Property Tax facts

for local government finance officers

Billing. Collection. Distribution.

WILL ROBERTS
TAX COLLECTOR
Serving to make a difference

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

2026 Real Estate

PROPERTY ADDRESS: 123 NEEDLE PALM DR, EDGEWATER, 32132
LEGAL DESCRIPTION: LOTS 1234 & 5678 BLK 60 FLORIDA SHORES NO 3 MB 12 PG 34 PER OR 5100 PG 1234 PER OR 7891

HOMER OWNER
123 NEEDLE PALM DR
EDGEWATER, FL 32132

Pay online

Parcel	567812349001
Alternate key	5678123
Millage code	604
Tax year	2026

Taxes become delinquent April 1

Pay online at volusiatax.gov/online

AD VALOREM TAXES

Taxing authority	Millage	Assessed value	Exemption	Taxable value	Amount
VOLUSIA COUNTY GENERAL FUND	3.20070	260,871	51,411	209,460	670.42
VOLUSIA COUNTY LAW ENFORCEMENT FUND	1.59940	260,871	51,411	209,460	335.01
VOLUSIA COUNTY LIBRARY	0.36970	260,871	51,411	209,460	77.44
VOLUSIA FOREVER	0.20000	260,871	51,411	209,460	41.89
VOLUSIA ECHO	0.20000	260,871	51,411	209,460	41.89
VOLUSIA COUNTY MOSQUITO CONTROL	0.15730	260,871	51,411	209,460	32.95
PONCE INLET PORT AUTHORITY	0.06600	260,871	51,411	209,460	13.82
SCHOOL	5.27900	260,871	25,000	235,871	1,245.17
EDGEWATER I&S 2016	0.11290	260,871	51,411	209,460	23.65
EDGEWATER	6.33000	260,871	51,411	209,460	1,325.88
EDGEWATER I&S 2005	0.01000	260,871	51,411	209,460	2.09
ST JOHNS WATER MANAGEMENT DIST	0.17930	260,871	51,411	209,460	37.56
FLORIDA INLAND NAVIGATION DIST	0.02700	260,871	51,411	209,460	5.66
SOUTHEAST VOLUSIA HOSPITAL AUTHORITY	0.31010	260,871	51,411	209,460	64.95

TOTAL MILLAGE RATE: 18.04140 **TOTAL TAXES:** $3,918.38

NON-AD VALOREM ASSESSMENTS

Levying authority	Telephone number	Rate per unit	Amount
EDGEWATER FIRE-RESIDENTIAL	386-424-2400 ext 1301	50.00	50.00

