

FLAGLER COUNTY TAX COLLECTOR TOURIST TAX DEPT.

Quarterly Collection Report

October 2024

Shelly Edmonson, CFCA

5% Transient Rental Tax Rate (as of 06/01/2017)



PROMOTIONS - 60%



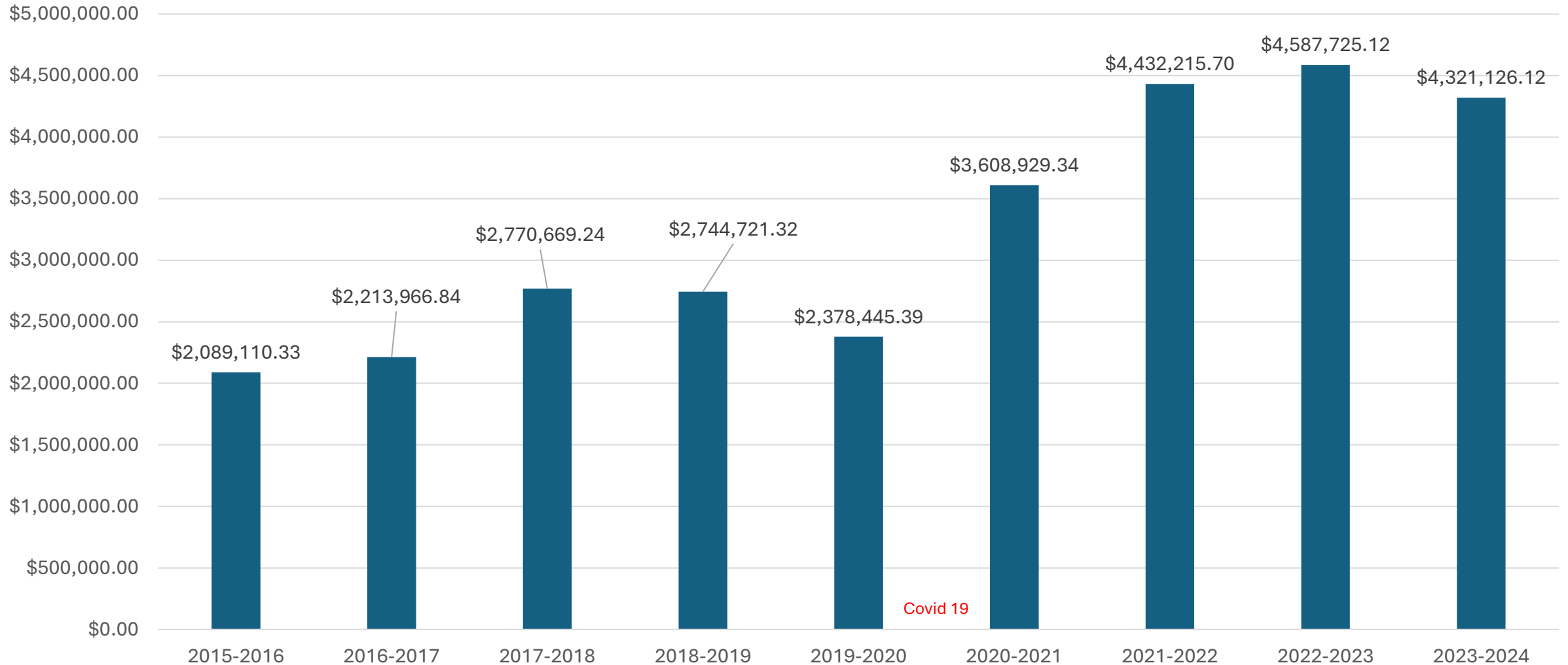
BEACH RESTORATION - 20%



CAPITAL PROJECTS - 20%

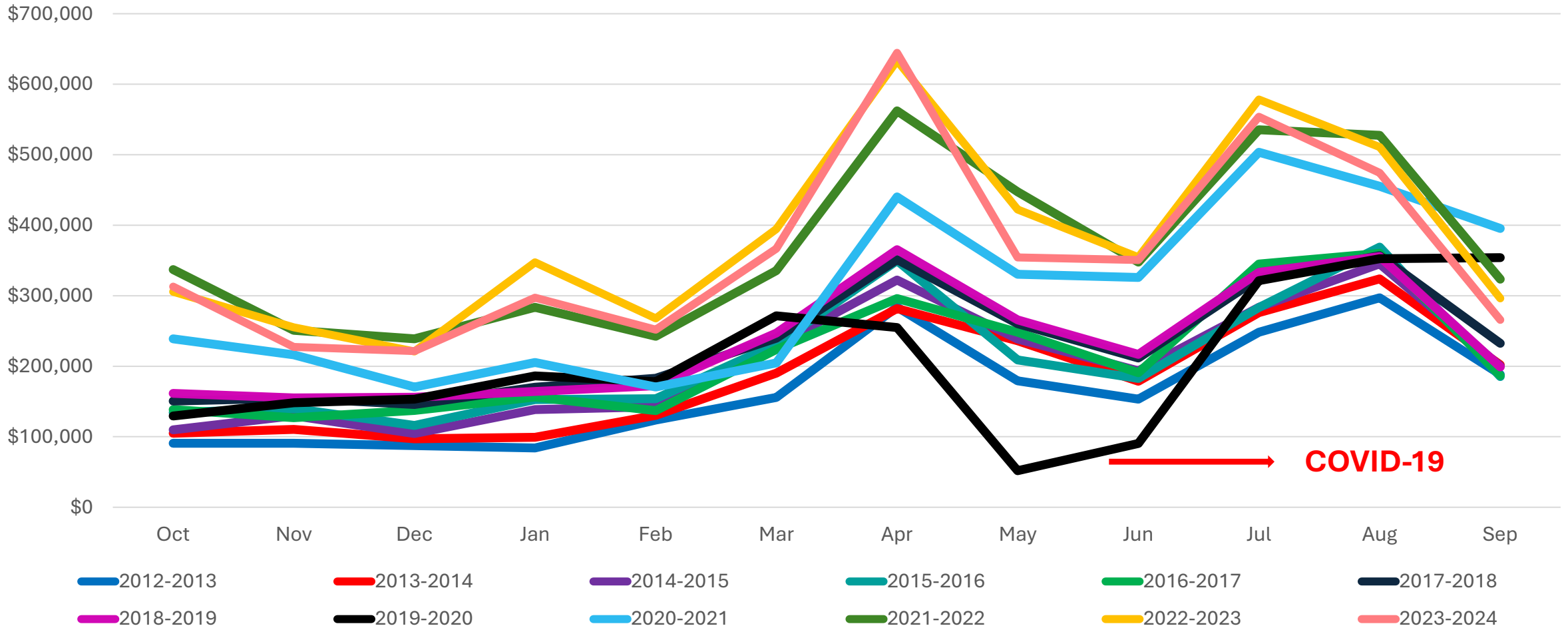


Annual Collection by Fiscal Year (FY Oct – Sept)



