



EXECUTION AND WARRANT FOR COLLECTION OF DELINQUENT AD VALOREM LEASEHOLD TAXES

Chapter 196.199, Florida Statutes

DR-517L
R. 04/16
Rule 12D-16.002
Florida Administrative Code
Eff. 04/16

No. _____

COMPLETED BY TAX COLLECTOR

To: Sheriffs of the State of Florida

Lessee name _____

Mailing address _____ County, Florida

Leased property address _____ County, Florida

The amounts below have not been paid and are delinquent:

- 1. Taxes due for the tax year(s) _____ \$ _____
 - 2. Interest due _____ \$ _____
 - 3. Estimated interest that will accrue from date this execution to date of payment or sale (see reverse for calculation of estimated interest) \$ _____
- Total to be collected** \$ _____

It is the duty of the county tax collector to issue an execution and warrant for the collection of the delinquent taxes, with interest and costs of collection.

To pay the delinquent taxes and interest which have accrued since the date of this execution and your costs and fees, this warrant requires you to seize and sell real or personal property, or both, which belongs to: [\(Enter name and address.\)](#)

Signature, tax collector or duly authorized agent _____ Date
_____ County, Florida

COMPLETED BY SHERIFF

I certify I have seized and sold property of the above delinquent taxpayer or that the taxes, interest, and costs have been paid as follows:

- 1. Total taxes, costs and interest from tax collector \$ _____
- 2. Sheriff's costs and fees as provided by Section 30.231, F.S. \$ _____
- 3. Total collected from payment or sale \$ _____
- 4. Total remitted to tax collector \$ _____

Signed in _____ County, Florida on _____, 20__

Sheriff

By _____
Sheriff or duly authorized agent

INSTRUCTIONS TO TAX COLLECTOR

The tax collector will send the following notices:

- Tax Notice/Receipt sent before opening the roll for collection. Show amount due, discounts, and date of delinquency.
- Additional notices sent as required by Section 197.343, F.S.

As soon as possible after the date of delinquency, prepare this form for each delinquent taxpayer. Forward the form to the sheriff of the appropriate county for enforcement. Attach a detailed list of all known property of the delinquent taxpayer to this execution. At a minimum, the list must contain a description of the property, serial numbers or other identifiers, if applicable, and the physical location of the property.

Calculate the estimated interest. Apply the rate of 1½% per month for 2 months to the taxes due. This becomes a part of the total taxes, interest, costs and fees to be collected by the sheriff. Any estimated interest which is not earned must be refunded to the taxpayer.

If the amount received is more than needed to satisfy the tax, fees, costs, penalties and interest included within the execution, return any surplus funds to the taxpayer.

If the amount received does not satisfy the execution and warrant, post the execution and warrant register to show that additional taxes are due. Continue to make a diligent attempt to collect the remainder of the tax due.

If all property in Florida of the delinquent taxpayer has been seized and sold and no other property can be found, proceed with other legal actions as necessary to insure that the taxes are paid. Other legal actions may be court action to obtain a judgment and the filing of the execution and warrant in the official records of the county.

Notice: The tax collector must prepare a detailed list of all known property of the delinquent taxpayer and attach the list to this execution. At minimum the list should include a description of the property, serial numbers or other identifiers, if applicable, and the physical location of the property.

INSTRUCTIONS TO SHERIFF

Execute this process in the same manner as other executions. This tax execution and warrant has the same force as a writ of garnishment when levied by the sheriff on any person, firm, or corporation who has any goods, moneys, or personal property in the delinquent taxpayer's possession or control, or who has debts owed to the delinquent taxpayer. (Chapters 30 and 56 and s. 196.199(8)(a), F.S.)

As sheriff, you are entitled to reasonable fees established by law for actions of a similar nature. The sheriff receives the original and two copies of the tax execution and warrant. When the property is seized, present one copy of the execution to the taxpayer or other person in possession of the property, however, no formal service is required. If there is no one to present the copy to, this should not delay or impede the seizure.

Immediately after the sale of the property or payment of the delinquent tax and costs, complete this report and return the original tax execution and warrant to the tax collector. Keep one copy for your records. Forward all funds to the tax collector except the sheriff's costs and fees.

NOTICE TO TAX COLLECTOR AND SHERIFF

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