

The Florida Senate

2026 Florida Statutes

Title XIV TAXATION AND FINANCE	Chapter 197 TAX COLLECTIONS, SALES, AND LIENS Entire Chapter	SECTION 413 Delinquent personal property taxes; warrants; court order for levy and seizure of personal property; seizure; fees of tax collectors.
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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 the delinquent taxpayers providing for the levy upon, and seizure of, tangible personal property. The cost of advertising delinquent tax shall be added to the delinquent taxes at the time of advertising. The tax collector is not required to issue warrants if delinquent taxes are less than \$50. However, such taxes shall remain due and payable.

(2) Within 30 days after the date such warrants are prepared, the tax collector shall cause the filing of a petition in the circuit court for the county which the tax collector serves, which petition shall briefly describe the levies and nonpayment of taxes, the issuance of warrants, and proof of the publication of notice as provided for in s. [197.402](#) and shall list the names and addresses of the taxpayers who failed to pay taxes, as the same appear on the assessment roll. Such petition shall pray for an order ratifying and confirming the issuance of the warrants and directing the tax collector or his or her deputy to levy upon and seize the tangible personal property of each delinquent taxpayer to satisfy the unpaid taxes set forth in the petition. This proceeding is specifically provided to safeguard the constitutional rights of the taxpayers in relation to their tangible personal property and to allow the tax collector sufficient time to collect such delinquent personal property taxes before the filing of petitions in the circuit court and shall be conducted with these objectives in mind.

(3) The tax collector may employ 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.

(4) Immediately upon the filing of such petition, the tax collector shall request the earliest possible time for hearing before the circuit court on the petition, at which hearing the tax roll shall be presented and the tax collector or one of his or her deputies shall appear to testify under oath as to the nonpayment of the personal property taxes listed in the petition.

(5) Upon the filing of the petition, the clerk of the court shall notify each delinquent taxpayer listed in the petition that a petition has been filed and that, upon ratification and confirmation of the petition, the tax collector may issue warrants and levy upon, seize, and sell so much of the personal property as to satisfy the delinquent taxes, plus costs,

interest, attorney's fees, and other charges. The notice shall be given by certified mail, return receipt requested. If the clerk of court and the tax collector agree, the tax collector may provide the notice.

(6) If it appears to the circuit court that the taxes that appear on the tax roll are unpaid, the court shall issue its order directing the tax collector or his or her deputy to levy upon and seize so much of the tangible personal property of the taxpayers who are listed in the petition as is necessary to satisfy the unpaid taxes, costs, interest, attorney's fees, and other charges.

(7) The court shall retain jurisdiction over the matters raised in the petition to hear such objections of taxpayers to the levy and seizure of their tangible personal property as may be warranted under the statutes and laws of the state.

(8) A tax warrant issued by the tax collector for the collection of tangible personal property taxes shall, after the court has issued its order as set forth in subsection (6), have the same force as a writ of garnishment upon any person who has any goods, moneys, chattels, or effects of the delinquent taxpayer in his or her hands, possession, or control or who is indebted to such delinquent taxpayer.

(9) When any tax warrant is levied upon any debtor or person holding property of the taxpayer, the debtor or person shall pay the debt or deliver the property of the delinquent taxpayer to the tax collector levying the warrant, and the receipt of the tax collector shall be complete discharge to that extent of the debtor or person holding the property. The tax collector shall make note of the levy upon the tax warrant.

(10) The tax collector is entitled to a fee of \$10 from each delinquent taxpayer at the time delinquent taxes are collected.

History.—s. 170, ch. 85-342; s. 3, ch. 86-141; s. 38, ch. 87-224; s. 56, ch. 94-353; s. 1479, ch. 95-147; s. 9, ch. 98-139; s. 34, ch. 2011-151.

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