
-  Tourist Development Tax (TDT)
-  Property Tax
-  Tangible Personal Property Tax
-  Local Business Tax Receipt (LBTR)
-  Additional Services

Look for these colors used in various sections of this guide.

Use the QR Codes

Use your smart device or the camera on your internet-enabled phone to scan the QR codes throughout this guide. Each QR code will take you right to the page on www.pbctax.com to access the form or information referenced on the page.



Look For These Info Boxes

Boxes throughout this guide contain important tips and reminders.



Do your part by recycling this guide when no longer in use. The paper sourced for printing is from renewable sources and fully recyclable. Also, this guide is produced using soy based vegetable oil ink, one of the key elements in reducing volatile organic compounds in the print process.



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
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Dear Friends:

Welcome to the 2024 edition of the Tax Planner & Service Guide – our agency’s signature publication details the services my staff and I provide to the residents of Palm Beach County.

Since 2008, we have been publishing this booklet to provide you with detailed information about the many services we provide to our clients every day. Whether you need information about applying for a Business Tax Receipt, a driver license, or details about our six service centers located throughout the county, this guide is your destination to everything our office has to offer.

Over the years, we made enhancements to the content and design of the guide, but one thing remains our focus – our commitment to provide unparalleled service that inspires trust. I encourage you to take time to review the valuable information contained in this booklet and feel free to add your own entries in the monthly calendar section.

You can also visit our website, **www.pbctax.com**, for a digital version of this guide and to explore additional information about our office. Should you need additional copies of this guide, please complete the online request form and my staff will be happy to send copies to you.

I am proud and honored to be your tax collector, and I, along with the more than 340 tax collector employees, look forward to serving you in 2024.

Regards,

A handwritten signature in black ink that reads "Anne". The signature is elegant and cursive.

Anne M. Gannon
Constitutional Tax Collector, Serving Palm Beach County



MEET OUR SENIOR LEADERSHIP TEAM



PAT BRADLEY
Chief of Tax Services



MARILYN HANNAN
Chief Personnel Officer



ANNE M. GANNON
Constitutional Tax Collector



JAMES MCCONNELL
Chief Operations Officer



HAMPTON PETERSON, ESQUIRE
General Counsel



CARMEN C. RICHARDSON, CPA
Chief Financial Officer



AJANI STARKS
Director of Contact Center Ops.



JOSEPH SVERAK
Chief Information Officer



JEFFREY VORTOLOMEI
Chief Communications Officer



STEPHEN WEISS
Chief Excellence Officer

OUR MISSION, VISION & VALUES

Our Vision: EXCEPTIONAL

Our Mission: To provide unparalleled service that inspires trust.



ACCOUNTABILITY

We exhibit professionalism. We accept responsibility and set an example in all that we do.



DIVERSITY

We are accepting. We are enriched by our differences and are committed to the dignity of each person.



INTEGRITY

We tell the truth. We succeed when we trust our actions reflect the highest standards.



COMMUNICATION

We are actively engaged. We actively listen and promote open, honest understanding through discussion.



FISCAL RESPONSIBILITY

We streamline. We manage our budget, time and resources wisely.



LEARNING

We will never be finished. Every experience makes us better.



CREATIVITY

We are imaginative. We inspire others by encouraging innovative solutions.











FUN

We enjoy our work. We live our intention to create a positive, memorable experience in all our interactions.



TEAMWORK

We are collaborative. We support, recognize and respect the contribution of others so together we can achieve more.

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Ad Valorem: From the Latin term “according to worth,” that refers to taxes levied annually based on the value of an object. Pertains to both property tax and tangible personal property tax.

BAR: Board of Administrative Review (BAR). A Florida Department of Highway and Safety Motor Vehicles board where clients can apply for a hardship license.

BTR/LBTR: Local Business Tax Receipt, required to operate a business in Palm Beach County. See page 44.

CILB: Construction Industry Licensing Board. This 18-member board establishes qualifications and competency requirements of contractors that work within Palm Beach County.

Client Advocate: A dedicated team at the Client Care and Research Center that manages all client inquiries sent to the Tax Collector’s Office at clientadvocate@pbctax.com. Due to the volume of emails received, clients can expect a response within three business days.

CLP/CDL: A Commercial Learner’s Permit allows those pursuing a Commercial Driver License to take a driving skills exam in a commercial vehicle at a third-party testing site.

Decal: Annual registration validation sticker to be affixed to the port side of the boat or vessel, to the license plate (tag) on a motor vehicle, or to the mobile home window.

DBPR: Department of Business and Professional Regulation. Certain occupations require a license from the state of Florida, including barbers, cosmetologists, harbor pilots, electrical contractors and others. Visit www.myfloridalicense.com for more information.

eCheck: Electronic check payment. This free, secure service uses your bank account and routing numbers to process your payment.

Electronic Title: An electronic title or e-title, is a motor vehicle, mobile home, or vessel title held in electronic form. E-title proves ownership the same way a paper title does, and eliminates the risk of losing the title and having to pay a fee for a paper duplicate.

ELT: When an e-titled vehicle is purchased using a loan, the lender issues an Electronic Lien Title (ELT).

EPIRB: Emergency Position-Indicating Radio Beacon; allows marine vessels to be located in an emergency.

FDACS: Florida Department of Agriculture and Consumer Services. Clearinghouse for consumer concerns and matters pertaining to the agriculture industry, liquid petroleum, grocery and convenience stores, concealed weapon licenses, and pest control operations. Learn more at www.fdacs.gov.

Fictitious Name: A name under which a corporation may conduct business that is not the legal name of the corporation as shown in its articles of incorporation.

Fire Sale: This special application and permit process, pursuant to Florida Statutes 559.20, is available to businesses that are closing or going out of business (see page 46), allowing the permit holder to list all their inventory and publicly advertise the sale for a duration of up to 60 days.

FLHSMV: Florida Department of Highway Safety and Motor Vehicles; state agency overseeing all driver license and motor vehicle matters and authorizes local county tax collectors to perform duties on its behalf.

HVUT: Heavy Vehicle Use Tax, annual federal highway tax imposed on vehicles with a taxable gross weight of 55,000 pounds or more on certain vehicles including trucks, tractor trailers and buses, that use public highways.

IPP: Installment Payment Plan, for real estate and tangible personal property taxes. IPP divides your taxes into four quarterly payments due in June/July, September, December and March.

Lien: A lienholder, such as the finance company you financed your vehicle with, has a secured interest in a vehicle, mobile home or vessel in the form of a debt due to the lienholder. The lienholder's information is placed on either a paper or electronic certificate of title in addition to the owner's information.

Millage Rate: The millage rate is the tax rate used to calculate property tax. See more on page 36.

MV-Express: The Motor Vehicle Express Kiosks are self-serve ATM-style machines that enable clients to renew most motor vehicle registrations in just minutes. Visit www.pbctax.com/kiosks.

Non-Ad Valorem Tax: Assessments not determined by millage or value. The levying authority calculates the tax using a unit of measure to assess the cost of services. For example, Solid Waste Authority fees are based on the property producing the waste.

PACE: Property Assessed Clean Energy provides financing to property owners for energy efficiency and wind resistance property improvements, such as roof, HVAC, impact windows/doors and/or solar panels. PACE providers and property owners enter into a financial agreement for property improvement and repayment is through a lien on the property. PACE is not a government-funded program. Find answers to FAQs at: www.pbctax.com/pace.

PCN: Property Control Number, a 17-character sequence identifying a parcel of real property. PCNs can contain numbers and/or letters.

REAL ID: Enhanced security and fraud-reduction features are indicated by a gold star in the upper-right corner of a driver license or ID card. It is a federal requirement for all United States residents to obtain their REAL ID no later than May 7, 2025. See page 19.

Registration: Identifying number, annual certificate of registration and a decal designating the year for which an operating fee is paid for a motor vehicle or marine vessel.

Sojourner: A person who lives on a sailboat, powerboat or other marine vessel not registered in Florida but is located temporarily in Florida. Vessel owners who stay in Florida for more than 90 days are required to obtain sojourner registrations.

Sunbiz.org: Florida's Department of State Division of Corporations maintains this online resource as the official business entity and commercial activity website.

Sunpass/Sunpass Pro

Florida's pre-paid toll program administered by a transponder affixed to the windshield. The Pro allows drivers to pay tolls from FL to ME with just one account.

Tag: Refers to a vehicle license plate or vehicle registration.

Tax Certificate: An enforceable first lien against the property for unpaid real estate property tax offered for sale annually by the Tax Collector as a means of recovering delinquent taxes. The Constitutional Tax Collector is required by law to hold an annual tax certificate sale to collect the preceding year's unpaid taxes and associated fees.

Tax Deed Application

Legal documents that indicate that the holder of a tax certificate intends to reclaim their money. The tax deed can be applied for any time after two years from the date the taxes become delinquent by filing an application with the Tax Collector. If the taxes are not redeemed by the date set for the tax deed sale, the property is sold at auction by the Clerk of the Circuit Court and Comptroller.

Tax Lien

A secured interest on a property for unpaid real estate taxes, assessments, penalties, advertising costs and fees.

Tax Warrant

A legal document which commands the Tax Collector to levy upon and sell personal property belonging to a taxpayer who has not paid their Tangible Personal Property Tax or Local Business Tax. See page 43.

TDT

Tourist Development Tax; required of anyone offering accommodations for short term rental of six months or less. Also known as "bed tax," and applies to all hotels, motels, accommodations, and privately-owned homes listed for short-term rental. See page 32.

Title

Properly completed form that indicates legal proof of ownership in Florida for motor vehicles or vessels.

TPP

Tangible Personal Property Tax, applied to businesses with furniture, fixtures and/or other equipment. See pages 42–43.

TLSAE

Traffic Law and Substance Abuse Education; four-hour drug and alcohol awareness course required prior to obtaining a driver license for the first time.

TRIM

Truth In Millage. The TRIM is a notice of proposed taxes which is sent annually to property owners by the Property Appraiser. Learn more on page 34.

VAB

The independent Value Adjustment Board hears and rules on challenges to a property's assessment. Learn more on page 35.

Vessel

Includes every description of watercraft, barge, boat, air boat, jet ski, other than seaplanes, to be used or capable of being used for transportation on the water.

VIN

Vehicle/Vessel Identification Number. Unique serial number assigned to each vehicle or watercraft.

Wire Transfer

An electronic transfer of funds via a secure network that is administered by hundreds of banks and transfer agencies around the world. Visit www.pbctax.com/wires for information.



