

# City of Tampa, Florida

## PROPERTY TAXES-- GENERAL INFORMATION

### Tax Rate Limits

The constitutional limit on City, County and school taxes is 10 mills for each governmental unit. The limit may be exceeded only by approval of voters in a tax referendum.

### Exemptions

Every person who has legal or equitable title to real property in the State of Florida and who resides thereon and in good faith makes it his or her permanent home is eligible. Established exemptions are automatically renewed. First time applicants can file at any time prior to March 1 of each year. Additional \$500 exemptions are extended to widows, widowers, disability and total disability with qualified proof. The seniors' exemption requires reapplication each year.

### Tax Due Date and Payments

The statements are generally mailed on October 31, by the Hillsborough County Tax Collector. Taxes are due November 1 and become delinquent April 1 of the following year. The Tax Collector receives all payments and distributes the receipts among the governmental units.

### Penalties and Fees

Delinquent taxes are subject to a 3% interest charge for April and May on real property and a 1.5% per month charge for tangible personal property. The property owner is also charged for advertising, court costs and other charges.

### Tax Certificates on Real Property

Delinquent taxes are advertised once a week for three consecutive weeks in a newspaper selected by the Board of County Commissioners. After the delinquent list is advertised, tax certificates are auctioned on or before June 1st.

The face value of each certificate includes taxes due,

3% interest, advertising costs and a 5% commission on the tax and interest. Successful buyers are determined by the lowest interest rates bid on the certificates. On no bids the certificates are issued to the county.

The property owner may redeem a tax certificate by paying the Tax Collector the face value of the certificate and accrued interest, plus a redemption fee of \$6.25. The redeemer must pay a minimum of 5% interest unless the certificate was bid at no interest. Upon redemption, the Tax Collector distributes redemption funds to the certificate holder.

### Tax Deeds

After two years from the date of delinquency, a private holder of an unredeemed tax certificate may apply for a tax deed to the property; after two years from the date of delinquency, the County must apply for a tax deed to the property.

After a title search, the request for a tax deed is referred to the Clerk of the Circuit Court who will hold an auction after the proposed sale of the tax deed has been advertised for four consecutive weeks in a newspaper as prescribed by law. Auctions are generally held at 10:00 a.m. the first and third Monday of each month. The minimum acceptable bid for a tax deed must cover the face value of the certificate, accrued interest, \$100 for a title search, \$75 application fee and all court and advertising costs.

### Tangible Personal Property

Delinquent tangible personal property taxes must be published in the same newspaper that published the real property delinquent list within 45 days after the taxes become delinquent. If taxes due remain unpaid, the Tax Collector petitions the Circuit Court for ratification of the warrants, giving power to seize the tangible property. To satisfy the judgment, tangible property owners must pay taxes due, 1.5% interest per month of delinquency and advertising, warrant and court costs.

Data Source:

Office of Tax Collector, Hillsborough County.