

Sec. 118-31. - Levied; collection and remittance; duties of county tax collector; enforcement.

- (a) There is hereby levied and imposed and set a tourist development tax throughout the county at a rate of six percent of each whole and major fraction of each dollar of the total rental charged every person who rents, leases, or lets for consideration and living quarters or accommodations in any hotel, apartment hotel, motel, resort hotel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, timeshare accommodation, or condominium for a term of six months or less. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary considerations. The six percent tourist development tax levied herein shall be used for the following purposes:
- (1) The levy and the imposition of the first and second percent commenced on the first day of the month following referendum approval in 1978, pursuant to Ordinance No. 78-20. The first percent is pledged to the payment of debt service on bonds issued to finance the construction, reconstruction or renovation of Tropicana Field, a professional sports franchise facility; however, as provided in subsection (3) herein, the fourth percent has been committed to the payment of Tropicana Field debt, and those sums replace the first percent on a monthly basis when received. The first and second percent shall be utilized as provided in the tourist development plan set out in section 118-32.
 - (2) The levy of the third percent commenced on July 1, 1988, pursuant to Ordinance No. 88-14. The first 50 percent of the third percent is pledged to the payment of debt service on bonds issued to finance the construction, reconstruction or renovation of Tropicana Field, a professional sport franchise facility; however, as provided in subsection (3) herein, the fourth percent has been committed to the payment of Tropicana Field debt, and those sums replace the first 50 percent of the third percent on a monthly basis when received. The third percent shall be utilized as provided in the tourist development plan set out in section 118-32.
 - (3) The levy and imposition of the fourth percent commenced on January 1, 1996, and expires on September 30, 2015, pursuant to Ordinance No. 95-35. The fourth percent is committed to the payment of debt service on bonds issued to finance the construction, reconstruction or renovation of Tropicana Field, a professional sports franchise facility, or payment of indebtedness issued to refund obligations issued for such purposes. The expiration date of September 30, 2015, for the levy of the fourth percent as provided in Section 3 of Ordinance No. 95-35 is hereby repealed, and the levy of the fourth percent is extended, reenacted and reestablished effective October 1, 2015, through September 30, 2021, inclusive, at which time the fourth percent levy shall expire and be of no further force and effect. The revised expiration date of September 30, 2021, for the levy of the fourth percent as previously extended in Ordinance No. 10-67, is hereby repealed, and the levy of the fourth percent is extended, reenacted, and reestablished until such time, if any, as repealed. The fourth percent shall be utilized as provided in the tourist development plan set out in section 118-32.
 - (4) The levy and imposition of the fifth percent commenced on December 1, 2005, pursuant to Ordinance No. 05-47. The fifth percent shall be utilized as provided in the tourist development plan set out in section 118-32.
 - (5) The sixth percent shall commence on January 1, 2016, and shall be used in accordance with F.S. § 125.0104(5), unless its use is specifically further limited by the tourist development plan.
- (b) The tourist development tax shall be in addition to any other tax imposed pursuant to F.S. ch. 212 and in addition to all other taxes, fees and considerations for rental or lease.
- (c) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental; and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.
- (d) Initial collection of the tourist development tax shall be made in the same manner as the tax imposed under F.S. ch. 212, pt. I (F.S. § 212.01 et seq.). The person receiving the consideration for such

rental or lease shall receive, account for, and remit the tax to the county tax collector, who shall keep appropriate records of such funds. The same duties and privileges imposed by F.S. ch. 212 upon dealers in tangible property respecting the collection and remission of tax, and making of returns, the keeping of books, records and accounts, the payment of a dealer's credit in compliance with the rules of the county tax collector in the administration of such chapter shall apply to and be binding upon all persons who are subject to the provisions of this article; provided, however, that the tax collector may authorize a quarterly return and payment when the tax remitted by the person receiving the consideration for such rental or lease for the preceding quarter did not exceed \$500.00. Registered and enrolled taxpayers may file returns and pay amounts due electronically for the Tourist Development Taxes and fees. Florida Statutes §§ 213.755 and 443.163 require certain taxpayers to file and/or pay tax electronically.

