



**ANNE M. GANNON**

**CONSTITUTIONAL TAX COLLECTOR**

*Serving Palm Beach County*

*Serving you.*

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

2025

# TAX PLANNER & SERVICES GUIDE



# 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

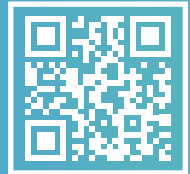
Local Business Tax Receipt (LBTR)

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](http://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.



# TAX COLLECTOR **ANNE M. GANNON**

Dear Friends:

As the Constitutional Tax Collector serving Palm Beach County, I am committed to providing information about the vast number of services offered by my agency. This is why I am so pleased to offer this publication each year as it details the more than a dozen services available to you online, in person and by mail.

Last year, I introduced several enhancements to this guide, such as color-coding and QR codes, and I received very positive feedback from many readers, so this 2023 version includes those enhancements.

I encourage you to take some time to review all the information contained in this booklet and don't forget to visit our website at **[www.pbctax.com](http://www.pbctax.com)** for an online version of this guide. Should you need additional copies, please complete the online request form and my staff will be more than happy to send copies to you.

I am honored to serve as your tax collector and I, and the 320 tax collector employees, are committed to providing you with unparalleled service that inspires trust. We look forward to serving you throughout 2023.

Regards,

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 VISION, MISSION & 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 15-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 responds to all client inquiries sent to **clientadvocate@pbctax.com**. Due to the volume of emails received, we ask clients to allow up to three business days for a response.

**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. Learn more at **www.myfloridalicense.com**.

**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 559.111, 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. Find the kiosk nearest you:

**[www.pbctax.com/kiosks](http://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, the Solid Waste Authority fees are based on the type of property producing the waste.

**PACE**

Property Assessed Clean Energy provides private 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 here:

**[www.pbctax.com/pace](http://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.

**TDI**

Tourist Development Tax; required of all owners who rent out their property for any term 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 35.

**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](http://www.pbctax.com/wires) for information.

# Paying Online FAST, EASY, and CONVENIENT

Visit [www.pbctax.com](http://www.pbctax.com) to pay online





# 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

*North County Courthouse*  
3188 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.**

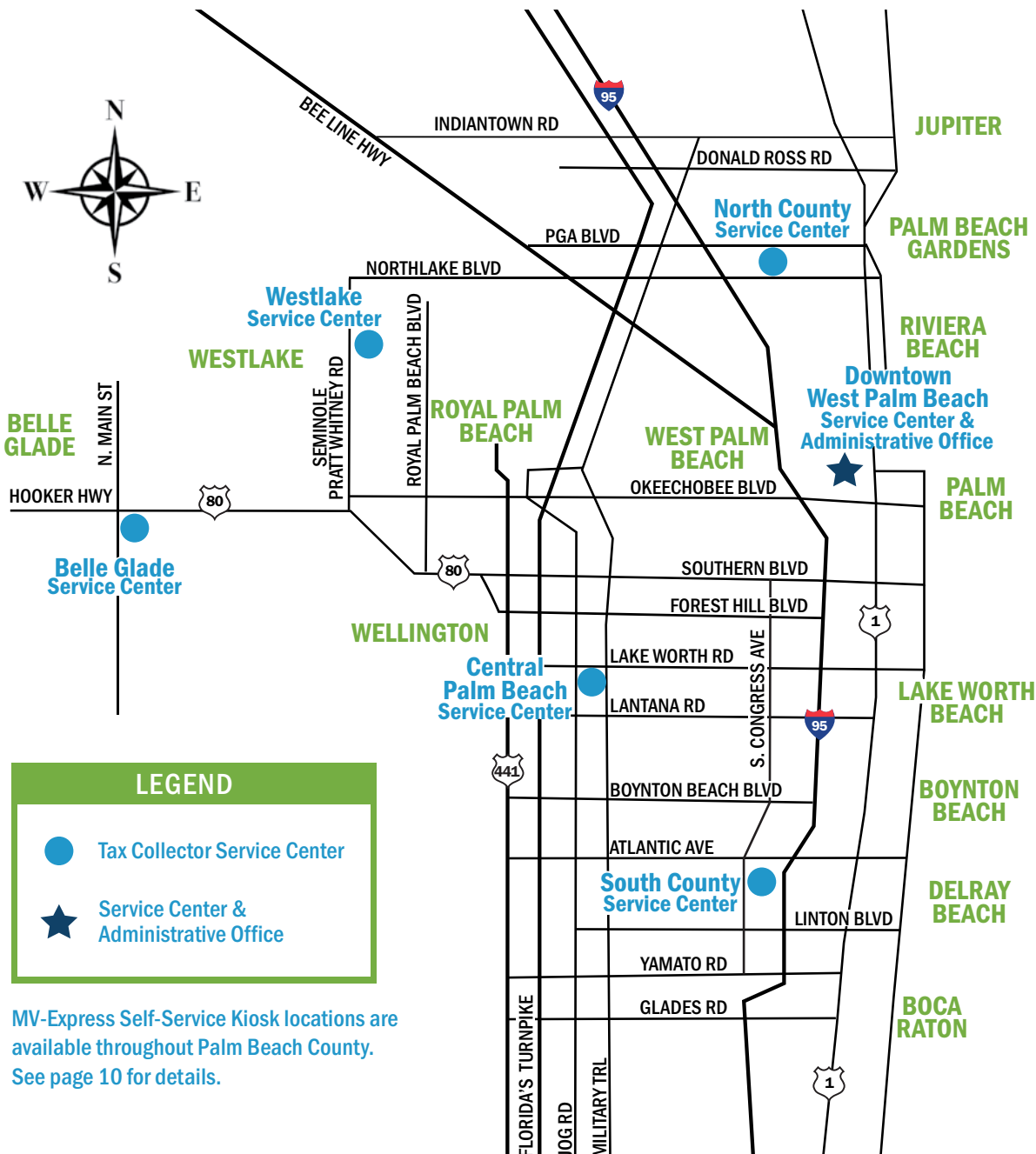
**Reservations can only be scheduled on our website, [www.pbctax.com/reservations](http://www.pbctax.com/reservations).**



