



Flagler County Tax Collector Tourist Tax Dept.

Shelly Edmonson, CFCA

Quarterly Collection Report
October 2022

Active Accounts as of October 2022

1252

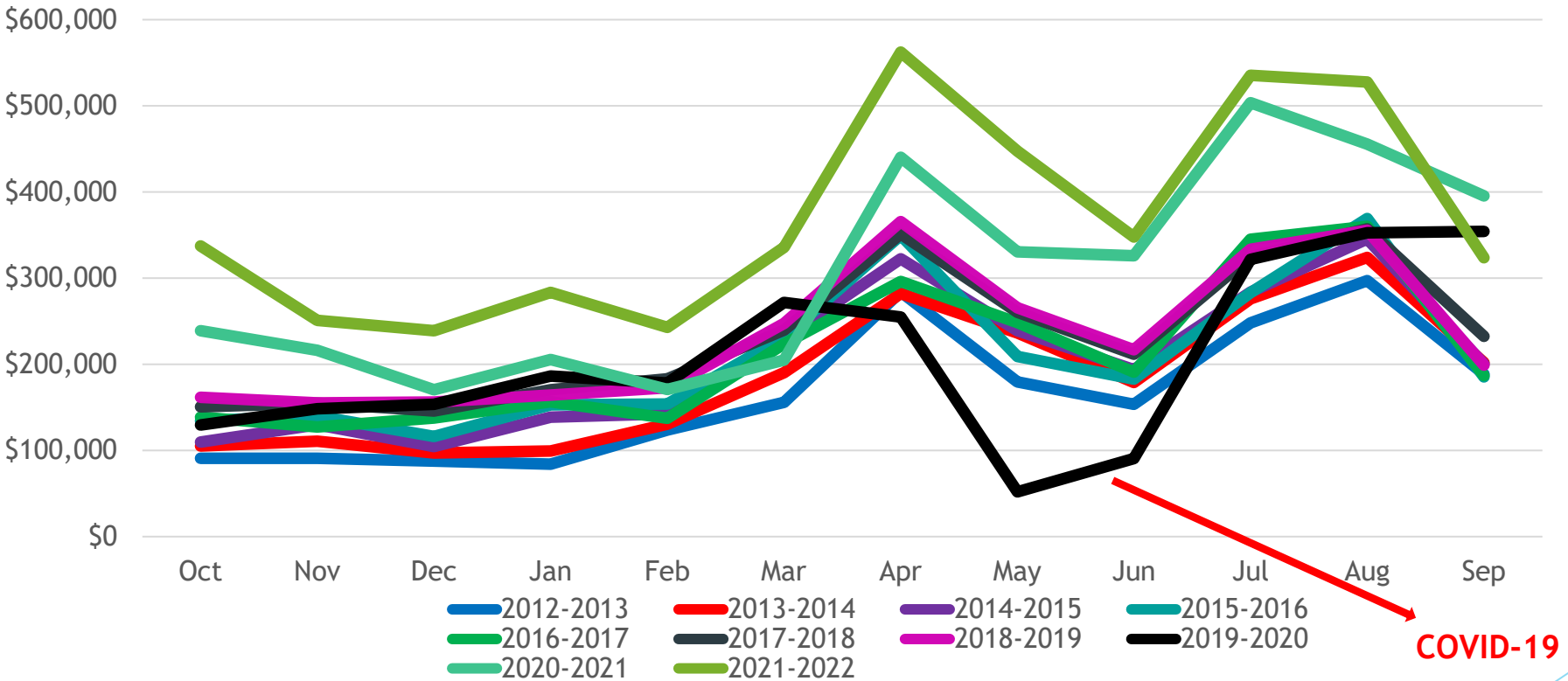
- 453 - Single Family
- 27 - Partial (Single Room)
- 18 - Duplex
- 687 - Condo / Town house
- 9 - Campgrounds
- 4 - Bed and Breakfast
- 17 - Hotels / Motels / Chains
- 37 - Remaining Misc



