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

# TAX PLANNER & SERVICES GUIDE



# HOW TO USE THIS GUIDE



Thank you for checking out 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.

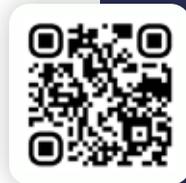
The Constitutional Tax Collector, Serving Palm Beach County, offers clients many different services and options, and all are conveniently grouped into several sections which are color-coded throughout the guide so you can easily find the information.

## COLOR CODE CHART

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

-  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

## 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.gov](http://www.pbctax.gov) to access additional information referenced on the page.



## LOOK FOR THESE INFO BOXES

Boxes throughout this guide contain important tips and reminders.



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

Dear Friends:

I want to personally welcome you to the 2026 edition of the Tax Planner & Services Guide.

Thank you for obtaining a copy of this essential resource. Whether you are a long-time resident, a new neighbor, or a valued business owner, this guide is designed to be your comprehensive tool for understanding and navigating the services the Palm Beach County Tax Collector team provides.

Remember, this guide is just the starting point and we are always here to assist you with exceptional service. We are committed to serving you efficiently and with the highest level of client care and I hope this guide helps you plan and prepare for your interaction with our organization.

I encourage you to use this resource throughout the year and use our handy calendar in the back of the booklet to jot down your important personal dates. As a companion to this booklet, I invite you to visit our website at **[www.pbctax.gov](http://www.pbctax.gov)** for additional detailed information about all the services we offer.

Thank you for being an engaged member of the community and our team looks forward to continuing to serve you throughout 2026.

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

# MEET OUR SENIOR LEADERSHIP TEAM



**Anne M. Gannon**  
*Constitutional Tax Collector*



**Carmen C. Richardson, CPA**  
*Chief Financial Officer*



**Pat Bradley**  
*Chief of Tax Services*



**Ajani Starks**  
*Chief Customer Care Officer*



**Yvette Klepper**  
*Chief Human Resources Officer*



**Joseph Sverak**  
*Chief Information Officer*



**James McConnell**  
*Chief Operations Officer*



**Jeffrey Vortolomei**  
*Chief Communications Officer*



**Hampton Peterson, Esq.**  
*General Counsel*



**Stephen Weiss**  
*Chief Excellence Officer*

## OUR MISSION, VISION, AND 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.



### FUN

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



### COMMUNICATION

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



### INTEGRITY

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



### LEARNING

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



### CREATIVITY

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



### FISCAL RESPONSIBILITY

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



### TEAMWORK

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

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## 4 Glossary

**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 Highway Safety and 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 pages 50-52.

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

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

**CLP/CDL:** A Commercial Learner’s Permit allows those pursuing a Commercial Driver License to take a driving skills exam in a commercial vehicle at a third-party testing site. See page 17.

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

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

**DETS:** Driver Education Traffic Safety Course is a six-hour course required if you are under 18 years old prior to obtaining a driver license for the first time.

**eCheck:** Electronic check payment. This free, secure service uses your bank account and routing numbers to process your payment. See page 13.

**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](http://www.fdacs.gov).

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

**Fire Sale:** This special application and permit process, pursuant to Florida Statutes 559.20, is available to businesses that are closing or going out of business (see page 52), allowing the permit holder to list all their inventory and publicly advertise the sale for a duration of up to 60 days.

**FLHSMV:** Florida Highway Safety and Motor Vehicles is the state agency overseeing all driver license and motor vehicle matters and authorizing 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 41.

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

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

**PCN:** Property Control Number is 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 in order to fly or enter a federal building. See page 21.

**Registration:** Identifying number, annual certificate of registration and decal containing an identifying number, which designated 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 49.

**TDT:** Tourist Development Tax is required of anyone offering accommodations for short term rental of six months or less. Also known as "bed tax," and applies to all hotels, motels, accommodations, and privately-owned homes listed for short-term rental. See page 36.

**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 48-49.

**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 39.

**VAB:** The independent Value Adjustment Board hears and rules on challenges to a property's assessment. Learn more on page 39

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



# A BETTER WAY TO NAVIGATE ONLINE!

The Palm Beach County Tax Collector is dedicated to making your online experience as easy and convenient as possible. Our user-friendly digital platform features a clear design and reliable tools, allowing you to seamlessly navigate and complete all your essential transactions. Exceptional service is always in season!



[WWW.PBCTAX.GOV](http://WWW.PBCTAX.GOV)

# SERVICE CENTER LOCATIONS & HOURS

## 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 be scheduled by visiting [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations).**



BELLE GLADE

N. MAIN ST



### Westlake

16440 Town Center Parkway South  
Westlake, FL 33470  
*Drop Box available inside lobby and also outside.*

WESTLAKE



### Belle Glade

PBC Glades Office Building  
2976 State Road 15  
Belle Glade, FL 33430  
*Drop Box available inside lobby.*



WELLINGTON

INDIANTOWN

BEE LINE HWY

PALM GAR

NORTHLAKE BLVD

ROYAL PALM BEACH BLVD



## MAKE THE MOST OF YOUR VISIT AND SAVE EVEN MORE TIME!

Did you know that since we have implemented reservation-only service, wait times at our service centers have been reduced by more than 36 minutes?

Visit [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms) to download, print, and complete any of the applications or forms that are required for your in-person reservation.

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**North County**

3185 PGA Boulevard  
Palm Beach Gardens, FL 33410  
*Drop Box available inside lobby  
and also outside.*

**PALM BEACH**

Service Center & Administrative Office

**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.  
Drop Box available inside lobby.*

**Central Palm Beach**

4215 South Military Trail  
Greenacres, FL 33463  
*Drop Box available inside lobby.*

**BOYNTON BEACH**

**South County**

501 South Congress Avenue  
Delray Beach, FL 33445  
*Digital Fingerprinting and TSA  
PreCheck<sup>®</sup> available at this  
location only.  
Drop Box available inside lobby.*



# Fast-Track Your Renewal

with Instant Vehicle Registration Renewal



 **Quick & Convenient**

 **On the Spot Registration and Decal!**

**RENEW TAGS**



**At Select  
Publix  
Locations**



## CITY LOCATIONS

 **Jupiter**

 **Palm Beach Gardens**

 **West Palm Beach**

 **Royal Palm Beach**

 **Palm Springs**

 **Lake Worth Beach**

 **Boynton Beach**

 **Golf**

 **Boca Raton**

**SCAN ME!**



Scan the QR Code or visit [www.pbctax.gov/kiosks](http://www.pbctax.gov/kiosks) for the list of convenient locations\* throughout Palm Beach County.

\*kiosk locations subject to change

# 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.gov/reservations](http://www.pbctax.gov/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 on the right 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.



## AVERAGE LEAD TIME FOR BOOKING RESERVATIONS

DL/ID Card	20-30 days
Vehicle Registration Renewals	20-30 days
Written Test	15-25 days
Road Test	7-14 days
Florida Title Transfer	3-5 days
Out-of-State Title Transfer	3-5 days
Property Tax	1 day

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.

