

1                                   A bill to be entitled  
 2       An act relating to collection of delinquent property  
 3       taxes; amending s. 197.333, F.S.; specifying required  
 4       information in an original tax notice relating to contract  
 5       legal counsel to collect delinquent taxes; amending s.  
 6       197.413, F.S.; providing for including certain unpaid but  
 7       not delinquent taxes in a warrant to collect unpaid  
 8       delinquent taxes; specifying owner liability for taxes,  
 9       penalties, and interest; revising provisions authorizing a  
 10      tax collector to hire counsel to collect delinquent taxes;  
 11      imposing a collection fee to defray counsel costs;  
 12      authorizing recovery of attorney fees under certain  
 13      circumstances; providing an effective date.

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

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 17           Section 1.   Section 197.333, Florida Statutes, is amended  
 18   to read:

19           197.333   When taxes due; delinquent.--

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

29 administrative procedures regarding, delinquent taxes shall be  
 30 extended a like number of days.

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

32 (a) Any delinquent tangible personal property tax,  
 33 penalty, and interest may be referred to contract legal counsel  
 34 for collection.

35 (b) Such contract counsel's compensation and certain other  
 36 costs, including court costs and the cost of advertising, shall  
 37 be added to the total amount owed by the delinquent taxpayer.

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

40 197.413 Delinquent personal property taxes; warrants;  
 41 court order for levy and seizure of personal property; seizure;  
 42 fees of tax collectors.--

43 (1) Prior to May 1 of each year immediately following the  
 44 year of assessment, the tax collector shall prepare a list of  
 45 the unpaid personal property taxes containing the names and  
 46 addresses of the taxpayers and the property subject to the tax  
 47 as the same appear on the tax roll. Prior to April 30 of the  
 48 next year, the tax collector shall prepare warrants against the  
 49 delinquent taxpayers providing for the levy upon, and seizure  
 50 of, tangible personal property. The cost of advertising  
 51 delinquent tax shall be added to the delinquent taxes at the  
 52 time of advertising. The tax collector is not required to issue  
 53 warrants if delinquent taxes are less than \$50. However, such  
 54 taxes shall remain due and payable. Any current taxes assessed  
 55 against the property that are unpaid but not yet delinquent may  
 56 be included in a warrant to collect delinquent tangible personal

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57 property taxes. An owner is liable for unpaid delinquent  
58 personal property taxes, penalties, and interest.

59 (3) The tax collector may employ in-house counsel, and  
60 agree upon the counsel's compensation, for conducting such suit  
61 or suits and may pay such compensation out of the general office  
62 expense fund and include such item in the budget. Alternatively,  
63 the tax collector may contract with outside counsel to collect  
64 by suit or otherwise all delinquent tangible personal property  
65 taxes. Such counsel's compensation shall be set at 33 percent of  
66 the total amount of the delinquent taxes, penalty, and interest  
67 collected. In order to defray the expense of the contract  
68 counsel's compensation for collecting those taxes, a collection  
69 fee in the amount of 33 percent of the amount of the delinquent  
70 taxes, penalty, and interest owed shall be added to all personal  
71 property taxes, penalty, and interest remaining unpaid upon  
72 referral to contract counsel. In a warrant or other action on  
73 proceedings that include unpaid taxes for the current year for  
74 which the collection fee has not been imposed, the tax collector  
75 may recover attorney's fees in the amount of 33 percent of the  
76 amount of the taxes, penalty, and interest adjudged due by the  
77 court.

78 Section 3. This act shall take effect July 1, 2006.