OUR NEWEST SERVICE CENTER
NORTH COUNTY

WELCOME TO OUR NEW NORTH COUNTY SERVICE CENTER

Opening Early 2024

We are thrilled to open our third, state-of-the-art service center in Palm Beach County. This newest addition to our service center network is located in Palm Beach Gardens and will provide unparalleled service to our clients in the north county beginning in early 2024.



Built on the grounds where once stood a small DMV building, this 23,735 square foot facility is designed with a bright and spacious interior. Clients entering the new building will be welcomed into a comfortable reception area. The interior layout of the building allows for fluid progression to the service window area where our team of service professionals will assist with a multitude of transactions.

The exterior of the building is beautifully landscaped and provides ample parking and also includes an expanded road test area for those acquiring their driver license.

This new service center is designed to accommodate a greater number of clients and embodies the Tax Collector's commitment to exceed client expectations by providing exceptional service to each and every client.

This new service center is conveniently located on seven acres at 3185 PGA Boulevard Palm Beach Gardens, FL 33410, which is next door to the previous service center that was located in the North County Courthouse facility.



We look forward to *Serving You* in our new North County Service Center!



Service center **LOCATIONS & HOURS**



Belle Glade

PBC Glades Office Building
2976 State Road 15
Belle Glade, FL 33430

Central Palm Beach

4215 South Military Trail
Greenacres, FL 33463

Downtown West Palm Beach

Robert K. Weisman
Governmental Center
301 North Olive Avenue
West Palm Beach, FL 33401

Administrative Office — 3rd Floor
Service Center — 1st Floor

Road tests are not available at this location.

North County

Opening Early 2024
3185 PGA Boulevard
Palm Beach Gardens, FL 33410

South County

501 South Congress Avenue
Delray Beach, FL 33445
*Digital Fingerprinting and TSA PreCheck ®
available at this location only.*

Westlake

16440 Town Center Parkway South
Westlake, FL 33470

Hours

Monday - Friday
8:15 a.m. to 5:00 p.m.

Notice

**In-person service is by reservation only
at all of our Service Centers.**

**Reservations are available for scheduling
up to 60 days in advance.**

**You are encouraged to schedule early.
Reservations can only be scheduled on our
website, www.pbctax.com/reservations.**



**Make the most of your visit
and save even more time!**

Did you know that since we've implemented reservation-only service, wait times at our service centers have been reduced by more than 30%?

Visit www.pbctax.com/onlineforms to download, print, and complete any of the applications or forms that are required for the transaction you have scheduled.



LEGEND



Tax Collector Service Center



Service Center & Administrative Office

MV-Express Self-Service Kiosk locations are available throughout Palm Beach County. See page 10 for details.

Renew vehicle registrations

INSTANTLY!

Florida MV Express self-service kiosks offer a fast and easy way to renew most motor vehicle registrations.



RENEW TAGS



Using your credit/debit card, the ATM-like machine will accept your payment.

Then it prints the registration and decal for your license plate on the spot!



Currently available at **5 Publix locations in Palm Beach County!**

For the latest locations, visit: www.pbctax.com/kiosks.





Serving you: **BY RESERVATION**

The Constitutional Tax Collector’s Service Centers in Palm Beach County operate on a reservation-only basis designed to minimize extended wait times for in-person service.

To schedule your reservation arrival time, visit www.pbctax.com/reservations where you will be required to answer a series of questions to provide you with the necessary information, documents and forms you will need for your in-person service at one of our service centers. Then, select your reservation date and arrival time and that’s it—just show up at the selected service center location at your arrival time and check in. Gone are the days when you could spend your time waiting for the next available agent to process your transaction. Under our new reservation system, we have cut wait times down from hours to 30–60 minutes! ¹

Refer to the chart below for the average lead time you should plan for scheduling your reservation. Schedule early to secure a reservation arrival time for your ideal date, and location. Be sure to take your confirmation email, with your barcode, with you for faster check-in upon your arrival for your reservation.

If you need to cancel or reschedule your reservation, you will need the following:

1. The email address you used to make your reservation, and
2. The reservation ID number emailed to you in your confirmation.

¹ Occasionally, wait times may vary depending on factors such as inclement weather, system outages and extended transaction times for clients preceding your reservation time. We appreciate your patience.

RESERVATION TYPE	AVERAGE LEAD TIME FOR BOOKING ²
Driver License Road Test	45 - 60 days
Driver License Written Test	30 - 45 days
Driver License/ID Card	10 - 15 days
Vehicle Registration Renewals	5-7 days
Out-of-State Title Transfer	5 - 7 days
Florida Title Transfer	5 - 7 days
Property Tax	1 day

² These lead times are estimates and may vary depending on demand. As a reminder, our reservation system can only schedule reservations up to 60 days in advance. If no reservations are available for the requested transaction, please continue to check back periodically for reservation arrival times to become available.



SERVICE TYPE	PAY SMART. PAY ONLINE!		MAIL		DROP BOX	
	eCheck	Credit, Debit Card	Check	Money Order, Cashier's Check	Check	Money Order, Cashier's Check
DRIVER LICENSE/ID CARD	—	●	—	—	—	—
MOTOR VEHICLE/VESSEL						
• Registration Renewal	—	●	●	●	●	●
• Title/Expedited Title	—	—	●	●	—	—
• Temporary Disabled Person Parking Permit (Red)	—	—	●	●	●	●
PROPERTY TAX						
• Real Estate & Tangible Personal Property Tax	●	●	●	●	●	●
• Delinquent Real Estate Property Tax*	—	—	—	●	—	●
• Delinquent Tangible Personal Property Tax	●	●	●	●	●	●
TOURIST DEVELOPMENT TAX	●	●	—	—	—	—
LOCAL BUSINESS TAX RECEIPT						
• New Application	●	●	●	●	●	●
• New App. Short Term Rental for Tourist Development Tax (TDT)**	—	—	●	●	—	—
• Renew Current/Delinquent	●	●	●	●	●	●
ADDITIONAL SERVICES						
• Hunting/Fishing Licenses	—	●	—	—	—	—
• Florida Birth Certificates	—	—	—	—	—	—
• Sunpass	—	—	—	—	—	—
PROCESSING TIMES	1-3 Business Days		10-15 Business Days Processing time does not reflect U.S. mail handling & delivery		10-15 Business Days	



Mail Payments

Registration Renewals and Motor Vehicle Titles:
 Tax Collector, Palm Beach County
 P.O. Box 3828
 West Palm Beach, FL 33402-3828

Disabled Person Parking Permits:
 Tax Collector, Palm Beach County
 P.O. Box 3715
 West Palm Beach, FL 33402-3715



SERVICE CENTER BY RESERVATION ONLY			KIOSK
Check, Money Order, Cashier's Check	Credit, Debit Card	Cash	Credit, Debit Card
●	●	●	—
●	●	●	●
●	●	●	—
●	●	●	—
●	●	●	—
●*	—	●	—
●	●	●	—
—	—	—	—
●	●	●	—
**WPB 3rd Floor Office Only—Call TDT Hotline prior to your visit (561) 355-3547			—
●	●	●	—
●	●	●	—
●	●	●	—
—	●	●	—
—	●	●	—

30 to 60 Days Lead Time
Schedule a reservation now at
www.pbctax.com/reservations
**Must be certified funds*

**10–15
minutes**
See page 10

Payment Information

Credit/Debit Card

- We accept American Express, VISA, Mastercard, and Discover
- 2.4% convenience fee applies (\$2.00 min.)
- Convenience fee is collected by our payment processor
- **Convenience fee is not retained by our office**
- Payment limit is \$99,999.99

Wire Transfer

- An incoming wire payment is only accepted for current and delinquent tax payments
- For instructions, visit www.pbctax.com/wires

Pay Online—eCheck†

- eCheck is free—no convenience fee applies!
- Requires your bank's routing number and your account number
- Email transaction notice serves as your receipt

Personal Check† Payment Check List

- 1 Include month, day and year
- 2 Make check payable to "Tax Collector, PBC"
- 3 Include total in U.S. dollars and cents
- 4 Fully write out the dollars and cents
- 5 Include Property Control Number (PCN) or Tangible Personal Property Account Number
- 6 Sign your name

Note: Personal checks are not certified funds.
† Fees apply for insufficient funds

Property Taxes and Local Business Taxes:

Tax Collector, Palm Beach County
P.O. Box 3353
West Palm Beach, FL 33402-3353

Overnight Mail:

Tax Collector, Palm Beach County
301 North Olive Avenue, 3rd Floor
West Palm Beach, FL 33401



Driver License/ ID CARD



YOUR REAL ID FLORIDA DRIVER LICENSE/ID CARD

Our office provides all driver license and state ID card services for Palm Beach County. These services include:

- Learner's licenses.
- Class E Knowledge and Driving Skills Exams for first time drivers.
- Driver license/ID card for new Palm Beach County residents.
- Driver license/ID card renewals, updates, and replacements.

Reservations are required for in-person driver license/ID card services.

NEW TO PALM BEACH COUNTY

A Florida driver license is required to drive a motor vehicle on public streets and highways. You must obtain a Florida driver license within 30 days of accepting employment, engaging in a trade, profession or occupation, or enrolling a child in public school in Florida.

If you move to Palm Beach County from another state, you must make a reservation for in-person driver license service. To make a reservation, please visit **www.pbctax.com/reservations**.

The Class E Knowledge and Driving Skills Exam is waived if you present your valid driver license from another state (including territories and possessions). A vision test is required.

If you move to Palm Beach County from another Florida county, you must update your address on your driver license and vehicle registration within 30 days. You may be eligible to update this information online. Please visit **www.pbctax.com** for more information and to verify if you are eligible to renew online.



NEW DRIVERS UNDER THE AGE OF 18

New drivers under the age of 18 must safely gain driving experience in low-risk conditions before obtaining full driving privileges. Florida's Graduated Driver Licensing (GDL) laws outline these limits and restrictions. Download the Official Florida Driver License Handbook at www.pbctax.com/teen-driver.



Plan Ahead

Review the family calendar and map out a timeline for your teen to prepare to obtain a learner's license. Make your reservation early as reservations can be booked up to 60 days in advance. Visit www.pbctax.com/reservations.