## 12 Payment Options

SERVICE TYPE	PAY SMART. PAY ONLINE! www.pbctax.gov		MAIL USPS		DROP BOX Located in our six service centers	
	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	—	● <sup>^</sup>	●	●	●	●
• 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> <sup>^</sup> Registration renewal convenience fee minimum is \$2.50		<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

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

SERVICE CENTER BY RESERVATION ONLY			KIOSK Vehicle Registration
Check, Money Order, Cashier's Check	Credit, Debit Card	Cash	Credit, Debit Card
●	●	●	—
●	●	●	● Δ
●	●	●	—
●	●	●	—
●	●	●	—
●*	—	●	—
●	●	●	—
—	—	—	—
●	●	●	—
<b>**WPB 3rd Floor Office Only—Call TDT Hotline prior to your visit (561) 355-3547</b>			—
●	●	●	—
●	●	●	—
—	—	●	—
—	●	●	—
<b>30 to 60 Days Lead Time</b> Schedule a reservation now at <a href="http://www.pbctax.gov/reservations">www.pbctax.gov/reservations</a> *Must be certified funds			<b>10–15 minutes</b> See page 10 Δ2.3% Convenience fee + \$4.50

## 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 and **is not retained by our organization**
- Payment limit is \$99,999.99

### Wire Transfer

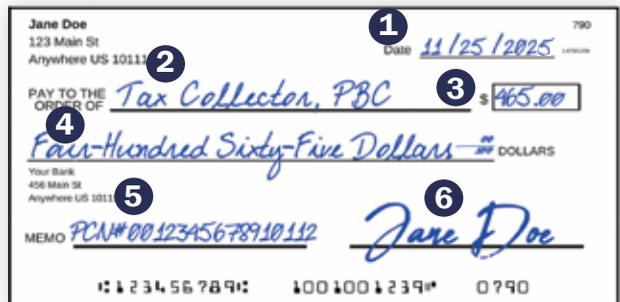
- An incoming wire payment is only accepted for current and delinquent tax payments
- For instructions, visit [www.pbctax.gov/wires](http://www.pbctax.gov/wires)

### Pay Online—eCheck†

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

### Personal Check† Payment Check List

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



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

### Property Taxes and Local Business Taxes:

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

### Disabled Person and Expectant Mothers Parking Permits:

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



# DRIVER LICENSE/ ID CARD



## YOUR REAL ID FLORIDA DRIVER LICENSE/ID CARD

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

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

Reservations are required for in-person driver license/ID card services and can be made by visiting [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations).



## NEW TO PALM BEACH COUNTY?

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

If you move to Palm Beach County from another state, you must make a reservation for in-person driver license service. To make a reservation, please visit [www.pbctax.gov/reservations](http://www.pbctax.gov/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. For a list of all exempt jurisdictions, please visit [www.pbctax.gov/driver-license/exchange-out-of-state-driver-license-id-card](http://www.pbctax.gov/driver-license/exchange-out-of-state-driver-license-id-card).

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.gov](http://www.pbctax.gov) for more information and to verify if you are eligible to renew online.

## NEW DRIVERS UNDER THE AGE OF 18

New drivers under the age of 18 must safely gain driving experience in low-risk conditions before obtaining full driving privileges. Florida's Graduated Driver Licensing (GDL) laws outline these limits and restrictions.

Download the Official Florida Driver License Handbook at [www.pbctax.gov/driver-license/get-your-firstdriver-license](http://www.pbctax.gov/driver-license/get-your-firstdriver-license).



### PLAN AHEAD!

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

## LEARNER'S LICENSE REQUIREMENTS:

- Be at least 15 years old
- If under 18, present a signed and notarized Parental Consent Form. Notarized form is not needed if parent is present and able to sign. Forms available at [www.pbctax.gov/resources/forms](http://www.pbctax.gov/resources/forms).
- If under 18, complete a state-approved Driver Education Traffic Safety (DETS) course. For more information and to schedule your Driver Education Traffic Safety (DETS) course visit [www.flhsmv.gov](http://www.flhsmv.gov).
- Pass a vision test
- Pass a Class E Knowledge Exam
- Provide proof of identity, residence, and Social Security number

## RESTRICTED DRIVER LICENSE REQUIREMENTS:

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



## NEW DRIVERS AGED 18 OR OLDER

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

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

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

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



## COMMERCIAL DRIVER LICENSE

A Commercial Driver License (CDL) is a professional license with more testing requirements than other licenses. All applicants for a Commercial Driver License are required to have a Class E driver license, pass the vision requirements, and pass knowledge and skills tests. Applicants must be at least 18 years of age. If they are under 21, they will be restricted to intrastate operation only. Entry-Level Driver Training (ELDT) regulations require that all entry-level drivers of commercial motor vehicles (CMVs) receive training from a provider listed on FMCSA's Training Provider Registry, <https://tpr.fmcsa.dot.gov>.

All Commercial Learners Permit (CLP) or Commercial Driver License (CDL) applicants must present one proof of residency and two proofs of Florida residential address in their name (see list on right).

For the Florida residential address requirement, applicants must present:

Two proofs from List A **OR** one proof from List A **AND** one proof from List B.

### LIST A FOR CLP/CDL

*Item presented must be in the applicant's name*

- A recent lease or rental agreement for the residence with a term of 6 months or greater
- Current Florida voter registration card
- Florida vehicle or vessel registration or title
- Current homeowner's insurance policy or bill
- Current electric or water bill
- Recent cellular or landline telephone bill
- Recent internet service provider bill
- Latest property tax bill

### LIST B FOR CLP/CDL

*Item presented must be in the applicant's name*

- Latest W-2 form or 1099 form
- Recent bank statement
- Recent credit card statement
- Latest military orders
- Recent pay stub
- Recent official government documents

We strongly encourage clients to study for their CDL before testing. The Florida CDL Handbook is available for download at [www.flhsmv.gov/pdf/handbooks/englishcdlhandbook.pdf](http://www.flhsmv.gov/pdf/handbooks/englishcdlhandbook.pdf).



### RENEW YOUR DRIVER LICENSE/ID CARD

Your driver license or state ID card is valid for six or eight years, depending on your age. If you are 79 years old or younger, your driver license/state ID card is valid for eight years. If you are 80 years old or older, your driver license/state ID card is valid for six years. A vision test is required to renew. If you have a REAL ID (Gold Star in top right corner) driver license/state ID card, the state of Florida grants one courtesy renewal online. To see if you qualify, please visit <https://mydmvportal.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. Make a reservation at [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations).

If you have a stop, hold or suspension on your license it can prohibit you from renewing your driver license and/or your motor vehicle registration. Perform a FREE check to verify you don't have any restrictions by visiting <https://services.flhsmv.gov/DLCheck/>.



#### TIME TO RENEW?

Most clients are eligible for a one-time renewal through the FLHSMV website <https://mydmvportal.flhsmv.gov>.

A credit card is 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. Visit [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations) to schedule a reservation. Be sure to review a list of required documentation (see page 21) that you will need to bring with you including your name change document. An original or certified copy of a government issued marriage certificate, court order or divorce decree, which MUST contain the seal from the issuing agency, must be provided to link the name on the primary identification to the name on the license or ID card.

#### Update your Address

- If you have a valid Florida driver license/ID card that is REAL ID compliant, you can update your address online at <https://mydmvportal.flhsmv.gov/>.
- If your driver license/ID card is not REAL ID-compliant, you must make a reservation for in-person driver license service. Please visit [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations) to make a reservation and review the list of required documentation (see page 21) that you will need to bring with you.

