

# Walton County Tax Collector

## 2008 Annual Report



Portland

Villa Tasso

GLENDALE

GRAYTON BEACH



DARLINGTON

Basin Bayou

EDEN  
STATE GARDENS  
↑

CHOCTAW BEACH

*"Commitment to Service"*  
*[www.waltontaxcollector.com](http://www.waltontaxcollector.com)*

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## Message from Tax Collector, Rhonda Skipper

January 30, 2009

**Re: 2008 Annual Report**



Dear Citizens of Walton County,

Thank you for your continued support. It is with pride in my staff and their hard work that I am pleased to present the 2008 Annual Report.

This report highlights the areas of the Tax Collector's Office— Finance, Operations, Human Resources, and Customer Service — and the accomplishments attained during the year. It is our goal to develop the Tax Collector's Office into a premier government services organization.

Providing superb customer service in an efficient and professional manner continues to be the focus of our office. We strive to utilize technology to help us better meet YOUR needs.

I welcome your comments and suggestions as we continue to better serve the citizens of Walton County. Please visit our website at [www.waltontaxcollector.com](http://www.waltontaxcollector.com). You can also reach me by phone at (850) 892-8121 or email [skihonda@co.walton.fl.us](mailto:skihonda@co.walton.fl.us).

Thank you for your support,

A handwritten signature in black ink that reads "Rhonda Skipper". The signature is fluid and cursive, written in a professional style.

**Rhonda Skipper**  
Walton County Tax Collector

## History of Florida Tax Collectors

The elected office of County Tax Collector in Florida was established in the 1885 state constitution. This decision was based on the idea that local taxes could best be collected at the local level. The tax collector, being an elected officer, would be more responsive to the needs of the community in which he or she was elected. As the chief revenue collector within the county, the Tax Collector runs on a partisan ticket, and is elected to a four-year term at the same time as the Presidential election.

## About our Office

The tax collector is an independent elected officer which is determined by vote of the Walton County citizens. This officer presents services to its taxpayers by processing state and local government transactions. As the chief revenue collector within the county, this office serves the public by collecting taxes and fees, and issuing licenses, titles, registrations, and permits.

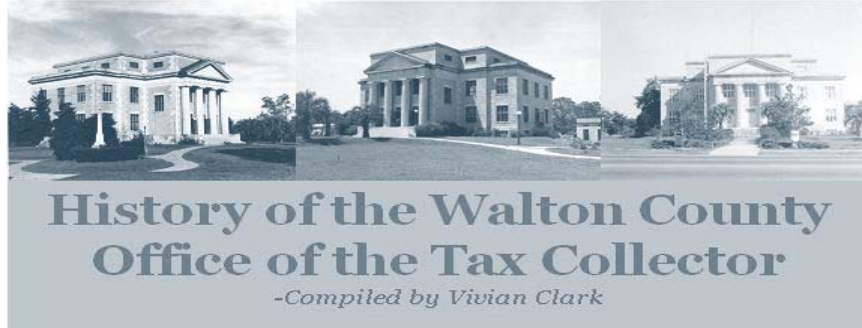
The Tax Collector acts as a statutory agent for the Florida Division of Highway Safety & Motor Vehicles, Florida Department of Revenue, and Florida Wildlife Commission. As an agent for the state, this office issues:

- motor vehicle registrations
- mobile home registrations
- vessel registrations
- titles
- license plates
- hunting licenses
- fishing licenses
- vehicle beach access permits
- dog on the beach permits

For local government revenue, the primary state duty of the Tax Collector is to collect, account for, and distribute current and delinquent real property ad valorem taxes, non ad valorem taxes and special assessments within the boundaries of Walton County.

All of this is handled for county government, municipalities, the school board, fire districts and all other special local and regional taxing districts. The Florida statutes authorize county tax collectors to collect delinquent taxes by the sale of tax certificates and later, processing of tax deed applications for the sale of real property.

Since the taxation of property is a two-step process, this office also works hand-in-hand with the Property Appraiser's office. First, it is the Property Appraiser's responsibility to place a value on property parcels within Walton County. Next, the various taxing authorities determine the millage rate. For special assessments, this is done by the county, city and special district boards and authorities. These revenues collected by the Tax Collector under state laws and regulations go to the local governments, however the Tax Collector's office charges processing fees to maintain its office and services. Any excess fees are distributed back to the county.



