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# Delinquent Tangible Personal Property Taxes

## When Are Tangible Personal Property Taxes Due?

Tangible Personal Property taxes are due by March 31 each year. Beginning April 1, all unpaid tangible personal property taxes are considered delinquent and a \$10.00 collection fee will be added plus interest which will accrue at a rate of 1.5% per month (18% per year). On May 1, a \$3.00 advertising fee is added and tangible personal property taxes are advertised one time in a local newspaper. Once taxes are delinquent, payment must be received by the last business day of the month in which the payment is being made; a postmark is not accepted.

## What Happens If I Don't Pay My Tangible Personal Property Taxes?

Businesses that do not pay their taxes will have warrants issued against them by the Tax Collector. Within 30-days after the date the warrants are prepared, the Tax Collector will apply to the Circuit Court for an Order directing the levy (tax) and seizure (confiscate) of the owner's tangible personal property for the amount of the unpaid taxes and associated costs.

## What Happens After The Tax Collector Has Seized My Tangible Personal Property?

When personal property is seized for non-payment of delinquent taxes, as provided for in Florida Statutes 197.413, the Tax Collector will advertise the time and place the property will be sold at least 7-days before the sale. If the property levied upon cannot be located in the county or is sold for less than the amount of taxes, delinquent charges, interest, costs and collection fees, the deficit will become a lien against all the taxpayer's other personal property located within the county. Any other personal property owned by the taxpayer may be seized and sold in the same manner as the personal property on which there is a specific lien for delinquent taxes.

## What If I Have Already Sold, Given Or Thrown Away The Tangible Personal Property?

The tax year runs from January 1 through December 31, with taxes paid in arrears. If you have already sold, given or thrown away the tangible personal property that was taxed, the Property Appraiser may require proof that the property was disposed of prior to January 1. The fact that the personal property has been disposed of does not always eliminate all unpaid taxes.

Any questions regarding the assessment should be directed to the Manatee County Property Appraiser at 941.748.8208.

## What Methods Of Payment Are Available When Paying Tangible Personal Property Taxes?

**Online:** Payment can be made by electronic debit of your checking account (must be in U.S. funds) at no charge. Payments by debit card or credit card (Visa, MasterCard, Discover, and American Express) are processed by a third-party payment processor, who charges a 2.5% process fee. Our office does not retain any portion of this fees. Note: Line of credit checks, credit card cash advance checks or checks drawn on an ACH-blocked checking account are not accepted.

**In Person:** We accept cash, check, debit cards, and credit cards. A \$2.50 processing fee for debit cards and a 2.5% processing fee (minimum of \$2.50) for credit cards will apply. Our office does not retain any portion of this fees.

## Can I Pay My Property Taxes Using A Bank Internet Bill-Paying Service?

We recommend using [taxcollector.com](http://taxcollector.com) to pay your taxes. If you use a bank internet bill-paying service, include the correct property identification number with each payment. Your payment must be scheduled to be received in our office by the last day of the discount period. Bill-pay services **do not** directly pay your taxes; they mail our office a **paper check**, which may not be received by the deadline. Payments received after the discount period will be returned.

Our office is not responsible for payments not received when using an online bill-paying service.

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