WILL ROBERTS
TAX COLLECTOR

Overview

Taxable value and millage
How a bill is built

Collection cycle
What happens before and after April 1

Distributions
How collections reach taxing authorities

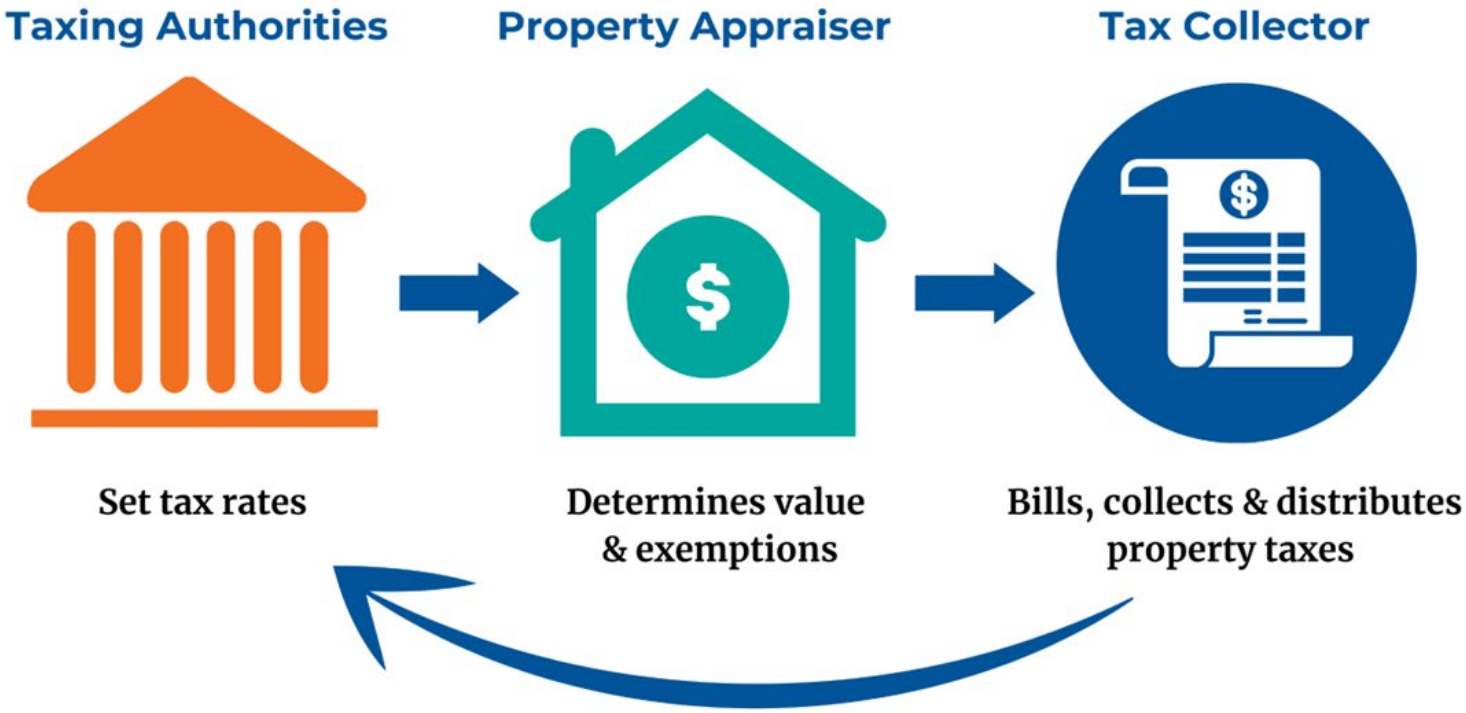
Tax certificates
Liens, not property sales

Misconceptions
What finance officers may hear

Hot topics
Amendment 3 and office operations

The tax bill is a shared process

Different offices play different roles



The tax collector does not set the amount owed.

The office collects, accounts for and distributes the funds.

How a bill is built

What builds the amount on a tax bill?

The final amount is built from taxable value, millage rates and assessments.