Prior to the creation of the Florida Constitution of 1885, the collection of county taxes was carried out by appointed officers named by county judges who were still heavily responsible for county administrative activities. The 1885 Constitution based a revised philosophy on the fact that the state had by then been subdivided into 39 counties, each with a population sufficiently large to warrant locally concentrated taxation. Those who drafted the document reasoned that taxes could be best collected at the local level, and by being an elected officer, the tax collector would be more responsive to the needs of the community from which he or she was elected.

Based on the available information, the following chronology of Tax Collectors and their term in office has been compiled:

**Rhonda Skipper 2005— present**

**Sue Carter 1992—2004**

**Jack Little 1960—1991**

**Alton Renfroe 1945—1959**

**Lewis Cawthon 1940—1944**

**W.T. Will Ray 1928—1939**

**W.F. Jones 1916—1927**

**James A. McClean Cir. 1912**

**E.D. Wester Cir. 1908**

**Neill C. Monroe Cir. 1855**

**Alexander McCallum Cir. 1847**

## Walton County Tax Collector

### Vision Statement

***“Excellence In Customer Service”***

### Mission Statement

To provide fast, accurate, professional and courteous collection and distribution of taxes, licenses, fees and information to the public, businesses and government agencies we serve that demonstrate our commitment to service, while supporting a positive work environment for our employees.

#### Our Core Values

Integrity and Honesty

Communication

Positive Relationships

Customer Focus

Teamwork

Effectiveness

Knowledge

Creativity

## Our Priority Goals

1. Customer Service Excellence
2. Successful and Engaged Workforce
3. Fiscal Responsibility
4. Continuous Improvement

Each of the accomplishments defined in this report is linked directly to the organization's strategic plan and the four goals that build on the priorities outlined by Mrs. Skipper at the onset of her administration.

The employees of the Tax Collector's Office conduct an average of 10,000 counter transactions monthly. In addition, hundreds of online transactions and payment by mail transactions are completed. During the peak of property tax season, up to 3,000 pieces of mail are processed daily by our staff.

Hundreds of telephone and e-mail inquiries occur daily and are addressed in a prompt and efficient manner, often requiring extensive research and interpretation of state laws and regulations. All the while, our employees remain professional and courteous, demonstrating our effort to achieve excellence in customer service.

The employees of the Tax Collector's Office truly demonstrate "Commitment to Service."

***"Commitment to Service"***

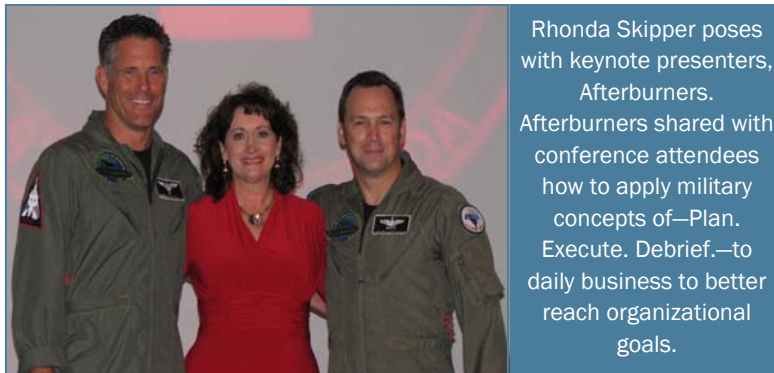
## Celebrating Dedicated Service

Dedicated employees are essential to the mission of our organization. We have a number of employees who have faithfully served the citizens of Walton County during their tenure with the Walton County Tax Collector's Office. We are very fortunate to have these valuable employees and their vast knowledge working with us.



## Hosting Tax Collectors from Across Florida

Walton County Tax Collector Rhonda Skipper had the honor of serving as the host for the 2008 Florida Tax Collectors Association's Fall Conference in October. Tax Collectors and their staff from across the state attended the education focused conference. During the event, more than 300 participants attended workshops focused on best practices, state policies, and upcoming changes effecting the daily functions of the Office of the Tax Collector.



## ***Division of Administration***

The Division of Administration of the Tax Collector's Office is comprised of two departments: Automated Collections and Human Resources.

### **Automated Collections**

The Automated Collections Department is an integral part of our team. Primarily behind the scenes, they are responsible for processing all mail and online payments, addressing all phone inquiries and overseeing our document imaging solution.

#### **Customer Service Call Center**

Our office is committed to providing personalized services for our customers. In 2006, we established a Customer Service Call Center to promptly and efficiently respond to telephone inquiries. This center eliminated the need for counter clerks to answer the phones, resulting in less interruptions and more timely, accurate service for our lobby customers.

