

CHAMBER ACTION

1 The Local Government Council recommends the following:

2  
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to collection of delinquent property  
7 taxes; amending s. 197.333, F.S.; specifying required  
8 information in an original tax notice relating to contract  
9 legal counsel to collect delinquent taxes; amending s.  
10 197.413, F.S.; specifying taxpayer liability for  
11 delinquent taxes on certain tangible personal property;  
12 revising provisions authorizing a tax collector to hire  
13 counsel to collect delinquent taxes; providing for adding  
14 certain contract stipulated compensation to certain  
15 attorney accounts; providing a limitation; providing an  
16 effective date.

17  
18 Be It Enacted by the Legislature of the State of Florida:

19  
20 Section 1. Section 197.333, Florida Statutes, is amended  
21 to read:

22 197.333 When taxes due; delinquent.--

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

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

35        (a) Any delinquent tangible personal property tax,  
36 penalty, and interest may be referred to contract legal counsel  
37 for collection.

38        (b) Such contract counsel's compensation and certain other  
39 costs, including court costs and the cost of advertising, shall  
40 be added to the total amount owed.

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

43        197.413 Delinquent personal property taxes; warrants;  
44 court order for levy and seizure of personal property; seizure;  
45 fees of tax collectors.--

46        (1) Prior to May 1 of each year immediately following the  
47 year of assessment, the tax collector shall prepare a list of  
48 the unpaid personal property taxes containing the names and  
49 addresses of the taxpayers and the property subject to the tax  
50 as the same appear on the tax roll. Prior to April 30 of the

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51 | next year, the tax collector shall prepare warrants against the  
52 | delinquent taxpayers providing for the levy upon, and seizure  
53 | of, tangible personal property. The cost of advertising  
54 | delinquent tax shall be added to the delinquent taxes at the  
55 | time of advertising. The tax collector is not required to issue  
56 | warrants if delinquent taxes are less than \$50. However, such  
57 | taxes shall remain due and payable. A taxpayer may be held  
58 | personally liable for delinquent taxes owed on tangible personal  
59 | property that has been sold, removed from the county, or  
60 | otherwise rendered unavailable for seizure in satisfaction of  
61 | taxes.

62 |         (3) The tax collector may employ in-house counsel, and  
63 | agree upon the counsel's compensation, for conducting such suit  
64 | or suits and may pay such compensation out of the general office  
65 | expense fund and include such item in the budget. Alternatively,  
66 | the tax collector may contract with outside counsel to collect  
67 | by suit or otherwise all delinquent tangible personal property  
68 | taxes, penalty, and interest owed. The amount of the  
69 | compensation established in the contract shall be added to all  
70 | accounts referred to the attorney for collection. Such  
71 | compensation may not exceed 33 percent of the total amount of  
72 | the taxes, penalty, and interest collected.

73 |         Section 3. This act shall take effect upon becoming a law.