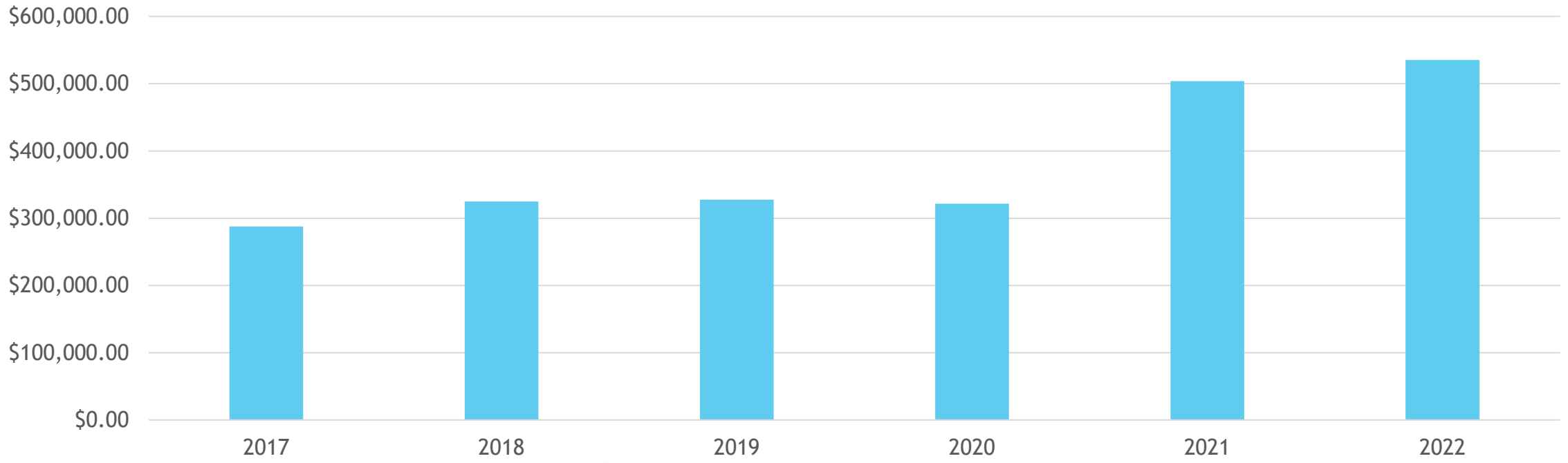
Suzanne Johnston
FLAGLER COUNTY TAX COLLECTOR

Flagler County Total TDT Collections

(includes TC Fee & Collection Allowance, all years adjusted for increase to 5%, collection month)

