

To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Board Clerks, Board of County Commissioners, Taxing Authorities and Interested Parties
From: James McAdams
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Bulletin: PTO 13-09

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Tax Deed Application Fees

The 2013 Legislature enacted Chapter 2013-148, Laws of Florida, (HB 837) effective July 1, 2013. This law allows the tax collector to be reimbursed for the costs of providing online tax deed application services.

Subsection (1) of section 197.502, Florida Statutes, is amended to read (words ~~stricken~~ are deletions; words underlined are additions):

197.502 Application for obtaining tax deed by holder of tax sale certificate; fees.—

(1) The holder of a tax certificate at any time after 2 years have elapsed since April 1 of the year of issuance of the tax certificate and before the cancellation of the certificate, may file the certificate and an application for a tax deed with the tax collector of the county where the property described in the certificate is located. The tax collector may charge a tax deed application fee of \$75 and for reimbursement of the costs for providing online tax deed application services. If the tax collector charges a combined fee in excess of \$75, applicants shall have the option of using the electronic tax deed application process or may file applications without using such service.

The full text of the changes can be accessed at: <http://laws.flrules.org/2013/148>.

This bulletin is provided by the Department of Revenue for your general information. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us.