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

If you need to replace your lost or stolen driver license or ID card, you need to make a driver license/ID card reservation at **[www.pbctax.gov/reservations](http://www.pbctax.gov/reservations)**. You must bring the required documents (see page 21) to receive a replacement. The state will waive the fee to replace your stolen driver license/ID card if you file a police report. Please make sure you have the case number printed on a business card or official document from the law enforcement agency.

Visit **[www.pbctax.gov/driver-license](http://www.pbctax.gov/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.gov/reservations](http://www.pbctax.gov/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.gov">www.pbctax.gov</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.	
	Identifies the cardholder as deaf or hard of hearing.
	Identifies the cardholder as developmentally disabled.
<b>INSULIN DEP</b>	Identifies the cardholder as insulin dependent.
	Identifies the cardholder wishes to be an organ donor through Donate Life Florida.
<b>VETERAN</b>	Identifies the cardholder is a veteran of the U.S. Armed Forces.
<b>FWC DESIGNATIONS</b>	
Florida Fish and Wildlife Conservation Commission (FWC) lifetime license holders may add the following designations to their Florida driver license:	
	Florida Fish and Wildlife Conservation Commission (FWC) Lifetime Boater Safety endorsement.
	Lifetime FWC freshwater fishing license.
	Lifetime FWC hunting license.
	Lifetime FWC saltwater fishing license.
	Lifetime FWC sportsman's license.

# REAL ID REQUIRED DOCUMENTS - U.S. CITIZENS



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

## 1. PRIMARY IDENTIFICATION

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

- **U.S. birth certificate including some U.S. territories and the District of Columbia.** Must be issued by a county health department or the CDC Bureau of Vital Statistics.
- **Valid U.S. passport or passport card**
- **Consular Report of Birth Abroad**
- **Certificate of Naturalization, form N-550 or form N-570**
- **Certificate of Citizenship, form N-560 or form N-561**

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

## 2. PROOF OF SOCIAL SECURITY NUMBER

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

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

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

## 3. PROOF OF RESIDENTIAL ADDRESS

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

- Deed, mortgage, monthly mortgage statement, mortgage payment booklet, or residential rental/lease agreement
- Florida voter registration card
- Florida vehicle registration or title
- Current utility bill must be dated within last 60 days
- Medical or health card with address listed (must be dated within the last 60 days)
- Mail/Documents issued by Federal, State, County or City government agencies (including city and county agencies) (must be dated within the last 60 days)
- Current homeowner or automobile insurance policy or bill (must be dated within last 60 days)
- Educational institution transcript for the current school year
- W-2 form or 1099 form, pay stub must be dated within last 60 days
- Mail from financial institutions including checking, savings, or investment account statements. Must be dated within the last 60 days

**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.gov/onlineforms](http://www.pbctax.gov/onlineforms).



### IMPORTANT INFORMATION FOR TRAVELERS

Travelers who do not present a REAL ID-compliant license or acceptable alternative 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, 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/travel/security-screening/identification](http://www.tsa.gov/travel/security-screening/identification).





# MyEasyGov

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

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

## Using MyEasyGov



### SCAN

Scan the QR code on your renewal notice with your smartphone or tablet camera or visit [pbctax.gov/myeasygov](http://pbctax.gov/myeasygov) to access **MyEasyGov**.



### SELECT

Select the vehicle(s) and renewal options.



### PAY

Choose your payment method.  
*Processing fees apply.*





# MOTOR VEHICLE



## YOUR MOTOR VEHICLE REGISTRATION AND TITLE

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

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

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

Florida residents are required to update the address on their registration within 30 days of moving.

If you are a new resident in Florida, you must apply for a title and registration within 10 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.gov/motor-vehicle](http://www.pbctax.gov/motor-vehicle).

## RENEWING YOUR MOTOR VEHICLE REGISTRATION

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

You can also renew using one of the MV Express self-service kiosks located at a Publix near you. For a list of kiosk locations, visit [www.pbctax.gov/kiosks](http://www.pbctax.gov/kiosks).

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

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

## 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 the following:

- 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
- Proof of out-of-state insurance coverage

For more information, please visit [www.pbctax.gov/motor-vehicle](http://www.pbctax.gov/motor-vehicle).

## SELLING YOUR VEHICLE

Submit form HSMV 82050 Notice of Sale ([www.pbctax.gov/onlineforms](http://www.pbctax.gov/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. See page 28 for information on surrendering your license plate.

## 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.



### DID YOU KNOW?

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



**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.

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

\*Form HSMV 82040 or 82042. The VIN may be verified on form HSMV 82040. If the verification is not performed by a Florida Notary, the VIN verification can be performed by a FL Licensed Dealer, Law Enforcement Officer, or FL Compliance Examiner/Inspector (Division of Motor Services/Tax Collector employee). Forms available at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/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 are obtained by making a reservation at one of our services centers. Visit [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations). To request a copy by mail, please complete Form 82101 Application for Duplicate Title, download at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms). Return completed form to Tax Collector, Palm Beach County, P.O. Box 3715, West Palm Beach, FL 33402-3715.

## EXPEDITED TITLE SERVICE

For your convenience, we offer expedited title service by reservation for an additional \$10.00 fee. Visit [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations). Bring all required documentation to your reservation, and we will print your Certificate of Title in the office the same day. Title document checklists can be found at [www.pbctax.gov/motor-vehicle/titles](http://www.pbctax.gov/motor-vehicle/titles).

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.gov/onlineforms](http://www.pbctax.gov/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 requested by visiting [mydmvportal.flhsmv.gov](http://mydmvportal.flhsmv.gov) once the lien is satisfied. It can be purchased online or at one of our service centers by reservation. Make your reservation at [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations). 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). To request a copy by mail, complete Request for Electronic Title by Mail form and return to Tax Collector, Palm Beach County, P.O. Box 3715, West Palm Beach, FL 33402-3715. Forms available at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/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. Make a reservation at [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations). Florida requires license plates to be replaced every 10 years.

## 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).

## STOLEN LICENSE PLATE

If your license plate has been stolen, you must contact your local law enforcement agency to report the theft. Submit form HSMV 83146 Application for Replacement License Plate, Validation Decal, or Parking Permit along with a copy of the police report by a law enforcement officer which cites the stolen item. Forms can be mailed to Tax Collector, Palm Beach County, P.O. Box 3828, West Palm Beach, FL 33402-3828. There is no charge to replace the plate. Form HSMV 83146 can be found at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms).

## SURRENDERING YOUR LICENSE PLATE

Avoid possible driver license suspension by surrendering your valid Florida license plate if it is no longer in use. License plates must be surrendered if:

- You sell the vehicle without transferring the license plate to your new vehicle.
- You move to a new state and register the vehicle in that state.
- You cancel the insurance on your vehicle. 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 return it to the receptionist at one of our service centers during business hours. You will need to download and complete a Surrender License Plate Affidavit prior to visiting our service center. For details, visit [www.pbctax.gov/motor-vehicle/license-plates](http://www.pbctax.gov/motor-vehicle/license-plates).



## 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. An application for an International Wheelchair Symbol License Plate, Form 83007, can be found at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms).

## 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 download and complete Form HSMV 83039 Application for Disabled Person Parking Permit at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms). 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.

