

**TRANSMITTAL MEMORANDUM
PROPERTY TAX OVERSIGHT RULES**

PURPOSE:

This transmittal memorandum contains changes to the Department of Revenue Rules in the Property Tax Oversight program.

RULE CHAPTER TITLE:

[Rule 12D-13](#), Tax Collectors Rules and Regulations

RULE NUMBER: RULE TITLE:

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|------------|--|
| 12D-13.060 | Application for Obtaining Tax Deed by Certificate Holder; Fees |
| 12D-13.061 | Minimum Standards for Property Information Reports Made in Connection with Tax Deed Applications |
| 12D-13.062 | Notices; Advertising, Mailing, Delivering and Posting of a Notice of Tax Deed Sale |
| 12D-13.063 | Tax Deed Sale at Public Auction |
| 12D-13.065 | Disbursement of Sale Proceeds |

FORMS AFFECTED:

None.

EFFECTIVE JANUARY 8, 2019

SUMMARY:

The Department of Revenue amends Rules 12D-13.060 through 12D-13.065, F.A.C., based on Chapter 2018-160, L.O.F. The purpose of amending Rules 12D-13.060 and 12D-13.061, F.A.C., is to replace “ownership and encumbrance reports” with “property information reports,” to implement statute changes from s. 197.502(5), F.S. The purpose of amending Rule 12D-13.062, F.A.C., is to remove outdated procedures clerks of court follow to notify owners of property subject to tax deed sales amended in s. 197.522(3), F.S. The clerk will now rely only on address information on the certified tax roll and property information reports. The purpose of amending Rule 12D-13.063, F.A.C., is to add current taxes, if due, to the total amount used for the opening bid at a tax deed sale based on amendments to s. 197.502(6), F.S. The purpose of repealing Rule 12D-13.065, F.A.C., is to remove the suggested notice of disbursement of surplus sale proceeds. Section 197.582, F.S., provides language for a notice and procedures to claim surplus proceeds from a tax deed sale.

PROMULGATION HISTORY:

- The program held a rule development workshop on July 19, 2018.
- On August 14, 2018, the Governor and Cabinet approved proposed revisions.
- The program held a public rule hearing on October 9, 2018.
- On October 26, 2018, the program did a technical change of a rule title based on a JAPC staff review.
- On December 4, 2018, the Governor and Cabinet approved the adoption and certification of the proposed amendments.
- On December 19, 2016, the program certified the rules with the Department of State.
- On January 8, 2019, the rules took effect.

HISTORY NOTES:

RULEMAKING AUTHORITY: [195.022](#), [195.027\(1\)](#), [213.06\(1\)](#) FS.

LAW IMPLEMENTED: [28.24](#), [195.022](#), [197.122](#), [197.3632](#), [197.443](#), [197.473](#), [197.482](#), [197.502](#), [197.512](#), [197.522](#), [197.532](#), [197.542](#), [197.552](#), [197.562](#), [197.573](#), [197.582](#), [197.593](#), [197.602](#), [298.36](#), [298.365](#), [298.366](#), [298.465](#), [298.54](#) FS.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-13, FLORIDA ADMINISTRATIVE CODE
TAX COLLECTORS RULES AND REGULATIONS
AMENDING RULES 12D-13.060, 12D-13.061, 12D-13.062, AND 12D-13.063,
REPEALING RULE 12D-13.065

12D-13.060 Application for Obtaining Tax Deed by Certificate Holder; Fees.

(1) through (2) No change.

(3) PROCEDURE AFTER APPLICATION IS MADE – ALL CERTIFICATES.

(a) After receiving the property information report ~~ownership and encumbrance report including the abstract or title search~~, the tax collector must prepare and deliver a certification to the clerk on Form DR-513, and attach a certification of the names and addresses of those persons who must be notified, as required by Subsection 197.502(4), F.S.

(b) through (c) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 28.24, 197.3632, 197.482, 197.502, 197.512, 197.522, 197.532, 197.542, 197.552, 197.562, 197.573, 197.582, 197.593, 197.602 FS. History—New 6-18-85, Formerly 12D-13.60, Amended 5-23-91, 12-13-92, 1-11-94, 12-25-96, 12-31-98, 1-26-04, 12-30-04, 4-5-16, 1-8-19.

12D-13.061 Minimum Standards for Property Information ~~Ownership and Encumbrance~~ Reports Made in Connection with Tax Deed Applications.

(1) Property information ~~Ownership and encumbrance~~ reports must cover a minimum of 20

years before the tax deed application.

(2) The tax collector may choose to accept the property information ~~ownership and encumbrance~~ report in paper or electronic form.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502 FS. History—New 6-18-85, Formerly 12D-13.61, Amended 12-3-01, 12-30-04, 4-5-16, 1-8-19.

12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.

(1) through (2) No change.

~~(3) If the notice to titleholders required by Sections 197.502(4)(a) and 197.522(1), F.S., is returned to the clerk as “undeliverable,” the clerk should review the most recent property tax roll and the clerk’s court and other records containing address information to attempt to get a valid address. If an additional address is found, notice should be resent to the titleholder at that address.~~

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 197.542, 197.562, 197.582 FS. History—New 6-18-85, Formerly 12D-13.62, Amended 12-3-01, 1-26-04, 4-5-16, 1-8-19.

12D-13.063 Tax Deed Sale at Public Auction.

(1)(a) The statutory (opening) bid required by the clerk at the sale must be the sum of:

1. Current taxes, if due.

1. through 8. renumbered 2. through 9. No change.

(b) No change.

(2) through (4) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 28.24, 197.122, 197.3632,

197.443, 197.502, 197.512, 197.522, 197.542, 197.552, 197.562, 197.582 FS. History—New 6-18-85, Formerly 12D-13.63, Amended 5-23-91, 12-13-92, 1-2-01, 12-3-01, 4-5-16, 1-8-19.

12D-13.065 Disbursement of Sale Proceeds.

~~(1) When the property is purchased for an amount exceeding the tax deed applicant's expenses, the clerk must send notices to those persons listed in Sections 197.502(4)(a) through (g), F.S., advising them of the surplus funds. A suggested form of the notice is:~~

NOTICE

CTF NO. _____ Property Description _____

~~As required by Chapter 197, F.S., the above property was sold at public sale on _____. After payment of all funds due to government units has been made, a surplus of \$__ will remain and be held by this office for the benefit of persons having interest in this property, as described in Sections 197.502(4)(a) through (g), F.S.~~

~~Attached is a copy of the abstract of this property received from the office of the tax collector reflecting all persons having an interest in this property according to Sections 197.502(4)(a) through (g), F.S.~~

~~Date: _____~~

~~Clerk~~

~~County~~

~~(2) All records pertaining to tax deed sale surplus funds should remain with the clerk.~~

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 195.022, 197.473,

197.502, 197.522, 197.532, 197.542, 197.582, 298.36, 298.365, 298.366, 298.465, 298.54 FS.

History—New 6-18-85, Formerly 12D-13.65, Amended 1-26-04, 4-5-16, Repealed 1-8-19.