



# TAX COLLECTOR'S OFFICE

## Polk County, Florida

**TOURIST DEVELOPMENT TAX**  
**Administrative Advisory**  
**Number 08-07**

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**SUBJECT: Appellate Process**

**ISSUE: Settling Disputes**

**DATE: April 7, 2008**

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### **Assessments, Penalties, Interest and Denial of Refunds**

Taxpayers who want to appeal assessments, penalties, interest and denial of refunds may do so in any one of the following described procedures:

- (1) The taxpayer may request an informal hearing in our office with the auditor and head of economic development. If negotiations are not satisfactory to the taxpayer, they may arrange a meeting with the Tax Collector.
- (2) The taxpayer may choose to file an action in circuit court contesting the ruling of the Tax Collector.
- (3) The taxpayer may file a petition for a hearing before an administrative law judge.
- (4) A taxpayer may not file an action in circuit court or before an administrative law judge under F.S. 120, to contest an assessment or denial of refund, more than 60 days after the date of the final assessment.

### **Garnishment**

Taxpayers may also contest a garnishment by filing an action in circuit court or a petition for an administrative hearing, no later than twenty-one days after the receipt of the notice of intent to levy.

#### References:

F.S. 213.21(1)(a)  
F.S. 72.011(2)(b)(4)  
F.S. 213.015(8)  
F.S. 72.011(1)(a) and (b)  
F.S. 120.80(14)(b)(3.a) and (4)  
F.S. 213.67(7) and (8)