



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County

Governmental Center • 301 N. Olive Avenue, 3rd Floor • West Palm Beach, FL 33401
Mailing Address • Post Office Box 3715 • West Palm Beach, FL 33402-3715
www.pbctax.com • Tel (561) 355-2264 • Fax (561) 355-4123

Serving you.

**Belle Glade
Service Center**
2976 State Road 15
Belle Glade

**Delray Beach/South County
Service Center**
501 South Congress Avenue
Delray Beach

**Lake Worth
Service Center**
3551 South Military Trail
Lake Worth

**Lantana
Driver License & Property Tax**
1299 West Lantana Road
Lantana

**Palm Beach Gardens
Driver License Office**
3185 PGA Boulevard
Palm Beach Gardens

**Palm Beach Gardens/NE County
Service Center**
3188 PGA Boulevard
Palm Beach Gardens

**Royal Palm Beach
Service Center**
200 Civic Center Way
Royal Palm Beach

**West Palm Beach/Downtown
Service Center**
301 North Olive Avenue
West Palm Beach

2014 VAB PAYMENT NOTICE

(Section 194.014, F.S.)

You filed a petition with the Value Adjustment Board (VAB) contesting the assessment, classification, or exemption on this property.

Payment options for petitioners who challenge the assessed value of a property are (OPTION 1) pay all taxes in full or (OPTION 2) pay the full amount of non-ad valorem assessments **and** make a partial payment of at least 75% of the ad valorem taxes, less the applicable discount. Payment must be received by 5:00 pm, March 31, 2015. Taxes are delinquent April 1, 2015.

Option 2, if your property taxes total \$1,135 (\$1,000 ad-valorem and \$135 non ad-valorem) you must pay:

Tax Amount	
\$ 1000 (0.75)	\$750
\$ 135 (1.00)	\$135
<u>\$ 1135</u>	<u>\$885</u>

(Less the applicable discount.)

Payment options for petitioners who challenge the denial of a classification or exemption, or the assessment based on an argument that the property was not substantially complete as of January 1 must pay (1) all non-ad valorem taxes **and** the amount of the ad valorem tax which the taxpayer admits in good faith to be owing, less the applicable discount, or (2) pay the full amount, before taxes become delinquent on April 1, 2015.

All VAB payment option taxes must be paid in full by 5:00 pm, March 31, 2015 to avoid penalties. Interest does not accrue on amounts paid in excess of 100 percent of the current taxes due as provided on the tax notice issued.

If your petition is denied – **you owe** ad valorem taxes in excess of the amount paid. The unpaid amount accrues interest at the rate of 12 percent per year from the date of delinquency until the unpaid amount is paid.

If your petition is granted – **you may a) still owe ad valorem taxes OR b) a refund may be due.** Any owed taxes or overpaid amount accrues interest at the rate of 12 percent per year from the date of delinquency until the balance due/refund is paid.

The Tax Collector issues a refund only after the roll is certified by the Value Adjustment Board. Thousands of VAB hearings are scheduled every year. This is a lengthy process. Bills and refunds are expected to be issued during the summer of 2015.

For information on filed petitions, hearing dates, rescheduling, the appeal process and/or final decisions, call the VAB at (561) 355-6289 or visit their website at www.mypalmbeachclerk.com/vab.aspx