Flagler County Total TDT Collections

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



Quarterly Collection Comparison

July - September

2023

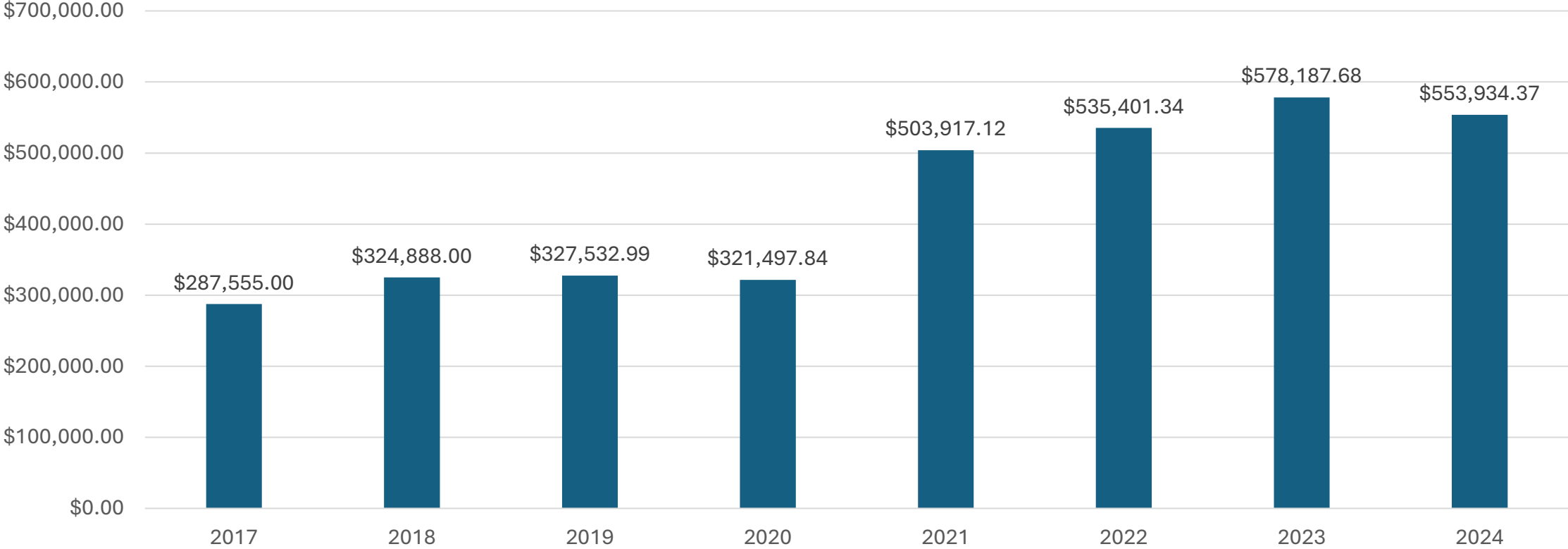
2024

Type	Potential	Actual	Occ %	Sales	Pct	Bed Tax	Potential	Actual	Occ %	Sales	Pct	Bed Tax
Single Fam / B&B	63,032	30,456	48.32%	\$10,283,999.31	29.72%	\$411,966.18	73,722	26,644	36.14%	\$8,543,264.09	32.81%	\$424,449.72
Town/Condo	53,841	24,429	45.37%	\$6,200,332.52	28.30%	\$392,215.90	57,565	23,313	40.50%	\$6,813,048.54	26.06%	\$337,129.50
Man / Coop / RV / Campground	40,542	12,748	31.44%	\$1,326,988.39	4.50%	\$62,405.32	40,419	12,083	29.89%	\$1,210,336.28	4.29%	\$55,476.52
Duplex / Multi units	3,954	1,290	32.63%	\$276,742.37	0.96%	\$13,359.94	5,302	1,534	28.93%	\$293,678.74	1.06%	\$13,725.48
Hotel Chain / Hotel Condos	76,804	65,009	84.64%	\$9,136,001.21	32.49%	\$450,372.17	83,200	46,151	55.47%	\$8,630,200.01	32.32%	\$418,114.73
Hotel / Motel	25,320	5,321	21.02%	\$686,408.89	2.40%	\$33,294.13	17,756	4,217	23.75%	\$501,035.92	1.91%	\$24,723.44
Misc	12,880	5,216	40.50%	\$604,842.25	1.61%	\$22,362.82	12,819	2,636	20.56%	\$785,650.81	1.56%	\$20,178.07
Total	276,373	144,469	52.27%	\$28,515,314.94	100.00%	\$1,385,976.46	290,783	116,578	40.09%	\$26,777,214.39	100.00%	\$1,293,797.46

