



Manatee County  
Tax  
Collector

Ken Burton Jr.

Innovating Better Ways to Serve

Post Office Box 25300  
Bradenton, Florida 34206-5300  
Phone: 941.741.4800  
Monday – Friday, 9:00 - 4:30

taxcollector.com

# Property Tax General Information

Property taxes are assessed on real estate and tangible personal property (also called “personal property”) and are paid in arrears. Real estate taxes comprise of ad valorem taxes and non-ad valorem assessments, while personal property taxes are solely ad valorem. Tax bills are mailed on or around November 1 each year.

Florida law divides property tax responsibilities between two separate agencies: the property appraiser’s office and the tax collector’s office (our office). The property appraiser’s office assesses taxes, and the tax collector’s office collects the taxes in accordance with the property tax roll certified by the property appraiser each year. The TRIM (Truth in Millage) notice that you receive each year comes from the property appraiser’s office, and your tax bill comes from the tax collector’s office.

## What are ad valorem taxes?

Ad valorem taxes are based on the assessed value of real estate, tangible personal property, and centrally assessed property.

- Real estate – consists of all lands, building, structures, fixtures, and all improvements to land
- Personal property:
  - For a business – consists of equipment used in conducting business (for example, machinery, office equipment, furniture, fixtures)
  - For a mobile home – consists of all attachments to the mobile home (for example, air conditioner, screened porch, cabana, carport)
- Centrally assessed – consists of property utilized by railroads

The property appraiser's office establishes the assessed value, and the board of county commissioners, school board, and other levying authorities set the [millage rates](#). One mill equals \$1 per \$1,000 of property value.

Ad Valorem Tax = (Assessment – Exemptions) x Millage Rate(s)

## What are non-ad valorem assessments?

Non-ad valorem assessments are based on the value or benefit to the property. This list are some examples of non-ad valorem assessments:

- Fire control, lighting, and landscaping – an annual fee assessed to every property in that district
- Maintenance fee – an annual fee assessed to every property in that district (currently applies to Bayshore Gardens and Trailer Estates)
- Lot clearing lien – a lien assessed by the county for physically clearing a property when the owner fails to keep the land cleared in accordance with local ordinance
- Sewer, paving, drainage, and canal dredging – an amount assessed to every property for which Manatee County Public Works makes these improvements
- Community development – an annual maintenance fee and debt service amount assessed to every property in that community district
- Property Assessed Clean Energy (PACE) – for information, read our [PACE publication](#) (<https://www.powerdms.com/public/MCTC/documents/1542153>).

For questions concerning a non-ad valorem assessment, you must contact that specific district at the phone number listed on your tax bill, not the tax collector or property appraiser.

## How do I apply for exemptions, such as the homestead exemption?

The Manatee County Property Appraiser’s office, a separate agency from the tax collector’s office, grants homestead and other property tax exemptions for real estate and personal property. If you have questions about exemptions, such as how they affect the taxable value, or if you would like to apply for exemptions, visit the [Manatee County Property Appraiser website](#) (<https://www.manateepao.com/>).

## What is the millage rate on my property tax bill?

Millage is the rate per \$1,000 of value at which property is taxed. Each taxing authority (for example, school board, county commission, individual cities, mosquito control) sets its own millage rate. For more information, read our [millage rates and taxing districts publication](#).

### **I just bought a piece of property, but I paid the taxes at closing. Why am I receiving a property tax bill?**

Your taxes **should** have been pro-rated at the time of your real estate closing. **However**, many new property owners believe they actually **paid** the taxes at closing. Please contact your **real estate agent, title company or attorney to review your closing documents** with you and explain where and if credit was given between the buyer and seller regarding property taxes. The real estate agent, title company or attorney may be submitting payment to us for the taxes on your property, and until payment is received, taxes will show as unpaid. If your agent advises that taxes are paid, or if you are unsure about the status, you can verify whether payment has been posted to your account by visiting our [property tax website](#).

Please note that our ownership records are updated once a year based on information provided to us by the [Manatee County Property Appraiser's office](#), so your name(s) may not yet be listed on our website.

### **Is it possible to make a partial payment for property taxes?**

No. Partial payments are not accepted.

### **If my bank or mortgage company states they paid my taxes, why does your website show the taxes as "unpaid"?**

Banks and mortgage companies traditionally use a mortgage servicer, who acts as a "middleman" between the tax collector and the bank or mortgage company. The mortgage servicer compiles all the payments for the banks and mortgage companies it services, and it transmits one or more large payment files to the tax collector electronically.

If your bank or mortgage company states the taxes are paid and our website does not reflect a "paid" status yet, it is most likely because the mortgage servicer has not compiled all the payments and transmitted them to the tax collector yet. The mortgage servicer has until the last day of the discount period to transmit its payment file to the tax collector, and processing can take ten days to two weeks for the tax collector to post. Property owners should check with their bank or mortgage company to verify that payment has been sent to the tax collector or the mortgage servicer. [Florida Statute 501.137](#) requires that property taxes be paid during the 4% discount period to allow property owners the maximum discount. However, the 4% discount applies to payment files postmarked (or received) by the last day of the discount period.

### **Why did I receive a property tax bill when my escrow or mortgage company is supposed to pay my taxes?**

If you received the actual tax bill (i.e., a teal colored bill), then the escrow or mortgage company did not request it for payment. We strongly urge you to check with your escrow or mortgage company to ensure they received a copy of the tax bill and that they will be paying the tax bill. You can send a copy of your tax bill to them, or they can print a duplicate bill from our [property tax website](#). You can also verify the tax collector's receipt of payment and print a duplicate receipt for your records on the same website.

### **Why did I receive a peach-colored Informational Notice instead of a property tax bill?**

A peach Informational Notice is sent to the property owner when a mortgage company or escrow company requested the property owner's tax bill. The property owner should check with the mortgage company or escrow company to ensure the taxes will be paid. Verification of the tax collector's receipt of payment can be made by visiting our [property tax website](#).

### **What is minimum tax (or MINTAX) in regards to property taxes?**

If the gross tax (i.e., total tax bill amount before discount) is under the \$15.00 minimum tax, no taxes are due. In that case, per Manatee County ordinance a tax bill is not mailed.