**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 over 30%? And, you can make your trip go even faster and smoother.**

**Visit [www.pbctax.com/onlneforms](http://www.pbctax.com/onlneforms) to download, print, and complete any of the applications or forms that are required for the transaction you have scheduled.**







# 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](http://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!<sup>1</sup>

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.

<sup>1</sup>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 <sup>2</sup>
Driver License Road Test	60 days
Driver License Written Test	30–60 days
Driver License/ID Card	30–45 days
Vehicle Registration Renewals	5–7 days
Out-of-State Title Transfer	7–14 days
Florida Title Transfer	5–7 days
Property Tax	1 day

<sup>2</sup>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
<b>Driver License/ID Card</b>	—	●	—	—	—	—
<b>Motor Vehicle/Vessel</b>						
•Registration Renewal	—	●	●	●	●	●
•Title/Expedited Title	—	—	●	●	—	—
•Temporary Disabled Person Parking Permit (Red)	—	—	●	●	●	●
<b>Property Tax</b>						
•Real Estate & Tangible Personal Property Tax	●	●	●	●	●	●
•Delinquent Real Estate Property Tax*	—	—	—	●	—	●
•Delinquent Tangible Personal Property Tax	●	●	●	●	●	●
<b>Tourist Development Tax</b>	●	●	—	—	—	—
<b>Local Business Tax Receipt</b>						
•New Application	●	●	●	●	●	●
•New App. Short Term Rental for Tourist Development Tax (TDT)**	—	—	●	●	—	—
•Renew Current/Delinquent	●	●	●	●	●	●
<b>Additional Services</b>						
•Hunting/Fishing Licenses	—	●	—	—	—	—
•Florida Birth Certificates	—	—	—	—	—	—
•SunPass	—	—	—	—	—	—
<b>PROCESSING TIMES</b>	<b>1-3 Business Days</b>		<b>10-15 Business Days</b> Processing time does not reflect U.S. mail handling & delivery		<b>10-15 Business Days</b>	



**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 Fl. 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](http://www.pbctax.com/reservations)  
\*Must be certified funds

**10 Minutes  
or Less**  
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](http://www.pbctax.com/wires)

**Pay Online—eCheck**

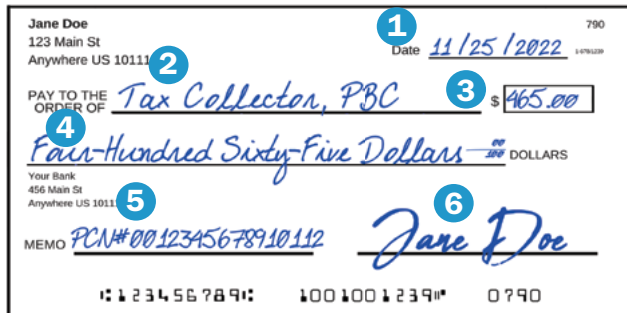
- eCheck is FREE—no convenience fee applies!
- Requires your bank's routing number and your account number
- Email transaction notice serves as your receipt

**Insufficient Funds**

- \$25 fee applies for checks up to \$300.00
- \$40 fee applies for checks \$300.01 or more

**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.**

**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 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 get 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](http://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](http://www.pbctax.com) for more information and to see if you qualify 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](http://www.pbctax.com/teen-driver).