## 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, 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.gov](http://www.pbctax.gov).

### Mail Your Application and Payment to:



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

## EXPECTANT MOTHER PARKING PERMIT

Expectant mothers can request a temporary parking permit for a fee of \$15. The temporary permit will be valid for up to one year from the date signed by the certifying authority. A completed form HSMV 83040 Application for Expectant Mother Parking Permit is required. Form can be found at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms).

## DISABLED PERSON PARKING PERMIT

Individuals with temporary or permanent disabilities and transporting organizations may apply for a disabled person parking permit. A completed form HSMV 83039 Application for Disabled Person Parking Permit ([www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms)) is required. The applicant and certifying authority or physician must have signed the application within the last 12 months. Certifying authorities and physicians are listed on the back of the application. The application must also include the applicant's valid Florida driver license/ID card or photocopy. See chart on pages 12-13 for mailing instructions. 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.

## TYPES OF PERMITS



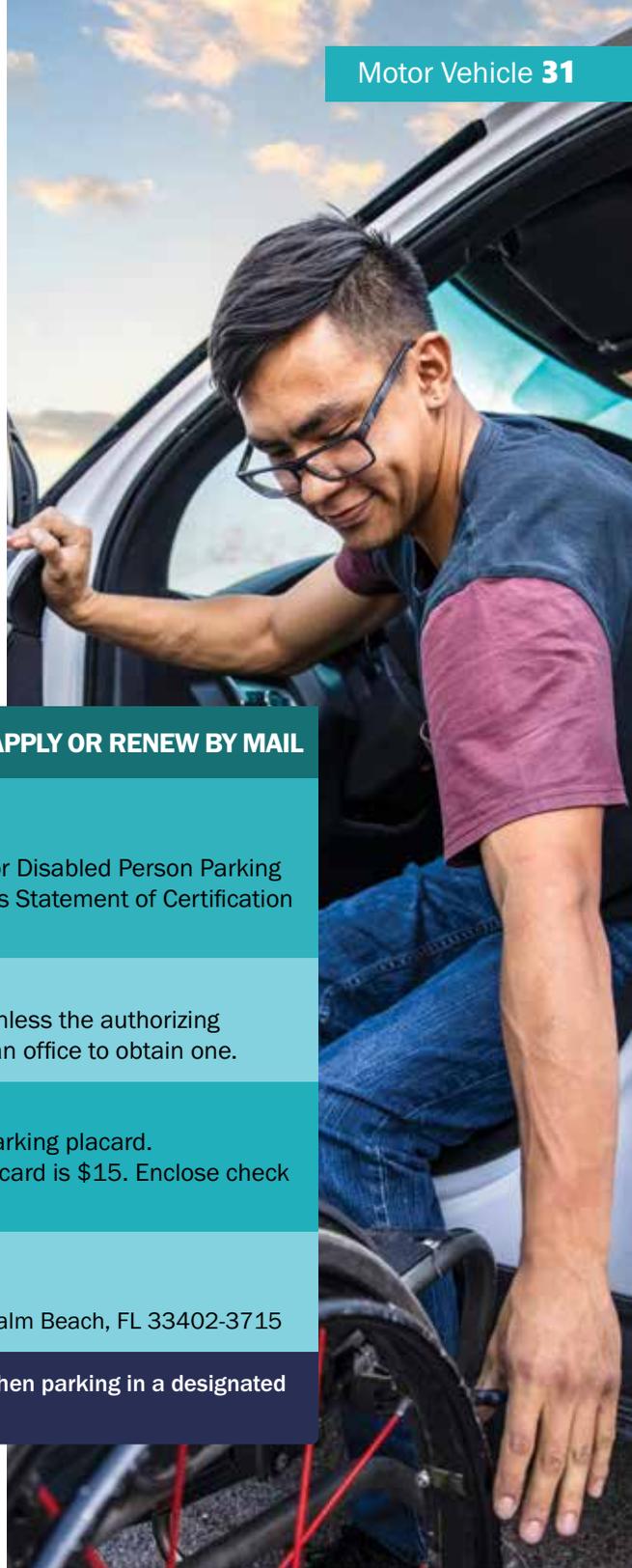
**BLUE:** A permanent disability permit (blue) is valid for four years. There is no charge to apply for or renew a permanent permit. Renewals require a new HSMV 83039 Application for Disabled Person Parking Permit signed by the applicant and certifying physician or authority. Download the form at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms).



**RED:** A person with a temporary disability may apply for a temporary disabled person parking permit (red). The fee is \$15.00. The permit will only be issued for the period indicated by the certifying authority or physician and may not exceed six months from the date of issuance. If the need for the temporary disabled person parking permit exceeds six months, an additional temporary permit may be issued. If the additional permit is applied for within 12 months from the issuance of the first permit, no additional fee is required.

## PERMIT REPLACEMENTS

A replacement (lost or stolen) permanent disability parking 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. Download the form at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms).



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

#### 1. COMPLETE FORM HSMV 83039

Download the form: [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms).

Submit a completed Form HSMV 83039 Application for Disabled Person Parking Permit, including the Physician/Certifying Practitioner's Statement of Certification section.

#### 2. INCLUDE IDENTIFICATION

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

#### 3. INCLUDE PAYMENT IF APPLICABLE

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

#### 4. MAIL YOUR APPLICATION

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

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



## NON-ATTACHED MOBILE HOMES

Non-attached mobile homes must be titled and registered. The length of the unit determines the fee. If the mobile home has more than one part, i.e. double-wide or triple-wide, each part is titled and registered separately. Form 82040 MH must be completed to register the mobile home. Download the form at [www.pbctax.gov/onlineforms](http://www.pbctax.gov/onlineforms).

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 mobile home 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.pbcpao.gov](http://www.pbcpao.gov)). Once approved, the mobile home is assessed as real property. You must then submit the approved Form DR-402 to our office where a real property decal is issued. Forms can be mailed to Tax Collector, Palm Beach County, P.O. Box 3715, West Palm Beach, FL 33402-3715. For in-person service, reservations are available at [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations).

# DID YOU KNOW?



**DID YOU KNOW?** On July 31, 2024, the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) began issuing new driver license and ID numbers to anyone renewing or replacing their driver licenses/IDs. So, if you renewed or replaced your DL or ID since then, be sure to update all your records with your new number. This includes your vote-by-mail ballot request. Visit [www.registertovoteflorida.gov](http://www.registertovoteflorida.gov) to update your information. FLHSMV is not replacing all driver licenses/ID numbers, it is updated only when your license is due for renewal or if it needs to be replaced.

**DID YOU KNOW?** You can save yourself a trip to one of our service centers and renew your driver license online! If your driver license is due to expire soon, we encourage you to explore the convenience of renewing online. Online renewals are quick, easy, and can be renewed as far in advance as 18 months prior to the expiration date!

First step is to check if you qualify for renewing online and to start your renewal process by visiting <https://mydmvportal.flhsmv.gov/>.

**DID YOU KNOW?** If you drive a hybrid or other low-emission vehicle, and you have been using a High Occupancy Vehicle (HOV) decal, you will no longer need the HOV decal.