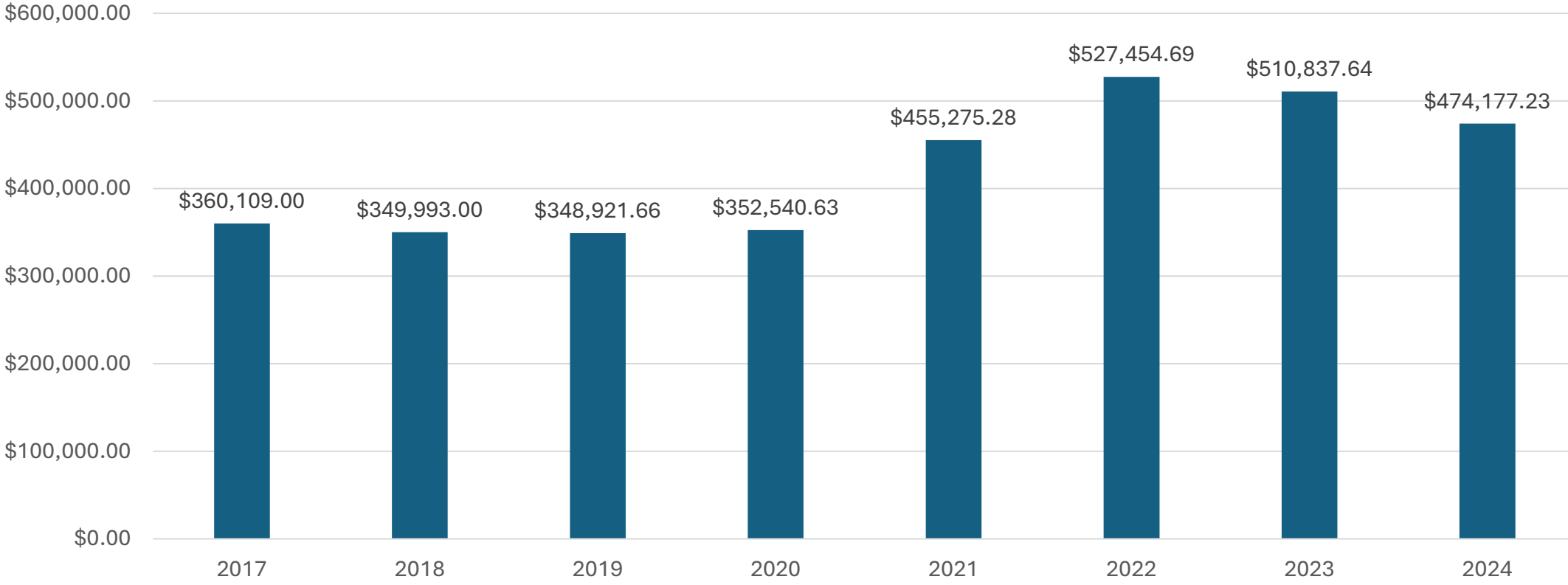
Overall: 6.65% decrease -\$92,179 ↓



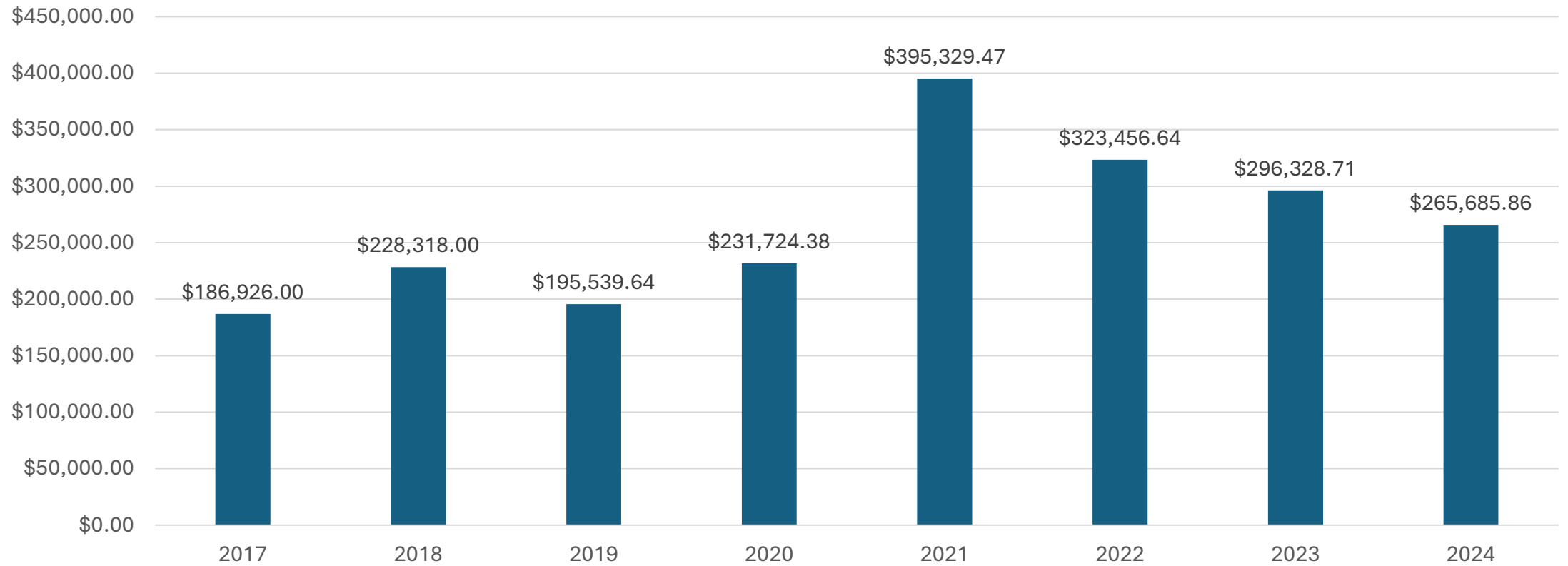
July TDT Collection Comparison



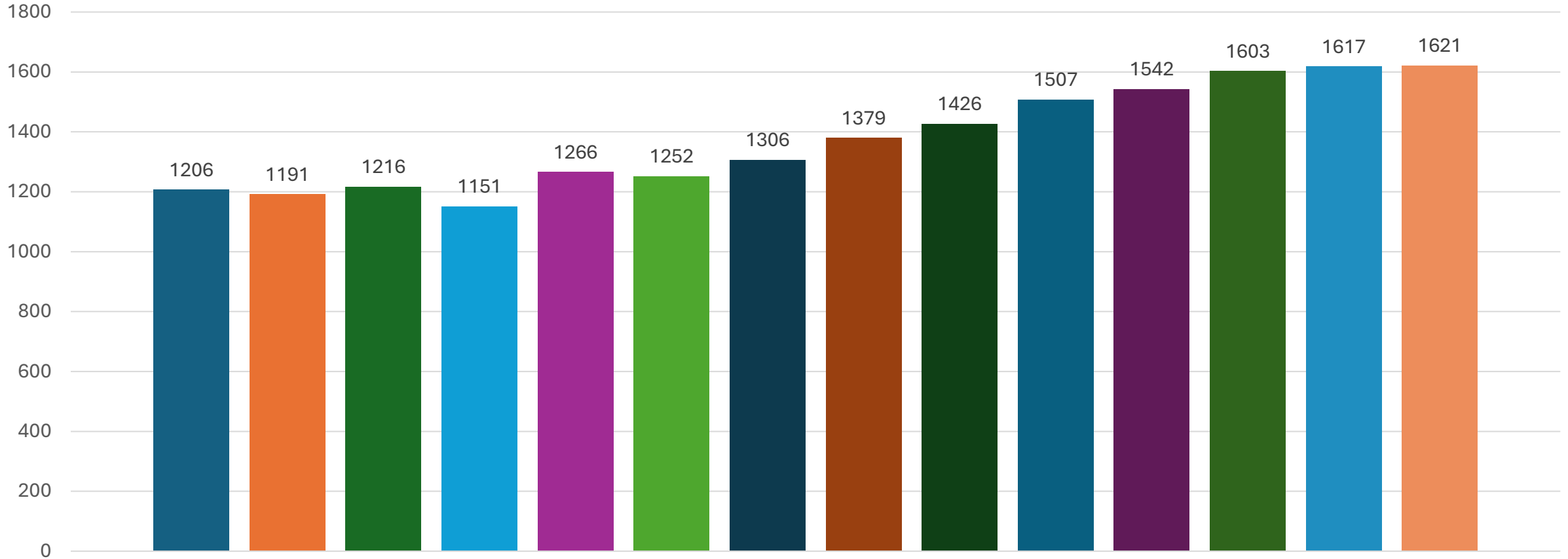
August Collection Period



September Collection Period



Active Account Quarterly Comparison



Active Accounts

■ 21-Jul ■ 21-Oct ■ 22-Jan ■ 22-Apr ■ 22-Jul ■ 22-Oct ■ 23-Jan ■ 23-Apr ■ Jul-24 ■ 23-Oct ■ Jan-24 ■ 24-Apr ■ 24-Jul ■ 24-Oct



