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## Delinquent Tangible Personal Property Tax Payment Program Terms of Agreement

The Lee County Tax Collector, pursuant to the authority granted under Section 197.4155, Florida Statutes, has instituted a payment plan (the "Plan"), which will allow the payment of delinquent personal property taxes in partial payments. Outlined below are the important features of the Plan.

1. Approval of the Plan for a taxpayer is within the sole discretion of the Tax Collector and will contain the terms set forth herein and such additional terms as the Tax Collector may require.
2. The amount of delinquent taxes, interest and charges owed by an applicant must be \$40.00 or more. Taxes owed for multiple years and multiple accounts of a single taxpayer may be consolidated into a single Plan.
3. Interest shall continue to accrue on the taxes at the rate of 1 ½% per month until the taxes are paid in full.
4. Each payment shall be applied first to unpaid charges, then accrued interest, and the balance to the principal amount of the taxes.
5. The Plan may be extended beyond the normal period, at the discretion of the Tax Collector and full satisfaction of all amounts owed are due according to F.S. 197.4155.
6. If the Tax Collector has not obtained a warrant for any of the taxes covered by the Plan, the Tax Collector will seek the issuance of a warrant even though the taxpayer complies with the terms of the Plan. So long as the taxpayer complies with the terms of the Plan, the Tax Collector will not enforce any warrants for taxes covered by the Plan.
7. An application is available at any Lee County Tax Collector's office or online at our official website [www.leetc.com](http://www.leetc.com). Upon completion and delivery of the application and all supporting documentation by the taxpayer, the application will be reviewed within 10 days. The taxpayer will be notified of its approval or rejection. If approved, a copy of the approved Plan and schedule will be sent to the taxpayer.
8. If a taxpayer does not meet the payment terms of the Plan, fails to timely file tax returns or pay personal property taxes which become due after the date of the Plan, the Tax Collector may declare the taxpayer's Plan delinquent and require the entire amount then owing to be due and payable immediately. If the Tax Collector declares a taxpayer's Plan delinquent, enforcement actions permitted by law to collect the taxes, including seizure of the taxpayer's assets, can be taken to satisfy the tax debt.
9. The taxpayer must furnish to the Tax Collector a list with all Tangible Personal Property owned by the business making this Application and used in the business. Each item of property must be listed separately.  
*(An itemized current year Tangible Tax return may be submitted in lieu of completing a list.)*
10. If still in business, a current Tangible Tax Return (DR-405) must be filed with the Property Appraiser's office no later than April 1 to ensure proper assessment of the tangible personal property tax account.
11. Failure to comply with the terms of this payment plan may result in immediate cancellation of plan.

# Delinquent Tangible Personal Property Tax Payment Plan Application

(Please print or type)

## Tangible Personal Property Tax Account Information:

Business Name: \_\_\_\_\_

Email: \_\_\_\_\_

Taxpayer ID (SSN or EIN): \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Under Florida law, communication, including email address, with our agency is considered public record and may be released upon a public records request.

Tax Year	Account Number	Amount of Tax
_____	_____	_____
_____	_____	_____
_____	_____	_____

## Information from which ACH withdrawal will be made:

Bank Name: \_\_\_\_\_

Checking/Savings Account Number: \_\_\_\_\_ Routing Number: \_\_\_\_\_

(Bank 9-digit ABA number)

*Provide a copy of a voided check from the above account or a letter from the banking indicating the account and routing number.*

- The undersigned hereby authorizes the deduction of the payment from the above listed bank account.
- The undersigned hereby agrees to pay to the Lee County Tax Collector (the "Tax Collector") the delinquent tangible personal property taxes including interest, penalties, and charges hereto in \_\_\_\_\_ monthly payments of \$ \_\_\_\_\_ each month, with the final payment of \$ \_\_\_\_\_. The payments shall be made on the 5th day of each month commencing \_\_\_\_\_ 5, 20\_\_\_\_ or on the next business day if the 5th falls on a weekend and/or holiday. Payments shall be made by ACH debit from my checking/savings account or credit card. Each payment shall be applied in the following order until payment is exhausted: unpaid charges, then accrued interest, and the balance to the principal amount of the taxes.
- The undersigned hereby agrees to the Terms of Agreement, which are incorporated herein by reference, and will not sell any of the tangible personal property on which there is a tax lien without first obtaining written permission from the Tax Collector.

\_\_\_\_\_  
Applicant/Authorized Signature

\_\_\_\_\_  
Applicant/Authorized Printed Name

\_\_\_\_\_  
Title of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Deputy Tax Collector

\_\_\_\_\_  
Date

Accepted by the Lee County Tax Collector,  
Chief Deputy