Effective July 1, 2025, the Florida Department of Highway Safety and Motor Vehicles stopped issuing, renewing, or replacing HOV decals, due to the Florida legislature passing SB 1662, repealing Section 316.0741 of the Florida Statutes, which eliminates designated HOV lanes, most of which have been converted to pay-as-you-use express lanes.



# 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. For complete information, visit [www.pbctax.gov/vessel](http://www.pbctax.gov/vessel).

If you have sold your vessel, you must complete Form 82050 Notice of Sale and/or Bill of Sale within 30 days and notify our office via mail: Tax Collector, Palm Beach County, P.O. Box 3715, West Palm Beach, FL 33402-3715 or in one of our drop boxes located at our service centers. This will limit civil liability for operation of the sold vessel or boat. Forms are available at [www.pbctax.gov/resources/forms](http://www.pbctax.gov/resources/forms). Submitting this form will allow our office to update the DMV database to reflect the title record as "SOLD." Please note: The ownership status is not changed until the purchaser applies for and is issued a new Certificate of Title in their name.



## BOAT/VESSEL REGISTRATION EXCEPTIONS

You do not need a vessel title for:

- Non-motor-powered boats less than 16 feet
- Boats used exclusively on private lakes and ponds
- Federally documented boats
- Boats owned by non-Florida residents temporarily in Florida waters for less than 90 days

For a full list of title exemptions, please visit

[www.flhsmv.gov](http://www.flhsmv.gov).

## 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 EPIRB or PLB is registered with National Oceanic and Atmospheric Administration (NOAA). For more information, visit [www.beaconregistration.noaa.gov](http://www.beaconregistration.noaa.gov).

## DON'T FORGET YOUR JET SKI

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



## REGISTRATION RENEWAL

Visit [www.pbctax.gov/vessel](http://www.pbctax.gov/vessel) 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 by visiting [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations).

## REGISTRATION DATES AND DEADLINES

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

BOAT TITLE CHECKLIST	OUT-OF-STATE TITLE	FLORIDA TITLE TRANSFER	BRAND NEW TITLE
Out-of-state title certificate or the last boat registration (if previous state did not issue titles to boats)	✓		
Completed and signed application for Certificate of Title (HSMV 82040VS) Forms available at <a href="http://www.pbctax.gov/resources/forms">www.pbctax.gov/resources/forms</a> .	✓	✓	✓
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

A TDT account must be established at [www.pbctax.gov/tdt](http://www.pbctax.gov/tdt). All TDT returns must be filed and payment remitted monthly online by the 20th of each month. A Local Business Tax Receipt for Short Term Rentals is also required for each rental property. Apply online at [www.pbctax.gov/tdt](http://www.pbctax.gov/tdt).

In-person applications are only accepted at our Administrative Office, located on the third floor of the Governmental Center, 301 N. Olive Avenue, West Palm Beach, Monday through Friday 8:15 a.m. to 5:00 p.m. For questions or more information, visit [www.pbctax.gov/tdt](http://www.pbctax.gov/tdt) or call the TDT Hotline at (561) 355-3547.

## 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 a TDT return 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.

You can apply online at [www.pbctax.gov/tdt](http://www.pbctax.gov/tdt) or mail your application and payment to:

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



## REQUIREMENTS FOR ONLINE HOSTING PLATFORMS AND BOOKING SERVICES

- Provide hosts with a copy of the Tourist Development Tax Ordinance of Palm Beach County (see link below).
- 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.

## ADVERTISING YOUR PROPERTY FOR SHORT TERM RENTAL

Many property owner(s) 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/fl/palm\\_beach\\_county](https://library.municode.com/fl/palm_beach_county).



### HOW TDT FUNDS ARE USED...

Palm Beach County is a popular tourist destination, attracting more than 9.9 million people annually with a tourism sector employing more than 96,600 people and creating an economic impact of \$10.5 billion for Palm Beach County. 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.pbc.gov/touristdevelopment](http://www.pbc.gov/touristdevelopment).

### FOR MORE INFORMATION:

Visit: [www.pbctax.gov/tdt](http://www.pbctax.gov/tdt)

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

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



**LEARN MORE**

Constitutional Tax Collector, Serving Palm Beach County [www.pbctax.gov](http://www.pbctax.gov)  
Palm Beach County Property Appraiser [www.pbcpa.gov](http://www.pbcpa.gov)  
Palm Beach County Value Adjustment Board [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com)  
Florida Department of Revenue [www.floridarevenue.com](http://www.floridarevenue.com)

# 1

## PROPERTY TAX BASE

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

# 2

## PROPERTY TAX RATES

Locally-elected governing boards establish millage rates based on revenue required for operating expenses. 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.

# 3

## TRIM NOTICE

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

# 4

## PROPERTY TAX APPEALS PROCESS

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

# 5

## PROPERTY TAX BILLING & PAYMENT

The Tax Collector prepares and mails the tax bills by November 1. Payment is due by March 31. Early payment discounts are offered ranging from 1%–4% or taxpayers can enroll in the Installment Payment Plan (see page 47) to make four installment payments.

# 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.

# 7

## FUNDING OF LOCAL GOVERNMENT SERVICES

Property taxes are distributed by the Tax Collector to all local governments levying the tax. In 2025, a total of more than 12.2 million parcels in Florida were assessed at a value of more than \$4.145 trillion, making property tax the largest governmental revenue source in the state of Florida.

# PROPERTY TAX



## PROPERTY TAXES

Property taxes are payable November 1 to March 31 each year. Pay early and receive one of the following discounts: 4% in November, 3% in December, 2% in January, 1% in February. There is no discount for payments made in March. Unpaid property taxes become delinquent April 1.

If you do not receive your property tax bill, you are still responsible for paying the total amount due before April 1.

## HOMESTEAD EXEMPTION

If you are a new homeowner, you may be eligible to save a significant amount of money on your property taxes by applying for a homestead exemption with the Palm Beach County Property Appraiser's Office. To qualify for homestead exemption:

- You must be a Florida resident.
- Meet the March 1 filing deadline.
- You must own and occupy the property as your permanent residence as of January 1.

You, your spouse and/or the co-owner of your residence must not be receiving a residency-based exemption on any other property in Florida or in another state. For more information or to apply for a homestead exemption, please visit the Palm Beach County Property Appraiser's website, [www.pbcpa.gov/homestead-exemption.htm](http://www.pbcpa.gov/homestead-exemption.htm).



## HOW PROPERTY TAX IS CALCULATED

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

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

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

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

## PAYING REAL ESTATE PROPERTY TAX

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

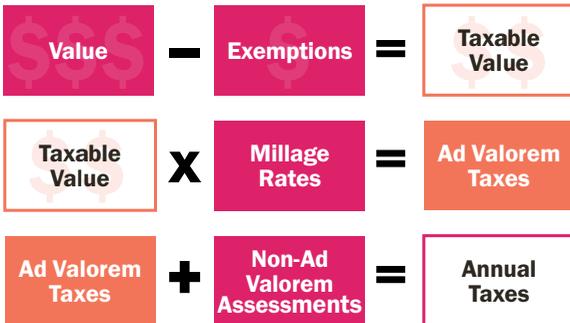
Save money by taking advantage of early payment discounts.