Over the past year, our Customer Service Call Center has answered more than **24,669** phone inquiries.

**More than 24,669 customers  
were assisted last year through our  
Customer Service Call Center.**

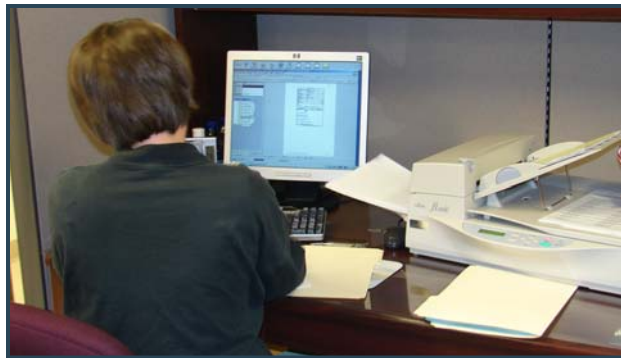
#### **High Speed Remittance**

The High Speed Remittance processor provides our staff with the ability to process and post mail payments in a timely manner. This system is particularly useful during tax season. Approximately **35,876** of the tax bills were processed on the High Speed Remittance Processor and **3,882** of the DMV renewals were processed on this machine.

This system integrates with the property tax management system and with the Department of Motor Vehicles systems to allow for instant posting and imaging, eliminating data entry by the staff.

### Document Imaging

In 2006, we began the process of implementing a Document Imaging Solution. This system allows records storage space to be reduced, while still complying with Florida Public Records Law. In May 2007, the system was finalized and file scanning commenced. Significant progress has been made with scanning and imaging the 2007 files and this year we began scanning and imaging archived files.



Staff carefully scans and reviews documents to ensure records are legible and classified properly.

### Online Payments

An increasing number of customers are taking advantage of the convenience of renewing tags and paying taxes online.

Last year, a record number of online payments were processed from October through September 2008.

<b>Credit Card Tax Payments</b> 1638 transactions, totaling \$ 2,691,338.97
<b>E-Check Payments</b> 390 transactions, totaling \$992,616.48
<b>E-Commerce Transactions</b> 3,820 transactions, totaling \$ 180,786.55

## Human Resources

A friendly, skilled, and professional team of employees to serve the public is a priority for Tax Collector Rhonda Skipper.

The staff of the Tax Collector's Office is comprised of one part-time and twenty-eight (28) full-time employees.

To ensure employees have the most up-to-date knowledge related to tax and motor vehicle issues, staff regularly attends continuing education courses offered through the Department of Revenue and the Department of Highway Safety and Motor Vehicles.

The education classes offered through these state agencies are part of a state-wide curriculum aimed at certifying staff members.

Nine staff members have earned their designation as a Certified Florida Collector Assistant, the highest level of certification available to a staff member.

Two staff members also earned their Vehicle Document Certification this year from the Florida Department of Highway Safety and Motor Vehicles. This certification is aimed at providing clerks the skills to detect fraud.

In addition to training from outside sources, the office has implemented a series of orientation courses for new employees as well as refresher courses for seasoned employees. These courses are designed to ensure that all employees are armed with the most current information available and knowledgeable about the processes and procedures necessary to complete transactions with the highest degree of efficiency.

### Employee of the Quarter



Tammy Day  
October  
–  
December



Emily Craig  
January  
–  
March



Nathan  
Thomas  
April  
–  
June



Katina Laird  
July  
–  
September

## ***Division of Operations***

The Division of Operations is comprised of the departments that have the most face-to-face interaction with the public, the Tax Department and Revenue Collections Department.

### **Property Tax Department**

The property tax department works year round to ensure the timely compliance with state laws and proper collection of property taxes.

While the bulk of property taxes are collected November through April of each year, much preparation is made throughout the remainder of the year to ensure citizens are notified properly of their taxes according to Florida Statutes.

<b>PAYMENT OF 2007 PROPERTY TAXES</b>	
<i>NOVEMBER 2007— SEPTEMBER 2008</i>	
Real Estate	\$137,890,214.69
Personal Property	\$3,489,858.44
Central Assessed	\$46,877.79
<b>Grand Total</b>	<b>\$141,426,950.92</b>
Total Parcels	74,540

### **R.A.T.E.**

In 2006, the Tax Collector's Office implemented the Remote, Area, Tax ,Express or R.A.T.E. is a successful community service program that provides remote, on-site tax payment drop-off points throughout the county during the month of November. This program enables customers the opportunity to pay taxes in their community, rather than drive to one of our office locations.

