



**Rhonda Skipper,  
Tax Collector**

**Executive Staff**

Rhonda Skipper  
Tax Collector  
skirhonda@co.walton.fl.us

Cory Godwin  
Chief Deputy Tax Collector  
godcory@co.walton.fl.us

Sylvia Rushing  
Director of Operations  
russylvia@co.walton.fl.us

**Field Staff**

Brian McBroom  
Tax and Licensing Inspector  
mcbbrian@co.walton.fl.us

**Mission Statement**

To collect and distribute taxes, licenses and fees in a prompt, accurate and professional manner while demonstrating our "Commitment to Service", and offering a positive work environment for our employees.

**Office Hours/ Locations**

DeFuniak — 8:00 a.m.— 4:30p.m  
Santa Rosa Beach — 8:00a.m. — 4:30p.m.  
  
Closed on weekends and holidays

**North Walton Branch**

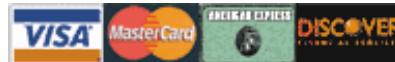
Courthouse  
  
571 US Highway 90 East  
  
DeFuniak Springs, FL 32435

Phone (850)892-8121  
  
Fax: (850) 892-8079

**South Walton Branch**

Courthouse Annex  
  
31 Coastal Centre Blvd., Suite 700  
  
Santa Rosa Beach, Florida 32459

Phone: (850) 267-3001  
  
Fax: (850) 267-4599



**Mailing Address:**

P.O. Bos 510  
  
DeFuniak Springs, FL 32435

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



**RHONDA SKIPPER, TAX COLLECTOR**

**TANGIBLE  
PERSONAL PROPERTY**

*Businesses • Households • Mobile Homes*



*All requirements are mandated by Florida Statute 197, and subject to legislative revision/change.*

**"Commitment to Service"**

## What is Tangible Personal Property?

Tangible Personal Property taxes are taxes based on the value of property, which is broken into three categories:

**1. Business**—Furnishings, fixtures, and any equipment used in the operation of a business.

**2. Household Goods of a Rental:** Any furnishings and/or appliances provided in a rental property.

**3. Mobile Homes:** (Only when the land on which the home sits is not owned by the occupant.) All attachments and/or additions, such as, carports, sheds, Florida room, screened porch, or air conditioner unit.

With the exception of mobile home attachments, tangible personal property is normally assessed on the basis of information supplied on the tax return filed by the owner with the Property Appraiser's Office. Failure to file or late filing can result in a penalty being assessed by the Property Appraiser's Office.

***If you have questions regarding a tax return, contact the Walton County Property Appraiser's Office at 850-892-8123.***

## When must Tangible Taxes be paid?

Tangible Personal Property tax bills are mailed on or before November 1 of every year. (The same as Real Estate Tax Bills) The same discounts apply to personal property:

- 4% if Paid in November
- 3% if Paid in December
- 2% if Paid in January
- 1% if Paid in February
- NO discount in March

Discounts are accepted according to the **Postmark** of your payment through March.

Installments: If your taxes are at least 100.00, you may choose to pay next year's taxes in installments.

## What happens when taxes go delinquent?

Taxes go delinquent April 1st of the year following the tax year. A one time \$2.00 fee and 1.5% interest per month will accrue until taxes are paid. The 1st business day in June the Warrants (a lien) will be issued on all unpaid tangible accounts. The Tax Collector will petition the Circuit Court to have warrants "Confirmed".

An additional charge will be added at this time to cover court costs, advertising, and attorney fees. Once the warrants have been confirmed the Tax Collector is empowered to seize property and sell as much of the assessed tangible personal property as needed to satisfy the outstanding delinquent bill.

## Who is responsible for the tax?

Taxes are assessed every January 1 for the entire year and a tax bill is issued to the owner in November.

**Remember:** If you sell the property during the year the tax follows the property not the person. Any prorating of taxes must be handled between the buyer and seller, as the Tax Collector is not a party to any sale. Even though the warrant is issued in the owner of record's name, it is important to note that the "lien" attaches to the personal property not the person. If the taxes remain unpaid this lien survives the sale or transfer of property. Therefore, it is very important to verify that tangible taxes are considered or paid prior to purchase.

## Convenient Pay Methods

- AFTER HOURS PAYMENT BOXES
- ONLINE AT [www.waltontaxcollector.com](http://www.waltontaxcollector.com)
- IN PERSON AT TWO LOCATIONS:
  - DeFuniak Springs
  - Santa Rosa Beach
- BY MAIL
- CREDIT/DEBIT CARDS GLADLY ACCEPTED