



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**TOURIST DEVELOPMENT TAX**  
**Administrative Advisory**  
**Number 08-03**

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**SUBJECT: Warrants for Delinquent Tourist Development Taxes**

**ISSUE: Administrative Authority**

**DATE: March 11, 2008**

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The Tax Collector is obligated and empowered by Chapter 125, 212 and 213, Florida Statutes, that when any tax becomes delinquent, or is otherwise in jeopardy, to issue a warrant for the full amount of the tax due or estimated to be due. The amount due will include interest, penalties, and cost of collection, and shall be recorded as a warrant in the public records of the county. The warrant shall become a lien on any real or personal property of the owner in the same manner as a recorded judgment.<sup>1</sup>

<sup>1</sup> Polk County Ordinance 93-44, Florida Statutes; Florida Statutes 125.0104(10), 212.03(5), 212.14(1), 213.69