### **i** Plan Ahead

**Review the family calendar and map out a timeline for your teen to prepare to obtain a Learner's License. Reservations can be booked up to 60 days in advance; book early as reservations fill up fast.**

## LEARNER'S LICENSE REQUIREMENTS

- **Be at least 15 years old**
- **If under 18, present a signed and notarized Parental Consent Form**
- **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**

Please visit our Teen Driver Resource Center at [www.pbctax.com/teen-driver](http://www.pbctax.com/teen-driver)

## 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, 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](http://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 driver license/state ID card, the state of Florida grants one courtesy renewal online. To see if you qualify, please visit [www.flhsmv.gov](http://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](http://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.

### 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, which can be scheduled at [www.pbctax.com/reservations](http://www.pbctax.com/reservations).

### 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 [www.flhsmv.gov](http://www.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](http://www.pbctax.com/reservations) to make a reservation and review a list of required documentation (see page 19) that you will need to bring with you.








## REPLACE YOUR STOLEN/LOST DRIVER LICENSE/ID CARD

If you are not REAL ID compliant, you need to make a driver license/ID card reservation at [www.pbctax.com/reservations](http://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, and bring it to your scheduled reservation. 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](http://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](http://www.pbctax.com/reservations).

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

SYMBOL DESIGNATION DESCRIPTION	
<b>DESIGNATIONS</b>	
The following designations can be added to your driver license/ID card. Additional fees and/or documentation may be required. Please visit <a href="http://www.flhsmv.gov">www.flhsmv.gov</a> for details.	
	<b>Identifies the cardholder as deaf or hard of hearing.</b>
<b>D</b>	<b>Identifies the ID cardholder as developmentally disabled.</b>
<b>INSULIN DEP</b>	<b>Identifies the cardholder as insulin dependent.</b>
	<b>Identifies the cardholder wishes to be an organ donor through Donate Life Florida.</b>
<b>VETERAN</b>	<b>Identifies the cardholder is a veteran of the U.S. Armed Forces.</b>
<b>FWC DESIGNATIONS</b>	
Florida Fish and Wildlife Conservation Commission (FWC) lifetime license holders may add the following designations to their Florida driver license:	
	<b>Florida Fish and Wildlife Conservation Commission (FWC) Lifetime Boater Safety endorsement.</b>
	<b>Lifetime FWC freshwater fishing license.</b>
	<b>Lifetime FWC hunting license.</b>
	<b>Lifetime FWC saltwater fishing license.</b>
	<b>Lifetime FWC sportsman's license.</b>

## 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!

## REAL ID REQUIRED DOCUMENTS — U.S. CITIZENS

Visit [www.pbctax.com](http://www.pbctax.com) for a full list of required documents for U.S. citizens, immigrants, non-immigrants, and Canadians.



### 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.

### 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.

### 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](http://www.pbctax.com/onlineforms).

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](http://www.pbctax.com/reservations) and get your REAL ID ahead of the May 7, 2025 deadline.

### 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](http://www.tsa.gov).



# Is the REAL ID star missing from the right corner of your driver license?



**THEN YOU NEED ONE!**

**DEADLINE  
MAY 7, 2025**



REAL IDs are only issued in person.  
Schedule your reservation NOW!  
[www.pbctax.com/reservations](http://www.pbctax.com/reservations)

**BE SURE TO BRING THE  
REQUIRED DOCUMENTS**



Visit [www.pbctax.com](http://www.pbctax.com) for a full list of required documents for U.S. citizens, immigrants, non-immigrants, and Canadians.



# 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](http://www.pbctax.com/motor-vehicle).

## RENEWING YOUR MOTOR VEHICLE REGISTRATION

We make renewing your registration easy! Renew online at [www.pbctax.com](http://www.pbctax.com) or use 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](http://www.pbctax.com/kiosks).

You can also renew by mail or drop your payment in one of our secure drop boxes located in the lobby of all Tax Collector offices, which are open Monday–Friday 8:15 a.m. to 5:00 p.m.

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](http://www.pbctax.com).

## SELLING YOUR VEHICLE

Submit form HSMV 82050 Notice of Sale ([www.pbctax.com/onlineforms](http://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](http://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

	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 performed by someone other than a Florida Notary, the VIN verification can be performed by a FL Licensed Dealer, Law Enforcement Officer, Military Police Officer, or FL Compliance Examiner/Inspector (Division of Motor Services/Tax Collector employee).