- (e) The county tax collector may promulgate rules, and prescribe and publish the forms necessary to effectuate this article.
- (f) The county tax collector shall perform the enforcement and audit functions associated with the collection and remission of the tourist development tax, including, without limitation, the following:
 - (1) For the purpose of enforcing the collection of the tax levied by this article, the county tax collector is hereby specifically authorized and empowered to examine at all reasonable hours the books, records, and other documents of all persons taxable under this article, or other persons charged with the duty to report or pay a tax under this article, in order to determine whether they are collecting the tax or otherwise complying with this article. In the event such person refuses to permit such examination of its books, records, or other documents by the tax collector as aforesaid, such person is guilty of a misdemeanor of violating the provisions of this article and shall be subject to the penalties provided for in section 1-8. The tax collector shall have the right to proceed in circuit court to seek a mandatory injunction or other appropriate remedy to enforce its rights against the offender, as granted by this section, to require an examination of the books and records of such dealer.
 - (2) Each person taxable under this article shall secure, maintain, and keep for a period of three years a complete record of rooms or other lodging leased or rented by such person, together with gross receipts from such sales, and other pertinent records and papers as may be required by the tax collector for the reasonable administration of this article; and all such records which are located or maintained in this state shall be open for inspection by the tax collector at all reasonable hours at such person's place of business located in the county. Any person who maintains such books and records at a point outside this county must make such books and records available for inspection by the tax collector in the county. Any person subject to the provisions of this article who violates these provisions is guilty of violating the provisions of this article and shall be subject to the penalties provided for in section 1-8.
 - (3) Notification by tax collector; acceptable materials.
 - a. The tax collector shall send written notification, at least 60 days prior to the date an auditor is scheduled to begin an audit, informing the taxpayer of the audit. The tax collector is not required to give 60 days' prior notification of a forthcoming audit in any instance in which the taxpayer requests an emergency audit.
 - b. Such written notification shall contain:
 - 1. The approximate date on which the auditor is scheduled to begin the audit.
 - 2. A reminder that all of the records, receipts, invoices, and related documentation of the taxpayer must be made available to the auditor.
 - 3. Any other requests or suggestions the tax collector may deem necessary.
 - c. Only records, receipts, invoices, and related documentation which are available to the auditor when such audit begins shall be deemed acceptable for the purposes of conducting such audit.

