



1           (1) All taxes shall be due and payable on November 1  
2 of each year or as soon thereafter as the certified tax roll  
3 is received by the tax collector. Taxes shall become  
4 delinquent on April 1 following the year in which they are  
5 assessed or immediately after 60 days have expired from the  
6 mailing of the original tax notice, whichever is later. If  
7 the delinquency date for ad valorem taxes is later than April  
8 1 of the year following the year in which taxes are assessed,  
9 all dates or time periods specified in this chapter relative  
10 to the collection of, or administrative procedures regarding,  
11 delinquent taxes shall be extended a like number of days.

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

14           (a) Any delinquent tangible personal property tax,  
15 penalty, and interest may be referred to a collection agent  
16 for collection; and

17           (b) Such agent's compensation and certain other costs,  
18 including court costs and the cost of advertising, shall be  
19 added to the total amount owed by the delinquent taxpayer and  
20 shall become part of the underlying personal property tax lien  
21 arising under s. 197.122(1).

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

24           197.413 Delinquent personal property taxes; warrants;  
25 court order for levy and seizure of personal property;  
26 seizure; fees of tax collectors.--

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

1 next year, the tax collector shall prepare warrants against  
2 the delinquent taxpayers providing for the levy upon, and  
3 seizure of, tangible personal property. The cost of  
4 advertising delinquent tax shall be added to the delinquent  
5 taxes at the time of advertising. The tax collector is not  
6 required to issue warrants if delinquent taxes are less than  
7 \$50. However, such taxes shall remain due and payable. Upon  
8 the delinquency of the taxes, an owner is liable for all  
9 unpaid delinquent personal property taxes, penalties, costs,  
10 fees, and interest.

11 (3) The tax collector may employ in-house counsel, and  
12 agree upon the counsel's compensation, for conducting such  
13 suit or suits and may pay such compensation out of the general  
14 office expense fund and include such item in the budget. The  
15 tax collector may also contract with an outside collection  
16 agent who is a member in good standing of The Florida Bar or  
17 who is registered and in good standing pursuant to chapter 559  
18 to collect by suit or otherwise all delinquent tangible  
19 personal property taxes. In order to defray the expense of the  
20 collection agent's compensation, a collection fee equal  
21 to \_\_\_\_\_ percent of the amount of the delinquent taxes,  
22 penalties, and interest owed shall be added to all personal  
23 property taxes, penalties, and interest referred to the agent.  
24 The agent's fees shall be equal to 20 percent of the amount of  
25 the delinquent taxes, penalties, and interest collected. In a  
26 warrant or other action on proceedings that include unpaid  
27 taxes for the current year to which the collection fee has not  
28 yet attached, the tax collector may recover agent's fees in an  
29 amount equal to 20 percent of the amount of taxes, penalties,  
30 and interest adjudged due by the court.

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