

By Senator Margolis

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1 A bill to be entitled
2 An act relating to the duties of a tax
3 collector; amending s. 197.333, F.S.; requiring
4 that taxpayers be informed of potential
5 additional costs of allowing personal property
6 taxes to become delinquent; amending s.
7 197.413, F.S.; providing that a taxpayer is
8 personally liable for unpaid tangible personal
9 property taxes; expanding the tax collectors'
10 discretionary powers to collect delinquent
11 personal property taxes; allowing the tax
12 collector to employ a private attorney to
13 collect such delinquent taxes and the penalty
14 and interest thereon; providing for such an
15 attorney's compensation; providing an effective
16 date.

18 Be It Enacted by the Legislature of the State of Florida:

20 Section 1. Section 197.333, Florida Statutes, is
21 amended to read:

22 197.333 When taxes due; delinquent.--

23 (1) All taxes shall be due and payable on November 1
24 of each year or as soon thereafter as the certified tax roll
25 is received by the tax collector. Taxes shall become
26 delinquent on April 1 following the year in which they are
27 assessed or immediately after 60 days have expired from the
28 mailing of the original tax notice, whichever is later. If
29 the delinquency date for ad valorem taxes is later than April
30 1 of the year following the year in which taxes are assessed,
31 all dates or time periods specified in this chapter relative

1 to the collection of, or administrative procedures regarding,
2 delinquent taxes shall be extended a like number of days.

3 (2) The original tax notice must inform the taxpayer
4 that:

5 (a) Any tangible personal property tax, penalty, and
6 interest remaining unpaid as of August 1 of the year following
7 the year of assessment may be referred to a private attorney
8 for collection; and

9 (b) Such a private attorney's compensation and certain
10 other costs, including court costs and the cost of
11 advertising, will be added to the total amount owed by the
12 delinquent taxpayer.

13 Section 2. Subsections (1) and (3) of section 197.413,
14 Florida Statutes, are amended to read:

15 197.413 Delinquent personal property taxes; warrants;
16 court order for levy and seizure of personal property;
17 seizure; fees of tax collectors.--

18 (1) Prior to May 1 of each year immediately following
19 the year of assessment, the tax collector shall prepare a list
20 of the unpaid personal property taxes containing the names and
21 addresses of the taxpayers and the property subject to the tax
22 as the same appear on the tax roll. At any time after the tax
23 becomes delinquent ~~Prior to April 30 of the next year,~~ the tax
24 collector shall prepare warrants against ~~the~~ delinquent
25 taxpayers providing for the levy upon, and seizure of,
26 tangible personal property. Court costs and the cost of
27 advertising delinquent tax shall be added to the delinquent
28 taxes at the time of advertising. The tax collector is not
29 required to issue warrants if delinquent taxes are less than
30 \$50. However, such taxes shall remain due and payable. A
31 delinquent taxpayer is personally liable for unpaid tangible

1 personal property taxes. Any current taxes assessed against
2 the delinquent property and remaining unpaid but not yet
3 delinquent may be included in a warrant to collect delinquent
4 tangible personal property taxes.

5 (3) The tax collector may employ counsel, and agree
6 upon the counsel's compensation, for conducting such suit or
7 suits and may pay such compensation out of the general office
8 expense fund and include such item in the budget.

9 Alternatively, the tax collector may contract with a private
10 attorney to collect by suit or otherwise all delinquent
11 tangible personal property taxes, including those that become
12 delinquent after the contract commences and that remain unpaid
13 on August 1 of the year immediately following the year of
14 assessment. The private attorney's compensation may not exceed
15 33 percent of the total amount of the delinquent taxes,
16 penalty, and interest collected and, in order to defray the
17 expense of the private attorney's compensation for collecting
18 those taxes that become delinquent after the attorney's
19 contract commences, a collection fee not to exceed 33 percent
20 of the amount of the delinquent taxes, penalty, and interest
21 owed must be added to all personal property taxes, penalty,
22 and interest remaining unpaid on August 1. The attorney's
23 compensation for collecting taxes that became delinquent
24 before the attorney's contract commenced may be paid out of
25 the amount of the taxes, penalty, and interest actually
26 collected by the tax collector. In a warrant or other action
27 on proceedings that include delinquent and unpaid taxes for
28 the current year to which the collection fee has not yet
29 attached, the tax collector may recover for the benefit of a
30 private attorney, if any, attorney's fees not exceeding 33