Forms available at [www.pbctax.com/onlineforms](http://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](http://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](http://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](http://www.pbctax.com/motor-vehicle).

## SPECIALTY LICENSE PLATES

Florida offers specialty license plates to raise funds for a variety of charitable organizations and special interests. Specialty plates can be purchased any time and cost an annual fee above the standard Florida license plate charge. Fees vary by type of license plate. For more information about specialty license plates visit [www.flhsmv.gov](http://www.flhsmv.gov).



## REPLACE A LICENSE PLATE VALIDATION DECAL OR PARKING PERMIT

If your registration, decal, or disabled person parking permit is lost or stolen, or you do not receive your registration after renewing online or by mail (lost-in-transit), please submit form HSMV 83146 Application for Replacement License Plate, Validation Decal, or Parking Permit. Application for lost in transit must be made within 180 days of issuance. Include a copy of the registered owner's valid driver license, any required documentation, and applicable fee. We accept check or money order made payable to Tax Collector, PBC. For more information, including fees, please visit [www.pbctax.com](http://www.pbctax.com).



Mail your application and payment to:  
**Tax Collector, Palm Beach County**  
**P.O. Box 3715**  
**West Palm Beach, FL 33402-3715**

## HIGH OCCUPANCY VEHICLES (HOV) DECAL

A High Occupancy Vehicle Decal must be displayed on vehicle and gives you access to HOV lanes anytime, regardless of the number of passengers in your vehicle. Inherently Low Emission Vehicles (ILEV) or Hybrid Electric Vehicles (HEV) qualify for HOV decals. To purchase an HOV decal, submit form HSMV 83027 and a copy of your current vehicle registration. The fee for a one-year decal is \$5.90 by mail. The fee for a two-year decal is \$10.90 by mail. HOV decal renewals coincide with your vehicle registration renewals. We accept check or money order made payable to Tax Collector, PBC. For more information, please visit [www.pbctax.com](http://www.pbctax.com).

HOV decals DO NOT automatically provide access to Express Toll Lanes. You must also register with South Florida Commuter Services after acquiring your HOV decal and prior to using the Express Lanes. For more information, visit [www.1800234ride.com](http://www.1800234ride.com).



Submit your completed form and accompanying fee, payable by check or money order to:  
**Tax Collector, Palm Beach County**  
**P.O. Box 3715**  
**West Palm Beach, FL 33402-3715**

## 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](http://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.



## 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](http://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.



### Did You Know?

**The 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](http://www.pbctax.com/onlineforms).**

## 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—APPLY OR RENEW BY MAIL

#### 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/onlneforms](http://www.pbctax.com/onlneforms)

#### 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.

#### 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.

#### 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



## 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.





## 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 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.

### REGISTRATION RENEWAL

Visit [www.pbctax.com](http://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.

### 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 82040)	●	●	●
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/tourist-development-tax](http://www.pbctax.com/tourist-development-tax)**. 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/tourist-development-tax](http://www.pbctax.com/tourist-development-tax)**. 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.

You can apply online at **[www.pbctax.com](http://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.

## 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>.

## 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/tourist-development-tax](http://www.pbctax.com/tourist-development-tax)

Email: [ClientAdvocate@pbctax.com](mailto:ClientAdvocate@pbctax.com)

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



## How TDT Funds Are Used

**Palm Beach County is a popular tourist destination, attracting more than 7.9 million people annually with a tourism sector employing more than 70,000 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.pbctax.com/touristdevelopment](http://www.pbctax.com/touristdevelopment)**





# The Property Tax Cycle

## PROPERTY TAX BASE

1

The Property Appraiser is an elected official responsible for determining the value of all property by January 1 each year. The Appraiser applies all valid exemptions, classifications, and assessment limitations 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

2

Revenue to be 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.

## LEARN MORE

Constitutional Tax Collector,  
Serving Palm Beach County  
[www.pbctax.com](http://www.pbctax.com)

Palm Beach County Property Appraiser  
[www.pbcgov.org/papa](http://www.pbcgov.org/papa)

Palm Beach County Value Adjustment Board  
[www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com)

Florida Department of Revenue  
[www.floridarevenue.com](http://www.floridarevenue.com)

7

## FUNDING OF LOCAL GOVERNMENT SERVICES

Property taxes are distributed by the Tax Collector to all local governments levying the tax. In 2022, a total of more than 11.86 million parcels in Florida were assessed at a value of more than \$3.15 trillion, making property tax the largest governmental revenue source in the state of Florida.

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.

### TRIM NOTICE

**3**

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.

### PROPERTY TAX APPEALS PROCESS

**4**

Taxpayers who object to their 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.