A staff person is on-site at each location to answer any questions citizens may have related to taxes.

This year the program was expanded and included: Choctaw Beach, Freeport, Miramar Beach, Mossy Head, Red Bay, Paxton, and Darlington.

### Tax Certificate Sale

A tax certificate sale is conducted annually on or before June 1st. The sale allows citizens to buy certificates for the amount of tax debt on real estate properties including interest and fees.

The sale is conducted in an online auction with participants bidding downward on interest rates starting at 18%. The certificate is awarded to the lowest bidder.

The 2008 Online Tax Certificate Sale was conducted online from May 27 through May 29. The sale offered approximately 6,336 tax certificates. Approximately 2,787 bidders participated in the sale with \$7,329,157.54 generated. This total is slightly up from the 2007 sale that generated \$7.1 million.

While the amount generated was slightly up from last year, over 4 million dollars of the 11 million in tax certificates when unsold, and as a result were assigned to the county at 18% interest, the highest possible rate allowed by law.

The economy and sagging real estate market seems to have affected tax certificate sales across the state. Investors did not purchase with the same enthusiasm this year as in previous years.

**2008 Online Tax Certificate Sale**

6,336 tax certificates were offered for sale

2,787 bidders participated in the sale

**Total generated from the sale: \$7,329,157.54**

### Tax Deed Applications

Once a Tax Certificate is purchased, if taxes are not paid by the property owner in the next two years, the tax certificate holder can file a Tax Deed Application. A Tax Deed Application is a legal document that indicates a tax certificate holder desires to reclaim his/her money. The tax deed can be applied for anytime after two years from the date the taxes become delinquent by making application with the Tax Collector. If the taxes are not redeemed by the date set for the tax deed sale, the property is sold at the courthouse to the highest bidder by the County Clerks' Office.

This year **188** tax deed applications were processed and **24** filed tax deed

## Tangible Tax Department

Just as real estate taxes are due every year, taxes are also due annually on tangible personal property. Tangible personal property refers to all goods or property other than real estate. In Florida, vehicles and household goods are not considered tangible personal property.

Locally, the majority of tangible property on the tax roll is owned by businesses. For example, restaurant equipment and furniture are both taxable tangible property.

Tangible property, like real estate property, is assessed by the Property Appraiser's Office and collected by the Tax Collector's Office

Tangible personal property taxes are due at the same time as real estate taxes and are eligible for the same discounts.

### Collecting Delinquent Tangible Taxes

Collecting delinquent tangible taxes was a priority for Mrs. Skipper upon taking office in 2005. Significant strides have been made in clearing up the tangible tax roll.

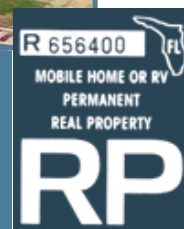
Efforts continue each year collect on delinquent accounts. In June 2008, warrants were prepared on 775 delinquent accounts. Approximately, 448 of those accounts were paid resulting in the collection of \$117,422.67. Additionally, corrections were also made on 31 of the outstanding accounts.

#### 2008 Delinquent Tangible Tax Collection

Warrants prepared	775
Warrants paid	448
Corrections	31
Total collection :	\$117,422.67



Mobile homes in Florida are required to be registered with the Florida Department of Highway Safety and Motor Vehicles. Decals like the one to the right are affixed to registered mobile homes.



#### Mobile Home Enforcement

Mobile Homes in Florida must be registered and titled with the Florida Department of Highway Safety and Motor Vehicles (FDHSMV). Tax Collectors, as agents of the FDHSMV, register, title and collect local taxes on mobile homes.

To help educate mobile home owners on the state requirements regarding their mobile home, the Walton County Tax Collector's Office implemented a public education campaign that included local newspaper advertisements and participation in televised interviews focused on mobile homes that aired on TV24.

Enforcement of the registering and titling of mobile homes is the responsibility of the Tax Collector. Mobile homes in Walton County not registered with the state are issued a Notice of Violation.

To assist with enforcement efforts, the offices of the Tax Collector and Property Appraiser are working together to help identify property not in compliance with Florida law. This joint effort has already resulted in numerous property owners becoming compliant and paying delinquent taxes. A decline has been seen in the number of delinquent accounts as a direct result of the enforcement.

## Revenue Collections Department

The Revenue Collections Department is the department the public encounters every time they step into our office. This department consists of the clerks and supervisors who provide customer service to our lobby customers.

