

“GOOD FAITH PAYMENTS”

Taxpayers may pay their taxes in full and subsequently contest the assessment in court, and, if successful, obtain a refund. Alternatively, a taxpayer may make a “good faith” payment of their taxes and then file suit. In each case strict statutory deadlines apply.

A “good faith payment” must be made to the Tax Collector prior to the filing of the lawsuit to contest a property assessment. Good faith payments made to this office contesting the value of the property assessed must be accompanied by a written estimate of value for each corresponding property that is being contested. The Tax Collector’s receipt for the “good faith payment” or the receipt for the payment in full must be attached to the complaint.

A “good faith payment” must be timely made and a subsequent lawsuit initiated in accordance with strict statutory guidelines and deadlines. The Tax Collector recommends consultation with an attorney prior to contesting taxes or considering making a “good faith payment” as an alternative to paying taxes in full or seeking other alternative statutory payment options available to Florida taxpayers.

WARNING: The making of a “good faith payment” does not necessarily stop the running of the time limits to take advantage of statutory discounts or other alternative methods of tax payment. A “good faith payment” should never be used as a strategy to make a partial payment of an outstanding tax obligation or otherwise delay the Florida statutory tax collection process.