### EARLY PAYMENT DISCOUNTS

4% IN NOVEMBER
3% IN DECEMBER
2% IN JANUARY
1% IN FEBRUARY

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

## Calculate Your Tax Formula:



## WHY ARE MY NEIGHBORS' PROPERTY TAXES DIFFERENT THAN MINE?

Your home may be similar - or even identical - to your neighbor's; however, the values and the taxes can be very different for several reasons.

The assessments of homesteaded properties are capped at a maximum of 3% per year and non-homestead properties are capped at 10% per year. The cap starts in the year following your home purchase, so your neighbor may have purchased their home at a different time than you, resulting in a different capped value.

In addition, Florida property owners can "port" their cap savings from one homestead property to another, which also impacts assessed value and taxes.

Lastly, your neighbor may be benefiting from certain exemptions that also lower taxable value and ultimately, taxes paid.

A better comparison between similar properties is market value, which is not impacted by caps or exemptions. For more information on assessment caps, portability and homestead exemptions, please visit the Palm Beach County Property Appraiser website, [www.pbcpa.gov](http://www.pbcpa.gov).



### UPDATING YOUR ADDRESS

Each year, the Tax Collector mails more than 600,000 property tax bills to property owners. These bills are sent to the address on file with the Property Appraiser's Office. Make sure your address is up to date with the Palm Beach County Property Appraiser's Office by visiting [www.pbcpa.gov](http://www.pbcpa.gov) to update your property address.



## PAYING ONLINE

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

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

## PAYING BY MAIL

Mailed payments can take up to 15 business days to process.\* We accept check, money order, or cashier's check made payable to Tax Collector, PBC. Your canceled check serves as your receipt.

### Mail Payment to:

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



### Tax Payment Processing Times

#### ONLINE PAYMENTS

1 to 3 Business Days

#### MAILED PAYMENTS\*

10 to 15 business days  
(November – March)

3 to 5 Business Days  
(April - October)

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



## PAYING BY DROPBOX

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

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

## FOLLOW THESE TIPS TO ENSURE YOUR PAYMENT IS PROCESSED EFFICIENTLY

- Do not tape, fold, staple, or clip your payment
- Do not write on your payment stub
- Pay in full using U.S. funds
- Improper payments can be delayed or returned for correction and impact possible discounts
- Partial payments are not accepted and will be returned, which could impact discount eligibility and on-time payments



### INSTALLMENT PAYMENT PLAN

Our budget-friendly Installment Payment Plan (IPP) allows you to make four smaller property tax payments throughout the year instead of paying your tax bill in one lump sum. Payments are due in June/July\* 2026, September 2026, December 2026, and March 2027. You will receive a discount of slightly under 4% on your total property tax bill.

Apply online at [www.pbctax.gov/ipp](http://www.pbctax.gov/ipp) or download the application and apply by mail. We accept applications for the 2026 property tax season through April 30, 2026. Once you are on the plan, there is no need to re-apply. Just pay your first installment payment by the July deadline 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.



## 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.gov/taxes/property-tax/tax-certificates-and-deeds](http://www.pbctax.gov/taxes/property-tax/tax-certificates-and-deeds).



### 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.gov/taxes/property-tax](http://www.pbctax.gov/taxes/property-tax) to pay, view, or print a duplicate tax bill.



## YOUR TAX BILL

Pay, view, or print a duplicate tax bill visit [www.pbctax.gov/propertytax](http://www.pbctax.gov/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.gov/propertysold](http://www.pbctax.gov/propertysold).

### 3 Mailing Address

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

### 4 Exemptions

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

### 5 QR Code

Scan to be directed to the payment portal.

### 6 Assessed, Exemption & Taxable

Some exemptions are only applicable to certain taxing authorities.

### 7 Delinquent Tax Message

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

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

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

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

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

SCAN TO ACCESS ACCOUNT 5

**REAL ESTATE PROPERTY TAX BILL**

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

**PAY SMART. PAY ONLINE!**  
[www.pbctax.gov](http://www.pbctax.gov)

**TOTAL AD VALOREM**

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

**TOTAL AD VALOREM**

**TOTAL NON-AD VALOREM**

**TOTAL AD VALOREM AND NON-AD VALOREM COMBINED**

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

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

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

PROPERTY CONTROL NO.	YEAR	BILL NO.

LEGAL DESCRIPTION

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

MAKE PAYMENT TO:  
TAX COLLECTOR, PALM BEACH COUNTY

AMOUNT DUE WHEN RECEIVED BY					PAST YEAR(S) TAX IS DELINQUENT
4%	3%	2%	1%	NO DISCOUNT	APRIL 1,

TAXES ARE DELINQUENT APRIL 1,

### 8 Amount Due

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

## 2025 Tax Cycle

NOVEMBER 2025 4% Discount	DECEMBER 2025 3% Discount	JANUARY 2026 2% Discount	FEBRUARY 2026 1% Discount	MARCH 2026 No Discount
Offices closed: Nov. 11 Veterans Day Holiday Nov. 27 Thanksgiving Day Nov. 28 Thanksgiving Holiday	Offices closed: Dec. 24 Winter Holiday Dec. 25 Winter Holiday	Offices closed: Jan. 1 New Year's Day Jan. 19 Martin Luther King Jr. Day	Offices closed: Feb. 16 President's Day	Unpaid taxes become delinquent on April 1

November through March is our peak season and reservations are in high demand. Please consider paying online at [www.pbctax.gov](http://www.pbctax.gov) or dropping your payment in our secure drop boxes located in the service center lobbies!



# Make Property Tax Manageable

Pay Your Property Tax In 4 Payments!

**PAYMENT 1 of 4**

June 30 or July 31, 2026\*

**PAYMENT 2 of 4**

September 30, 2026

**PAYMENT 3 of 4**

December 31, 2026

**PAYMENT 4 of 4**

March 31, 2027



COMPLETE APPLICATION ONLINE BY:

**APRIL 30, 2026**

## Installment Payment Plan Eligibility

- Your estimated property tax must total more than \$100.
- Complete application online by April 30, 2026.
- For new enrollees, the Installment Payment Plan (IPP) goes into effect for the 2026 property taxes, not your current 2025 bill.

*\*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.*



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

### 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 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 tangible personal property tax payments throughout the year instead of paying your tax bill in one lump sum. Payments are due in June/July\* 2026, September 2026, December 2026, and March 2027. You will receive a discount of slightly under 4% on your total property tax bill.

Apply online at [www.pbctax.gov/ipp](http://www.pbctax.gov/ipp) or download the application and apply by mail. We accept applications for the 2026 property tax season through April 30, 2026.

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.*



## CLOSING A BUSINESS?

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



## PAYING ONLINE

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

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

## DELINQUENT TANGIBLE PERSONAL PROPERTY TAX

Tangible personal property tax becomes delinquent April 1 and fees apply. A third-party vendor collects delinquent tangible personal property tax on behalf of the Palm Beach County Tax Collector. 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.gov/taxes/delinquent-tangible-personal-property-tax](http://www.pbctax.gov/taxes/delinquent-tangible-personal-property-tax).

## 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 15th Judicial Circuit Court of Palm Beach County for an order directing levy and seizure of the property. If the Circuit Court 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.gov/taxes/delinquent-tangible-personal-property-tax](http://www.pbctax.gov/taxes/delinquent-tangible-personal-property-tax) to verify tangible personal property tax is paid in full before purchasing a business, mobile home, or rental property.



