When are taxes due and when do they become delinquent?

All property taxes become due November 1, must be paid no later than March 31, and become delinquent on April 1. Early-payment discounts are applied to tax bills paid in full between November 1 and February 28. (November 4%; December 3%; January 2%; February 1%).

- Tax payments for current tax bills are posted according to their postmark. Tax payments are generally processed within 24 hours of receipt (up to 3 business days during peak periods).
- Delinquent Real Estate bills are charged a 3% interest and advertising costs.
- Delinquent Tangible Personal Property bills are charged a 1.5% interest per month and advertising costs.
- Verify your payment, or pay online from our public website broward.county-taxes.com.
- It is your responsibility to know that taxes are due and to make payment before April 1 -- failure to receive a tax bill does not relieve anyone from paying taxes or additional interest and fees, per Florida Statute 197.122.

Where can payments be made and what forms of payment are accepted?

1. Pay Online: broward.county-taxes.com by Echeck (no fee), all major credit cards, debit card or PayPal (fees apply). Credit and debit card payments are charged 2.55% of the total amount charged. If an Echeck payment is submitted with the incorrect account information or returned unpaid for any reason, a fee of up to 5% may be charged, per Florida Statute 125.0105.
2. By Using the Green Return Envelope Provided with your Tax Bill: Return the bottom stub of your tax bill with your payment, make check payable to “Broward County Tax Collector,” paid in U.S. funds, and payable from a U.S. bank. Payment address:
   Remitter Address:
   BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS,
   PO BOX 105048, ATLANTA, GA, 30348-5048
   Overnight Address:
   BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS,
   3585 ATLANTA AVENUE, HAPEVILLE, GA, 30354-1705
   **Important: Do not use the Green Return Envelope after March 31, mail payments directly to our office using the address shown on your tax bill coupon.
3. At any Wells Fargo Bank in Broward County: only full payment accepted for the current 2022 tax-year, paid by check or money order – and you must bring your current tax bill to the bank. No payments can be made at Wells Fargo Banks after March 31.
4. At the Tax Collector’s Office: Room A100, 115 S. Andrews Ave, Fort Lauderdale (8:30am – 5pm, M-F), either full or partial payments, by cash, check, credit or debit card (fees apply).

Are Partial Tax Payments accepted?

Florida Statute 197.374 allows up to five (5) partial payments per account, made between November 1, and March 31. No application is submitted for partial payments: but you must indicate your intent to make a partial payment on your first payment – write “partial payment” in the memo line of your check, or call our office and request that your account be enabled for partial payments.

- Partial payments forfeit all discounts that would otherwise apply to a full payment.
- A minimum partial payment of $100 must be made, and must include an additional $10 processing fee for each partial payment made.
- You cannot make online partial payments, unless you contact our office first – we must enable your account to accept a partial payment.
- No partial payments can be made at a Wells Fargo Bank.
- Partial payments are only accepted for CURRENT tax bills – after March 31 no partial payments are accepted for delinquent taxes.

How do I enroll in the Quarterly Installment Payment Plan?

The Installment Payment Plan allows taxpayers to pay real estate/tangible taxes for the NEXT year in four installments at an overall discounted rate of 3.5% for the entire year’s bill. Once you fully enroll in this plan, you do not reapply each year, as long as you make a timely first installment payment each June.
Eligibility Requirements for the 2023 Installment Plan

- Submit a 2023 Installment Online Application by April 30, 2023. Apply online beginning November 1, 2022, at Broward.county-taxes.com. The online application can be found by clicking “Property Tax”, then search for your property account information by entering your property account number, name or address.
- Your estimated taxes must be more than $100 per tax bill.
- Your taxes are NOT being paid by your mortgage, Escrow account, or a tax-paying agent
- Make a timely First Installment payment to fully enroll in this plan – failure to make a payment by July 31, will automatically cancel your account from the installment plan.

Installment Payment Schedule and Discounts

- 1st Installment, payable by *June 30: ¼ of the previous year’s taxes discounted 6%
- 2nd Installment, payable by September 30: ¼ of the previous year’s taxes discounted 4.5%
- 3rd Installment, payable by December 31: ½ of the current year’s adjusted tax amount discounted 3%.
- 4th Installment, payable by March 31: ½ of the current year’s adjusted tax amount, no discount.

*If the first installment bill is not paid by June 30, you still have the option to make your payment by July 31 – however, the 6% discount is lost, and for Tangible accounts only: you must pay an extra 5% penalty to stay enrolled in the plan.

What happens when my taxes become delinquent?

- Partial payments cannot be accepted for delinquent taxes and delinquent tax payments are posted as of date received – mailed postmark dates do not apply.
- On or before June 1, the Tax Collector must conduct a Tax Certificate Auction of all qualified, unpaid delinquent real estate accounts.
- At the Tax Certificate Auction, investors pay the taxes due in exchange for a tax certificate, which is a lien on the property issued at the winning bid rate of interest. Tax Certificates convey no property rights to the winning bidder.
- Once a certificate is sold at auction, a taxpayer must pay all delinquent taxes, accrued interest, advertising costs and fees to redeem the certificate. Only cash, certified funds, or wire transfer payments are accepted. Interest continues to accrue until the certificate is redeemed. No personal checks can be accepted once a tax certificate is issued.
- If delinquent taxes are unpaid for 2 years, the certificate holder can file a Tax Deed Application and the property may be sold at a Tax Deed Sale to repay their investment costs, per Florida Statute 197.302.

Other Commonly Asked Questions

- How do I change the mailing address my tax bill is sent to?
  Contact the Broward County Property Appraiser, bcpa.net, to request a mailing address change – the Tax Collector will be notified of the new mailing address.

- Am I required to pay taxes if I filed a Value Adjustment Board petition?
  Yes, Florida Statutes 194.014 requires any taxpayer who filed a petition to make a minimum statutory payment by March 31. Failure to make this payment by March 31, will result in the denial of your petition. A “VAB Partial Payment” calculator is available on our payment website to assist in determining the amount of your required partial payment, Broward.County-Taxes.com

- Why did I receive a tax bill if I have sold the property?
  Your sale, or the recording of your sale deed, probably occurred after the tax bills were prepared in October. We advise that you contact your closing agent to confirm that your responsibility for a prorated portion of the taxes was addressed in your closing documents. However, the new property owner is responsible to pay the current tax bill in full.

Questions? Call The Broward County Call Center 311 or 954-831-4000
Visit the Tax Collector website for more information: Broward.org/RecordsTaxesTreasury

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