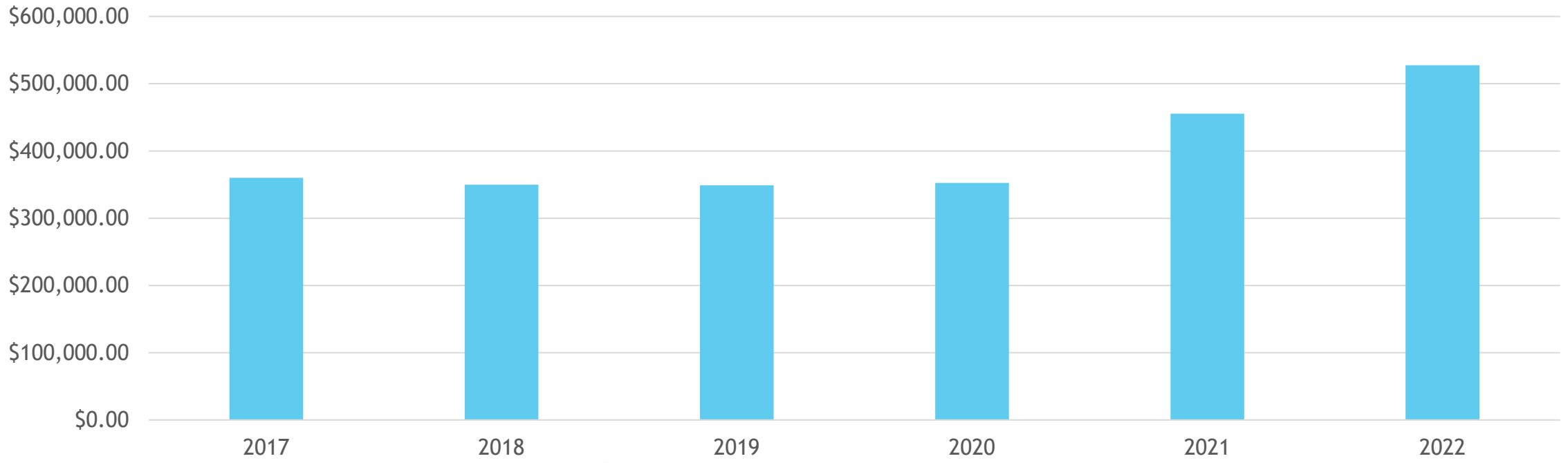


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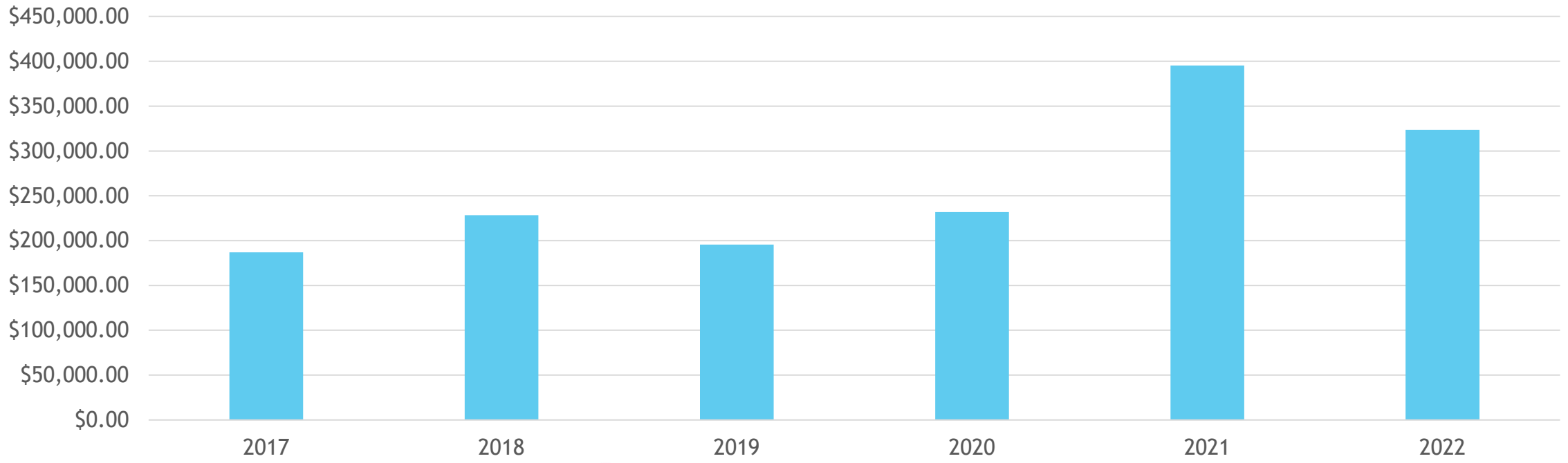
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July TDT Collection Comparison



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August TDT Collection Period



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September TDT Collection Period

5% Transient Rental Tax Rate

(as of 06/01/2017)



PROMOTIONS - 60%



BEACH RESTORATION - 20%



CAPITAL PROJECTS - 20%



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Flagler Beach Mid 1960's



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Flagler Beach Mid 1990's



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Flagler Beach After Ian September 2022



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Beach Restoration Annual Collection 2018-Present 20% of total TDT Collections

Florida Statutes 125.0104

- ▶ Fiscal Year 2018/2019: \$548,944
- ▶ Fiscal Year 2019/2020: \$475,689
- ▶ Fiscal Year 2020/2021: \$721,701
- ▶ Fiscal Year 2021/2022: \$886,443

5. To finance beach park facilities, or beach, channel, estuary, or lagoon improvement, maintenance, renourishment, restoration, and erosion control, including construction of beach groins and shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is **public access** as those uses relate to the physical preservation of the beach, shoreline, channel, estuary, lagoon, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. [161.091](#), **or** funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may **not** be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities;



Homestead Law for Rental Property

Florida Statutes 196.061

- ▶ **Rental of homestead to constitute abandonment.**—(1) The rental of all or substantially all of a dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such dwelling as a homestead, and the abandonment continues until the dwelling is physically occupied by the owner. However, such abandonment of the homestead after January 1 of any year does not affect the homestead exemption for tax purposes for that particular year unless the property is rented for more than 30 days per calendar year for 2 consecutive years.
- ▶ (2) This section does not apply to a member of the Armed Forces of the United States whose service is the result of a mandatory obligation imposed by the federal Selective Service Act or who volunteers for service as a member of the Armed Forces of the United States. Moreover, valid military orders transferring such member are sufficient to maintain permanent residence for the purpose of s. [196.015](#) for the member and his or her spouse.