# LOCAL BUSINESS TAX RECEIPT



## ABOUT LOCAL BUSINESS TAX

If you sell merchandise or provide services in Palm Beach County, you must pay local business tax and maintain a valid Local Business Tax Receipt (LBTR). An LBTR is in addition to licenses required by law or municipal ordinances. It is subject to zoning regulations, health regulations, and any other lawful authority (County Ordinance No. 17-17). A Local Business Tax Receipt does not regulate a business or guarantee the quality of the work. If your business has furniture, fixtures and/or equipment worth more than \$25,000, then you must also pay Tangible Personal Property Tax; see page 48.



You can apply for a Local Business Tax Receipt online at [www.pbctax.gov/taxes/business-tax](http://www.pbctax.gov/taxes/business-tax) or mail your application along with all required documentation and fees to:

Tax Collector  
Attn: Business Tax Department  
Palm Beach County  
P.O. Box 3353  
West Palm Beach, FL  
33402-3353

## LOCAL BUSINESS TAX RECEIPT EXEMPTIONS

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

\*Visit [www.pbctax.gov/local-business-tax](http://www.pbctax.gov/local-business-tax) to download Form 49 and review eligibility requirements per Florida Statutes 205.055 & 205.162.

## APPLYING FOR A LOCAL BUSINESS TAX RECEIPT

Apply for your Local Business Tax Receipt online or by downloading the application at [www.pbctax.gov/local-business-tax](http://www.pbctax.gov/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.

## IMPORTANT DATES AND DEADLINES

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

## DELINQUENT LOCAL BUSINESS TAX

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

## PENALTY SCHEDULE

DATE LOCAL BUSINESS TAX BECOMES DELINQUENT	ACTION
October 1	10% penalty
November 1	15% penalty
December 1	20% penalty + \$10 collection fee
January 1	25% penalty + \$10 collection fee
February 1	Subject to a \$250 fine pursuant to Florida Statute 205.053
April 1	Warrant issued \$75 fee is assessed by Revenue Recovery Solutions (RRS)



### 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.gov](http://www.pbctax.gov)**. 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 office. Most online payments are processed in 1-3 days.

### 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 37.

### CLOSING OR MOVING A BUSINESS

If you close your business, notify the Tax Collector office immediately by completing the Business Closing/Moving Out of County form on **[www.pbctax.gov/closing-moving](http://www.pbctax.gov/closing-moving)** and select Email Contact Forms to download the form. You may also sign and date the bottom stub portion of your Local Business Tax Notice and write "Out of Business" with closure date and contact number and mail it to the Tax Collector. If you relocate your business, you are required to apply for a new Local Business Tax Receipt. See the info box on page 49 for additional information about closing a business.

### Mail your Business Tax Receipt form to:

Tax Collector, Palm Beach County  
Attn: Business Tax Department  
P.O. Box 3353  
West Palm Beach, FL  
33402-3353

### 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.



# Pay Online & Avoid the Lines



► Visit [www.pbctax.gov/pay-online](http://www.pbctax.gov/pay-online)

## PAYABLE ONLINE:



Palm Beach County  
Property Tax



Tangible Personal  
Property Tax



Local Business Tax



File/Pay Tourist  
Development Tax



Renew Your Florida  
Driver License



Renew Vehicle/  
Vessel Registration





# 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. For applicant requirements, please visit <https://MyFWC.com>.

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



## TSA PRECHECK® SERVICES

The Tax Collector offers TSA PreCheck® at the South County Service Center, located in Delray Beach. TSA PreCheck® allows travelers to experience faster, more efficient screening at participating U.S. airport checkpoints for domestic and international travel. This service is available by appointment only through **www.identogo.com**.

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



## DIGITAL FINGERPRINTING

The Tax Collector provides fast, convenient, and accurate digital fingerprinting at the South County Service Center. Fingerprints are submitted electronically to the preselected agency of your choice. This service is available by appointment only through **www.identogo.com**. Appointments are available Monday through Friday, 12:00 p.m. to 3:40 p.m. Payment must be made in advance by credit/debit card on **www.identogo.com** at the time you make your appointment.



## SUNPASS® TRANSPONDERS

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

For more information on SunPass®, please visit **www.sunpass.com**.

## FLORIDA BIRTH CERTIFICATES

If you were born in Florida, you can purchase a certified copy of your birth certificate at any of the Tax Collector's locations by making a reservation for in-person service. To schedule a reservation, visit [www.pbctax.gov/reservations](http://www.pbctax.gov/reservations).

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

### Acceptable forms of ID include:

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

### Fees:

- Certified Birth Certificate: \$21.25 (payments are cash only)
- 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 send your request in writing to the Bureau of Vital Statistics at the address listed above.

If you need a birth certificate from another state, please visit [www.VitalChek.com](http://www.VitalChek.com).

### Bureau of Vital Statistics

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

## NEW BUSINESS LISTING SUBSCRIPTION SERVICE

The Tax Collector offers a subscription service for listings of new Palm Beach County businesses. To request access, visit [www.pbctax.gov](http://www.pbctax.gov) 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 at [www.pbctax.gov/new-business-listing-subscription-login](http://www.pbctax.gov/new-business-listing-subscription-login).
- Return the completed form and payment to the address listed here.
- A 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 ORGANIZATION



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





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



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



Visit [www.pbctax.gov/welcome-guide](http://www.pbctax.gov/welcome-guide)  
to request your copy!



## ABOUT THE CONSTITUTIONAL TAX COLLECTOR

The Florida Constitution established the Tax Collector 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 is not funded by tax dollars. It is a fee-based organization, 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 organization 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, 2020 and 2024.

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

### OUR AWARDS & ACCOMPLISHMENTS

In 2025, the Palm Beach County Tax Collector's organization was honored with seven national and local industry communications and financial awards for best-in-class accomplishments!

To learn more about our awards & recognition, visit [www.pbctax.gov/about-us](http://www.pbctax.gov/about-us).



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p><b>i</b></p> <p>*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 <b>5:00 p.m. or online by 11:59 p.m. EDT on January 2, 2026.</b></p>				<p><b>1</b></p> <p><b>New Year's Day</b> Tax Collector Locations Closed</p> <p><b>Kwanzaa Ends</b></p> <p><b>2% Property Tax Discount Begins</b></p>	<p><b>2</b></p> <p><b>Tourist Development Tax Due*</b></p>	<p><b>3</b></p>
				4	5	6
11	12	13	14	15	16	17
18	<p><b>19</b></p> <p><b>Martin Luther King Jr. Day</b> Tax Collector Locations Closed</p> 	20	21	22	23	24
25	26	27	28	29	30	31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 <b>2% Property Tax Discount Ends*</b> <b>Tourist Development Tax Due*</b>	3 <b>1% Property Tax Discount Begins</b>	4	5	6	7
8	9	10	11	12	13	14
15	16 <b>Presidents' Day</b> Tax Collector Locations Closed 	17	18	19	20	21
22	23	24	25	26	27	28

**i** \*Florida Statute extends discounts/payment deadlines falling on a Saturday, Sunday, or holiday to the next business day. Payment(s) must be received in our office by **5:00 p.m.** or online by **11:59 p.m. EDT on February 2, 2026.**

