

Bill No. SB 1272

Barcode 555142

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Hill) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

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 extended a like number of days.

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

3 (a) Any delinquent tangible personal property tax,
4 penalty, and interest may be referred to contract legal
5 counsel for collection; and

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

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

12 197.413 Delinquent personal property taxes; warrants;
13 court order for levy and seizure of personal property;
14 seizure; fees of tax collectors.--

15 (1) Prior to May 1 of each year immediately following
16 the year of assessment, the tax collector shall prepare a list
17 of the unpaid personal property taxes containing the names and
18 addresses of the taxpayers and the property subject to the tax
19 as the same appear on the tax roll. Prior to April 30 of the
20 next year, the tax collector shall prepare warrants against
21 ~~the~~ delinquent taxpayers providing for the levy upon, and
22 seizure of, tangible personal property. The cost of
23 advertising delinquent tax shall be added to the delinquent
24 taxes at the time of advertising. The tax collector is not
25 required to issue warrants if delinquent taxes are less than
26 \$50. However, such taxes shall remain due and payable. A
27 taxpayer is personally liable for delinquent taxes owed on
28 tangible personal property that has been sold, removed from
29 the county, or otherwise rendered unavailable for seizure in
30 satisfaction of the taxes.

31 (3) The tax collector may employ in-house counsel, and

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1 agree upon the counsel's compensation, for conducting such
 2 suit or suits and may pay such compensation out of the general
 3 office expense fund and include such item in the budget.
 4 Alternatively, the tax collector may contract with outside
 5 counsel to collect by suit or otherwise all delinquent
 6 tangible personal property taxes, penalties, and interest
 7 owed. The amount of the compensation for outside counsel
 8 established in the contract shall be added to all accounts
 9 referred to the attorney for collection. Such compensation may
 10 not exceed 33 percent of the total amount of the taxes,
 11 penalties, and interest collected.

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

15 ===== T I T L E A M E N D M E N T =====

16 And the title is amended as follows:

17 Delete everything before the enacting clause

19 and insert:

20 A bill to be entitled

21 An act relating to collection of delinquent
 22 property taxes; amending s. 197.333, F.S.;
 23 specifying information that is required to
 24 appear in an original tax notice relating to
 25 the employment of legal counsel to collect
 26 delinquent taxes; amending s. 197.413, F.S.;
 27 providing that a taxpayer is personally liable
 28 for certain property taxes in certain
 29 circumstances; specifying owner liability for
 30 taxes, penalties, and interest; revising
 31 provisions authorizing a tax collector to hire

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1 counsel to collect delinquent taxes; providing
2 for compensation for counsel; providing an
3 effective date.

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