



Agenda Item No. 11(A)(17)

**MEMORANDUM**  
**SALLY A. HEYMAN**  
Miami-Dade County Commissioner  
District 4

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

**FROM:** Sally A. Heyman  
Commissioner District 4 

**SUBJECT:** STATE LEGISLATIVE ITEM – SUPPORT FOR SB 1272 COLLECTION OF  
TANGIBLE PERSONAL PROPERTY TAXES

**CC:** George M. Burgess, County Manager  
Murray A. Greenberg, County Attorney  
Kay Sullivan, Clerk of the Board

**DATE:** April 25, 2006

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I respectfully would urge the Board to support SB 1272 which has been filed for the 2006 State Legislative Session that began March 7, 2006. SB 1272 will improve the collection of personal property taxes by the Tax Collector by making the property owner personally liable for the taxes due; by authorizing the Tax Collector to contract with a private attorney to collect personal property taxes that remain unpaid after 120 days; and by requiring delinquent taxpayers to pay the cost of collection rather than other taxpayers. I ask that the Board support inclusion of this issue in the 2006 State Legislative Package.

This legislation would help ensure that there is accountability and fairness in the collection process, and that the Tax Collector is allowed access to the resources necessary to both efficiently and effectively pursue the collection of delinquent personal property taxes. Similar authority has worked well for cities, counties and clerks.

Thank you for your consideration of this matter.

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