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2 1% Property Tax Discount Ends* Tourist Development Tax Due*	3	4	5	6	7
8 Daylight Saving Time Begins	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31 Last Day to Pay 2025 Property Tax Final 2025 IPP Payment Due	<div data-bbox="602 1328 1271 1536" data-label="Text"> <p><b>i</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 <b>5:00 p.m. or online by 11:59 p.m. EDT on March 2, 2026.</b></p> </div>			

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			<b>1</b> Tourist Development Tax Due Passover Begins	<b>2</b>	<b>3</b> Good Friday	<b>4</b>
<b>5</b> Easter	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b> Passover Ends	<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> IPP Enrollment Deadline for 2026 taxes		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					<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> Mother's Day	<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> Memorial Day Tax Collector Locations Closed	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>
<b>31</b>						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	<b>1</b> Hurricane Season Begins 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> Juneteenth Tax Collector Locations Closed 	<b>20</b>
<b>21</b> Father's Day	<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> IPP: 1st Installment Payment Due to receive discount 	<p><b>Be Prepared This Hurricane Season.</b>                      Request a copy of our Pocket Hurricane Guide,  <a href="http://www.pbctax.gov/hurricane-guide-request/">www.pbctax.gov/hurricane-guide-request/</a></p>			

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			<b>1</b> Local Business Tax Receipt Renewal Period Begins Through Sept 30 Tourist Development Tax Due	<b>2</b>	<b>3</b> <b>Independence Day Observed</b> Tax Collector Locations Closed	<b>4</b> <b>Independence Day</b>
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	<b>31</b> <b>IPP: 1st Installment Payment Due.</b> Failure to make 1st installment by this date will result in being removed from plan.	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3 Tourist Development Tax Due*	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**i**  
\*Florida Statute extends discounts/payment deadlines falling on a Saturday, Sunday, or holiday to the next business day. Payment(s) must be received in our office by **5:00 p.m. or online by 11:59 p.m. EDT on August 3, 2026.**

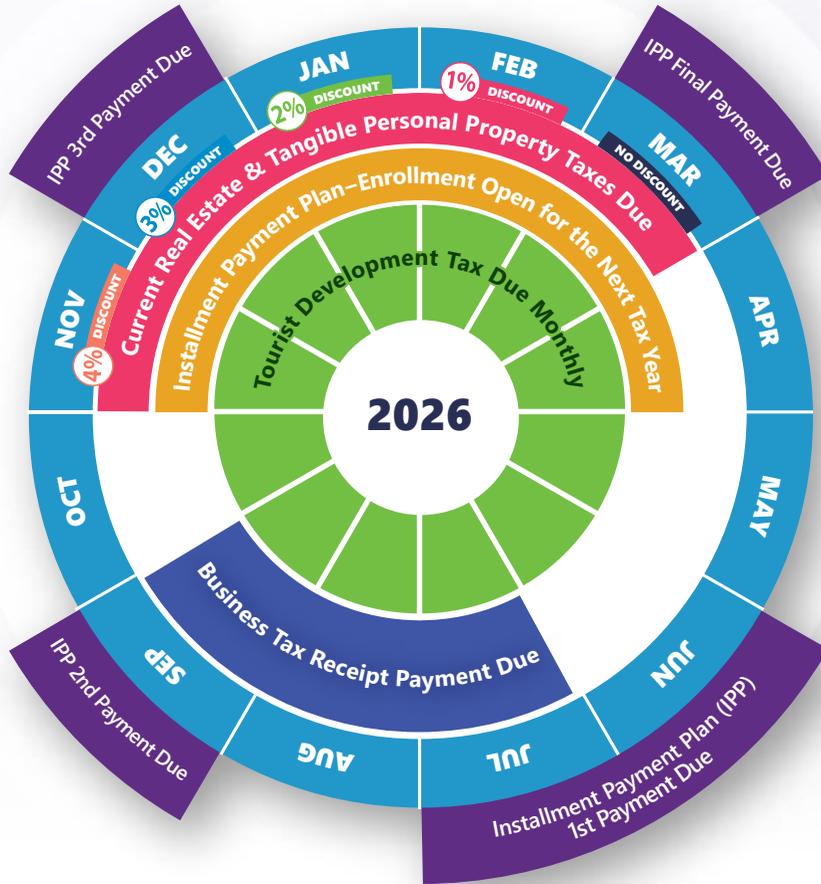
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1 Tourist Development Tax Due	2	3	4	5
6	7 Labor Day Tax Collector Locations Closed	8	9	10	11 Rosh Hashanah Begins	12
13 Rosh Hashanah Ends	14	15	16	17	18	19
20 Yom Kippur Begins	21 Yom Kippur Ends	22	23	24	25	26
27	28	29	30 Last day to renew Local Business Tax Receipt 2nd IPP installment payment due			

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1 Tourist Development Tax Due	2	3
4	5	6	7	8	9	10
11	12 Columbus Day Tax Collector Locations Closed	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	
<b>1</b> 2026 Property Tax Season Begins Through March 31 2026 IPP Enrollment begins 4% Property Tax Discount Begins Daylight Saving Time Ends	<b>2</b> Tourist Development Tax Due*	<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> Veterans Day Tax Collector Locations Closed 	<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> Thanksgiving Day Tax Collector Locations Closed 	<b>27</b> Thanksgiving Holiday Tax Collector Locations Closed 	<b>28</b>	
<b>29</b>	<b>30</b> Last Day of Hurricane Season Last Day to Receive 4% Property Tax Discount	<div style="background-color: #336699; color: white; padding: 10px; border-radius: 10px; display: inline-block;"> <span style="font-size: 24px; font-weight: bold; margin-right: 5px;">i</span> <p>*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 <b>5:00 p.m.</b> or <b>online by 11:59 p.m. EDT on November 2, 2026.</b></p> </div>					

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		<b>1</b> Tourist Development Tax Due 3% Property Tax Discount Begins	2	3	4 Hanukkah Begins	5
6	7	8	9	10	11	12 Hanukkah Ends
13	14	15	16	17	18	19
20	21	22	23	<b>24</b> Christmas Eve Tax Collector Locations Closed	<b>25</b> Christmas Day Tax Collector Locations Closed	26 Kwanzaa Begins
27	28	29	30	<b>31</b> New Year's Eve Last Day to Receive 3% Property Tax Discount IPP: 3rd Installment Payment Due		

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**Property Tax**  
**Real Estate & Tangible Personal Property Taxes**  
**Starts Nov. 1:** Property tax bills are mailed November 1.  
**Ends Mar. 31:** Unpaid property taxes become delinquent April 1.  
**Discounts for Early Payment:**  
 November – 4% December – 3% January – 2% February – 1% March – none

**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 subsequent years, provided the first payment is always made no later than July 31. Enroll at [www.pbctax.gov/ipp](http://www.pbctax.gov/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 first of every month.**  
 Even during periods with no rental activity, you must file a return every month, indicating \$0.00 due for that filing period.



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

**CONTACT US**

**[www.pbctax.gov](http://www.pbctax.gov)**

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

Phone: (561) 355-2264

Fax: (561) 355-4123

Mailing Address:

P.O. Box 3715

West Palm Beach, FL 33402-3715



Tell us what you think - share your feedback!  
**[www.pbctax.gov/tpsgreview](http://www.pbctax.gov/tpsgreview)**