- (4) All taxes collected under this article shall be remitted to the tax collector. In addition to any other powers under this article, the tax collector is empowered, and it shall be his or her duty, when any tax becomes delinquent or is otherwise in jeopardy under this article, to issue a warrant for the full amount of the tax due or estimated to be due, with the interest, penalties, and cost of collection, directed to all and singular the sheriffs of the state, and shall record the warrant in the public records of the county; and thereupon the amount of the warrant shall become a lien on any real or personal property of the taxpayer in the same manner as a recorded judgment. The tax collector may issue a tax execution to enforce the collection of taxes imposed by this article and deliver it to the sheriff. The sheriff shall thereupon proceed in the same manner as prescribed by law for executions and shall be entitled to the same fees for his services in executing the warrant to be collected. The tax collector may also have a writ of garnishment to subject any indebtedness due to the delinquent dealer by a third person in any goods, money, chattels, or effects of the delinquent dealer in the hands, possession, or control of the third person in the manner provided by law for the payment of the tax due. Upon payment of the execution, warrant, judgment or garnishment, the tax collector shall satisfy the lien of record within 30 days.
- (5) The tax collector is authorized to impose and retain a dishonor fee as an additional cost of collection of any check, draft, or other order for payment of the taxes collected under this article (an "instrument"), if such instrument is dishonored in accordance with the provisions of F.S. §§ 125.0104 and 125.0105. The amount of the dishonor fee shall be pursuant to F.S. §§ 125.0105 and 832.08(5): Twenty-five dollars if the face value of the instrument does not exceed \$50.00, \$30.00 if the face value of the instrument is more than \$50.00 but does not exceed \$300.00, \$40.00 if the face value is more than \$300.00 but does not exceed \$800.00, and \$50.00 if the face value is more than \$800.00.
- (g) Tax revenues under this article may be used only in accordance with the provisions of F.S. § 125.0104.
- (h) A portion of the tax collected shall be retained for the costs incurred for administration, but such portion shall not exceed three percent of collections. Beginning with the 2010/2011 county fiscal year, the county tax collector shall annually notify the county tourist development council of the estimated cost of administration for the ensuing fiscal year by the date established for submittal of the tax collector's tentative budget as provided in F.S. §129.03(2). The remainder of the tax collected shall be submitted to the county on a monthly basis.
- (i) The county assumes responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payment of delinquent tourist development taxes. The county adopts any and all powers and authority granted to the state in F.S. § 125.0104 and F.S. ch. 212, to determine the amount of the tax, penalties and interest to be paid by each person subject to the tax under this article and to enforce payment of such tax, penalties and interest by, but not limited to, distress warrants, writs of garnishment and criminal penalties as provided in F.S. ch. 212.
- (j) Refunds. A refund is limited to three years from the date the tax was paid. Once a refund application is submitted with appropriate documentation to substantiate the validity of the claim, the refund will be processed within 90 days. If the refund claim is not processed within 90 days, and it was properly submitted to substantiate the validity of the claim, interest will be paid on the claim based upon the statutory floating interest rate as determined by the department of revenue.

(Ord. No. 78-20, § 1, 8-29-78; Ord. No. 88-14, § 1, 5-10-88; Ord. No. 90-50, § 1, 7-3-90; Ord. No. 95-35, § 1, 5-9-95; Ord. No. 04-62, §§ 2, 3, 9-7-04; Ord. No. 05-47, § 1, 7-26-05; Ord. No. 10-11, § 1, 3-16-10; Ord. No. 10-64, §§ 1, 2, 11-16-10; Ord. No. 10-67, § 1, 11-30-10; Ord. No. 14-55, § 1, 12-16-14; Ord. No. 15-31, § 1, 8-4-15)

Sec. 118-32. - Use of revenues; tourist development plan.

(a) Tourist development plan. The tax revenues received pursuant to this article shall be used to fund the county tourist development plan to strengthen the county's local economy and increase employment by investing the total receipts of the tourist development tax into a tourist development trust fund. The tourist development plan is hereby adopted as follows:

(1) Categories of use:

- a. Category A: Promoting and advertising tourism in the state, nationally and internationally, provided that any activity, service, venue, or event that receives tourist tax revenues has as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
- b. Category B: Funding not more than \$2,000,000.00 annually for: (i) marketing special events and programs; (ii) providing promotional or operating support for exhibits or programs provided by museums owned and operated by not-for-profit organizations and open to the public; (iii) providing promotional support for zoological parks that are owned and operated by not-for-profit organizations and open to the public; and (iv) event and program sponsorships. Grant guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners, to determine eligibility, the application process, and award criteria and priorities for subsections (i), (ii), and (iii) funding herein.
- c. Category C: Funding the St. Petersburg/Clearwater Convention & Visitors Bureau, including, but not limited to, funding public relations and news activities, internet marketing programs, promoting the county as a tourist destination at conventions, trade associations, exhibitions, or other tourist-related activities and events, promoting leisure and convention travel, providing education, training, and support services, funding the activities of the Pinellas County Sports Commission and the Pinellas County Film Commission, and funding budget reserves as authorized by law; as well as convention bureaus, tourist bureaus, tourist information centers and news bureaus by contract with the chambers of commerce or similar associations in the county.
- d. Category D: Funding beach improvement, maintenance, renourishment, restoration and erosion control.
- e. Category E: Funding of not more than up to a maximum of \$4,500,000.00 or three-quarters of one percent of the bed tax, whichever is greater, annually as matching funds (applicants must have at least \$1.00 for every \$1.00 of Category E tourist tax funding) to acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more publicly owned and operated convention centers, coliseums, auditoriums, aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, and sports and recreation facilities that are not eligible for Category H funding (the enumerated facilities are together hereinafter referred to as "eligible facilities"). To be eligible for funding, eligible facilities must be located within Pinellas County and demonstrate the ability to attract tourists from the State of Florida, nationally or internationally. The funding shall be allocated in a geographically equitable manner to attract tourists throughout all of Pinellas County. Funding guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners, to determine eligibility, the application process, and award criteria and priorities for Category E funding. These purposes may be implemented through service contracts and leases with parties with sufficient expertise or financial capabilities to operate such eligible facilities.
- f. Category F: Payment of debt service on bonds issued by the City of St. Petersburg to finance the construction, reconstruction, or renovation of Tropicana Field, a professional sports franchise facility, or payment of indebtedness issued to refund obligations issued for such purposes, through September 30, 2015.
- g. Category G: Payment of debt service on bonds issued by the City of Clearwater to finance the construction, reconstruction, or renovation of a retained spring training franchise facility

through February 15, 2021; and on bonds issued by the City of Dunedin to finance the construction, reconstruction, or renovation of a retained spring training franchise facility through February 15, 2016.

- h. Category H: Funding not more than 80 percent of the fourth percent in any 12-month period for debt service payments on any facility in subsections (i), (ii) or (iii) herein, and not more than 90 percent of the fourth percent in any 12-month period for debt service payments for all facilities authorized in subsections (i), (ii) or (iii) herein, for bonds issued to finance the: (i) construction, reconstruction, or renovation of a professional sports franchise facility located within Pinellas County either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds; (ii) construction, reconstruction, or renovation of a retained spring training facility located within Pinellas County either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds; or (iii) construction, reconstruction, or renovation of a convention center located within Pinellas County, and to pay the planning and design costs prior to the issuance of such bonds.
- (2) The five percent tourist tax shall be allocated as set forth below, in accordance with funding commitments and the annual budget approved by the board of county commissioners:
- a. The first, second, and first 50 percent of the third percent tourist tax may be used for Category A, B, C, D, E and G uses, subject to the pledge of the first percent and first 50 percent of the third percent as described in subsection 118-31(a)(1) and (2).
 - b. The second 50 percent of the third percent tourist tax shall be used exclusively for Category D uses.
 - c. The fourth percent tourist tax shall be used exclusively for Category F uses through September 30, 2015. Commencing on October 1, 2015, the fourth percent tourist tax may be used for Category G uses through the dates of the retirement of the debt service obligations set out in subsection (1)g. above or September 30, 2021, whichever occurs first, Category H uses through September 30, 2021, if a commitment to funding debt service on bonds and/or planning and design costs for a Category H facility is approved by the board of county commissioners, and Category A uses for all fourth percent tourist taxes not applied to Category G and H uses as authorized in this subsection (2)c. and the tourist development plan.
 - d. The fifth percent tourist tax shall be used exclusively for Category A uses.
 - e. In addition to the uses authorized in subsections (2)a. through d. herein, any legally available tourist taxes may be used for special major events that arise from time-to-time which generate significant tourist room nights in Pinellas County, including professional sports championships and political conventions.
 - f. In addition to the uses authorized in sections (2)a. through d. herein, any legally available tourist taxes may be used for Category C budget reserves as authorized by law. The annual budgeted reserve for contingencies shall not be less than five percent of the total fund budget, unless otherwise approved by resolution of the board of county commissioners, and it shall be a priority to annually fund the reserve for contingencies at seven and one-half percent of the total fund budget by the 2012/2013 fiscal year.
- (b) Review of the plan. The tourist development council shall review the tourist development plan at least every five years and forward its recommendations for revisions, if any, to the plan to the board of county commissioners for consideration. The board of county commissioners shall review the tourist development plan recommendations and determine the most effective use of the revenues derived from the tax.