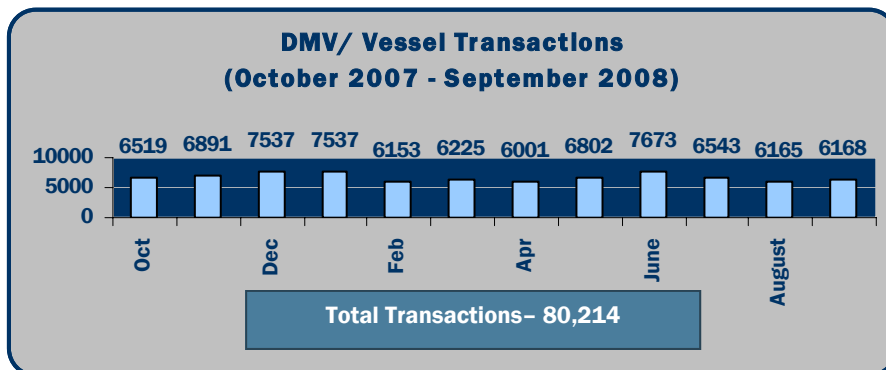
Providing excellent customer service is a priority for Mrs. Skipper. To assist customers in a more efficient manner, this past year a clerk cross-training program was completed to ensure clerks were able to complete all transactions. This training has streamlined our customer service response and provides prompt service for customers.

Customer satisfaction is very important to us. We provide customer comment cards in both branch locations to receive feedback on how customers view the service they receive. The customer comment card responses are shown below.

**CUSTOMER COMMENT CARDS  
(OCTOBER 2007–SEPTEMBER 2008)**

284 total comment cards returned  
282 rated service Excellent  
2 rated service Good

Annually, the clerks process thousands of transactions. The chart below details the number of DMV/Vessel transactions completed each month last year.



### Customer Queuing System

With the recent move to the Courthouse, the Tax Collector's Office has implemented a new customer queuing system aimed at directing customers to specialized clerks for detailed transactions as well as monitoring customer wait times. The system eliminates the need for customers to stand in line while awaiting service.

How the system works:

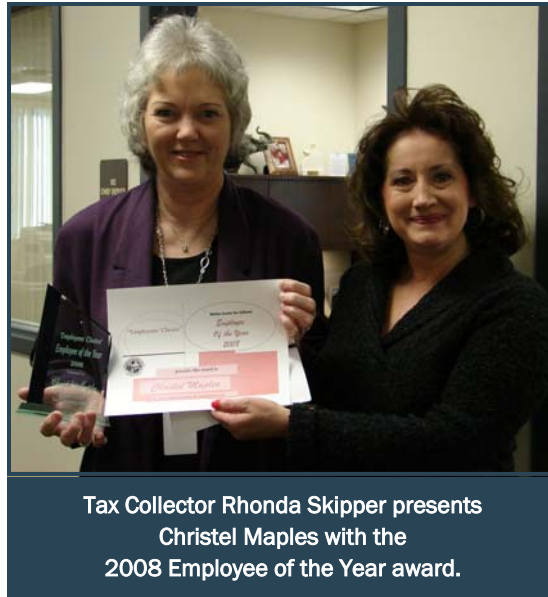
- Customers are greeted by the Customer Service Representative who will find out the type of transaction the customer needs to complete.
- The Customer Service Representative will input the customer's transaction information into the queuing system.
- Customers will receive a slip of paper with a customer service number located on it.
- Customers are free to sit-down in the lobby or browse the literature display while they wait.
- Customers will be called by their number on the queuing system and will be directed to a specific clerk station to complete their transactions.

The queuing system not only helps provide better customer service to citizens, but it also provides the executive staff with valuable information necessary for employee training and personnel decisions.

*The Tax Collector's Office  
served more than **22,949**  
lobby customers over the past  
year.*

*The average wait time for  
customers was  
**36 seconds.***

## Employee of the Year



Each year an employee is honored as the “Employee of the Year” for the Tax Collector’s Office. The award recognizes an employee who exemplifies all of the core values of the organization and works on a daily basis to deliver exemplary customer service.

Christel Maples was honored this year as the 2008 Employee of the Year. Maples was nominated by her co-workers for her outstanding service and dedication.

As Supervisor of Revenue Collections for the DeFuniak Springs office, Maples exemplifies the core value of the Tax Collector’s Office– “Commitment to Service”.