**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 the tax bills and mails them by November 1. Payments are 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.



# PROPERTY TAX



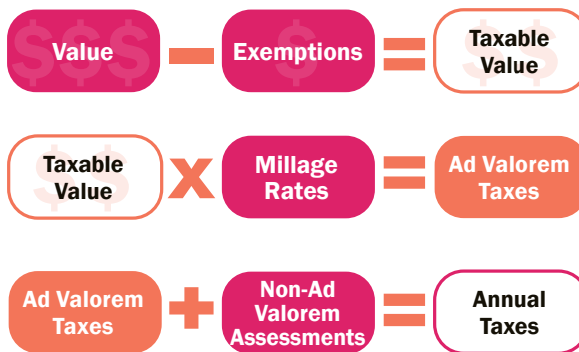
## HOW PROPERTY TAX IS CALCULATED

Your property tax is calculated by first determining the property's taxable value. The taxable value is your 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 type of 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 take approximately 1–3 business days to process. 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.



## 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.**

**Mail your payment to:  
Tax Collector, Palm Beach County  
P.O. Box 3353  
West Palm Beach, FL 33402-3353**



## 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
- Partial payments will be returned, which could impact discount eligibility and on-time payments
- Improper payments can be delayed or returned for correction and impact possible discounts.

# DROP BOX

**DEPOSIT PAYMENTS FOR:**

- ▶ Motor vehicle registration renewals
- ▶ Vessel registration renewals
- ▶ Parking permit renewals
- ▶ Property tax
- ▶ Local business tax

Receipts for registrations, parking permits, license plates and local business tax will be mailed to you.

**ANNE M. GANNON**  
CONSTITUTIONAL TAX COLLECTOR  
Serving Palm Beach County  
Serving YOU.  
[www.pbctax.com](http://www.pbctax.com)

## 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.



## 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\* 2023, September 2023, December 2023, and March 2024. You will receive a discount of slightly under 4% on your total property tax bill.

Apply online at [www.pbctax.com/ipp](http://www.pbctax.com/ipp) or download the application and apply by mail. We accept applications for the 2023 property tax season through April 30, 2023.

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](http://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](http://www.pbctax.com).

# Your Tax Bill

Pay, view, or print a duplicate tax bill visit [www.pbctax.com/propertytax](http://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](http://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 Assessed, Exemption & Taxable**

Some exemptions are only applicable to certain taxing authorities.

- 6 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.

*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.*

- 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.

**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
<b>1</b>				<b>4</b>	

**2**  
**3**

**5**

**2022 REAL ESTATE PROPERTY TAX BILL**

READ REVERSE SIDE BEFORE CALLING		<b>AD VALOREM TAXES</b>		READ REVERSE SIDE BEFORE CALLING	
TAXING AUTHORITY	TELEPHONE	ASSESSED	EXEMPTION	TAXABLE	TAX AMOUNT

**AD VALOREM TAXES**

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

**7**

**6**

AMOUNT DUE WHEN RECEIVED BY					TAXES ARE DELINQUENT APRIL 1, 2023
NOV 30, 2022	DEC 31, 2022	JAN 31, 2023	FEB 28, 2023	MAR 31, 2023	
4%	3%	2%	1%	NO DISCOUNT	

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

PROPERTY CONTROL NO.	YEAR	BILL NO.

LEGAL DESCRIPTION: [REDACTED] P.O. BOX 3353 WEST PALM BEACH, FL 33402-3353

MAKE PAYMENT TO: TAX COLLECTOR, PALM BEACH COUNTY

**7** PAST YEAR(S) TAX IS DELINQUENT

**6**

AMOUNT DUE WHEN RECEIVED BY					TAXES ARE DELINQUENT APRIL 1, 2023
NOV 30, 2022	DEC 31, 2022	JAN 31, 2023	FEB 28, 2023	MAR 31, 2023	
4%	3%	2%	1%	NO DISCOUNT	

RE PT BILL 07/13/2020 2022 REAL ESTATE PROPERTY TAX BILL

NOV 4% Discount	DEC 3% Discount	JAN 2% Discount	FEB 1% Discount	MAR No Discount
<b>Offices closed:</b> Nov. 11 Veterans Day Nov. 24 Thanksgiving Day Nov. 25 Thanksgiving Holiday	<b>Offices closed:</b> Dec. 26 Winter Holiday Dec. 27 Winter Holiday	<b>Offices closed:</b> Jan. 2 New Year's Holiday Jan. 16 Martin Luther King Jr. Day	<b>Offices closed:</b> Feb. 20 Presidents' Day	<b>Unpaid taxes become delinquent on April 1</b>

November through March is our peak season and reservations are in high demand. Please consider paying online at [www.pbctax.com](http://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!