- (c) Amendment of the plan. The tourist development plan provided for in this section may not be amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the board of county commissioners.

(Ord. No. 78-20, § 2, 8-29-78; Ord. No. 82-19, § 1, 7-13-82; Ord. No. 88-14, § 2, 5-10-88; Ord. No. 93-87, § 2, 10-19-93; Ord. No. 97-38, § 1, 6-10-97; Ord. No. 01-8, § 1, 1-30-01; Ord. No. 05-48, § 1, 7-26-05; Ord. No. 08-05, § 1, 1-22-08; Ord. No. 08-53, § 1, 10-7-08; Ord. No. 10-67, § 2, 11-30-10; Ord. No. 14-24, § 1, 5-6-14)

Sec. 118-33. - Revenues may be pledged to liquidate revenue bonds.

All or any portion of the revenues raised by the tax levied under this article may be pledged by the board of county commissioners to secure and liquidate revenue bonds issued by the county for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of one or more publicly owned and operated convention centers, sports arenas, sports stadiums, coliseums or auditoriums within the boundaries of the county, which projects are set forth within this article or may be adopted by appropriate amendment to this article, as one of the uses to be made of the tourist development tax hereby levied, or for the purpose of refunding bonds issued for such purpose.

(Ord. No. 78-20, § 3, 8-29-78; Ord. No. 93-87, § 3, 10-19-93)

Sec. 118-34. - Tourist development council.

- (a) There is hereby established, pursuant to the provisions of F.S. § 125.0104, an advisory council to be known as the Pinellas County Tourist Development Council. The council shall be composed of 12 members who shall be appointed by the board of county commissioners. The chair of the board of county commissioners or any other county commissioner designated by the chair shall serve as the chair of the council. Four members of the council shall be elected municipal officials, one of whom shall be from the most populous municipality in Pinellas County, one of whom shall be from the municipality in which the greatest percentage of tourist development tax revenue is generated in Pinellas County, one of whom shall be from among the cities of Belleair Beach, Belleair Shores, Indian Rocks Beach, Indian Shores, Madeira Beach, North Redington Beach, Redington Beach, Redington Shores, St. Pete Beach, and Treasure Island, and one of whom shall be from a city in Pinellas County that is not specifically named in this section. Seven members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which not less than three nor more than four members shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The members of the council shall serve for staggered terms of four years.
- (b) The tourist development council established by this section shall, from time to time, make recommendations to the board of county commissioners for the effective operation of the special projects or uses of the tourist development tax revenue raised by the tax levied by this article and may perform such other duties or functions as may be prescribed by ordinance or resolution.
- (c) The tourist development council shall continuously review all expenditures of revenue raised by the tax levied by this article, receive at least quarterly expenditure reports for the board of county commissioners or its designee, and shall report to the board of county commissioners all expenditures of such revenue believed to be unauthorized by the provisions of this article. The board of county commissioners, upon receiving notification of expenditures believed to be unauthorized by the council shall review the council's findings and take such administrative or judicial action as it sees fit to ensure compliance with this article and the provisions of F.S. § 125.0104.

(Ord. No. 78-20, § 4, 8-29-78; Ord. No. 05-08, § 1, 2-22-05; Ord. No. 06-69, § 1, 9-7-06)

Cross reference— Boards, commissions, councils and authorities, § 2-226 et seq.

Sec. 118-35. - Effect of failure or refusal to collect or charge tax.

Any person who is taxable under this article who fails or refuses to charge and collect from the person paying any rental or lease the taxes provided in this article, either by himself or through his agents or employees, shall be, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the second degree, punishable as provided in F.S. § 775.082, 775.083 or 775.084.