LEARNER'S LICENSE REQUIREMENTS

- Be at least 15 years old
- If under 18, present a signed and notarized Parental Consent Form. Notarized form is not needed if parent is present and able to sign.
- Provide proof of Traffic Law and Substance Abuse Education (TLSAE) course completion
- Pass a vision test
- Pass a Class E Knowledge Exam
- Provide proof of identity, residence, and Social Security number

INTERMEDIATE DRIVER LICENSE REQUIREMENTS

- Hold a learner's license for 12 months
- Be certified by a parent or guardian to have at least 50 hours of behind-the wheel training, with at least 10 driving hours conducted at night
- Have no moving violation convictions
- Pass a Class E Driving Skills Exam
- Provide proof of identity, residence, and Social Security number



NEW DRIVERS AGED 18 OR OLDER

If you are a first-time driver who is at least 18 years old, you are not required to obtain a learner's license; however, you are required to complete a Traffic Law and Substance Abuse Education (TLSAE) course, vision test, Class E Knowledge written exam, and a driving skills exam. During the driving skills exam, our examiner will observe your ability to control the vehicle and how well you obey traffic laws.

TO OBTAIN YOUR FLORIDA DRIVER LICENSE AND FULL DRIVING PRIVILEGES, YOU MUST:

- Pass a vision test
- Pass a Class E Knowledge Exam and Class E Driving Skills Exam
- Provide proof of Traffic Law and Substance Abuse Education (TLSAE) course completion

You must provide a vehicle for the driving test. The vehicle must have a valid registration, proof of insurance, and pass a basic vehicle inspection.

COMMERCIAL DRIVER LICENSE

A Commercial Driver License (CDL) is a professional license with more testing requirements than other licenses. We strongly encourage clients to study for their CDL before testing. The Florida CDL Handbook is available for download at www.flhsmv.gov.

RENEW YOUR DRIVER LICENSE/ID CARD

Your driver license or state ID card is valid for six or eight years, depending on your age. If you are 79 years old or younger, your driver license/state ID card is valid for eight years. If you are 80 years old or older, your driver license/state ID card is valid for six years. A vision test is required to renew.

If you have a REAL ID (Gold Star in top right corner) driver license/state ID card, the state of Florida grants one courtesy renewal online. To see if you qualify, please visit www.flhsmv.gov.

If you do not qualify to renew your driver license/ID card online, you must make a reservation for in-person driver license service at any of our offices. You can renew your driver license/ID card up to 18 months in advance.



Time to Renew?

Most clients are eligible for a one-time renewal through the FLHSMV website, www.flhsmv.gov. A credit card will be required to process your renewal.



UPDATE YOUR NAME OR ADDRESS

Florida requires you to update your driver license/ID card with your new name and/or address within 30 days of changing your name and/or address. You must also update your Florida registration.

DRIVER LICENSE/ID CARD

Update Your Name

- Update your name with the Social Security Administration first. Please allow 48 hours for your name change to take effect.
- Update your name on your Florida driver license/ID card and registration. For this service, an in-person reservation is required. Visit **www.pbctax.com/reservations** to schedule a reservation. Be sure to review a list of required documentation (see page 19) that you will need to bring with you including your name change document.

Update Your Address

- If you have a valid Florida driver license/ID card that is REAL ID-compliant, you can update your address online at **<https://mydmvportal.flhsmv.gov/>**.
- If your driver license/ID card is not REAL ID-compliant, you must make a reservation for in-person driver license service. Please visit **www.pbctax.com/reservations** to make a reservation and review the list of required documentation (see page 19) that you will need to bring with you.

REPLACE YOUR STOLEN/LOST DRIVER LICENSE/ID CARD

You need to make a driver license/ID card reservation at **www.pbctax.com/reservations**. You must bring the required documents (see page 19) in order to receive a replacement. The state will waive the fee to replace your stolen driver license/ID card if you file a police report. Please make sure you have the case number printed on a business card or official document from the law enforcement agency. Visit **www.pbctax.com/driver-license** for eligibility requirements for replacing your lost driver license/ID card online. If you must replace your license in-person, please make a reservation at **www.pbctax.com/reservations**.



DRIVER LICENSE TRANSACTION TYPE	FEE
DRIVER LICENSE FEES	
The following fees reflect the most frequent driver license services. For a complete list of fees, please visit www.pbctax.com .	
Class E original or renewal (not expired)	\$54.25
CDL plus \$7.00 per endorsement	\$81.25
State identification card	\$31.25
Replace lost driver license/ID card	\$31.25
Replace stolen driver license/ID card (with required documentation)	No fee
D-6 child support suspension reinstatement	\$66.25
Late Fee	\$15.00

SYMBOL DESIGNATION DESCRIPTION

DESIGNATIONS

The following designations can be added to your driver license/ID card. Additional fees and/or documentation may be required. Please visit www.flhsmv.gov for details.



Identifies the cardholder as deaf or hard of hearing.



Identifies the ID cardholder as developmentally disabled.



Identifies the cardholder as insulin dependent.



Identifies the cardholder wishes to be an organ donor through Donate Life Florida.



Identifies the cardholder is a veteran of the U.S. Armed Forces.

FWC DESIGNATIONS

Florida Fish and Wildlife Conservation Commission (FWC) lifetime license holders may add the following designations to their Florida driver license:



Florida Fish and Wildlife Conservation Commission (FWC) Lifetime Boater Safety endorsement.



Lifetime FWC freshwater fishing license.



Lifetime FWC hunting license.



Lifetime FWC saltwater fishing license.



Lifetime FWC sportsman's license.



REAL ID EXPLAINED

The Federal REAL ID Act of 2005 set new standards for the issuance of driver licenses and state ID cards. These new standards are in response to recommendations from the 9/11 Commission that the U.S. improve its system for issuing identification documents. The standards, developed by the Department of Homeland Security, improve the integrity and security of state-issued driver licenses/ID cards, help fight terrorism, and reduce fraud. If your Florida driver license or ID card has a gold star in the upper right corner, you have a REAL ID.

REAL ID DEADLINE IS MAY 7, 2025

Due to the COVID-19 pandemic, the deadline for getting your REAL ID has been extended to May 7, 2025. Beginning on that date, every U.S. resident must present a REAL ID driver license or ID card to board a commercial flight or enter a federal building. If you do not have a REAL ID driver license or ID, don't wait!

You must make a reservation to come into our office with all required documents. Reservations book quickly. Make your driver license reservation now at www.pbctax.com/reservations and get your REAL ID ahead of the May 7, 2025 deadline.

REAL ID REQUIRED DOCUMENTS—U.S. CITIZENS

Visit www.pbctax.com for a full list of required documents for U.S. citizens, immigrants, non-immigrants, and Canadians.



1. PRIMARY IDENTIFICATION

Please provide **ONE** of the following ORIGINAL documents with your complete name:

- **U.S. birth certificate including some U.S. territories and the District of Columbia.** Must be issued by a county health department or the CDC Bureau of Vital Statistics.
- **Valid U.S. passport or passport card.**
- **Consular Report of Birth Abroad.**
- **Certificate of Naturalization, form N-560 or form N-570.**
- **Certificate of Citizenship, form N-560 or form N-561.**

NOTE: Marriage certificates, court orders, or divorce decrees must be provided to link the name on the primary identification to the name on the driver license/ID card.

2. PROOF OF SOCIAL SECURITY NUMBER

Please provide **ONE** of the following documents with your complete name and Social Security number:

- **Social Security card.**
- **SSA-1099.**
- **W-2 form (not handwritten).**
- **1099 form (not handwritten).**
- **Paycheck/stub.**

NOTE: The name on your Social Security card must match the name that will appear on your driver license or ID card.

3. PROOF OF RESIDENTIAL ADDRESS

Please provide any **TWO** of the following documents. Copies are accepted. Your current driver license/ID card may not be used as proof of your residential address:

- **Deed, mortgage, monthly mortgage statement, mortgage payment booklet, or residential rental/lease agreement.**
- **Florida voter registration card.**
- **Florida vehicle registration or title.**
- **Current utility bill.**
- **Medical or health card with address listed.**
- **Current homeowner or automobile insurance policy or bill.**
- **Educational institution transcript for the current school year.**
- **W-2 form or 1099 form.**
- **Mail from financial institutions including checking, savings, or investment account statements.**

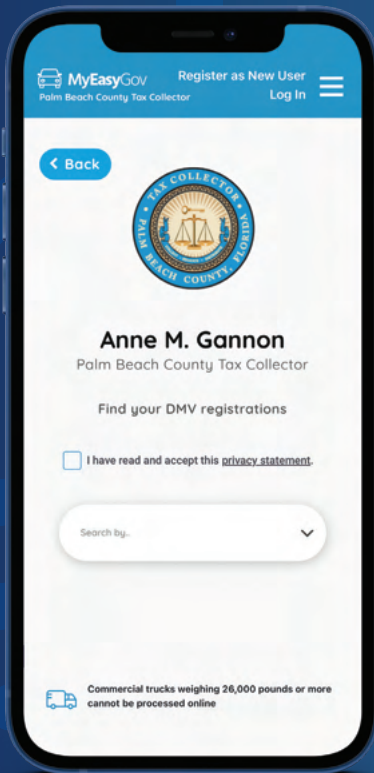
NOTE: You may provide two proofs of residential address in the name of the person with whom you reside. You must also provide a signed and notarized Form 71120 — Certification of Address, available at www.pbctax.com/onlineforms.



IMPORTANT INFORMATION FOR TRAVELERS

Travelers who do not present a REAL ID-compliant license or acceptable alternative beginning May 7, 2025, will not be permitted through any Transportation Security Administration (TSA) security checkpoint. Per the TSA, adult passengers aged 18 and over must show valid identification at the airport checkpoint in order to travel.

If you do not have a REAL ID-compliant driver license/ID card after May 7, 2025, the TSA will accept alternate forms of identification including a U.S. passport or foreign-government issued passport, Department of Homeland Security (DHS) trusted traveler card, and Veteran Health Identification Card (VHIC). For a complete list of acceptable alternative forms of identification, please visit www.tsa.gov



MyEasyGov

The **Palm Beach County Tax Collector's** new and convenient way to renew your vehicle registration.

Now you can renew your vehicle registration from your smartphone or tablet in *3 easy steps*.

Using MyEasyGov



SCAN

Scan the QR code on your renewal notice with your smartphone or tablet camera or visit pbctax.com/myeasygov to access **MyEasyGov**.



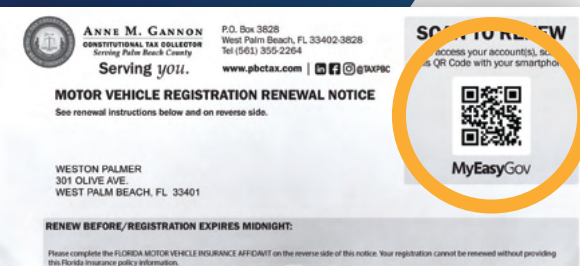
SELECT

Select the vehicle(s) and renewal options.



