

DELINQUENT TANGIBLE PERSONAL PROPERTY (DELQTPP)

Tangible personal property taxes become delinquent April 1 of each year, at which time interest and additional fees are due and added to the bill for collection. A reminder notice is mailed to the property owner showing the additional fees. Tangible personal property accounts that remain unpaid on May 1 of each year will be referred to Revenue Recovery Solutions, Inc. for collection. Accounts referred for collection will be subject to an additional fee assessed by the vendor.

A list of delinquent tangible personal property taxpayers are advertised in a local newspaper, the cost of which is added to the tax bill.

Pursuant to Florida Statute 197.413, tax warrants are issued by the Tax Collector prior to April 30 of the next year on all unpaid tangible personal property taxes. The Tax Collector will also apply to the circuit court for an order granting levy and seizure of the tangible personal property for the amount of the unpaid taxes and costs.

If the delinquent taxes cannot be made in one payment and the amount due is at least \$40.00, a payment plan may be available. To inquire about a payment plan contact delqtp@leetc.com. An application can be found at: www.leetc.com/taxes/delinquent-taxes.



IMPORTANT CONTACTS

Lee County Tax Collector
Delinquent Tangible Taxes
239.533.6000
www.leetc.com
delqtp@leetc.com

Lee County Property Appraiser
Tangible Tax Department
239.533.6140
www.leepa.org
TPP@leepa.org

TAX COLLECTOR	
September 30	Local Business Tax renewals due
November 1 – March 31	Current year taxes due
April 1	Taxes delinquent

PROPERTY APPRAISER	
January 1	Assessment date & DR-405 available online
April 1	Filing deadline for TPP and extension requests
May 15	Filing deadline for TPP with extensions, penalties applied
Mid-August	TRIM notices mailed out

Larry D. Hart
LEE COUNTY
Tax Collector



BUSINESS OWNER'S GUIDE TO TANGIBLE TAXES

This information is provided to assist you in understanding the requirements associated with Tangible Personal Property Taxes.

Visit our official website at
www.leetc.com

OFFICE 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 Service Center2516 Colonial Blvd

Mailing Address: PO Box 1590
Fort Myers, FL 33902-1590

DO YOU OWN A BUSINESS OR RENT PROPERTY?

If you operate a business, or rent real property, you are subject to an ad valorem assessment. Tangible personal property tax is an ad valorem tax based on the following categories of property:

- Businesses - furnishings, fixtures, signs, supplies, tools, and equipment used in the operation of business. Items owned, used, or leased by a business are considered tangible personal property.
- Rental Furnishings - furnishings and appliances provided in a rental unit.

BUSINESS OWNER REQUIREMENTS

Business owners will receive a Lee County tangible personal property tax notice. Based on Florida Statute 193.052, anyone in possession of assets on January 1 must file a Tangible Personal Property Tax Return (DR-405) with the Property Appraiser by April 1 each year. The Property Appraiser uses the return to determine the value of the assets. If the furnishings or equipment are used in the course of business, it needs to be reported. This includes any fully depreciated or expensed assets and personally owned assets.

All tangible property must be reported.

HOW TO FILE A TANGIBLE PERSONAL PROPERTY TAX RETURN

The DR-405 and filing options are available on the Property Appraiser's website at www.leepa.org.

DIDN'T FILE A TANGIBLE PERSONAL PROPERTY TAX RETURN?

Failure to file, or filing after April 1, will result in a penalty and/or additional costs. Florida Statute 193.073(2) authorizes the Property Appraiser to assess any business or rental property that does not file with an average cost of similar businesses. To ensure the proper reporting and valuation of your assets and an accurate tax bill, you must file a DR-405 by April 1 annually.

\$25,000 TANGIBLE PERSONAL PROPERTY EXEMPTION

If you file a Tangible Personal Property Return (DR-405) by April 1, you may be eligible for an exemption.

TAX COLLECTION PROCESS

Your Tax Collector

- Prepares and mails tax notices (tax bills)
- Collects property tax payments based on certified rolls received from Property Appraiser and Levying Authority
- Distributes revenue to Levying Authority

An example of the documents can be found on our website

ASSESSING YOUR PROPERTY

Your Property Appraiser

- Determines property values, exemptions, and late filing penalties
- Maintains assessed owner(s) name, mailing address, site address, and legal description
- Mails Notice of Proposed Property Taxes (TRIM), in August, which includes values and public hearing dates.
- Certifies tax roll and corrections to Tax Collector

NO LONGER IN BUSINESS OR RENTING PROPERTY?

A final return or disposition of assets should be completed for all businesses and rental properties that have sold or closed. The return or form should include the closing date or sale date and if sold, to whom and the business owner signature. Both forms are available on the Property Appraiser's website www.leepa.org or call 239.533.6140.

PAYMENT OPTIONS

CURRENT YEAR TANGIBLE PERSONAL PROPERTY

Pay in Full

Pay in full between November 1 to March 31 at any one of our six locations or online at www.leetc.com.

Partial Payments

To make partial payments:

- Complete an Agreement form and submit with the first partial payment.
- Remit all partial payments during the current tax year, November 1 to March 31.
- Taxpayer will pay an additional fee for each partial payment made.

Installment Payment Plan

Property taxes can be paid by the installment method if the prior year's tangible tax bill is more than \$100. To participate in the installment plan, taxpayers must submit an application for each account to the Tax Collector by April 30 of the tax year.

For more information visit

www.leetc.com/taxes/installments-and-partial-payments.