Community Outreach

- Orange slip in tax bill
- Power point display in lobbies of all TC offices
- Anonymous Reporter link on our website



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Attention Rental Property Owners

Are you receiving rent for your house or
condo?

**Know your Tourist Development Tax (TDT)
obligations**

Pursuant to §125.0104 and 212, Florida Statutes, every person who rents, leases, or lets for consideration any living quarters or accommodations for a term of **6 months or less** is subject to **taxation**. Registration with Flagler County is required. Payment of the tax is submitted on a monthly, quarterly, or seasonal basis.

Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable by a \$1,000 fine and a term of imprisonment not exceeding 1 year. Repeat offenses may constitute a felony.

For additional information, assistance, or to anonymously report a tax evader, visit the Flagler County Tax Collector online at www.flaglertax.com or call (386) 313-4165.

**If you have a TDT account with
Flagler County or do not rent this
parcel, please disregard this notice.**

Suzanne Johnston
Flagler County Tax Collector
www.flaglertax.com

Rental Zones October 2022

Where are they located?

727 - Unincorporated (748 previous quarter)

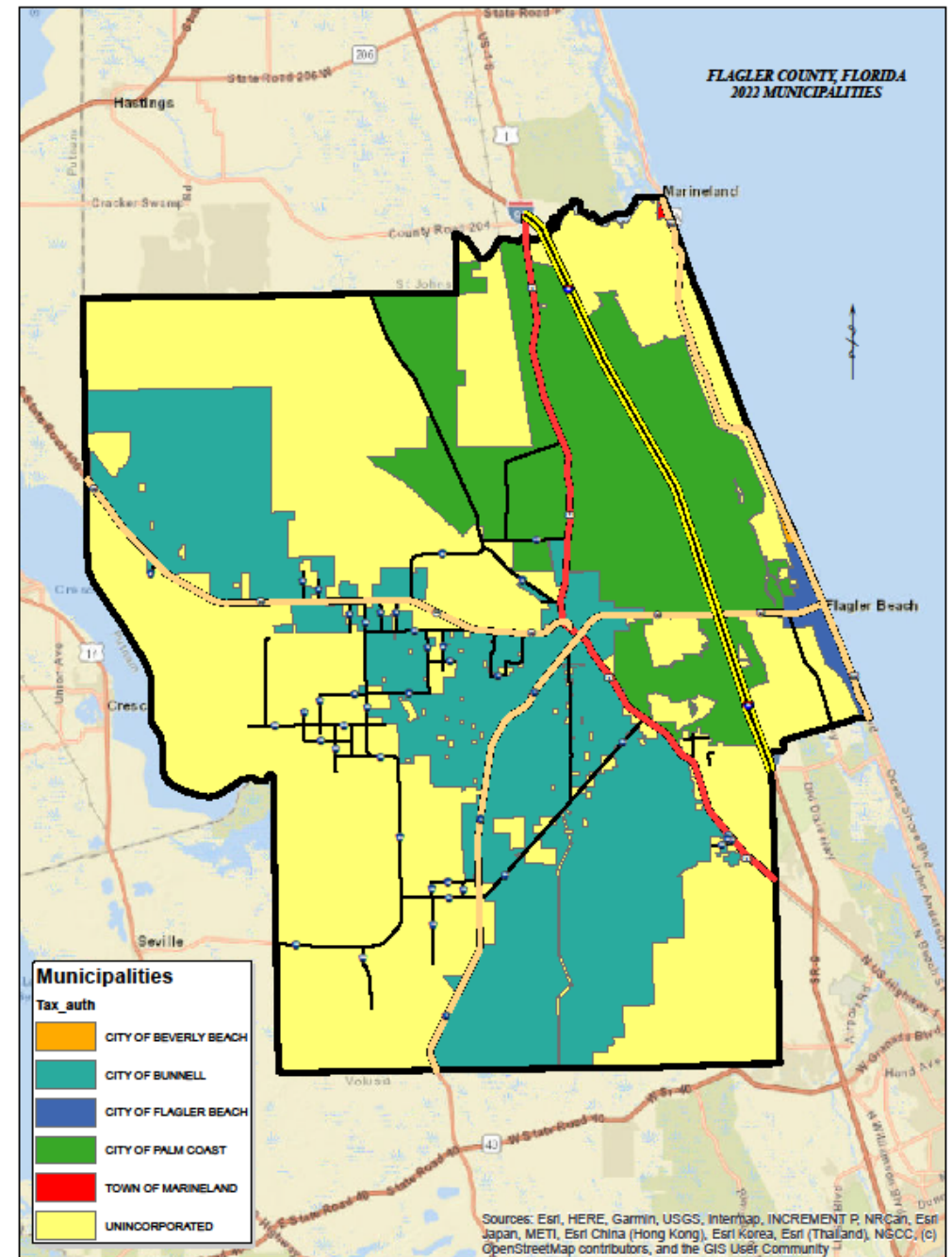
342 - City of Palm Coast (317 previous quarter)