PAY

Choose your payment method.
Processing fees apply.





Motor VEHICLE



YOUR MOTOR VEHICLE REGISTRATION AND TITLE

Your vehicle registration consists of a metal license plate, a decal and a registration certificate. It serves as proof of payment for the registration tax and fees. Your Florida license plate is automatically replaced every ten years.

Proof of Florida insurance, with a minimum of \$10,000 in personal injury protection (PIP) and \$10,000 in property damage liability (PDL), is required to register your vehicle.

When you purchase a motor vehicle through a private sale or change the ownership status, you must apply for a title and registration in your name within 30 days.

Florida residents are required to update the address on their registration within 30 days of moving. If you are a new resident in Florida, you must apply for a title and registration within 30 days of accepting employment, engaging in a trade, profession or occupation, registering to vote, or enrolling a child in public school in the state. In order to complete the process, you will need to bring your out-of-state title with you to your reservation. In instances where the vehicle is financed, you will need to request the title from the lien holder prior to your reservation. For additional information and for a checklist of what you will need, visit www.pbctax.com/motor-vehicle.

RENEWING YOUR MOTOR VEHICLE REGISTRATION

We make renewing your registration easy! Now you can renew your vehicle registration from your smartphone or tablet in 3 easy steps using MyEasyGov. Scan the QR code on your renewal notice with your smartphone or tablet camera or visit www.pbctax.com/myeasygov to get started.

You can also renew using one of the MV Express self-service kiosks located at a Publix near you. For a list of kiosk locations, visit www.pbctax.com/kiosks.

Your motor vehicle registration expires at midnight on your birthday. Please note, late fees apply if your registration payment is received after the 10th day of the month following your birthday. Exceptions are heavy trucks (gross vehicle weight of 26,001 lbs. or more) and vehicles owned by businesses.

If you have trouble renewing your registration online, please call Florida Highway Safety and Motor Vehicles (FLHSMV) at 850-617-3000 for 24/7 self-service support. You can check your driver license, update your vehicle insurance information, pay a reinstatement fee after paying a ticket or check a vehicle record. Be prepared to provide your driver license number, Social Security number, title, or VIN when you call.

**Did You Know?**

As an agent for Florida Highway Safety and Motor Vehicles (FLHSMV), the Palm Beach County Tax Collector's Office provides all motor vehicle services for Palm Beach County.

MILITARY RESIDENTS STATIONED OUT-OF-STATE

If you are a military resident stationed out-of-state, you should renew your registration by mail. Please include your renewal notice or copy of your registration, your out-of-state address, copy of military orders or other proof of military assignment, an affidavit stating the vehicle is maintained in the state where you are currently assigned and is not driven in Florida, except in a transient visitor status, and proof of out-of-state insurance coverage. For more information, please visit **www.pbctax.com**.

SELLING YOUR VEHICLE

Submit form HSMV 82050 Notice of Sale (**www.pbctax.com/onlineforms**) within 30 days of selling your vehicle. We will update the title record to "SOLD." The ownership status is not changed until the new owner is issued a new Florida Certificate of Title. Remember to surrender your license plate if you do not transfer it to another vehicle. The license plate is assigned to you, not the vehicle.

MOTOR VEHICLE SALES TAX

Sales tax is required when a vehicle is purchased. Dealers collect this tax at the time of purchase, otherwise our office (as an agent for the Florida Department of Revenue) collects the tax when the vehicle is titled. Refer to the Department of Revenue website at **www.floridarevenue.com** for more information.



Heavy Truck Registration

Florida Statute 320.055 requires that heavy trucks with a gross vehicle weight of 5,001 to 7,999 pounds be registered by midnight on the owner's birthday for one or two years.



MOTOR VEHICLE (MV) TITLE CHECKLIST

	OUT-OF-STATE TITLE	FLORIDA TITLE TRANSFER	BRAND NEW TITLE
Proof of valid Florida insurance	●	●	●
Signatures of seller(s) and/or applicant(s)	●	●	—
Completed and signed HSMV 82040 (Application for Title)	●	●	●
Valid passport or U.S. driver license/ID card	●	●	●
Completed and signed bill of sale/dealer invoice	●	●	●
Proof of sales tax paid if owned less than 6 months or change of ownership	●	—	—
Verification of VIN (Vehicle Identification Number)*	●	—	—
Out-of-state title certificate*	●	—	—
Original Manufacturer's Certificate of Origin (MCO)	—	—	●
Original odometer disclosure statement	●	●	●
Florida Certificate of Title completed and signed	—	●	—
Copy of the current Florida registration certificate	●	●	●

*Form HSMV 82040 or 82042. The VIN may be verified on form HSMV 82040. If the verification is not performed by a Florida Notary, the VIN verification can be performed by a FL Licensed Dealer, Law Enforcement Officer, or FL Compliance Examiner/Inspector (Division of Motor Services/Tax Collector employee). Forms available at www.pbctax.com/onlineforms.



FLORIDA TITLES

A Certificate of Title is proof of ownership in Florida. When a motor vehicle, mobile home, or boat is sold, a new Certificate of Title must be issued in the purchaser(s) name. All vehicles are required to be titled, except mopeds, motorized bicycles and trailers weighing less than 2,000 pounds. Titles may be obtained at one of our service centers by reservation, or by mail.

EXPEDITED TITLE SERVICE

For your convenience, we offer expedited (same-day) title service by reservation for an additional \$10.00 fee. Bring all required documentation to your reservation, and we will print your Certificate of Title in the office.

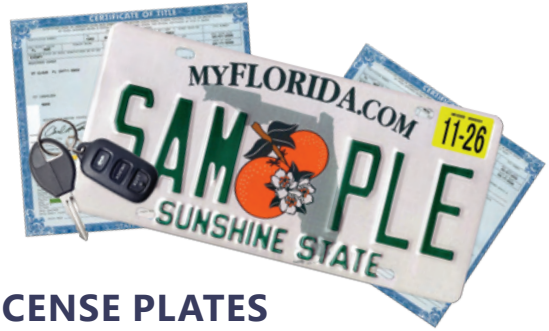
You must provide valid photo identification. If the owner cannot be present, a representative of the owner must present an original Power of Attorney for a Motor Vehicle, Mobile Home or Vessel (HSMV Form 82053) or an original Fast Title Authorization Release Affidavit (PBCTC Form 45) from the owner. Forms available at

www.pbctax.com/onlineforms.

ELECTRONIC TITLES

An e-title is a title record held in an electronic database. When an e-titled vehicle is purchased using a loan, it is called an Electronic Lien Title (ELT). For both ELTs and e-titles, a paper title has not been printed.

A paper copy can be obtained once the lien is satisfied. It can be purchased by mail, online, or at one of our service centers by reservation. You must provide valid photo identification. If the owner cannot be present, a representative of the owner must present an original Power of Attorney for a Motor Vehicle, Mobile Home or Vessel (HSMV Form 82053). Forms available at **www.pbctax.com/onlineforms.**



LICENSE PLATES

License plates belong to the state of Florida and are assigned to you, not the vehicle. You can transfer your license plate to a different vehicle by mail or by making a reservation for in-person service. Florida requires license plates to be replaced every 10 years. Avoid possible driver license suspension by surrendering your valid Florida license plate if it is no longer in use. Improper surrender of the plate can lead to fraud or misuse of the plate. Since the plate will always be connected to your name, surrender the plate properly for peace of mind. You can surrender your license plate by mail or drop it in one of our secure drop boxes located inside our office lobbies and accessible during business hours. For details, visit **www.pbctax.com/motor-vehicle.**



NON-ATTACHED MOBILE HOMES

Non-attached mobile homes must be titled and registered. The length of the unit determines the fee. The registration renewal period for mobile homes is October through December. Mobile home decals expire December 31. Registrations renewed after January 10 are charged a penalty. Mobile home registration decals must be placed in the lower left corner of the window closest to the street/access road. Tangible personal property tax may apply to mobile homes with attached structures to the mobile home such as porches, decks and carports.

PERMANENTLY AFFIXED MOBILE HOMES

If you own the land and permanently affix your mobile home, you may declare the mobile home as real property. Mobile homes taxed as real property are not subject to tangible personal property tax or registration tax. Obtain and complete Mobile Home Declaration Form DR-402 from the Property Appraiser's Office (**www.pbcgov.org/papa**). Once approved, the mobile home is assessed as real property. You must then deliver the approved Form DR-402 to our office where a real property decal is issued.



Did You Know?

A physician must complete ALL sections of the application form HSMV 83039 prior to the applicant submitting it to the tax collector's office. Incomplete forms will be returned to the applicant for completion. Download the form at www.pbctax.com/onlineforms.



DISABLED PERSON PARKING PERMIT

Individuals with temporary or permanent disabilities and transporting organizations may apply for a disabled person parking permit. A completed form HSMV 83039 Application for Disabled Person Parking Permit (www.pbctax.com/onlineforms) is required. The applicant and certifying authority or physician must have signed the application within the last 12 months. The application must also include the applicant's valid Florida driver license/ID card or photocopy. Certifying authorities and physicians are listed on the back of the application. A representative can mail or deliver applications. Representatives must have the applicant's license/ID card or photocopy and the completed application with original signatures. You can apply for, or renew a disabled person parking permit by mail, following the instructions in the chart on page 29.

TYPES OF PERMITS

A permanent disability permit (blue) is valid for four years. There is no charge to apply or renew a permanent permit. Renewals require a new HSMV 83039 Application for Disabled Person Parking Permit signed by the applicant and certifying physician or authority. A person with a temporary disability may apply for a temporary disabled person parking permit (red). The fee is \$15.00. The permit will only be issued for the period indicated by the certifying authority or physician and may not exceed six months from the date of issuance. If the need for the temporary disabled person parking permit exceeds six months, an additional temporary permit may be issued. If the additional permit is applied for within 12 months from the issuance of the first permit, no additional fee is required.



PERMIT REPLACEMENTS

A replacement (lost or stolen) permanent permit requires a form HSMV 83146 Application for Replacement and a new HSMV 83039 Application for Disabled Person Parking Permit if it has been more than 12 months since the original document was signed.