SCAN TO APPLY!

<b>Payment Schedule</b>	
Payment 1 June 30 or July 31, 2023	Payment 2 September 30, 2023
Payment 3 December 31, 2023	Payment 4 March 31, 2024

Pay your  
property  
tax  
in four  
installments

For more information, visit  
[www.pbctax.com/ipp](http://www.pbctax.com/ipp)

### **Installment Payment Plan Eligibility**

- Your estimated property tax must total more than \$100.
- Complete application online by April 30, 2023.
- For new enrollees, the Installment Payment Plan (IPP) goes into effect for the 2023 property taxes not your current 2022 bill.



# TANGIBLE PERSONAL PROPERTY TAX



## 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](http://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\* 2023, September 2023, December 2023, and March 2024. You will receive a discount of slightly under 4% on your total property tax bill.

Apply online at [www.pbctax.com/ipp](http://www.pbctax.com/ipp) or download the application and apply by mail. We accept applications for the 2023 property tax season through April 30, 2023.

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.**

## 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](http://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](http://www.pbctax.com) to verify tangible personal property tax is paid in full before purchasing a business, mobile home, or rental property.



### 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 inform them that you are no longer in business and the status of the assets, so they do not assess you for the following year.





# 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.

## 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](http://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.

You can apply online at [www.pbctax.com](http://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**



## LOCAL BUSINESS TAX RECEIPT EXEMPTIONS

<ul style="list-style-type: none"> <li>• <b>Honorably discharged or disabled veteran or spouse of honorably discharged or disabled veteran</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Disabled person (have your physician complete the back of Form 49)</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Widow with minor dependent(s)</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Person 65 years of age or older</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Unremarried surviving spouse of honorably discharged veteran</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Low income individuals receiving public assistance (re-evaluated yearly)</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Spouse of certain active duty military service member who relocated to the county pursuant to a permanent change of station order</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>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.</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Low income individuals with a household income less than 130% of the federal poverty level based on the current year's federal poverty guidelines</b></li> </ul>	

Visit [www.pbctax.com/local-business-tax](http://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 + \$10.00 collection fee
January 1	25% penalty + \$10.00 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](http://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 Local Business Tax Contact Us form on [www.pbctax.com/contact-us](http://www.pbctax.com/contact-us). 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.

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



## 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.



### 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.**





## ASK ANNE ABOUT BUSINESS TAX

**Q. I just moved to Florida and plan on working remotely before establishing an office for my business. What Local Business Tax Receipt (LBTR) type will I need to obtain?**

A. As a sole professional working from your home, you will need to apply for a Local Business Tax Receipt for yourself. Once you open your stand-alone office, you will need an LBTR for the office as well. If you grow your business and have other professionals working in your office (such as a law firm or medical practice with multiple practitioners), each professional in your office will need their own LBTR. Also, check with your local municipality for its municipal business tax receipt requirements.



**Q. I am an art student and run a small side business selling my crafts directly to buyers on Instagram and other selling platforms like Etsy. Do I need a Local Business Tax Receipt?**

A. Yes, you do need a Local Business Tax Receipt, even if you're selling home-made goods online and don't intend to open a storefront. The LBTR application is available on [www.pbctax.com](http://www.pbctax.com) and the annual LBTR renewal fee can be paid online. Also, check with your local municipality for its municipal business tax receipt requirements.

**Q. I work from home as a customer service representative answering phone calls for my employer who has provided me with all the necessary equipment I need to perform my job. Do I need a Local Business Tax Receipt?**

A. No. If you are a home-based employee for your company and you receive a W-2 from that company, you do not need to obtain an LBTR.

Visit [www.pbctax.com/local-business-tax](http://www.pbctax.com/local-business-tax) for full details, forms, and an online payment portal.

SIGN UP FOR OUR MONTHLY  
PUBLICATION, **TAX TALK**



Sign up for Tax Talk, Constitutional Tax Collector Anne M. Gannon's monthly publication. Visit [www.pbctax.com/taxtalk](http://www.pbctax.com/taxtalk) and we will deliver it to your inbox each month.



# ADDITIONAL SERVICES



## 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 [www.MyFWC.com](http://www.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](http://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](http://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](http://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](http://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 19 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](http://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](http://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



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

### 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](http://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](http://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](http://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.



