



Scott Randolph

ORANGE COUNTY TAX COLLECTOR

MARCH 31, 2014

PRESENTATION TO CITY OF ORLANDO

Outline

Alternative Method of Collecting Non Ad Valorem Taxes

County Held Certificates

Tax Collector Task Force

Questions



Alternative Method of Collecting Non Ad Valorem Taxes

Non Ad Valorem includes storm water, garbage, street lights, etc.

Ocoee currently has an “opt-out” of the uniform application

Specifically concerned about Churches and Non-Profits

County Held Tax Certificates

Several of these Non Ad Valorem properties never get paid

Process is

- Tax Certificate sold for unpaid taxes
- If no one bids on certificate, it is “struck” to the County
- After 2 years the County “shall” apply for Tax Deed on properties valued above \$5,000
- County has not followed this process since at least 2006
- Currently working with County to catch back up

Many properties under \$5,000 taxable value do not get paid

Tax Collector Task Force

Property Taxes

- April 8, discussion regarding possibly eliminating the position of Constitutional Tax Collector
- The Tax Collector collects property taxes for each municipality with no fees collected
- Tax Collector serves as advocate for each taxing authority in the process
- Potential for forgiveness of taxes in bankruptcy cases if under the County
 - Happened in Broward County (Winn-Dixie)
 - Could have happened with 55 West or Plaza Building

DHSMV Functions

- Currently an unfunded mandate requiring Constitutional Tax Collectors to assume ALL Driver License issuance in each county
- Will complete transition in Orange County by April 14, 2014
- Unclear what would happen to Driver License issuance for all Orange County residents if abolishment occurs

Questions?