(Ord. No. 78-20, § 5, 8-29-78)

Sec. 118-36. - Unlawful advertisements.

No person shall advertise or hold out to the public in any manner, directly or indirectly, that he will absorb all or any part of the tax levied by this article, or that he will relieve the person paying the rental of the payment of all or any part of such tax, or that the tax will not be added to the rental or lease consideration, or when added, that it or any part thereof will be refunded or refused, either directly, or indirectly, by any method whatsoever. Any person who willfully violates any provision of this section shall be guilty of a misdemeanor of the second degree, punishable as provided in F.S. § 775.082, 775.083 or 775.084.

(Ord. No. 78-20, § 6, 8-29-78)

Sec. 118-37. - Tax to constitute lien on property of lessee, customer or tenant.

The tax levied by this article shall constitute a lien on the property of the lessee, customer or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in F.S. §§ 713.67, 713.68 and 713.69.

(Ord. No. 78-20, § 7, 8-29-78)

Sec. 118-38. - Petition for repeal referendum.

Upon petition of 15 percent or more of the electors of the county, the board of county commissioners shall cause an election to be held for the repeal of this article and the tourist development tax levied hereunder, subject only to any outstanding revenue bonds for which the tax has been pledged.

(Ord. No. 78-20, § 8, 8-29-78)

Sec. 118-39. - Purpose and intent.

In passing this amending ordinance [sections 118-39—118-42,] it is the intent and purpose of the board of county commissioners to comply with the mandatory amendments to F.S. §§ 72.011—72.031, as they relate to notice to taxpayers and to establishing a time of finality of assessments or denial of refunds of the tax. It is the further intent and purpose of the board of county commissioners to exercise the election under the aforesaid amendments to provide for in-county informal dispute resolution procedures when a taxpayer wishes to challenge any tax assessment or denial of refund by the county without prejudicing any right of the taxpayer to seek judicial or administrative relief under the statutes referenced herein.

(Ord. No. 97-23, § 1, 4-22-97)

Sec. 118-40. - Notice to taxpayers.

- (a) With respect to any assessment or denial of refund of the tax as well as to any informal dispute resolution procedure initiated hereunder the taxpayer shall be entitled to the following written notices:
 - (1) Notice of assessment;
 - (2) Notice of denial of refund;
 - (3) Notice regarding date, time and place of any informal dispute conference; and
 - (4) Notice of decision regarding final disposition of any taxpayer informal dispute.
- (b) Except for the notice regarding a scheduled conference all notices shall clearly define the action being taken by the county, a summary of the factual and/or legal reasons for the action and shall further advise the taxpayer of his right to challenge the noticed action either under the informal procedures provided for by this article and/or by reference to judicial and administrative remedies under F.S. §§ 72.011—72.031. Any action initiated by the taxpayer seeking judicial remedies shall comply with the provisions of F.S. § 72.011. Any action initiated by the taxpayer seeking administrative remedies shall include a commitment, should the taxpayer fail to prevail, to reimburse the tax collector for the costs and fees incurred to employ the services of the division of administrative hearings pursuant. This remedy is in addition to any other rights for reimbursement under F.S. ch. 120.
- (c) Notices shall be sent to the taxpayer by first class mail and shall include a certificate of mailing attesting to the date the tax collector's office placed the notice with the proper postage in the custody of the post office.

(Ord. No. 97-23, § 2, 4-22-97; Ord. No. 04-62, § 2, 9-7-04)

Sec. 118-41. - Finality of assessments or denial of refunds.

