

Extension of Property Tax Discount in Miami-Dade and Potentially Other Counties

Article By:

Brian S. Adler

Elise Holtzman Gerson

On September 4, 2017, Governor Scott issued [Executive Order 17-235](#) in response to anticipated severe damage across Florida due to Hurricane Irma. The Executive Order granted the Florida Department of Revenue authority to issue an Emergency Order to waive and extend the local taxing authorities' compliance deadlines related to the budget process and associated setting of millages and special assessment rates.

On September 6, 2017, the Department of Revenue, pursuant to the authority granted under Executive Order 17-235, issued an Emergency Order, as amended on September 8, 2017, suspending the compliance deadlines for the budget approval process and the setting of millage and special assessment rates for ad valorem and non-ad valorem taxes.

Miami-Dade County utilized the extension through its budget adoption hearing process and is availing itself of the extended time frames to delay mailing of the tax notices, which in turn extends the statutory early payment discount until 30 days from the mailing of the tax notices.

[Pursuant to the Miami-Dade County website](#), the County tax collector anticipates mailing the tax notices out on November 14, 2017, which will also be the official open date for 2017 property taxes.

[Section 197.162](#) of the Florida Statutes governs tax discount payment periods and provides for a 4% discount for payments made in the month of November or at any time within 30 days after the original tax notice is sent. As a result of the delay in mailing of the tax notices, if the notices are mailed on November 14, 2017, as reflected in the notice posted on the Miami-Dade County webpage, **the 4% early payment discount period is extended and will run from November 14, 2017 through December 13, 2017.**

After December 13, 2017, the standard provisions of Section 197.162 apply. Those provisions are: a 3% discount for the remainder of December, a 2% discount for payments made in the month of January, a 1% discount for payments made in the month of February, and no discount in March. The date of delinquency remains April 1, 2018, which is a Sunday. While deadlines generally run to the next business day, to avoid any confusion we recommend ensuring payment is complete by Friday

March 30, 2018.

Please note that while the Order permitted all counties to delay the budget process and assessment of property taxes, it is being handled on a county by county basis. Both Broward County and Palm Beach County tax collector offices stated they anticipate issuing tax bills, without delay, on November 1, 2017. This means that the 4% discount for early payment in these counties will end on November 30, 2017. It is important to check with your local county tax collector to determine if the provisions of the Order affect issuance of property tax bills or the extension of your discount rate timeframe in the particular county where the subject property is located.

© 2024 Bilzin Sumberg Baena Price & Axelrod LLP

National Law Review, Volumess VII, Number 320

Source URL: <https://www.natlawreview.com/article/extension-property-tax-discount-miami-dade-and-potentially-other-counties>