

TAX COLLECTION PROCESS

Ad valorem taxes are based on the value of property. Non-ad valorem assessments are fees for specific services such as solid waste disposal, water management, sewer, storm water, and special improvements.

Your Tax Collector - prints, mails, and collects tax payments based on information contained in the current tax roll that is certified by the Property Appraiser and Levying Authority. For questions concerning payment of taxes visit us online or contact our office at 239.533.6000.

Your Property Appraiser - sets the value on property based on current market value, including buildings and improvements. Any exemptions you have applied for and received are deducted from the assessed value, which becomes a taxable value. If you have questions on your value or exemption allowed, contact the Property Appraiser at www.leepa.org or 239.533.6100.

Your Levying Authority - city council, county commission, school board, water management districts and special districts determine their budgetary needs and hold public hearings prior to adopting the final millage rate or fee. If you have questions concerning the rate or fee charged, contact the responsible authority listed on the front of your tax notice.

IMPORTANT DATES TO REMEMBER

EARLY PAYMENT DISCOUNTS

- 4% - If paid in November
- 3% - If paid in December
- 2% - If paid in January
- 1% - If paid in February
- No discount if paid in March
- April 1 - Taxes are delinquent

TAX COLLECTION EXPLANATION FOR NEW OWNERS

This information is provided to assist you in understanding the Real Estate Property Tax Notice.

Visit our official website at
www.leetc.com

SERVICE CENTER HOURS AND LOCATIONS

Monday - Friday 8:30 a.m. to 5:00 p.m.
 Except holiday closings

- Bonita Springs**.....25987 S Tamiami Trl
- Cape Coral**.....1039 SE 9th Ave
- Fort Myers**.....2480 Thompson St
- Lehigh Acres**.....3114 Lee Blvd
- North Fort Myers**.....15201 N Cleveland Ave
- South Fort Myers**.....15680 Pine Ridge Rd

LIMITED SERVICE LOCATION

Monday - Friday 8:30 a.m. to 5:30 p.m.
 Except holiday closings

Colonial.....2516 Colonial Blvd

Mailing Address: PO Box 1609
 Fort Myers, FL 33902-1609



OWNERSHIP CHANGE PROCESS

This notification means our office has recently received a Certificate of Correction from the Property Appraiser's office which indicates a change in ownership.

Our records indicate the taxes on this property have not been paid. Enclosed is a corrected tax notice.

If you have recently remitted payment, please confirm payment before disregarding this notice. To verify your taxes are paid, visit us online or call 239.533.6000.

WHAT YOU SHOULD KNOW

- At the time of closing, you became responsible for the taxes on your property. Your closing agent is responsible to calculate any proration of property taxes owed by both the buyer and seller.
- Proration and tax payment responsibility for a private sale is handled between buyer and seller.
- Refer to your settlement statement, in your closing documents, to verify the amount charged and credited to each party. Contact your closing agent if you have questions about the proration or who is responsible for payment of the property taxes.
- If property taxes are included in your monthly mortgage payment, contact your mortgage company to discuss the request and payment of your taxes.
- You may be eligible for certain exemptions on your homestead property. Contact the Property Appraiser to determine qualification and eligibility requirements.

A change in ownership requires the cooperation of all parties involved to be completed properly. A typical process is outlined below.

1. Title company, attorney, or closing agent assist buyer and seller in completing required documents for the transfer of property and estimates proration of taxes.
2. Ownership documents are filed with the Clerk of Circuit Court to record the transfer of property. This is usually done by an attorney, title company, or closing agent.
3. Property Appraiser updates the tax roll record reflecting new owner information and sends a correction to the Tax Collector.
4. Tax Collector updates the tax record reflecting new owner information and mails a corrected tax notice when taxes are unpaid.

OMB Approval No. 2510-0205

A. Settlement Statement (HUD-1)

BUYER/SELLER

B. Type of Loan		C. Note		D. Name & Address of Borrower		E. Name & Address of Seller		F. Name & Address of Lender	
1.	<input type="checkbox"/> FHA	This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "to/borrower" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.							
4.	<input type="checkbox"/> VA								
G. Property Location:		H. Settlement Agent:		I. Settlement Date:		J. Summary of Borrower's Transaction			
Phase of Settlement:									
J. Summary of Borrower's Transaction					K. Summary of Seller's Transaction				
100. Gross Amount Due from Borrower					400. Gross Amount Due to Seller				
101.	Contract sales price			401.	Contract sales price				
102.	Personal property			402.	Personal property				
103.	Settlement charges to borrower (line 1400)			403.					
104.				404.					
105.				405.					
Adjustment for items paid by seller in advance					Adjustment for items paid by seller in advance				
106.	City/town taxes	to		406.	City/town taxes	to			
107.	County taxes	to		407.	County taxes	to			
108.	Assessments	to		408.	Assessments	to			
109.				409.					
110.				410.					
111.				411.					
112.				412.					
120. Gross Amount Due from Borrower					420. Gross Amount Due to Seller				
200. Amount Paid by or in Behalf of Borrower					500. Reductions in Amount Due to Seller				
201.	Deposit or earnest money			501.	Escrow deposit (see instructions)				
202.	Principal amount of new loan(s)			502.	Settlement charges to seller (line 1400)				
203.	Existing loan(s) taken subject to			503.	Existing loan(s) taken subject to				
204.				504.	Payoff of first mortgage loan				
205.				505.	Payoff of second mortgage loan				
206.				506.					
207.				507.					
208.				508.					
209.				509.					
Adjustments for items unpaid by seller					Adjustments for items unpaid by seller				
210.	City/town taxes	to		510.	City/town taxes	to			
211.	County taxes	to		511.	County taxes	to			
212.	Assessments	to		512.	Assessments	to			
213.				513.					
214.				514.					
215.				515.					
216.				516.					
217.				517.					
218.				518.					
219.				519.					
300. Total Paid by Borrower					600. Total Reduction Amount Due Seller				
301. Cash at Settlement from Borrower					601. Cash at Settlement from Seller				
301.	Gross amount due from borrower (line 120)			601.	Gross amount due to seller (line 420)				
302.	Less amounts paid by/borrower (line 220)	()	602.	Less reductions in amount due seller (line 520)	()		
303.	Cash <input type="checkbox"/> From <input type="checkbox"/> To Borrower			603.	Cash <input type="checkbox"/> To <input type="checkbox"/> From Seller				

The Public Reporting Burden for this collection of information is estimated to average 30 minutes per response for collecting, reviewing, and reporting the data. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number. No confidentiality is assured; this disclosure is mandatory. This is designed to provide the parties to a RESPA covered transaction with information during the settlement process.

Previous editions are obsolete. Page 1 of 3 HUD-1

SAMPLE SETTLEMENT STATEMENT