- (a) An assessment or denial of refund of the tax shall be final upon the earliest of the following occurrences:
 - (1) Sixty days after a notice of assessment or notice of denial of refund was mailed to the taxpayer unless the taxpayer has timely filed a notice of dispute under section 118-42 of this article.
 - (2) A notice of decision overruling in whole or in part the taxpayer's challenge in a timely filed dispute has been mailed to the taxpayer.
- (b) Except for the taxpayer's notice of dispute, all referenced times begin to run from the date of the execution by the tax collector of the mailing certificate required by section 118-40(c). If the last date creating a time limit hereunder falls on a Saturday or Sunday, the time shall be extended to the next Monday and if such a date falls on a county holiday the time shall be extended to the next scheduled county workday.
- (c) While any dispute or challenge not timely filed in accordance with the above 60-day time limit will not serve to toll the statute of limitations for seeking judicial or administrative remedies, nothing herein shall preclude the tax collector and the taxpayer from pursuing negotiated settlement of any dispute in accordance with F.S. § 213.21.

(Ord. No. 97-23, § 4, 4-22-97; Ord. No. 04-62, § 2, 9-7-04)

Sec. 118-42. - Informal dispute procedures.

- (a) A taxpayer may challenge and be entitled to a review of any notice of assessment or denial of refund by complying with the following procedures.
- (b) In accordance with F.S. § 213.21(1)(b), the statute of limitations provided for in F.S. § 72.011(2)(a), shall be tolled during the period in which the taxpayer is engaged in a procedure under this section and shall remain tolled until the assessment or denial becomes final within the meaning of section 118-41(a)(2).
- (c) To initiate review of any notice of assessment or denial of refund, a written, dated notice of dispute must be mailed to the tax collector by the taxpayer or its representative no later than 60 days after the date of the tax collector's notice of certificate of mailing included on any assessment or denial of refund the taxpayer intends to challenge. The tax collector's review time provided for herein shall begin to run on the postmark date of the notice of dispute.
- (d) The notice of dispute should identify the notice of assessment or denial of refund being challenged and should further:
 - (1) Include a statement of the factual and/or legal grounds which are the grounds for the challenge.
 - (2) Include attachments of all documents the taxpayer wishes to submit in support of the challenge.
 - (3) Include a statement of whether the taxpayer wishes to have a conference scheduled. Absent such a request the challenge will be decided on the written materials submitted.
 - (4) If the timely written dispute does not contain all the information in subsections (1), (2), and (3), and the taxpayer is so notified by the tax collector, then the taxpayer may request in writing an additional 15 days to submit the required information. The taxpayer's failure to submit the information within the extension periods shall result in dismissal of the dispute and forfeiture of the taxpayer's right to dispute the proceeding.
 - (5) Any disputes filed under this section will be submitted to and considered by the tax collector or his or her designees.
 - (6) If the taxpayer fails to attend any scheduled oral conference, without having arranged for a continuance with the tax collector, the dispute may be decided on the written materials submitted. Any continued conference must be held within 15 days of the originally scheduled conference except upon mutual agreement of the parties and no further continuances can be granted.
 - (7) During conferences under these procedures, the taxpayer has a right to be represented at the taxpayer's cost and to have the conference manually or electronically recorded at taxpayer's cost. The conference shall be conducted informally and shall not be in the nature of a formal evidentiary hearing.
 - (8) If no conference is held, a notice of decision must be mailed to the taxpayer by the tax collector within 30 days of the date of the postmark date on the taxpayer's notice of dispute. If a conference is held, a notice of decision must be mailed to the taxpayer by the tax collector within 30 days of the date of the conclusion of any such conference. The notice of decision shall contain a tax collector certificate of mailing which shall be the date which determines the finality of the challenged assessment or denial of refund.
 - (9) The notice of decision shall set forth the factual and/or legal reasons serving as the grounds thereof. It shall be signed by the tax collector's designees who considered the challenge and must contain the approval signature of the tax collector.
 - (10) The undertaking of dispute resolution procedures hereunder shall in no way alter or interfere with the duty of tax collector to proceed with jeopardy enforcement procedures under F.S. § 213.732, should circumstances calling for the employment of such procedures be determined to exist.

(Ord. No. 97-23, § 4, 4-22-97; Ord. No. 04-62, § 2, 9-7-04; Ord. No. 10-64, § 3, 11-16-10)