DISABLED PERSON WHEELCHAIR LICENSE PLATE

A person who qualifies for a permanent disabled person parking permit can obtain a wheelchair emblem license plate in lieu of receiving a parking permit. Wheelchair license plates must be renewed annually on the applicant's birthday. The long-term impairment must be proved every four years by a certifying medical authority.

DISABLED VETERAN LICENSE PLATE

Veterans who are confirmed 100% disabled from a service-connected disability by a certifying medical authority are eligible for a disabled veteran license plate (service fees apply). Disabled veterans must complete Form HSMV 83039 Application for Disabled Person Parking Permit. The veteran must provide proof of service-connected 100% disability rating or that the vehicle was acquired through financial assistance from the Department of Veterans Affairs.



DISABLED PERSON PARKING PERMIT— STEPS TO APPLY OR RENEW BY MAIL

1. COMPLETE FORM HSMV 83039

Submit a completed Form HSMV 83039 Application for Disabled Person Parking Permit, including the Physician/Certifying Practitioner's Statement of Certification section. Download the form: www.pbctax.com/onlineforms

2. INCLUDE IDENTIFICATION

Enclose a copy of your Florida driver license/ID card unless the authorizing physician certifies your disability is too severe to visit an office to obtain one.

3. INCLUDE PAYMENT IF APPLICABLE

- Permanent—Blue: There is no fee for a permanent parking placard.
- Temporary—Red: The fee for a temporary parking placard is \$15. Enclose check or money order payable to Tax Collector, PBC.

4. MAIL YOUR APPLICATION

Send your application, documentation and payment to:

Tax Collector, Palm Beach County, P.O. Box 3715, West Palm Beach, FL 33402-3715

A disabled person parking permit **MUST** be displayed when parking in a designated disabled parking space.



BOAT/VESSEL REGISTRATION

Owners must register a boat, jet ski or other marine vessel and/or trailer within 30 days of purchasing a new or used vessel. Remember to keep your registration in the vessel when in use. The trailer registration must be on hand when the trailer is in use.

Sojourner registrations are issued to vessel owners who remain in Florida for more than 90 days, but intend to return to their home state and take the vessel with them. Boats stored or operated in Florida retain their registration numbers, even if the ownership changes.

HOW FEES ARE DETERMINED

Hull length and use determine the boat registration fee. Trailer weight determines the trailer registration fee. Florida requires all trailers to be registered. Boat trailers weighing 2,000 lbs. or more require a registration certificate and title. Home-made boat trailers require a certified weight slip. A portion of the registration fee helps the state protect its water resources and boating amenities.

Florida Statute provides for reduced vessel registration fees for a recreational vessel that is equipped with an Emergency Position-Indicating Radio Beacon (EPIRB), or for a recreational vessel when the owner possesses a Personal Locator Beacon (PLB).



To qualify for reduced registration fees of up to 25% (depending on the class of vessel), a recreational vessel owner must provide documentation that the vessel is equipped with an EPIRB, or documentation that the vessel owner has a PLB.

i Don't Forget Your Jet Ski

Boat titles are required and serve as proof of ownership in Florida for all motorized watercraft, including jet skis and waverunners. The hull length determines the registration fee.



REGISTRATION RENEWAL

Visit www.pbctax.com to renew your boat or vessel registration online. Registrations can also be renewed by mail or at any service center by making a reservation for in-person service.

REGISTRATION DATES AND DEADLINES

Registrations expire midnight on the first registered owner's birthday. Business-owned boat and trailer registrations expire midnight June 30. Renew up to three months before the expiration date.

BOAT TITLE CHECKLIST	OUT-OF-STATE TITLE	FLORIDA TITLE TRANSFER	BRAND NEW TITLE
Out-of-state title certificate or the last boat registration (if previous state did not issue titles to boats)	●	—	—
Completed and signed application for Certificate of Title (HSMV 82040VS)	●	●	●
Bill of sale that shows purchase of the boat and/or trailer	●	●	●
Valid passport or U.S. driver license/ID card	●	●	●
Florida Certificate of Title with the "Transfer of Title by Seller" (section accurately completed)	—	●	—
Original Manufacturer's Certificate of Origin (MCO) for the boat and/or boat trailer properly assigned to purchaser	—	—	●
Certified weight slip for the boat trailer (if the registration does not list the weight of the trailer)	●	●	—

Boat titles are required and serve as proof of ownership in Florida. Title and registration fees are separate charges.



TOURIST DEVELOPMENT TAX



ABOUT TOURIST DEVELOPMENT TAX

Anyone offering accommodations for short term rental (six months or less) must collect and remit Tourist Development Tax (TDT) each month to the Palm Beach County Tax Collector. TDT is 6% of total taxable rental receipts. It is an add-on tax that is collected from the guest in addition to sales tax.

Requirements

You must establish a TDT account at www.pbctax.com/tdt. All returns must be filed and payment remitted monthly online by the 20th of each month. You must also obtain a Local Business Tax Receipt for Short Term Rentals for each rental property. Apply online or download the application at www.pbctax.com/tdt. Complete and submit your application with your payment. Make your payment payable to Tax Collector, PBC.

In-person applications are only accepted at our Administrative Office, located on the third floor of the Governmental Center at 301 N. Olive Avenue, West Palm Beach, Monday through Friday 8:15 a.m. to 5:00 p.m. Call the TDT Hotline at (561) 355-3547 for questions.

For more information visit pbctax.com/tdt



**You can apply online
at www.pbctax.com or mail your
application and payment to:**

Tax Collector, PBC
Attn. Tourist Development Tax,
P.O. Box 3715
West Palm Beach,
Florida 33402-3715

FILE AND PAY MONTHLY

Remember to file TDT returns and pay online by the 20th of each month. For months with no rental activity, file a zero return. You can file your TDT returns up to six months in advance.

Failure to File and Pay TDT

Penalties will be assessed for each month TDT is not filed. This includes months with no rental activity. Failure to collect and remit TDT is a theft of state funds and carries criminal charges.



REQUIREMENTS FOR ONLINE HOSTING PLATFORMS AND BOOKING SERVICES

Provide hosts with a copy of the Tourist Development Tax Ordinance of Palm Beach County.

- Provide hosts with information about requirements for establishing a TDT account and obtaining a Business Tax Receipt for Short Term Rentals.
- Notify hosts of their obligation to remit TDT to the Palm Beach County Tax Collector.
- Verify the rental listing has a valid TDT account and Business Tax Receipt for Short Term Rentals prior to advertising.
- Display the TDT and Business Tax Receipt for Short Term Rental account numbers for each advertisement.

FOR MORE INFORMATION

Visit: www.pbctax.com/tdt

Email: ClientAdvocate@pbctax.com

Call: **(561) 355-3547** Monday through Friday, 8:15 a.m. to 5:00 p.m.

ADVERTISING YOUR PROPERTY FOR SHORT TERM RENTAL

Many hosts use online hosting platforms and booking services to advertise short term rentals or vacation homes. Prior to becoming a host, please become familiar with The Tourist Development Tax Ordinance of Palm Beach County, Chapter 17, Article III, Section 17-117 and Chapter 125 of Florida Statutes. To view the ordinance, visit

<https://library.municode.com>.



How TDT Funds Are Used

Palm Beach County is a popular tourist destination, attracting more than 9.2 million people annually with a tourism sector employing more than 90,000 people. TDT funds generated from accommodations throughout the county are used to further market and promote tourism-generating assets, cultural councils, beach restoration and more, lessening the tax burden on residents. Learn more at www.pbcgov.org/touristdevelopment



The Property Tax Cycle

Florida's property taxes are administered by locally-elected officials and supported by the Florida Department of Revenue. In Palm Beach County, your Constitutional Tax Collector, Anne M. Gannon, collects more than \$4 billion annually in property taxes and fees. This revenue is then efficiently distributed to Palm Beach County's taxing authorities to fund critical county and municipal public services, such as the school district, fire departments, libraries, parks and agriculture districts.

PROPERTY TAX BASE

The Property Appraiser is an elected official responsible for determining the value of all property as of January 1 each year. Then, all valid exemptions, classifications, and assessment limitations are applied to determine each property's taxable value. The Property Appraiser does not determine the property tax rate, or the amount of property taxes levied.

PROPERTY TAX RATES

Revenue raised from property taxes is determined by locally-elected governing boards based on revenue required for operating expenses, and establishes millage rates. Elected officials in each jurisdiction set a millage, or tax rate, for the upcoming fiscal year, usually beginning October 1. Millage rates for each jurisdiction are uniform across all property types.

TRIM NOTICE

The Notice of Proposed Taxes (Annual Truth-In-Millage or TRIM Notice), is sent by the Property Appraiser to property owners in August. It contains the property's value as of January 1, the millage rates proposed by each local government entity, and an estimate of the proposed property taxes. Information about the local government's budget hearing is included, providing property owners the opportunity to attend and comment on the proposed millage rates.

1

2

3

LEARN MORE

Constitutional Tax Collector, Serving Palm Beach County
www.pbctax.com

Palm Beach County Property Appraiser
www.pbcgov.org/papa

**7**

FUNDING OF LOCAL GOVERNMENT SERVICES

Property taxes are distributed by the Tax Collector to all local governments levying the tax. In 2023, a total of more than 11.98 million parcels in Florida were assessed at a value of more than \$3.52 trillion, making property tax the largest governmental revenue source in the state of Florida.

6

PROPERTY TAX COLLECTIONS & REFUNDS

Payment is made to the Tax Collector of the county in which the property is located. If a taxpayer does not pay a property tax bill by March 31, a tax certificate is sold on that property to collect the unpaid taxes. If the property owner has not paid all back taxes, interest, and fees within two years, a tax deed may be sold. The Tax Collector, in conjunction with the Property Appraiser, processes all requests for refunds of taxes.

5

PROPERTY TAX BILLING & PAYMENT

The Tax Collector prepares and mails the tax bills by November 1. Payment is due by March 31. Early payment discounts are offered ranging from 4%–1% or taxpayers can enroll in the Installment Payment Plan to make four installment payments.

4

PROPERTY TAX APPEALS PROCESS

Taxpayers who object to their property's assessment or their exemption status, may appeal to the Value Adjustment Board (VAB). Either the Property Appraiser or the taxpayer may appeal the VAB's decision in circuit court.



