

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 14-05

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

Clerks of Court

The 2014 Legislature enacted Chapter 2014-211, Laws of Florida, (HB 797) effective July 1, 2014. This law amends certain provisions governing tax certificates and the sale of tax deeds. The law:

- Provides that the county will apply for a tax deed on homestead property only when the value of a single tax certificate and accrued interest exceeds or equals \$250; (See section 4.)
- Provides that a tax certificate may be redeemed any time after the certificate is issued and before the tax deed is issued unless full payment for a tax deed is made to the clerk of the court, including documentary stamps and recording fees.(See section 5.)
- Requires the certificateholder who applied for a tax deed is responsible for the costs of resale, if a subsequent tax deed sale must be held. The clerk will enter the land on the list of lands available for taxes if the certificateholder fails to pay the resale costs within 30 days after notice from the clerk; (See section 6.)
- Allows the clerk to enter on the list of lands available for taxes property which was offered at public auction if the certificateholder fails to pay all amounts due within 30 days of the sale. The clerk is not required to notify other persons holding certificates against property that the property has been placed on the list of lands available for taxes because the certificateholder who applied for a tax deed failed to pay all amounts due. The clerk is not required to notify each legal titleholder of property contiguous to property placed on the list of lands available for taxes when the county does not elect to purchase the property; (See section 6.)
- Requires that the certificateholder make full payment for the property within 30 days after the tax deed sale. If the property is homestead property, the amount due includes half of the homestead's assessed value. If the certificateholder fails to make full payment when due, the clerk enters the land on the "lands available for taxes" list; (See section 7.)

- Requires the clerk to re-advertise the sale within 30 days of the missed deadline if the buyer fails to pay by the deadline or, if canceled, within 30 days after the clerk receives the re-sale costs. The sale must occur within 30 days of re-advertising; (See section 7.)
- Removes unlimited recurring sales and allows the clerk to place the property on the list of lands at a subsequent sale because of a lack of bidders or for the certificateholder's failure to pay the total amount due by the 30 day deadline; (See section 7.)
- Adds that when the clerk sends notice of the balance of undistributed funds from the proceeds of the sale, the clerk has met the requirement to notify owners of unclaimed funds. For purposes of identifying unclaimed property, excess proceeds are payable or distributable on the date the clerk sends the notice; (See section 8.) and
- Establishes procedures for clerks to distribute excess funds according to priorities of the claim. If it appears a claim has not been made on a priority claim, payment may not be made on any lien that is junior in priority. If conflicting claims exist, the clerk may initiate an interpleader action against the lienholders involved and the court will determine the proper distribution of the interpleaded funds. The clerk may ask the court for an award of reasonable fees and costs from the interpleaded funds. (See section 8.)

The full text of the changes is available at <http://laws.flrules.org/2014/211>.

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