165 - City of Flagler Beach (183 previous quarter)

18 - City of Bunnell / Town of Marineland
/ City of Beverly Beach (18 previous quarter)

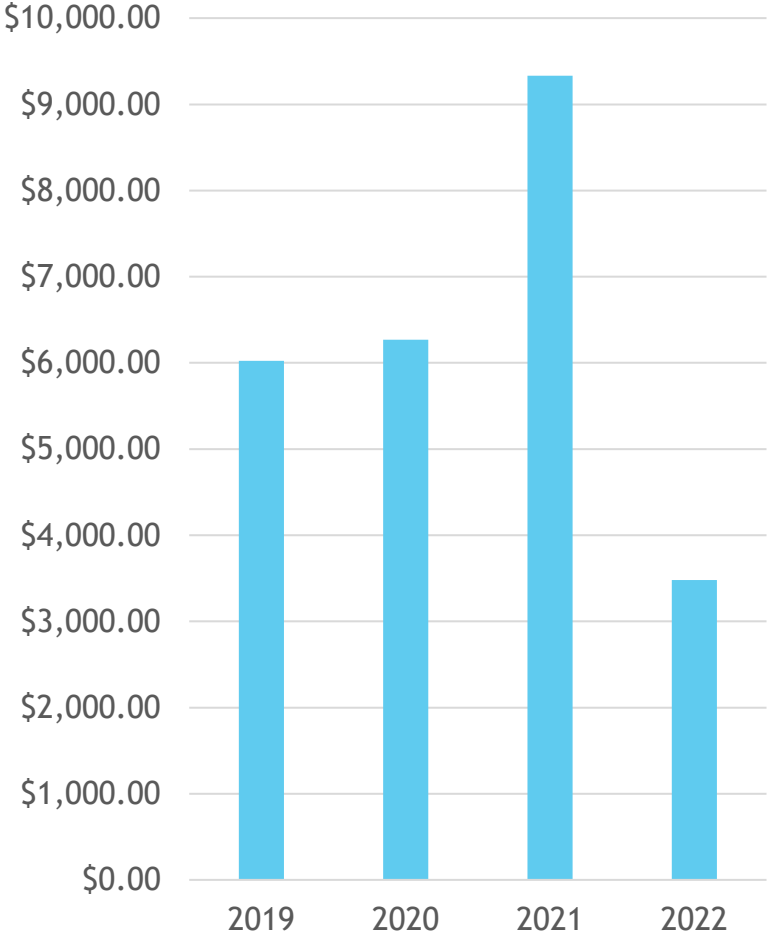


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July Collection Allowance Comparison

