

A bill to be entitled

An act relating to the duties of a tax collector; amending s. 197.333, F.S.; requiring that taxpayers be informed of potential additional costs of allowing personal property taxes to become delinquent; amending s. 197.413, F.S.; providing that a taxpayer is liable for unpaid tangible personal property taxes, penalties, and interest; expanding the tax collectors' discretionary powers to collect delinquent personal property taxes through the use of contract collection agents; providing for the collection agent's compensation; authorizing collection fees; providing an effective date.

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

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

197.333 When taxes due; delinquent.--

(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

29 extended a like number of days.

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

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

34 (b) Such contract collection agent's compensation and
 35 certain other costs, including court costs and the cost of
 36 advertising, shall be added to the total amount owed by the
 37 delinquent taxpayer and shall become part of the underlying
 38 personal property tax lien arising under s. 197.122(1).

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

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

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

57 delinquent personal property taxes, penalties, costs, fees, and
58 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. The tax
63 collector may also contract with an outside collection agent who
64 is a member in good standing of The Florida Bar or who is
65 registered and in good standing pursuant to chapter 559 to
66 collect, by suit or otherwise, all delinquent tangible personal
67 property taxes. In order to defray the expense of the contract
68 agent's compensation, a collection fee equal to 20 percent of
69 the amount of the delinquent taxes, penalties, and interest owed
70 shall be added to all personal property taxes, penalties, and
71 interest referred to the contract agent for collection. The
72 agent's fees shall be equal to 20 percent of the amount of the
73 delinquent taxes, penalties, and interest collected. In a
74 warrant or other action on proceedings that include unpaid taxes
75 for the current year to which the collection fee has not yet
76 attached, the tax collector may recover agent's fees in an
77 amount equal to 20 percent of the amount of taxes, penalties,
78 and interest adjudged due by the court.

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