

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

CIVIL DIVISION “AN”

CASE NO.: 502020CA005158XXXXMB

IN RE:

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

Petitioner.

**ORDER ON PETITION FOR VALIDATION OF
TAX WARRANTS AND FINAL JUDGMENT**

THIS MATTER came to be heard based upon the Petition filed by the Petitioner herein, ANNE M. GANNON, as Constitutional Tax Collector Serving Palm Beach County, Florida, and Notice of Action issued in this cause by the Clerk of this Court entered May 8, 2020, requesting this Court to enter an Order ratifying and confirming the Tax Warrants issued for unpaid tangible personal property taxes for the tax year 2019 and directing ANNE M. GANNON, as Constitutional Tax Collector Serving Palm Beach County, Florida, or her deputies, to levy upon, seize, and sell so much of the personal property of each Defendant taxpayer to satisfy the delinquent personal property taxes set forth on the 2019 unpaid Tangible Personal Property Taxes list attached hereto and made a part hereof as Exhibit “A”, plus costs, interest, attorney’s fees, and other charges.

The Court has been advised that all parties listed on Exhibit “A” attached to the Petition to Validate Warrants, who have since paid their taxes, or as a result of corrections to the tax roll by the Property Appraiser, or filed a Suggestion of Bankruptcy are now deleted from Exhibit “A”

attached to this Order and no validation of warrant is being sought against them. The Court finds that an Order pursuant to Fla. Stat. § 197.413(6) shall issue and the Court shall retain jurisdiction pursuant to Fla. Stat. § 197.413(7).

The Court being fully advised in the premises, it is hereby

ORDERED AND ADJUDGED that this Court finds for the Petitioner and against the Taxpayers, and hereby ratifies and confirms the tax warrants issued for unpaid 2019 tangible property taxes as reflected on Exhibit “A” of this Order. The Tax Collector or her Deputy, pursuant to the provisions of Fla. Stat. §§ 197.413 and 197.417, are hereby authorized, without further leave of this Court, to levy upon and seize so much of the tangible personal property of the taxpayers who are listed in Exhibit “A” of this Order as is necessary to satisfy the unpaid 2019 tangible personal property taxes, costs, clerk’s expenses, interest, attorney’s fees, and other charges as authorized by Fla. Stat. § 197.413(6), (10); 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 this 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. It is further

ORDERED AND ADJUDGED that, if assistance is requested, 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. It is further

ORDERED AND ADJUDGED 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. It is further

ORDERED AND ADJUDGED 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. It is further

ORDERED AND ADJUDGED that the Sheriff shall not be held liable for any reasonable acts undertaken in concert with the Court's Order. It is further

ORDERED AND ADJUDGED that all respondents listed on Exhibit "A" of the Petition For Validation of Tax Warrants filed on June 8, 2020, who have either paid their taxes or have

been deleted from the tax roll as a result of a certificate of correction issued by the Property Appraiser are hereby dismissed. It is further

ORDERED AND ADJUDGED that this Court shall retain jurisdiction over this matter.

DONE AND ORDERED at West Palm Beach, Palm Beach County, Florida, this ____
day of October, 2020.

HONORABLE HOWARD COATES, JR.
CIRCUIT JUDGE

Tax Collector's Counsel is directed to serve a conformed copy of this Order only to the parties who have filed a responsive pleading or appeared at the October 7, 2020 hearing.

In Re: Anne M. Gannon, as Constitutional Tax
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