Suzanne Johnston
FLAGLER COUNTY TAX COLLECTOR

Active Accounts as of October 2024

725	-	Single Family
44	-	Partial (Single Room)
30	-	Duplex
744	-	Condo / Town house
8	-	RV / Campground
16	-	Hotels / Motels / Chains
54	-	Remaining Miscellaneous (Manufactured Homes, Cooperatives, Misc Residentials (Boarding), Multi Unit Homes (3-9), Rental Memberships, Marinas, Store/Office/Residential, Bed & Breakfast)



Rental Zones October 2024

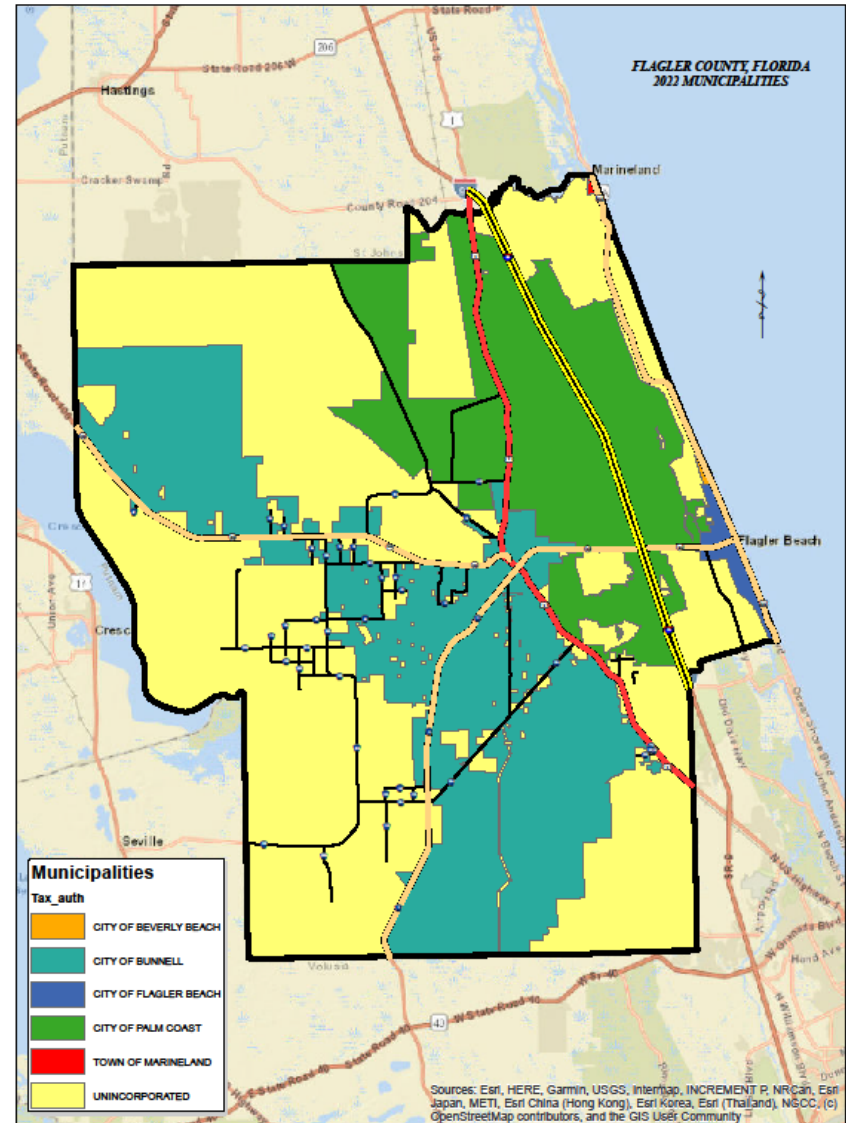
Where are they located?

