

IN THE CIRCUIT COURT OF THE
FIFTEENTH JUDICIAL CIRCUIT, IN AND
FOR PALM BEACH COUNTY, FLORIDA.

CIVIL DIVISION "AG"

CASE NO.: 502017CA005332XXXXMB

IN RE:

ANNE M. GANNON, as Constitutional
Tax Collector Serving Palm Beach
County, Florida,

Petitioner.

PETITION FOR VALIDATION OF TAX WARRANTS

COMES NOW, ANNE M. GANNON, as Constitutional Tax Collector Serving Palm Beach
County, Florida ("Petitioner"), and alleges as follows:

1. This is an action within the jurisdiction of this Court as provided in Fla. Stat. §197.413.
2. Anne M. Gannon is the Tax Collector of Palm Beach County, Florida.
3. The Palm Beach County Property Appraiser, in accordance with Florida law, certified and delivered to the Petitioner herein the 2016 tangible personal property tax roll for Palm Beach County. Tax notices were sent to those persons or entities named on the tax roll. The tax notices set forth the name, address, and amount of tangible personal property tax due from each respective taxpayer as the same appears on the certified tax roll of Palm Beach County. Each tax notice sent to each taxpayer indicated the amount of the tangible personal property taxes due. Further, the 2016 taxes are unpaid and became delinquent on April 1, 2017.
4. Petitioner has advertised the amount due from each taxpayer along with the list of all the names of delinquent personal property taxpayers as required by Fla. Stat §197.402.

6. Petitioner has prepared tax warrants for all unpaid 2016 tangible personal property taxes; said warrants providing for levy upon and seizure of tangible personal property of the delinquent taxpayers for the payment of such taxes.

7. The names of the taxpayers who failed to pay the 2016 tangible personal property taxes and the respective amount owed by each taxpayer are attached to Exhibit "A" of the Petition filed with the Clerk of Court. Exhibit "A" is a list compiled from the certified tax roll and contains the name, address, warrant number, and tax amount due from each delinquent taxpayer. Exhibit "A" reflects unpaid taxes through approximately 2:36 p.m., June 6, 2017.

8. Petitioner has made repeated attempts to collect these unpaid 2016 personal property taxes. Notices of the taxes due were sent to each taxpayer in the form of a tax bill, reminder notice, and newspaper advertisement. The taxpayers on Exhibit "A" have failed and refused and continue to fail and refuse to pay the aforesaid taxes and are thereby named in this proceeding.

9. Petitioner in her capacity as Tax Collector of Palm Beach County continues to receive payments from various taxpayers named on Exhibit "A". Credit shall be given and no warrant shall be ratified against those taxpayers who pay or otherwise resolve the outstanding amounts due prior to the final hearing to validate the tax warrants. The Tax Collector is entitled to attorney's fees as provided by Florida law.

WHEREFORE, Petitioner prays as follows:

- A. That a hearing be held in this matter at the earliest possible time; and
- B. That the Tax Collector of Palm Beach County, Florida is hereby authorized, without further leave of this Court, to proceed under Sections 197,413-17, Florida Statutes, to levy upon and seize so much of the tangible personal property of each delinquent taxpayer as may be necessary to satisfy unpaid taxes set forth in this Petition, and the exhibit attached hereto, together with costs, clerk's expenses, interest, attorney fees, and other cost

and/or charges permitted by law; to serve warrants or cause writs of garnishment to be issued and served on third persons who may have in their hands goods, monies, chattels or effects of any delinquent taxpayer or third persons who are indebted to any delinquent taxpayer; and to docket any warrant hereby confirmed and a copy of the Court's Order with the Sheriff of any county, and the Sheriff shall then levy upon property of the taxpayer that same as he would upon the docketing of a levy and execution upon a judgment, except that the Tax Collector's warrant shall be moved forward on the docket to reflect the priority of the statutory lien created by said Florida Statutes.

C. That the Sheriff of Palm Beach County and his Deputies shall aid the Tax Collector and Deputy Tax Collectors in the levy and seizure of Tangible Personal Property pursuant to the Order and the Tax Warrants issued hereunder, for the Satisfaction of delinquent Tangible Personal Property taxes by whatever means necessary to execute the Tax Warrants, including the removal of locks and the arrest of individuals attempting to interfere with the Court's Order, provided that the Tax Collector, the Deputy Tax Collector and/or the Sheriff and/or his Deputies have probable cause to believe that the personal property which is the subject of the Tax Warrants is located on the property sought to be entered.

D. That during the course of execution, if the sheriff has reasonable grounds to believe that the property or any part thereof is secreted or concealed in any dwelling house or other building or enclosure, the sheriff shall publicly demand delivery thereof; and, if it is not delivered by the taxpayer or some other person, the sheriff shall cause such dwelling, house, building, or other enclosure to be broken open by any lawful means and shall levy on such property.

E. That the Sheriff and his Deputies shall, upon levy and seizure of Tangible Personal Property hereunder, simultaneously turn the Tangible Personal Property over to the Tax Collector for storage and subsequent sale in accordance with Chapter 197, Florida Statutes.

F. That the Sheriff shall not be held liable for any acts undertaken in concert with the Court's Order.

G. That an Order be entered ratifying and confirming the issuance of the tax warrants and directing the Tax Collector, the Deputy Tax Collector and/or the Sheriff and/or his Deputies to levy upon, seize, and sell the tangible personal property, as set forth herein, as well as any other lawful relief which the Court deems just and equitable.

DATED this 14th day of June, 2017.

Respectfully submitted,

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