

Existing constitution prohibits the forfeiture of property for nonpayment of taxes. However, at the expiration of the year in which the taxes are due, the collector, without suit, and after giving notice to the delinquent taxpayer as required by existing law, shall advertise for sale the property on which the taxes are due. Further requires the collector to sell the least quantity of property which any bidder will buy for the amount of the taxes, interest, and costs.

Existing constitution requires, relative to delinquent taxes on movables, the tax collector to seize and sell sufficient movable property of the delinquent taxpayer to pay the tax, whether or not the property seized is the property assessed with delinquent taxes.

Proposed constitutional amendment allows an authorized agent of the collector to sell the property of the delinquent taxpayer for a fee, the amount of which shall be included in the costs the collector may recover on the sale of the property. Prohibits the amount of the fee from exceeding the maximum amount set in existing law that may be charged on the date of delinquency. Clarifies that use of an authorized agent does not relieve the tax collector of any duties and responsibilities under existing law to the delinquent taxpayer.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. VII, §25(A)(1) and (E))