APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

Section 197.222, Florida Statutes

DR-534

R. 06/22

Rule 12D-16.002

F.A.C.

Effective 06/22

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than $100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

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| **Installment Payment** | **Year Taxes** | **Discount** | **If Not Paid** |
| **First Installment** | One-quarter of the total | 6% for payments applied or | The account is removed from |
| Due June 30. | estimated taxes and | postmarked by June 30 | the installment plan. *You will* |
| *The tax collector must* | assessments based on the |  | *receive a tax notice for the* |
| *accept late payment* | previous year |  | *entire amount due around* |
| *through July 31.* |  |  | *November 1. You must reapply* |
|  |  |  | *by the following April 30 to* |
|  |  |  | *participate in the installment* |
|  |  |  | *plan for future years.* |
| **Second Installment** | One-quarter of the total | 4.5% for payments applied | Added to the next installment |
| Due September 30 | estimated taxes and | or postmarked by | due in December and results in |
|  | assessments based on the | September 30 | the loss of discount |
|  | previous year |  |  |
| **Third Installment** | One-quarter of the total | 3% for payments applied or | Added to the next installment |
| Due December 31 | estimated taxes and | postmarked by December | due in March and results in the |
|  | assessments plus one-half | 31 | loss of discount |
|  | of any adjusted tax amount |  |  |
| **Fourth Installment**  Due March 31 | One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount | No discount. Payment must be applied or postmarked by March 31 | Unpaid installments are delinquent April 1. *The tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.* |

To pay property taxes by installment, complete the form below and return this application to your county tax collector by **April 30**. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

**Nassau County Tax Collector**

Mailing Address:

86130 License Rd, Suite 3, Fernandina Beach, FL 32034

Phone: (904) 491-7420

Fax: (904) 432-0222

Email: [taxes@nassautaxes.com](mailto:taxes@nassautaxes.com)

Website: nassautaxes.com

***(Keep this portion for your records)***

**(*Return this portion to the tax collector’s office)***

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| **APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES**  TO BE COMPLETED BY THE TAXPAYER | | | |
| Tax Year 2024 | | County Nassau | Type of Account Real Estate Tangible |
| Name | | | Parcel ID # or |
| Account # |
| Mailing address | | | City, State, ZIP |
| Area code/Phone | | | Email address |
| Signature |  | | Date signed |