1. **Taxable value**

   Portion of property value that is being taxed

2. **Millage rate**

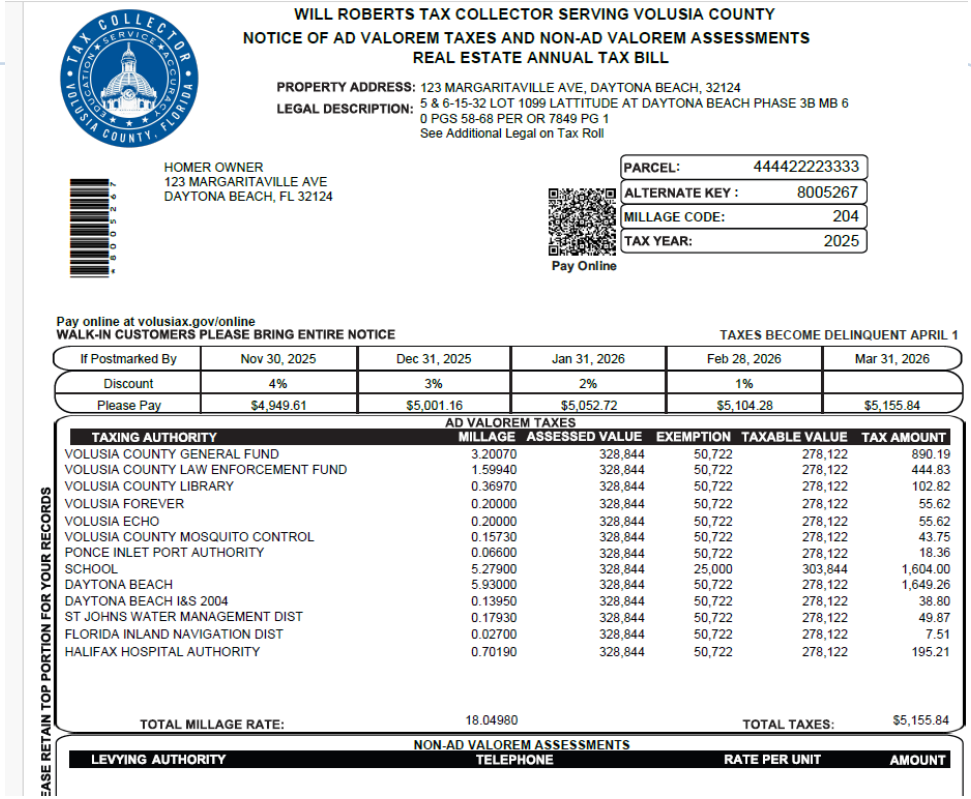
   How much tax is charged on taxable value

3. **Ad valorem**

   $1 of tax for every $1,000 of taxable value

4. **Non-ad valorem**

   Separate assessments for services (ex. street lighting, stormwater, garbage, or fire services)



WILL ROBERTS TAX COLLECTOR SERVING VOLUSIA COUNTY
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS
REAL ESTATE ANNUAL TAX BILL

PROPERTY ADDRESS: 123 MARGARITAVILLE AVE, DAYTONA BEACH, 32124
LEGAL DESCRIPTION: 5 & 6-15-32 LOT 1099 LATTITUDE AT DAYTONA BEACH PHASE 3B MB 6 0 PGS 58-68 PER OR 7849 PG 1
See Additional Legal on Tax Roll

HOMER OWNER
123 MARGARITAVILLE AVE
DAYTONA BEACH, FL 32124

PARCEL:	444422223333
ALTERNATE KEY :	8005267
MILLAGE CODE:	204
TAX YEAR:	2025

Pay Online

Pay online at volusiax.gov/online
WALK-IN CUSTOMERS PLEASE BRING ENTIRE NOTICE

TAXES BECOME DELINQUENT APRIL 1

If Postmarked By	Nov 30, 2025	Dec 31, 2025	Jan 31, 2026	Feb 28, 2026	Mar 31, 2026
Discount	4%	3%	2%	1%	
Please Pay	$4,949.61	$5,001.16	$5,052.72	$5,104.28	$5,155.84

AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAX AMOUNT
VOLUSIA COUNTY GENERAL FUND	3.20070	328,844	50,722	278,122	890.19
VOLUSIA COUNTY LAW ENFORCEMENT FUND	1.59940	328,844	50,722	278,122	444.83
VOLUSIA COUNTY LIBRARY	0.36970	328,844	50,722	278,122	102.82
VOLUSIA FOREVER	0.20000	328,844	50,722	278,122	55.62
VOLUSIA ECHO	0.20000	328,844	50,722	278,122	55.62
VOLUSIA COUNTY MOSQUITO CONTROL	0.15730	328,844	50,722	278,122	43.75
PONCE INLET PORT AUTHORITY	0.06600	328,844	50,722	278,122	18.36
SCHOOL	5.27900	328,844	25,000	303,844	1,604.00
DAYTONA BEACH	5.93000	328,844	50,722	278,122	1,649.26
DAYTONA BEACH I&S 2004	0.13950	328,844	50,722	278,122	38.80
ST JOHNS WATER MANAGEMENT DIST	0.17930	328,844	50,722	278,122	49.87
FLORIDA INLAND NAVIGATION DIST	0.02700	328,844	50,722	278,122	7.51
HALIFAX HOSPITAL AUTHORITY	0.70190	328,844	50,722	278,122	195.21
TOTAL MILLAGE RATE:	18.04980			TOTAL TAXES:	$5,155.84

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	TELEPHONE	RATE PER UNIT	AMOUNT

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

Taxable value / 1,000 × millage rate = property taxes

Millage is the multiplier

A mill equals **$1** of tax for every **$1,000** of taxable value.