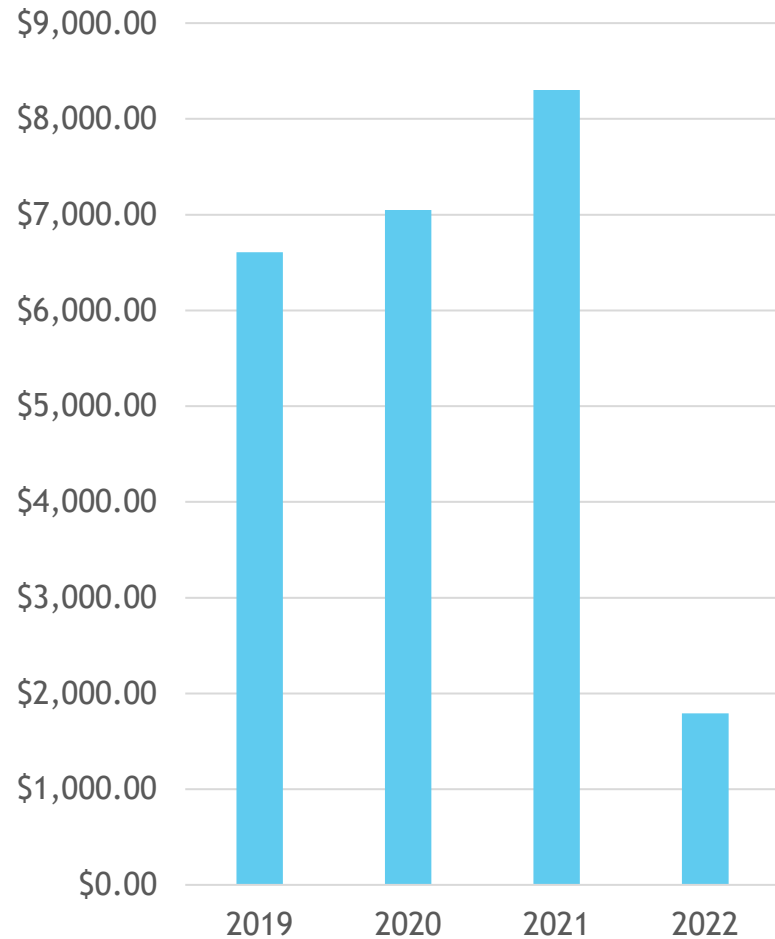
The collection allowance is 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30 for each reporting location. If you have less than \$1,200 in tax due, your collection allowance will be less than \$30



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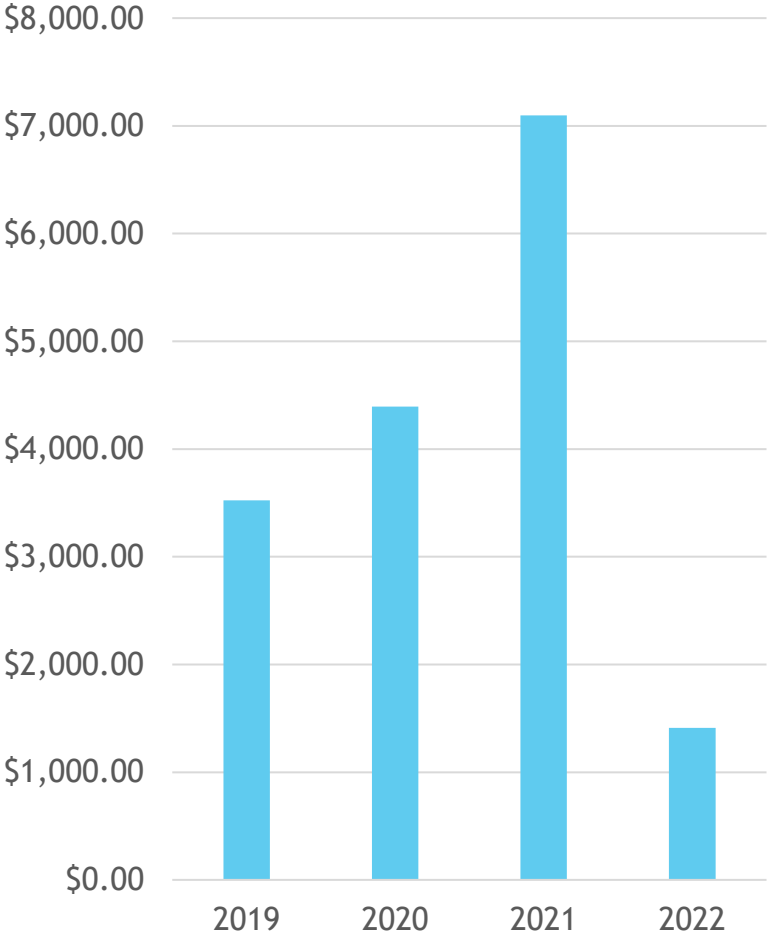
August Collection Allowance Comparison

The collection allowance is 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30 for each reporting location. If you have less than \$1,200 in tax due, your collection allowance will be less than \$30



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September Collection Allowance Comparison



The collection allowance is 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30 for each reporting location. If you have less than \$1,200 in tax due, your collection allowance will be less than \$30



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Florida Tourist Development
Tax Association, Inc.

Thank You!



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Questions?



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