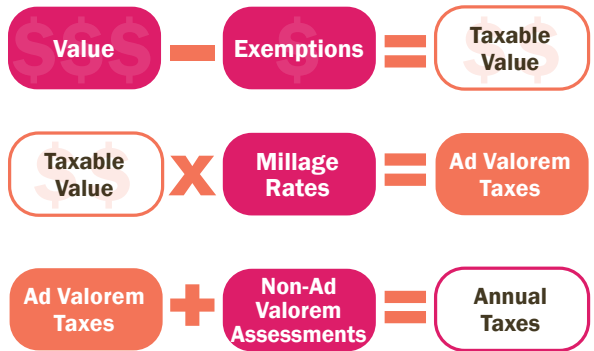
HOW PROPERTY TAX IS CALCULATED

Your property tax is calculated by first determining the property's taxable value. The taxable value is the property's assessed value less any exemptions. The Palm Beach County Property Appraiser determines your property's assessed value.

The taxable value is then multiplied by your local millage rate to determine your ad valorem taxes. Millage rates are set by each ad valorem levying authority for properties within its boundary.

Non-ad valorem assessments are added to the ad valorem taxes. Non-ad valorem assessments are determined by the levying authority using a unit of measure to calculate the cost of services. For example, Solid Waste Authority fees are based on the property producing the waste.

Ad valorem taxes plus non-ad valorem assessments equal your total annual property tax bill amount.



PAYING REAL ESTATE PROPERTY TAX

- Real estate property tax bills are mailed November 1.
- Property tax is payable November 1 through March 31.
- Property tax becomes delinquent April 1.

Save money by taking advantage of early payment discounts.

EARLY PAYMENT DISCOUNTS

4% in November

3% in December

2% in January

1% in February

There is no discount for payments made in March. Property tax becomes delinquent April 1.



Paying Online

Paying online is the fastest way to pay. Online payments are processed in approximately 1-3 business days. Use eCheck—it's FREE!

If you use a credit/debit card, please note a 2.4% convenience fee applies to the total amount due (min. \$2.00). Convenience fees are collected by the payment processor and not retained by the Tax Collector's office.

Paying by Mail

Mailed payments can take up to 15 business days to process, not including U.S. Postal Service delivery time. We accept check, money order, or cashier's check made payable to Tax Collector, PBC. Your canceled check serves as your receipt.



Mail payments to:

Tax Collector, Palm Beach County
P.O. Box 3353
West Palm Beach, FL 33402-3353



Tax Payment Processing Times

ONLINE PAYMENTS

1 to 3 business days

MAILED PAYMENTS

10 to 15 business days
(November – March)

3 to 5 business days
(April – October)

Payment processing time does not reflect U.S. Postal Service handling and delivery.



Paying by Drop Box

Our secure drop boxes are another convenient payment option. Drop boxes are located in our service center lobbies and are accessible during regular business hours. There is no need to make a reservation. We collect drop box payments daily which avoids mail handling delays.

We accept check, money order, or cashier's check made payable to Tax Collector, PBC. Your canceled check serves as your receipt.



FOLLOW THESE TIPS TO ENSURE YOUR PAYMENT IS PROCESSED EFFICIENTLY:

Do not tape, fold, staple or clip your payment

Do not write on your payment stub

Pay in full using U.S. funds

Partial payments are not accepted

Improper payments can be delayed or returned for correction and impact possible discounts.

Partial payments will be returned, which could impact discount eligibility and on-time payments



INSTALLMENT PAYMENT PLAN

Our budget-friendly Installment Payment Plan (IPP) allows you to make four smaller property tax payments throughout the year instead of paying your tax bill in one lump sum. Payments are due in June/July* 2024, September 2024, December 2024, and March 2025. You will receive a discount of slightly under 4% on your total property tax bill.

Apply online at www.pbctax.com/ipp or download the application and apply by mail. We accept applications for the 2024 property tax season through April 30, 2024.

Once you are on the plan, there is no need to re-apply. Just pay your first installment payment by the deadline each July to remain enrolled in the IPP.

**Payments made by June 30 will receive a discount; otherwise, non-discounted payments must be made by July 31 to remain in the IPP program.*

DELINQUENT PROPERTY TAXES

Property taxes become delinquent April 1 and are subject to penalties and interest. Delinquent property taxes cannot be paid online. You must pay in full by certified funds drawn on a U.S. bank. We accept cash, money order, cashier's check, or wire transfer. Interest accrues on delinquent property taxes on a monthly basis. Payment must be received in our office on or before the last business day of the month to be considered paid in that month. The postmark on a mailed payment is NOT proof of payment date.



Need a Copy of Your Bill?

Clients are advised that per Florida Statute 197.122, failure to receive a property tax bill does not relieve the owner from paying the tax by the due date. In the event that you do not receive your property tax bill, visit www.pbctax.com/propertytax to pay, view, or print a duplicate tax bill.

TAX CERTIFICATE SALE

The Constitutional Tax Collector is required by law to hold an annual tax certificate sale to collect the preceding year's unpaid taxes and associated fees. The tax certificate sale must be held 60 days after the date of delinquency or June 1, whichever is later, per Florida Statute 197.402. For more information about tax certificate sales, please visit www.pbctax.com.



YOUR TAX BILL

Pay, view, or print a duplicate tax bill visit www.pbctax.com/propertytax

1 Property Control Number (PCN) or Tangible Personal Property Account Number (TPP)

A unique number is assigned to each property. Refer to this number when making inquiries.

2 Property Owner(s)

Verify ownership. If the property has been sold, forward the bill to the new owner(s) or notify us by completing an online form at www.pbctax.com/propertysold.

3 Mailing Address

If your mailing address has changed, contact the Property Appraiser at (561) 355-2866.

4 Exemptions

Approved exemptions will appear here. Report errors to the Property Appraiser at (561) 355-2866.

5 QR Code

Scan to be directed to the payment portal.

6 Assessed, Exemption & Taxable

Some exemptions are only applicable to certain taxing authorities.

7 Delinquent Tax Message

If this message is displayed on your bill, please contact the Tax Collector's office at (561) 355-2264 for the delinquent amount due and payment options.

Note: Discounts are determined by postmark of payment. Taxes are delinquent on April 1. Interest and fees apply. Florida Statute extends discount/payment deadlines falling on a Saturday, Sunday or holiday to the next business day.

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

PROPERTY CONTROL NO.	YEAR	BILL NO.	CMC	APPLIED EXEMPTION(S)	LEGAL DESCRIPTION
1				4	

2

3

4

5

ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving YOU!
www.pbctax.com

SCAN TO ACCESS ACCOUNT

REAL ESTATE PROPERTY TAX BILL

READ REVERSE SIDE BEFORE CALLING		AD VALOREM TAXES			READ REVERSE SIDE BEFORE CALLING	
TAXING AUTHORITY	TELEPHONE	ASSESSED	EXEMPTION	TAXABLE	MILLAGE	TAX AMOUNT

6

PAY SMART.
PAY ONLINE!
www.pbctax.com

TOTAL AD VALOREM		NON-AD VALOREM ASSESSMENTS			READ REVERSE SIDE BEFORE CALLING	
LEVYING AUTHORITY	TELEPHONE		RATE			AMOUNT

7

PAST YEAR(S) TAX IS DELINQUENT	TOTAL AD VALOREM AND NON-AD VALOREM COMBINED				TOTAL NON-AD VALOREM
	8 AMOUNT DUE WHEN RECEIVED BY				
					TAXES ARE DELINQUENT APRIL 1.
4%	3%	2%	1%	NO DISCOUNT	

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

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

PROPERTY CONTROL NO.	YEAR	BILL NO.

LEGAL DESCRIPTION

P.O. BOX 3353
WEST PALM BEACH, FL 33402-3353

MAKE PAYMENT TO:
TAX COLLECTOR, PALM BEACH COUNTY

8 AMOUNT DUE WHEN RECEIVED BY					7 PAST YEAR(S) TAX IS DELINQUENT
					TAXES ARE DELINQUENT APRIL 1.
4%	3%	2%	1%	NO DISCOUNT	

RE PT BILL 7/2023 REAL ESTATE PROPERTY TAX BILL

8 Amount Due

Pay early and receive one of the following discounts: 4% in Nov., 3% in Dec., 2% in Jan., 1% in Feb. Gross amount due March 31, no discount applies.

2023 Tax Cycle

NOV 4% Discount	DEC 3% Discount	JAN 2% Discount	FEB 1% Discount	MAR No Discount
Offices closed: Nov. 10 Veterans Day Holiday Nov. 23 Thanksgiving Day Nov. 24 Thanksgiving Holiday	Offices closed: Dec. 25 Winter Holiday Dec. 26 Winter Holiday	Offices closed: Jan. 1 New Year's Day Jan. 15 Martin Luther King Jr. Day	Offices closed: Feb. 19 President's Day	Unpaid taxes become delinquent on April 1

November through March is our peak season and reservations are in high demand. Please consider paying online at www.pbctax.com or dropping your payment in our secure drop boxes located in the service center lobbies!

Don't get stuck with a lump sum property tax payment!

Pay your property tax in

FOUR INSTALLMENTS

Payment Schedule

Payment 1 June 30* or July 31, 2024	Payment 2 September 30, 2024
Payment 3 December 31, 2024	Payment 4 March 31, 2025

For more information visit
www.pbctax.com/ipp



SCAN TO APPLY!

Installment Payment Plan Eligibility

- Your estimated property tax must total more than \$100.
- Complete application online by April 30, 2024.
- For new enrollees, the Installment Payment Plan (IPP) goes into effect for the 2024 property taxes not your current 2023 bill.

*Florida Statute extends discount/payment deadlines falling on a Saturday, Sunday or holiday to the next business day.



TANGIBLE PERSONAL PROPERTY TAXES



WHO MUST PAY TANGIBLE PERSONAL PROPERTY TAX?

Tangible personal property tax is an ad valorem assessment against the furniture, fixtures, and equipment located in a business. It may apply to structural additions to mobile homes. The Palm Beach County Property Appraiser determines the value of tangible personal property. The Palm Beach County Tax Collector is responsible for collecting tangible personal property taxes. If your tangible personal property is assessed at \$25,000 or less, you do not need to pay tangible personal property tax. Assessments of \$25,000 or less require an initial return filed with the Palm Beach County Property Appraiser's Office. If the value remains below \$25,000, there is no requirement to file subsequent returns. For more information, please contact the Palm Beach County Property Appraiser's Office at (561) 355-2896 or visit www.pbcgov.org/papa.

PAYING TANGIBLE PERSONAL PROPERTY TAX

Tangible personal property tax bills are mailed November 1. It is payable November 1 through March 31.

