Imposition of fees for taxpayers

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Subject:
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TAXATION--WHEN TAX COLLECTOR MAY IMPOSE FEES ON DELINQUENT TAXPAYERS

To: K. C. Bullard, Hillsborough County Tax Collector, Tampa

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QUESTION:

When is the tax collector entitled to the fees provided for in s. 197.086(3), F. S.?

SUMMARY:

The tax collector is authorized to collect the fees provided for in s. 197.086(3), F. S., only after a tax warrant has been issued to enforce the payment of delinquent personal property ad valorem taxes.

Section 197.086(3), F. S., states in part:

"The tax collector shall be entitled to the following fees that shall be collected from *delinquent taxpayers* at the same time of the payment of their taxes:. . . ." (Emphasis supplied.)

Then follows a schedule of those fees. *See also* Ch. 12B-1.317, F.A.C. Section 197.086, *supra*, from which the quoted language is excerpted, deals in general with the enforcement of delinquent personal property taxes by the issuance of tax warrants. Such warrants are not to be issued prior to May 1 of each year. Section 197.086(1). Thus, in the context of the whole of s. 197.086, one view of the meaning of s. 197.086(3) is that the fees therein authorized are collectible only after a tax warrant has been issued.

However, an ambiguity is introduced into the meaning of s. 197.086(3), F. S., since its language refers to "delinquent taxpayers." Section 196.016(1), F. S., provides that personal property taxes become delinquent on April 1, one month earlier than the starting date for issuing tax warrants. Your question therefore arises as to whether s. 197.086(3) allows the collection of fees after the delinquency date of April 1, or only after the issuance of a tax warrant.

It is my opinion that s. 197.086(3), F. S., is intended to allow the collection of such fees only after a tax warrant has been issued. It is true that the language of that subsection uses general language referring to delinquent taxes. However, it is a well-established rule of statutory interpretation that the meaning of general language in a statute is colored and limited by the

context of the statute as a whole. *Cf. Ex parte* Amos, 112 So. 289 (Fla. 1927). *See* 30 Fla. Jur. *Statutes* s. 91. The term "delinquent taxpayers" in s. 197.086(3) is used in the context of a statute dealing with the enforcement of delinquent taxes by means of tax warrants. It is my opinion that such fees are intended to help defray the cost of that enforcement procedure and are therefore not authorized until the tax warrant has issued. Other costs incurred by the collector prior to the issuance of the tax warrant are already provided for. The collector's advertisement costs are included in the amount of the tax which the delinquent taxpayer must pay. Section 197.062(1), F. S. Additionally, the delinquent taxpayer must pay a penalty at the rate of 18 percent per annum. Sections 197.016(1) and 197.062(2), F. S.