

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
LEVY, SEIZURE, AND SALE OF PROPERTY
AMENDING RULE 12-21.002

12-21.002 Warrants and Liens.

(1) through (2) No change.

(3)(a) Each warrant will be issued for the amount of tax, fees, and surcharges due or estimated to be due, together with the interest, penalties, administrative fees, and costs of collection. The warrant will be directed to the sheriff of those counties of the state in which the delinquent taxpayer's property or any part thereof may be situated and will be recorded with the appropriate Clerk(s) of the Circuit Court. Upon recording, the warrant becomes a lien in favor of the state upon the taxpayer's real property in that county in the same manner as a recorded judgment and in the amount indicated by the warrant.

(b) No change.

(c) The lien in favor of the state expires twenty (20) years after the date of the original filing of the warrant.

However:

~~1. Liens for estate taxes arising under the authority of Chapter 198, F.S., are enforceable for twelve (12) years on the gross estate of the decedent, and irrespective of other laws extending such liens, in no event can such liens continue for more than twenty (20) years after the date of death of the decedent, subject to the provisions of Sections 198.22 and 198.33, F.S.;~~

1. 2. Liens for reemployment assistance tax imposed under Chapter 443, F.S., expire ten (10) years after the date of the original filing of the warrant; and,

3.a. through b. renumbered 2.a. through b. No change.

(d) No change.

(4) through (5) No change.

Rulemaking Authority 198.08, 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 55.10, 55.202, 55.204(2), 95.091(1)(b), ~~198.20, 198.22,~~ 198.33, 199.262, 201.16, 202.33(3), 202.35, 202.36, 206.075, 206.18, 206.97, ~~206.9835,~~ 206.9915,

211.125, 211.33, 212.12, 212.14, 212.15, 213.69, 213.731, 213.732, 213.758, 220.813, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.131(3)(g), 443.141(3)(a), 538.11, 624.5092, 681.117 FS. History—New 7-1-88, Amended 8-10-92, 3-12-14, Technical Change 6-8-26, Amended.