Everyday Maples strives to deliver exceptional customer service to our customers and doesn’t stop until she has resolved a matter for any customer with a concern. Additionally, she is dedicated to the office and her fellow co-workers often going out of her way to ensure all needs are met.

Christel Maples is an inspiring individual that we have the privilege of working with day in and day out. We are very proud and honored to have her as a member of our “Commitment to Service” team.

## Community Involvement

The employees of the Walton County Tax Collector's Office enjoy giving back to the community through participation community service organizations and charitable causes.

Active in community organizations, Mrs. Skipper understands the importance of supporting activities that provide service to the community. She encourages her employees to get involved in the community through the Volunteer Mentoring Program that grants one hour of Administrative Leave each week for employees to participate in community service projects.

In addition, our Employee's Club votes each year on two charitable organizations to support through fundraising efforts. This year the charitable organizations of choice were the DeFuniaks Springs Teen Center and St. Jude's. Our employees have organized fundraising efforts throughout the year to raise funds for these very deserving organizations.

Below are some of the organizations our employees support with their time and service and or fundraising efforts:



*Pilot Club  
of  
DeFuniak Springs*



**BOYS & GIRLS CLUBS  
OF THE EMERALD COAST**

*Boys and Girls Club,  
DeFuniak Springs  
Teen Center*



*Kiwanis Club,  
DeFuniak Springs*

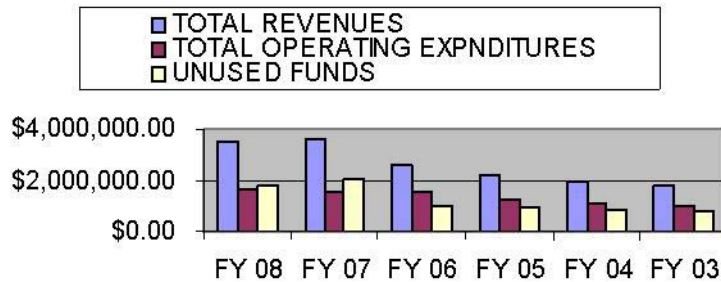


*DeFuniak Springs  
Little League*

## Financial Accountability

The Tax Collector's Office is responsible for collecting and distributing millions of dollars each year. Sound financial management is critical for the timely and accurate distribution of money.

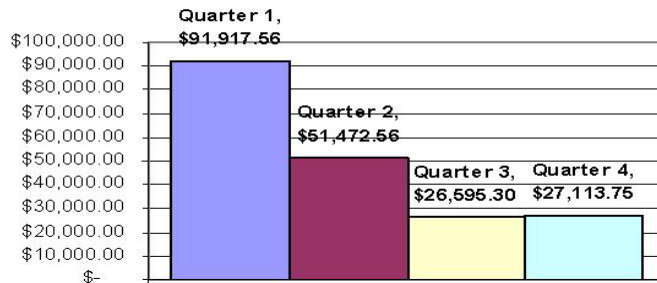
The Tax Collector's Office is self-sustaining, deducting operating expenses from funds collected and returning the remaining money to the County. In 2008, the Tax Collector's Office collected \$3,505,619.28 in fees. Operating expenditures for the year totaled \$1,685,132; resulting in a distribution of excess fees back to the County in the amount of \$1,850,487- the largest return in the history of the Tax Collector's Office.



Since taking office in 2005, Mrs. Skipper has worked to increase revenues through expanded services and smart financial strategies. Superb customer service has played a large part in increasing revenues for the office. Repeat customers and new customers return due to the positive experience they had at the Walton County Tax Collector's Office.

Additionally, Mrs. Skipper has increased revenues significantly through a interest on deposit financial strategy. Despite the economic downturn, this interest-earning strategy alone yielded revenue of \$197,099.17.

FY08 Investment Interest Earned & Distributed  
\$197,099.17 Total





## Office of the Walton County Tax Collector

### Office Locations

#### North Walton Branch Courthouse

571 US Hwy 90 East  
DeFuniak Springs, FL 32433

Phone: 850.892.8121  
Fax: 850.892.8079

Monday—Friday  
8:00 am— 4:30 pm

#### South Walton Courthouse Annex

31 Coastal Centre Blvd., Ste. 700  
Santa Rosa Beach, FL 32459

Phone: 850.267.3001  
Fax: 850.267.4599

Monday—Friday  
8:00 am— 4:30 pm

#### Florida Residents

Call toll-free

800.342.0141

**[www.waltontaxcollector.com](http://www.waltontaxcollector.com)**