

To: Tax Collectors and PTO Interested Parties
From: James McAdams
Date: June 19, 2014
Bulletin: PTO 14-01

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

**Informal Legal Opinion
Electronic Sale of Tax Certificates**

On June 11, 2014, the Attorney General issued an informal opinion concerning the procedures affecting the electronic sale of tax certificates per Section 197.432, F.S. The informal opinion points the reader to AGO 2004-27, which found that Chapter 197, F.S., does not specifically prescribe the procedures used to conduct these sales. AGO 2004-27 concluded that tax collectors must take reasonable steps to ensure these sales meet the requirements of Chapter 197, F.S., and the method for doing so “rests in the sound discretion of the tax collector.”

The informal opinion is available on the Department’s website at:

<http://dor.myflorida.com/dor/property/cofficials/pdf/TCandSaleOfTaxCertInformalOpinion.pdf>

AGO 2004-27 is available on the Department’s website at:

https://revenue.law.state.fl.us/LawLibraryDocuments/2004/05/AGO-77925_a1e000e6-4038-4983-8b6a-cf07a2681cb3.pdf

Please send any inquiries to DORPTO@dor.state.fl.us.