By Senator Diaz de la Portilla

36-1073-07

1	A bill to be entitled
2	An act relating to tangible personal property
3	taxes; amending s. 197.333, F.S.; requiring
4	that an original tax notice inform the taxpayer
5	that delinquent taxes and any resulting
6	penalties and interest may be referred to a
7	collection agent; providing that a collection
8	agent's compensation and certain other costs
9	are added to the total amount owed by the
10	delinquent taxpayer and become part of the
11	underlying personal property tax lien; amending
12	s. 197.413, F.S.; providing that an owner is
13	liable for all unpaid personal property taxes,
14	penalties, costs, fees, and interest upon the
15	delinquency of the taxes; authorizing tax
16	collectors to contract with certain outside
17	collection agents to collect delinquent taxes;
18	authorizing tax collectors to charge a
19	specified collection fee; specifying fees for
20	collection agents; authorizing tax collectors
21	to recover certain fees in actions that include
22	unpaid taxes for the current year to which the
23	collection fee has not already attached;
24	providing an effective date.
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26	Be It Enacted by the Legislature of the State of Florida:
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28	Section 1. Section 197.333, Florida Statutes, is
29	amended to read:
30	197.333 When taxes due; delinquent
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- (1) All taxes shall be due and payable on November 1 of each year or as soon thereafter as the certified tax roll is received by the tax collector. Taxes shall become delinquent on April 1 following the year in which they are assessed or immediately after 60 days have expired from the mailing of the original tax notice, whichever is later. If the delinquency date for ad valorem taxes is later than April 1 of the year following the year in which taxes are assessed, all dates or time periods specified in this chapter relative to the collection of, or administrative procedures regarding, delinquent taxes shall be extended a like number of days.
- (2) The original tax notice must inform the taxpayer
 that:
- (a) Any delinquent tangible personal property tax, penalty, and interest may be referred to a collection agent for collection; and
- (b) Such agent's compensation and certain other costs, including court costs and the cost of advertising, shall be added to the total amount owed by the delinquent taxpayer and shall become part of the underlying personal property tax lien arising under s. 197.122(1).
- Section 2. Subsections (1) and (3) of section 197.413, Florida Statutes, are amended to read:
- 197.413 Delinquent personal property taxes; warrants; court order for levy and seizure of personal property; seizure; fees of tax collectors.--
- (1) Prior to May 1 of each year immediately following the year of assessment, the tax collector shall prepare a list of the unpaid personal property taxes containing the names and addresses of the taxpayers and the property subject to the tax as the same appear on the tax roll. Prior to April 30 of the

next year, the tax collector shall prepare warrants against 2 the delinquent taxpayers providing for the levy upon, and seizure of, tangible personal property. The cost of 3 advertising delinquent tax shall be added to the delinquent 4 taxes at the time of advertising. The tax collector is not 5 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 unpaid delinquent personal property taxes, penalties, costs, 9 10 fees, and interest.

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

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Section 3. This act shall take effect upon becoming a 2 law. 3 4 5 SENATE SUMMARY 6 Requires that an original tax notice inform the taxpayer that delinquent taxes and any resulting penalties or 7 interest may be referred to a collection agent. Provides that a collection agent's compensation and certain other 8 costs are added to the total amount owed by the delinquent taxpayer and become part of the underlying 9 personal property tax lien. Provides that an owner is liable for all unpaid personal property taxes, penalties, costs, fees, and interest upon the delinquency of the taxes. Authorizes tax collectors to contract with certain 10 11 outside collection agents to collect delinquent taxes. Authorizes tax collectors to charge a specified 12 collection fee. Establishes specified fees for collection agents. Authorizes tax collectors to recover certain fees 13 in actions that include unpaid taxes for the current year to which the collection fee has not already attached. 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31