



Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes

No. _____

**State of Florida To
All and Singular, the Sheriffs
of the State of Florida**

WHEREAS, _____
Name of Lessee

Mailing Address County, State

Address of Leased Property County, State

is indebted to the county of _____ under Chapter 196, F.S., for the following:

- (1) Taxes due under said statutes for the tax year(s) _____ \$ _____
- (2) Interest due on (1) above as of the date of this execution \$ _____
- (3) Estimated interest that will accrue from date this execution to date of payment or sale (see reverse for computation of estimated interest) \$ _____

Making a total amount of _____ (\$ _____) dollars which includes delinquent taxes and interest, as of the date of this execution, and estimated interest, which is now due and unpaid, and subject to collection as provided in the above statute; and

WHEREAS, under the above statute, it is the duty of the county tax collector to issue an execution and warrant for the collection of the above said amount of delinquent taxes, together with interest and costs of collection.

NOW THEREFORE, you are hereby commanded to seize and sell the real or personal property, or both, of the said

_____ sufficient to pay the above delinquent taxes and interest which
Name and Address of Delinquent Taxpayer
have accrued since the date of this execution and your costs and fees.

WITNESS my hand and official seal in _____ County this _____ day of
_____, 20_____.

Tax Collector

By _____
Tax Collector or His Duly Authorized Agent

This is to certify that I _____ of _____ County
Sheriff's Name

have seized and sold property of the above delinquent taxpayer or that the taxes interest and cost have been paid as follows:

- (1) Total taxes, costs and interest from (1), (2), (3) above \$ _____
- (2) Sheriff's costs and fees as established by law \$ _____
- (3) Total collected from payment or sale \$ _____
- (4) Total remitted to tax collector \$ _____

WITNESS my hand and official seal in _____ County this _____ day of
_____, 20_____.

Sheriff

By _____
Sheriff or His Duly Authorized Representative

Enforcement and collection of delinquent leasehold taxes pursuant to Section 196.199, F.S.

Instructions to Tax Collector

The tax collector shall ensure that the following notices have been mailed as required by law:

1. Tax Notice/Receipt mailed out by collector prior to opening roll for collection showing amount due, discounts and date of delinquency.
2. Additional notices mailed by tax collector as required by Section 197.343, F.S.

After the tax collector has determined that all notice requirements have been met, he shall, as soon as possible after date of delinquency, prepare an execution and warrant for the enforcement of delinquent leasehold taxes. The tax collector shall prepare an execution and warrant for each delinquent taxpayer to be forwarded to the sheriff of the appropriate county for enforcement.

Estimated interest shall be computed by the tax collector in the following manner: the rate of one and one half (1 1/2) percent per month for two (2) months shall be applied to taxes due and shall become a part of the total taxes, interest, costs and fees to be collected by the sheriff. Estimated interest which is not earned shall be refunded by the tax collector to the taxpayer.

The tax collector shall return to the taxpayer any surplus funds in excess of the amount needed to satisfy the tax, fees, costs, penalties and interest included within the execution.

If the amount received does not satisfy the execution and warrant, the tax collector shall post his execution and warrant register to show that additional taxes are due. The tax collector shall continue to make a diligent attempt to collect the remainder of the tax due. If, after all property of the delinquent taxpayer in the State of Florida has been seized and sold and no other property can be found, then the tax collector shall proceed with other legal actions as necessary to insure that the taxes are paid. Other legal actions may be court action to obtain a judgement and the filing of the execution and warrant in the official records of the county.

Notice:

The tax collector shall prepare a detailed listing of all known property of the delinquent taxpayer and attach such listing to this execution. The listing shall contain as a minimum the description of the property, serial numbers or other identifying numbers if applicable, and the physical location of the property.

Instructions to Sheriff

Chapters 30 and 56 and s. 196.199(8)(a), F.S., effective July 1, 1997, requires the sheriff to execute this process in the same manner as other executions. This tax execution and warrant shall have the same force as writ of garnishment when levied by the sheriff upon any person, firm or corporation who has any goods, moneys, chattels, or effects of the delinquent taxpayer, in his hands, possession, or control or who is indebted to such delinquent taxpayer.

The sheriff shall be entitled to reasonable fees as established by law for actions of a similar nature. The sheriff receives the original and two copies of the tax execution and warrant. Upon seizure of the property, one copy of the execution is available to present to the taxpayer or other person in possession of the property, however, no formal service is required and the unavailability of anyone to present the copy to shall not delay or impede the seizure of the property. The sheriff, immediately after the sale of the property or payment of the delinquent tax and costs, shall complete this report and return the original tax execution and warrant to the tax collector. One copy is to be retained for the sheriff's records. All funds except the sheriff's fees and costs will be forwarded to the tax collector.

Notice to Tax Collector and Sheriff

The delinquent taxpayer or his representative may pay the taxes plus all costs and interest prior to the sale of the property.