Taxable value	÷	Divide by	×	Millage rate	=	Taxes
$200,000		$1,000		10 mills		$2,000

Formula: taxable value / 1,000 × millage rate = taxes

Simple example

A single calculation shows the concept.
Many property owners do not fully understand.

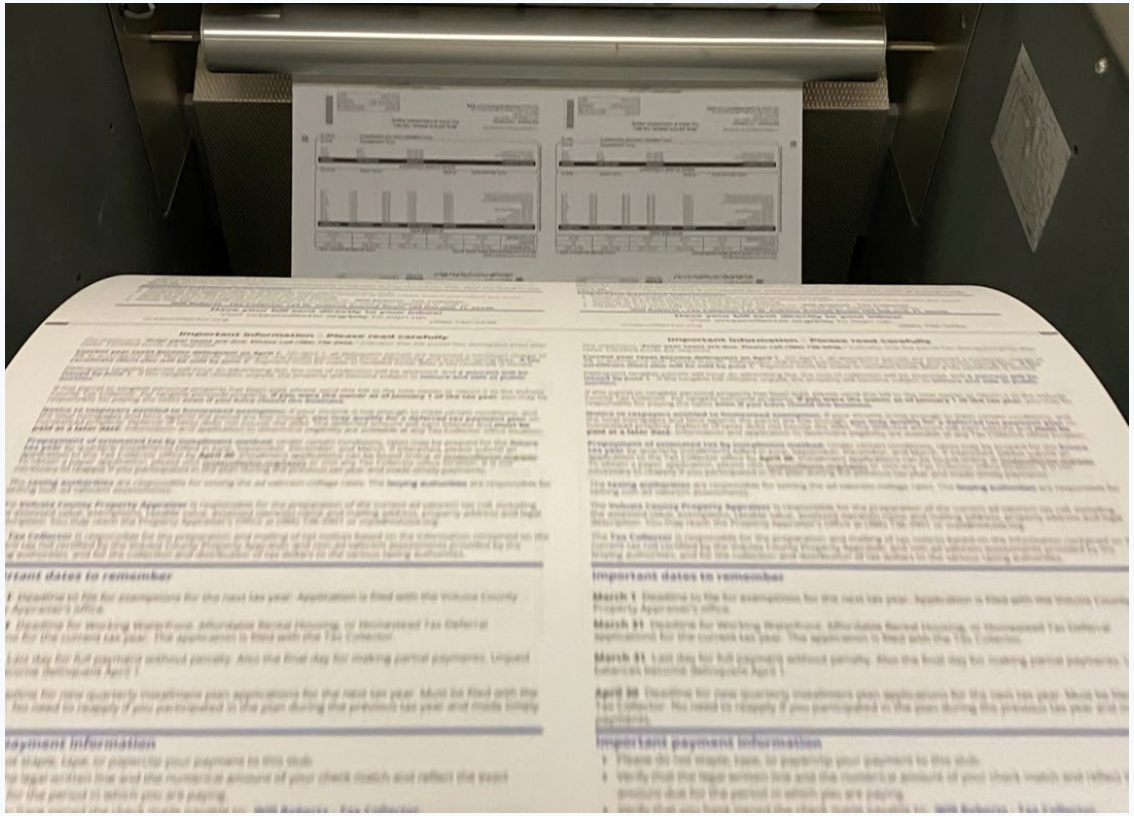
Market value		Taxable value		Millage rate		Taxes
$350,000	->	$200,000	x	10 mills	=	$2,000