820- Unincorporated
(820 previous quarter)

581- City of Palm Coast
(570 previous quarter)

202- City of Flagler Beach
(197 previous quarter)

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



What the TDT Taxpayers say



“Was expecting people to book for Biketoberfest, in advance, but its very disappointing”



“Everyday costs have significantly more expensive (food, gas, insurance, etc..) & going into election year, so people are not vacationing like before”



“I lowered my prices on Airbnb & VRBO and its still not getting booked like prior years”



“Since the election is around the corner, feel as if people are saving their money- fear of the unknown”



Enforcements Update

In the last 90 days:

- **5 Enforcement Actions**
- **2 Pending Tax Warrants**
- **1 Tax Warrant**
- **1 Tax Warrant Release**
- **8 Active investigations (suspect accounts)**

TAX PAID



Flagler County Tax Collector



PENDING TAX WARRANT
ASSESSMENT RETURNS HAVE BEEN FILED BY THE
FLAGLER COUNTY TAX COLLECTOR'S OFFICE

YOU HAVE 20 DAYS TO RESPOND FROM POSTED DATE BEFORE A TAX WARRANT IS FILED

Certain tax has not been paid and the owner or property manager becomes personally liable for all tax, penalty, and fees. Failure to comply is punishable as provided in Florida Statute 775.082 or Statute 775.083. **Assessment Return(s) have been filed by the Flagler County Tax Collector's Office.**

Rule 12-6.0033, F.A.C., affords all taxpayers a review to resolve disputes arising from billings. A written protest request for a billing review must be made within 20 consecutive calendar days from the billing date. The billing will become final for purposes of chapter 72, Florida Statute (F.S.), upon the expiration of the 20 consecutive calendar days if a dispute is not timely received. The request for a review must be sent to the address listed on this billing and must include attached documents to support a change to this billing. If you do not intend to dispute this billing, you should pay the amount due within 20 days of the date of the bill. Failure to either make payment within 20 days or submit your written protest request within 20 consecutive calendar days may result in further enforcement action without delay or additional notice. Enforcement action may include placing a lien on the property of your business and/or freezing your bank account(s) pursuant to Florida Statutes, Chapters: 212.03(5), 212.04(7), 212.14(1), 213.73(3), and 213.731.

If you are the owner/manager, you will need to contact the Flagler County Tax Collector's Office immediately.
Phone Number: (386)313-4165 Email: taxcollector@flaglertax.com

Property Address: 123 Main Street Date Posted: _____
Beachtown, FL 12345

**** DO NOT REMOVE THIS NOTICE ****

Suzanne Johnston, CFC- Flagler County Tax Collector- 1769 E. Moody Blvd, Bldg. 2, Ste 102 Bunnell, FL 32110 www.flaglertax.com



Suzanne Johnston
FLAGLER COUNTY TAX COLLECTOR



GRANICUS

Platform Monitoring Update

Renewed contract – Address Identification (\$15,702 per year)

Ongoing monitoring of 60+ Short Term Rental websites including major platforms Airbnb, VRBO, HomeAway, Booking.com, FlipKey, & Expedia.

- * Update listing activity and details every 3-5 days**
- * Screenshot activity of every listing**
- * Reporting capabilities**

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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

COMMUNITY OUTREACH:

- **Magenta slip in tax bill**
- **Power point display in lobbies of all TC offices**
- **Anonymous Reporter button on our website**



Anonymous Reporting Update:

- In the last 90 days:
- 3 Anonymous Reporting's
- *We average 1 to 2 month*

Business Services

PAYMENT PAGE

LOCAL BUSINESS TAX RECEIPTS

ANONYMOUS REPORTING

TOURIST DEVELOPMENT TAX

Anonymous Reporting

SUBMIT AN ANONYMOUS REPORT

Fields marked with an * are required

Please provide as much detailed information as possible

What is 2 + 3 + 7? *

SUBMIT REPORT





Suzanne Johnston
FLAGLER COUNTY TAX COLLECTOR

Thank you

- Shelly Edmonson
- CFCA, CML, SBTO, RMLO
- sedmonson@flaglertax.com
- 386-313-4160