FLORIDA DEPARTMENT OF REVENUE

# APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

Section 197.222, Florida Statutes

DR-534
R. 06/22
Rule 12D-16.002
F.A.C.
Effective 06/22

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than $100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

| Installment Payment | Year Taxes | Discount | If Not Paid |
|---|---|---|---|
| **First Installment** Due June 30. *The tax collector must accept late payment through July 31.* | One-quarter of the total estimated taxes and assessments based on the previous year | 6% for payments applied or postmarked by June 30 | The account is removed from the installment plan. *You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 to participate in the installment plan for future years.* |
| **Second Installment** Due September 30 | One-quarter of the total estimated taxes and assessments based on the previous year | 4.5% for payments applied or postmarked by September 30 | Added to the next installment due in December and results in the loss of discount |
| **Third Installment** Due December 31 | One-quarter of the total estimated taxes and assessments plus one-half of any adjusted tax amount | 3% for payments applied or postmarked by December 31 | Added to the next installment due in March and results in the loss of discount |
| **Fourth Installment** Due March 31 | One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount | No discount. Payment must be applied or postmarked by March 31 | Unpaid installments are delinquent April 1. *The tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.* |

To pay property taxes by installment, complete the form below and return this application to your county tax collector by **April 30**. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

## SEMINOLE COUNTY TAX COLLECTOR

**Mailing Address:** PO Box 630 Sanford FL 32772-0630

**Phone:** (407) 665-7636 **Email:** brian.craigo@seminolecounty.tax **Website:** www.seminolecounty.tax

***(Keep this portion for your records)***

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***(Return this portion to the tax collector's office)***

## APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

TO BE COMPLETED BY THE TAXPAYER

| | | |
|---|---|---|
| Tax Year 2027 | County: Seminole | Type of Account ☐ Real Estate ☐ Tangible |
| Name | | Parcel ID # or Account # |
| Mailing address | | City, State, ZIP |
| Area code/Phone | | Email address |
| Signature _____ | | Date signed _____ |