INSTALLMENT PAYMENT PLAN

Our budget-friendly Installment Payment Plan (IPP) allows you to make four smaller property tax payments throughout the year instead of paying your tax bill in one lump sum. Payments are due in June/July* 2024, September 2024, December 2024, and March 2025. You will receive a discount of slightly under 4% on your total property tax bill.

Apply online at www.pbctax.com/ipp or download the application and apply by mail. We accept applications for the 2024 property tax season through April 30, 2024.

Once you are on the plan, there is no need to re-apply. Just pay your first installment payment by the deadline each July to remain enrolled in the IPP.

**Payments made by June 30 will receive a discount; otherwise, non-discounted payments must be made by July 31 to remain in the IPP program.*

EARLY PAYMENT DISCOUNTS

4% in November

3% in December

2% in January

1% in February

There is no discount for payments made in March.
Tangible personal property tax becomes delinquent April 1.



Closing A Business?

If you were in business as of January 1 of the assessment year, your tax bill is valid and must be paid. You must notify the Property Appraiser's office at (561) 355-2896 to advise that you are no longer in business and the status of the assets to avoid an assessment for the following year.

PAYING ONLINE

You can pay current and delinquent tangible personal property tax online. Paying online is the fastest way to pay. Online payments take approximately 1-3 business days to process.

Use eCheck—it's FREE! If you use a credit/debit card, please note that a 2.4% convenience fee applies to the total amount due (min. \$2.00). Convenience fees are collected by our payment processor and not retained by our office.

DELINQUENT TANGIBLE PERSONAL PROPERTY TAX

Tangible personal property tax becomes delinquent April 1 and fees apply. A third-party vendor collects delinquent tangible personal property tax on behalf of the Palm Beach County Tax Collector's Office. There is a 20% collection fee added to the total gross amount due. Within 45 days after delinquency, the property is advertised in a local newspaper and advertising costs are added.

For more information about delinquent tangible personal property tax, including tax warrants, please visit www.pbctax.com.

TANGIBLE PERSONAL PROPERTY TAX LIABILITY

Tax liability follows the personal property, not the owner. If you purchase a business or property and the tangible personal property tax is not paid, a warrant (lien) remains with the tangible personal property. Although the warrant can be issued in the name of the former owner, the lien attaches to the tangible personal property and survives all sales or transfers. Tax warrants are issued June 1 on all unpaid tangible personal property taxes. Within 30 days, our agency files a petition with the Clerk of the Circuit Court & Comptroller for an order directing levy and seizure of the property. If the Clerk of the Circuit Court & Comptroller finds the taxes that appear on the tax roll are unpaid, the court shall issue its order directing levy and seizure of the tangible personal property.

For this reason, we strongly recommend clients check www.pbctax.com to verify tangible personal property tax is paid in full before purchasing a business, mobile home, or rental property.



LOCAL BUSINESS TAX RECEIPT



ABOUT LOCAL BUSINESS TAX

If you sell merchandise or provide services in Palm Beach County, you must pay local business tax and maintain a valid Local Business Tax Receipt (LBTR). An LBTR is in addition to licenses required by law or municipal ordinances. It is subject to zoning regulations, health regulations, and any other lawful authority (County Ordinance No. 17-17). A Local Business Tax Receipt does not regulate a business or guarantee the quality of the work. If your business has furniture, fixtures and/or equipment worth more than \$25,000, then you must also pay Tangible Personal Property Tax; see page 42.



You can apply for a Local Business Tax Receipt online at www.pbctax.com or mail your application along with all required documentation and fees to:
Tax Collector, Palm Beach County
P.O. Box 3715
West Palm Beach, Florida 33402-3715

APPLYING FOR A LOCAL BUSINESS TAX RECEIPT

Apply for your Local Business Tax Receipt online or by downloading the application at: www.pbctax.com/local-business-tax. For a complete list of required documents, fees, and instructions, please refer to the application. Remember to display your LBTR in a place where customers can see it.

LOCAL BUSINESS TAX RECEIPT EXEMPTIONS

- **Honorably discharged or disabled veteran or spouse of honorably discharged or disabled veteran**
- **Widow with minor dependent(s)**
- **Person 65 years of age or older**
- **Unremarried surviving spouse of honorably discharged veteran**
- **Spouse of certain active duty military service member who relocated to the county pursuant to a permanent change of station order**
- **Low income individuals with a household income less than 130% of the federal poverty level based on the current year's federal poverty guidelines**
- **Disabled person (have your physician complete the back of Form 49)**
- **Low income individuals receiving public assistance (re-evaluated yearly)**
- **Any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fund-raising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.**

Visit www.pbctax.com/local-business-tax to download Form 49 and review eligibility requirements per Florida Statutes 205.055 & 205.162.



IMPORTANT DATES AND DEADLINES

The renewal period for Local Business Tax Receipts runs from July 1 through September 30. If unpaid, the LBTR becomes delinquent October 1 and is subject to penalties. New LBTRs issued during the months of October through March cost the full one-year amount. New LBTRs issued from April through September are prorated to six months.

DELINQUENT LOCAL BUSINESS TAX

Local business tax becomes delinquent October 1. The following penalties apply:

PENALTY SCHEDULE	
DATE LOCAL BUSINESS TAX BECOMES DELINQUENT	ACTION
October 1	10% penalty
November 1	15% penalty
December 1	20% penalty + \$10 collection fee
January 1	25% penalty + \$10 collection fee
February 1	Subject to a \$250 fine pursuant to Florida Statute 205.053
March 1	Warrant issued





PAYING ONLINE

There is no need to visit our office to pay your current or delinquent local business tax. Pay smart and pay online at **www.pbctax.com**. Use eCheck—it's FREE! You can also pay with a credit or debit card. A 2.4% convenience fee applies (\$2.00 minimum). The convenience fee is retained by the payment processor and not by the Tax Collector's office. Most online payments are processed in 1-3 days.

CLOSING OR MOVING A BUSINESS

If you close your business, notify the Tax Collector's office immediately by completing the Business Closing/Moving Out of County form on **www.pbctax.com/closing-moving**. You may also complete and sign the "Out of Business" portion of your local business tax notice and mail it to our office. If you relocate your business, you are required to apply for a new Local Business Tax Receipt. See the info box on page 43 for additional information about closing a business.

BUSINESS TAX RECEIPT FOR SHORT-TERM RENTAL

Anyone who offers accommodations for short term rental (six months or less) must have a valid Local Business Tax Receipt for Short Term Rental. Please refer to Tourist Development Tax on page 32.



Mail your form to:
Tax Collector, Palm Beach County
P.O. Box 3715
West Palm Beach, Florida 33402-3715



Did You Know?

Consult with the local municipality in which your business is established. Many local municipalities within Palm Beach County also require business owners to establish a municipal business tax receipt in addition to the Tax Collector's business tax receipt.

Save Time. Pay Online!

Easy. Quick. Convenient.



To pay online visit

www.pbctax.com/pay-online





HUNTING AND FISHING LICENSES

As an agent for the Florida Fish and Wildlife Conservation Commission, the tax collector sells hunting licenses, fresh and saltwater fishing licenses, waterfowl stamps, and game management permits. Most licenses are valid 12 months from the date of issue. Lifetime and senior citizen fishing licenses are also available.

Florida residents must provide a valid Florida driver license or identification card, or military identification card, to obtain a hunting or fishing license.

Persons with disabilities may obtain a no-fee hunting and fishing license from our office. For applicant requirements, please visit **<https://MyFWC.com>**.

Please note: Anyone born on or after June 1, 1975, must present a valid hunter safety certification card prior to being issued a hunting license (excluding lifetime licenses).





DIGITAL FINGERPRINTING

The Tax Collector's office provides fast, convenient, and accurate digital fingerprinting at the South County Service Center, located in Delray Beach. Fingerprints are submitted electronically to the preselected agency of your choice.

This service is available by appointment only through **www.identogo.com**. Appointments are available Monday through Friday, 12:00 p.m. to 3:40 p.m. Payment must be made in advance by credit/debit card on **www.identogo.com** at the time you make your appointment.

TSA PRECHECK® SERVICES

The Tax Collector offers TSA PreCheck® at the South County Service Center. TSA PreCheck® allows travelers to experience faster, more efficient screening at participating U.S. airport checkpoints for domestic and international travel.

This service is available by appointment only through **www.identogo.com**. Appointments are available Monday through Friday, 8:30 a.m. to 3:40 p.m. Payment must be made in advance by credit/debit card on **www.identogo.com** at the time you make your appointment.

SUNPASS® TRANSPONDERS

SunPass® transponders are available for purchase at all tax collector offices to help you save time and money when traveling on Florida toll roads and bridges. Consider purchasing a SunPass® mini transponder (\$4.99 +tax) or SunPass® Pro transponder (\$14.95 +tax), which is accepted in 22 states including at all EZ-Pass tolls. We accept cash or credit/debit cards only. SunPass transponders can be purchased at the time of other in-person transactions if you have a reservation at one of our service centers. For more information on SunPass®, please visit **www.sunpass.com**.

FLORIDA BIRTH CERTIFICATES

If you were born in Florida, you can purchase a certified copy of your birth certificate at any of the Tax Collector's offices by making a reservation for in-person service. To schedule a reservation, visit www.pbctax.com/reservations.

Applicants (self, parent, guardian, or legal representative) must provide a valid photo identification to obtain a birth certificate.

Acceptable forms of ID include:

- Driver license
- Military identification card
- State identification card
- Passport

Fees:

- Certified Birth Certificate: \$21.25
- Additional copies ordered at the same time: \$10.00 each

Births over 100 years old or those that are under seal of a court order must be requested from the Florida Department of Health, Bureau of Vital Statistics, www.floridahealth.gov/certificates. For a record under seal, please contact in writing.

If you need a birth certificate from another state, please visit www.VitalChek.com.

NEW BUSINESS LISTING SUBSCRIPTION SERVICE

The Tax Collector's office offers new Palm Beach County business listings through a subscription service. To request access, visit www.pbctax.com and select Additional Services from the menu bar to get started.

The annual subscription fee is \$120 payable by certified funds (money order or cashier's check).

- Download and complete the Application for New Business Listing Service.
- Return the completed form and payment to our office.
- A username and password will be sent via email after application and payment are processed.