COLLECTION CYCLE

Property tax collection is year-round

292,363

bills mailed in 2025

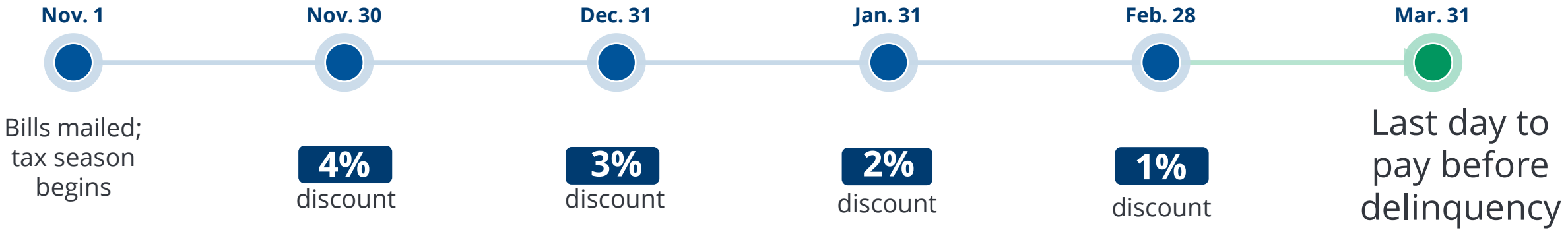


Most property tax payments received in November.

Revenue is distributed monthly, with two distributions in November.

Property tax collection has ‘season’

Taxes are due Nov. 1 and can be paid through Mar. 31 before becoming delinquent.



A missing bill does not eliminate the tax or preserve an earlier discount.

Collections become distributions

The tax collector collects, accounts for and distributes taxes to the taxing authorities.



Taxes shown on the roll

Collections are reconciled

Funds are sent to authorities

Each authority gets its share

After collection, funds are tracked, reconciled and routed to the public agencies that levied them.

43

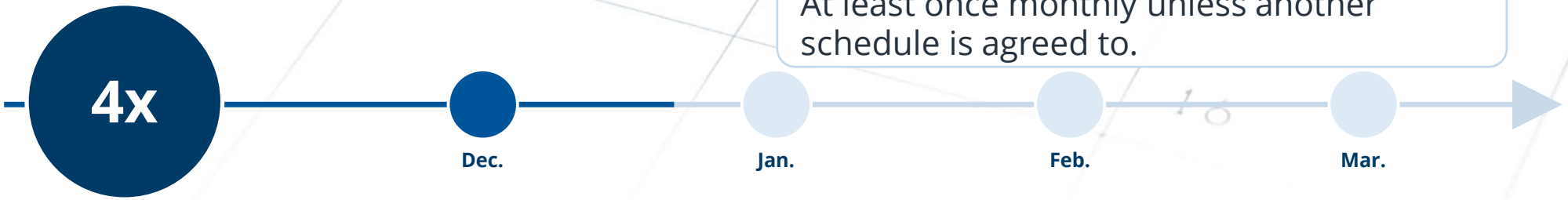
tax districts

191

special districts

Distribution timing is set in statute

Florida Statute 197.383 sets a defined schedule for distributing collections to each taxing authority.



Every other month
At least once monthly unless another schedule is agreed to.

At least four distributions during the first two months after the tax roll is received.

Delinquent property taxes

Unpaid property taxes become delinquent April 1.

3%

penalty added April 1

Fees and interest accrue until taxes are paid.

What happens next

1 Reminder notice

Tax collectors are required to mail reminders

2 Advertisement

Delinquent properties are advertised in Hometown News and online.



April 1 starts the delinquency process.