**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](http://www.pbctax.com/culture-and-careers)





SUN	MON	TUE	WED	THU	FRI	SAT
<b>1</b> New Year's Day Kwanzaa Ends	<b>2</b> New Year's Day Observed <i>Tax Collector Offices Closed</i>	<b>3</b> Tourist Development Tax Due <i>Last Day to Receive 3% Property Tax Discount</i>	<b>4</b> <i>2% Property Tax Discount Begins</i>	<b>5</b>	<b>6</b>	<b>7</b>
<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
<b>15</b>	<b>16</b> Martin Luther King Jr. Day <i>Tax Collector Offices Closed</i>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>
<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>
<b>29</b>	<b>30</b>	<b>31</b> <i>Last Day to Receive 2% Property Tax Discount</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>

\*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 3, 2023.



SUN	MON	TUE	WED	THU	FRI	SAT
29	20	31	<b>1</b> Tourist Development Tax Due 1% Property Tax Discount Begins	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	<b>20</b> President's Day Tax Collector Offices Closed	21	22	23	24	25
26	27	<b>28</b> Last Day to Receive 1% Property Tax Discount	1	2	3	4
5	6	7	8	9	10	11



SUN	MON	TUE	WED	THU	FRI	SAT
29	30	31	<b>1</b> Tourist Development Tax Due	<b>2</b>	<b>3</b>	<b>4</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>12</b> Daylight Saving Time Begins	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b> <i>Last Day to Pay 2022 Property Tax</i>  Final 2022 IPP Payment Due	<b>1</b>
<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>



SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	31	1
2	3 Tourist Development Tax Due	4	5 Passover Begins	6	7 Good Friday	8
9 Easter	10	11	12	13 Passover Ends	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30 IPP Sign Up Deadline for 2023	1	2	3	4	5	6

**\*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 April 3, 2023.**



SUN	MON	TUE	WED	THU	FRI	SAT
30	<b>1</b> Tourist Development Tax Due	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>
<b>28</b>	<b>29</b> Memorial Day <i>Tax Collector Offices Closed</i>	<b>30</b>	<b>31</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>



SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	31	<b>1</b> Hurricane Season Begins Tourist Development Tax Due	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	<b>19</b> Juneteenth Tax Collector Offices Closed	20	21	22	23	24
25	26	27	28	29	<b>30</b> IPP: 1st Installment Payment Due to receive discount	1
2	3	4	5	6	7	8



SUN	MON	TUE	WED	THU	FRI	SAT
25	26	27	28	29	30	<b>1</b> Local Business Tax Receipt Renewal Period Begins July 1-Sept 30
<b>2</b>	<b>3</b> Tourist Development Tax Due	<b>4</b> Independence Day <i>Tax Collector Offices Closed</i>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>
<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>
<b>30</b>	<b>31</b> IPP: 1st Installment Payment Due. Failure to make 1st installment by this date will result in being removed from plan.	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

**\*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 July 3, 2023.**



SUN	MON	TUE	WED	THU	FRI	SAT
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	1	2
3	4	5	6	7	8	9



SUN	MON	TUE	WED	THU	FRI	SAT
25	26	27	28	29	1 Tourist Development Tax Due	2
3	4 Labor Day <i>Tax Collector Offices Closed</i>	5	6	7	8	9
10	11	12	13	14	15 Rosh Hashanah Begins	16
17 Rosh Hashanah Ends	18	19	20	21	22	23
24 Yom Kippur Begins	25 Yom Kippur Ends	26	27	28	29	30 Last day to renew Local Business Tax Receipt
1	2	3	4	5	6	7



SUN	MON	TUE	WED	THU	FRI	SAT
1	2 Tourist Development Tax Due IPP: 2nd Installment Payment Due	3	4	5	6	7
8	9 Columbus Day Tax Collector Offices Closed	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4
5	6	7	8	9	10	11

**\*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 October 2, 2023.**



SUN	MON	TUE	WED	THU	FRI	SAT
29	30	31	<b>1</b> 2024 IPP Enrollment Begins Tourist Development Tax Due 2023 Property Tax Season Begins Through Mar 31 	2	3	4
<b>5</b> Daylight Saving Time Ends	6	7	8	9	<b>10</b> Veterans Day Observed <i>Tax Collector Offices Closed</i>	<b>11</b> Veterans Day
12	13	14	15	16	17	18
19	20	21	22	<b>23</b> Thanksgiving Day <i>Tax Collector Offices Closed</i>	<b>24</b> Thanksgiving Holiday <i>Tax Collector Offices Closed</i>	25
26	27	28	29	<b>30</b> Last Day to Receive 	1	2
3	4	5	6	7	8	9

