



# "Ask Lori"

**Helpful Tax Saving Advice and Tips from  
Broward County Property Appraiser Lori Parrish**

Dear Lori:

I heard a representative of your office speak to our Realtor<sup>®</sup> Property Tax 101 seminar. He told me your office changed state law to allow taxpayers to make partial payments of their 2015 tax bill this year? I might be interested in this payment option for my 2015 property tax bill.

R.B., Fort Lauderdale, FL (via email)

The Property Appraiser does not set or collect taxes. In 2009, I asked State Senator Jeremy Ring of Parkland to change state law to allow the Broward County Records, Taxes and Treasury Division (Broward Tax Collector) to accept partial payments from taxpayers for payment of current year property taxes. We were successful in passing Senate Bill 1580 and getting then Governor Charlie Crist to sign this bill into law. Last year 2,251 property tax bills were paid using the partial payment plan.

Between November 1, 2015 and March 31, 2015, a taxpayer can elect to make up to 5 partial payments, along with a \$10.00 processing fee for each partial payment. Each partial payment must be at least \$100 with the balance being paid in full by March 31, 2016 to avoid interest and penalties on the unpaid balance. There is no application for partial payments. Taxpayers must declare their intent to make partial payments to the Broward County Records, Taxes and Treasury Division (Broward Tax Collector) at the time of their first remittance, and partial payments cannot be made online.

Any unpaid balance becomes delinquent and handled like any other delinquent tax bill and will be subject to the same interest and penalties, including having a tax certificate sold pursuant to Florida Statute. Partial payments are not eligible for any early-payment discount. The taxpayer has the responsibility to ensure the remaining amount due is paid timely. The county will not send monthly invoices. Partial payments cannot be made on delinquent taxes.

Additionally, not all Florida counties are participating in this program. If you own properties in other counties, please check with your local Tax Collector's Office to determine if this payment program is available.

Should you have any questions or wish to participate in the partial payment plan, please contact the Broward County Records, Taxes and Treasury Division at 954.831.4000 or visit their website at [www.broward.org/RecordsTaxesTreasury](http://www.broward.org/RecordsTaxesTreasury).

Sincerely,

*If you have a question for the Property Appraiser, please email Lori at [lori@bcpa.net](mailto:lori@bcpa.net) or write to her at the Broward County Property Appraiser's Office, 115 S. Andrews Avenue, Room 111, Fort Lauderdale, FL 33301. (October 2015)*