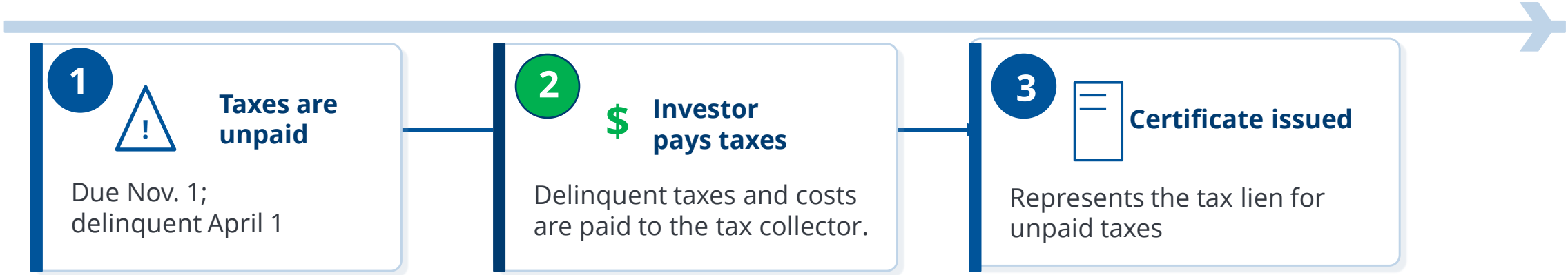
A tax certificate is a lien, not a sale

When a property owner does not pay on time, an investor may pay the delinquent taxes and costs. The owner still owns the property.

Property is NOT SOLD

Lien only
Property owner retains ownership.

Tax certificate process



Taxing authorities receive the delinquent funds after the certificate is purchased.

Can the property owner lose the property?

Yes, but not immediately.

The owner still has time to stop the sale.

A tax certificate must age before a tax deed application can begin. Even then, payment in full before the sale date stops the sale.

1. **2 years**
   Tax certificates must be at least two years old and still outstanding.
2. **Tax deed application**
   The certificate holder can start the process.
3. **Sale can be forced**
   If not paid in full before the sale date, the property is sold to the highest bidder.

Bottom line: **If the owner pays in full before the investor makes payment, the property is not sold.**

Common misconceptions: exemptions and bills

Exemptions are automatic after purchase.

False. They are not automatically added upon purchase.

$50,000 applies fully to schools.

False. Only the original $25,000 applies to school taxes.

Homestead means no tax bill.

False. Homestead does not automatically exempt all taxes.

No bill means no tax is owed.

False. The obligation remains.



Common misconceptions: payments and responsibility



Nov. 1 is the payment deadline.

False. It is the date tax notices are mailed.

A fully exempt owner owes nothing.

False. Non-ad valorem assessments may still be due.

All homes on the same street owe the same.

False. Values, exemptions and assessments can differ.

The tax collector determines the bill amount.

False. That is not the tax collector's role.

For mailed payments, the U.S. Postal Service postmark determines the paid date during current tax season.

How Amendment 3 could affect collections

School taxes remain

The increased homestead exemption would not apply to school board taxes.

Assessments remain separate

Non-ad valorem assessments would not be reduced by exemptions.

Funding could shift

New or expanded non-ad valorem assessments could become more important.

Property tax bills will still be mailed and collected.



Tax collector tidbits

Tax collector operations are defined by the Department of Revenue, Florida Statutes, rules and regulations from FLHSMV and other state agencies.

Delinquencies are trending down

In Volusia County, fewer taxes are going delinquent each year. Certificates are issued for 98% to 99% of those that do.

We provide State services 'locally'

- Birth certificates
- Hunting and fishing licenses
- Concealed weapon license
- and DMV services

Budget is state-approved

The tax collector's budget is approved by the Florida Dept. of Revenue (DOR), not the County.

The vast majority of excess fees left at fiscal year-end go to the County and are placed in the general fund. Funds cannot be carried forward.

Majority of transactions are motorist services

Property tax commissions help keep the office operating on the motorist services side.

Nearly 800,000 | driver license and vehicle/vessel registration transactions last fiscal year

That's about 2x | the number of property tax transactions



Small transaction fees do not cover the full cost of providing local motorist services.

WILL ROBERTS
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Questions?

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VolusiaTax.gov