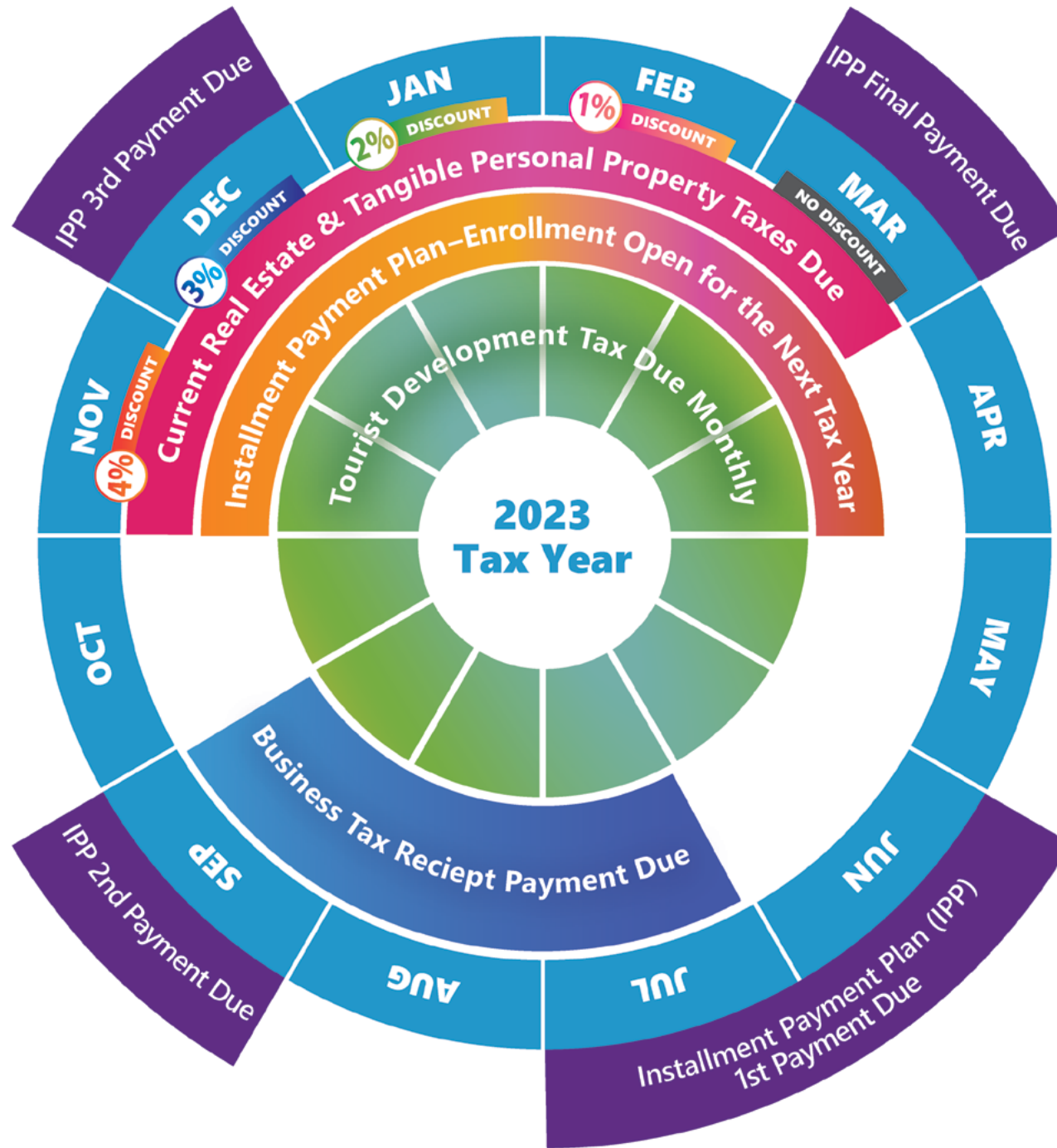


SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	<b>1</b> Tourist Development Tax Due 3% Property Tax Discount Begins	2
3	4	5	6	<b>7</b> Hanukkah Begins	8	9
10	11	12	13	14	<b>15</b> Hanukkah Ends	16
17	18	19	20	21	22	23
<b>24</b> Christmas Eve	<b>25</b> Christmas Day Tax Collector Offices Closed	<b>26</b> Winter Holiday Kwanzaa Begins Tax Collector Offices Closed	27	28	29	30
<b>31</b> New Year's Eve	1	2	3	4	5	6

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# TAX SERVICES

## ANNUAL PAYMENT CYCLES



### 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 Early Payment:

November – 4%	January – 2%
December – 3%	February – 1%

### Installation 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/ipp](http://www.pbctax.com/ipp)

### Installation 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.

TAX COLLECTOR



# ABOUT THE CONSTITUTIONAL TAX COLLECTOR

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.



Anne M. Gannon  
Constitutional Tax Collector

## 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 accomplishment.



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