Bureau of Vital Statistics
Attn: Vital Records Section
P.O. Box 210
Jacksonville, FL 32231-0042



**Tax Collector,
Palm Beach County**
Attn: Batch Processing
P.O. Box 3715
West Palm Beach, FL 33402-3715

- ✓ NO NIGHTS
- ✓ NO WEEKENDS
- ✓ NO PROBLEM

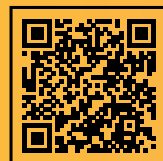
JOIN THE
CONSTITUTIONAL
TAX COLLECTOR'S
AWARD-WINNING AGENCY



We Offer:

- Paid holidays & time off
- Medical, dental, & vision benefits
- Wellness program, life, & disability insurance
- Tuition reimbursement plan
- Florida Retirement System participation
- Opportunity for growth & promotion

For current openings & requirements visit:
www.pbctax.com/culture-and-careers





New to Palm Beach County?
**Request a copy of our latest publication,
The Welcome Guide**



Filled with Information you need to know as a
new resident of Palm Beach County



Visit www.pbctax.com/welcome-guide
to request your copy!



About the Constitutional **TAX COLLECTOR**

55

The Florida Constitution established the Tax Collector's Office as an independent agency in 1885, so it would be free from influence by local or state agencies that have the power to levy taxes. The Tax Collector is elected to a 4-year term in the same year as the presidential election.

The Tax Collector's Office is not funded by tax dollars. It is a fee-based office, which means the fees collected for the services provided are used to fund the operating budget that is approved by the Florida Department of Revenue. Any revenue from fees collected beyond the amount needed to fund the office is returned to the local government agencies, including the county.



Anne M. Gannon is the first woman elected to the office of the Constitutional Tax Collector serving Palm Beach County. First elected by an overwhelming majority in 2006, she was re-elected in 2008, 2012, 2016 and 2020.

Other constitutional officers serving Palm Beach County include the Clerk of the Circuit Court & Comptroller, Property Appraiser, Sheriff, and Supervisor of Elections.

OUR AWARDS & ACCOMPLISHMENTS

For multiple years, this book has been recognized nationally for publication excellence. Often competing against other governmental agencies of all sizes including federal, state and local organizations, we are proud to be recognized for our unique accomplishments.





Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 <ul style="list-style-type: none"> New Year's Day Tax Collector Offices Closed Kwanzaa Ends 	2 Tourist Development Tax Due Last Day to Receive 3% Property Tax Discount	3 2% Property Tax Discount Begins	4	5	6
7	8	9	10	11	12	13
14	15 Martin Luther King Jr. Day Tax Collector Offices Closed	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31 Last Day to Receive 2% Property Tax Discount	1	2	3
*Florida Statute extends discounts/payment deadlines falling on a Saturday, Sunday, or holiday to the next business day. Payment(s) must be received in our office by 5:00 p.m. or online by 11:59 p.m. EST on January 2, 2024.						



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1 1% Property Tax Discount Begins Tourist Development Tax Due	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19 Presidents' Day Tax Collector Offices Closed	20	21	22	23	24
25	26	27	28	29 Last Day to Receive 1% Property Tax Discount	1	2



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26	27	28	29	1 Tourist Development Tax Due	2
3	4	5	6	7	8	9
10 Daylight Saving Time Begins	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29 Good Friday	30
31 Easter	1	2	3	4	5	6



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 <ul style="list-style-type: none">• Last Day to Pay 2023 Property Tax• Final 2023 IPP Payment Due Tourist Development Tax Due	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22 Passover Begins	23	24	25	26	27
28	29	30 <ul style="list-style-type: none">• Passover Ends IPP Enrollment Deadline for 2024	1	2	3	4

*Florida Statute extends discounts/payment deadlines falling on a Saturday, Sunday, or holiday to the next business day. Payment(s) must be received in our office by 5:00 p.m. or online by 11:59 p.m. EDT on April 1, 2024.



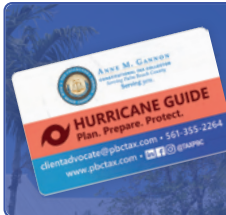
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	1 Tourist Development Tax Due	2	3	4
5	6	7	8	9	10	11
12 Mother's Day	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27 Memorial Day Tax Collector Offices Closed	28	29	30	31	1



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1 Hurricane Season Begins
2	3 Tourist Development Tax Due	4	5	6	7	8
9	10	11	12	13	14	15
16 Father's Day	17	18	19 Juneteenth Tax Collector Offices Closed	20	21	22
23	24	25	26	27	28	29

30

*Florida Statute extends discounts/ payment deadlines falling on a Saturday, Sunday, or holiday to the next business day. Payment(s) must be received in our office by **5:00 p.m. or online by 11:59 p.m. EDT on June 3, 2024.**



Be Prepared This Hurricane Season. Request a copy of our Pocket Hurricane Guide, www.pbctax.com/hurricane-guide-request/



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	1 IPP: 1st Installment Payment Due to receive discount Local Business Tax Receipt Renewal Period Begins Through Sept 30 Tourist Development Tax Due	2	3	4 Independence Day Tax Collector Offices Closed	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31 IPP: 1st Installment Payment Due. Failure to make 1st installment by this date will result in being removed from plan.	1	2	3



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1 Tourist Development Tax Due	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Labor Day Tax Collector Offices Closed	3 Tourist Development Tax Due	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Last day to renew Local Business Tax Receipt IPP: 2nd Installment Payment Due	1	2	3	4	5

*Florida Statute extends discounts/payment deadlines falling on a Saturday, Sunday, or holiday to the next business day. Payment(s) must be received in our office by 5:00 p.m. or online by 11:59 p.m. EDT on September 3, 2024.



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	1 Tourist Development Tax Due	2 Rosh Hashanah Begins	3	4 Rosh Hashanah Ends	5
6	7	8	9	10	11 Yom Kippur Begins	12 Yom Kippur Ends
13	14 Columbus Day Tax Collector Offices Closed	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2



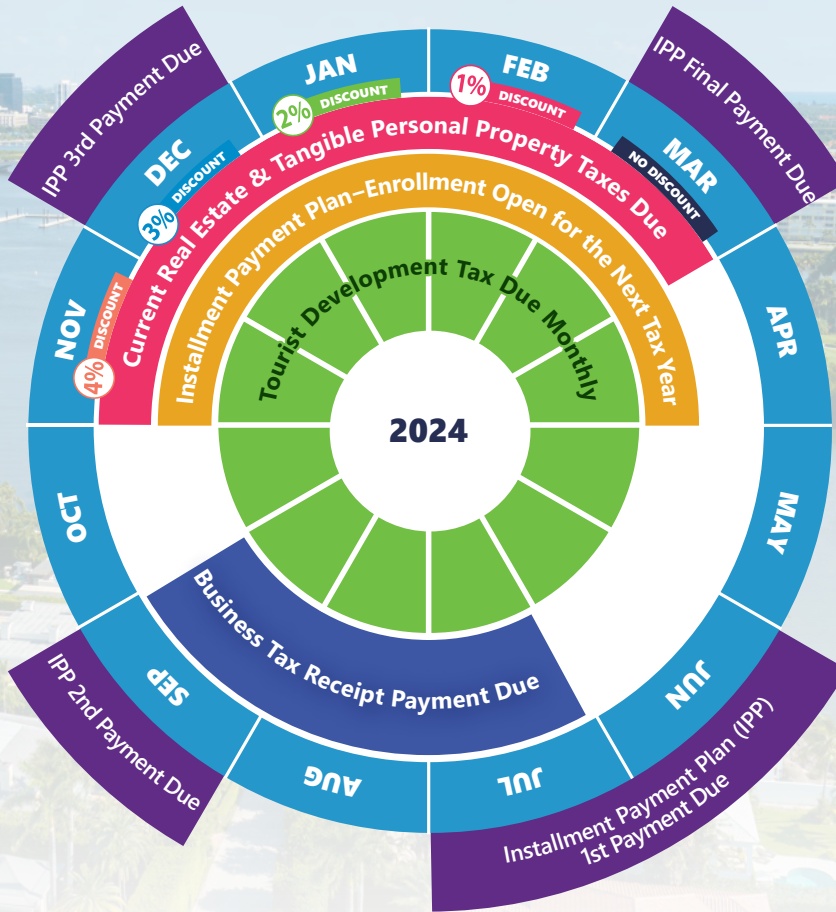
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1 <ul style="list-style-type: none">• 2025 IPP Enrollment Begins• 2024 Property Tax Season Begins Through March 31• 4% Property Tax Discount Begins Tourist Development Tax Due	2
3 Daylight Saving Time Ends	4	5	6	7	8	9
10	11 Veterans Day Tax Collector Offices Closed	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28 Thanksgiving Day Tax Collector Offices Closed	29 Thanksgiving Holiday Tax Collector Offices Closed	30 Last Day of Hurricane Season



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Tourist Development Tax Due Last Day to Receive 4% Property Tax Discount	3 3% Property Tax Discount Begins	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24 Winter Holiday Tax Collector Offices Closed	25 • Christmas Day • Hanukkah Begins Tax Collector Offices Closed	26 Kwanzaa Begins	27	28
29	30	31 New Year's Eve • Last Day to Receive 3% Property Tax Discount • IPP: 3rd Installment Payment Due	1	2	3	4

*Florida Statute extends discounts/payment deadlines falling on a Saturday, Sunday, or holiday to the next business day. Payment(s) must be received in our office by 5:00 p.m. or online by 11:59 p.m. EST on December 2, 2024.

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Property Tax

Real Estate & Tangible Personal Property Taxes

Starts Nov. 1: Property tax bills are mailed November 1.

Ends Mar. 31: Unpaid property taxes become delinquent April 1.

Discounts for November – 4% January – 2%

Early Payment: December – 3% February – 1%

Installment Payment Plan (IPP) Enrollment

Enrollment is open from Nov. 1 to Apr. 30 and applies to the next tax year.

Once enrolled, reapplication is not necessary for continued participation for the next year(s), provided the first payment is always made no later than July 31. Enroll at www.pbctax.com/lpp

Installment Payment Plan (IPP) Payments

Payments are due quarterly in June/July, September, December, and March.

First Payment Option 1:

If paid by June 30, you will receive a discount on your tax bill of nearly 4% and remain on the plan.

First Payment Option 2:

If paid by July 31, you will not receive a discount on your tax bill, but will remain on the plan.

If payment is not made by July 31, you will be automatically removed from the IPP. Once removed from the plan, taxes are due in one lump sum payable between November–March.

Business Tax

Business Tax Receipts are payable from July to September.

Tourist Development Tax

Payments are due the the first of every month.

Even during periods with no rental activity, you must file a return every month, indicating \$0.00 due for that filing period.



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.

Serving you.

CONTACT US

www.pbctax.com

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