

## List of Lands Available for Taxes

\*\*\*\***Florida Statute 197.502** Application for obtaining tax deed by holder of tax sale certificate; fees. —

(7) On county-held or individually held certificates for which there are no bidders at the public sale and for which the certificateholder fails to timely pay costs of resale or fails to pay the amounts due for issuance of a tax deed within 30 days after the sale, the clerk shall enter the land on a list entitled "lands available for taxes" and shall immediately notify the county commission that the property is available. During the first 90 days after the property is placed on the list, the county may purchase the land for the opening bid or may waive its rights to purchase the property. Thereafter, any person, the county, or any other governmental unit may purchase the property from the clerk, without further notice or advertising, for the opening bid, except that if the county or other governmental unit is the purchaser for its own use, the board of county commissioners may cancel omitted years' taxes, as provided under s. 197.447. Interest on the opening bid continues to accrue through the month of sale as prescribed by s. 197.542.

(8) Taxes may not be extended against parcels listed as lands available for taxes, but in each year the taxes that would have been due shall be treated as omitted years and added to the required minimum bid. Three years after the day the land was offered for public sale, the land shall escheat to the county in which it is located, free and clear. All tax certificates, accrued taxes, and liens of any nature against the property shall be deemed canceled as a matter of law and of no further legal force and effect, and the clerk shall execute an escheatment tax deed vesting title in the board of county commissioners of the county in which the land is located.

**Florida Statute 197.542** Sale at public auction. —

(1) Real property advertised for sale to the highest bidder as a result of an application filed under s. 197.502 shall be sold at public auction by the clerk of the circuit court, or his or her deputy, of the county where the property is located on the date, at the time, and at the location as set forth in the published notice, which must be during the regular hours the clerk's office is open. The amount required to redeem the tax certificate, plus the amounts paid by the holder to the clerk in charges for costs of sale, redemption of other tax certificates on the same property, and all other costs to the applicant for tax deed, plus interest at the rate of 1.5 percent per month for the period running from the month after the date of application for the deed through the month of sale and costs incurred for the service of notice provided for in s. 197.522(2), shall be the bid of the certificateholder for the property. If tax certificates exist or if delinquent taxes accrued after the filing of the tax deed application, the amount required to redeem such tax certificates or pay such delinquent taxes must be included in the minimum bid. However, if the land to be sold is assessed on the latest tax roll as homestead property, the bid of the certificateholder must be increased to include an amount equal to one-half of the assessed value of the homestead property as required by s. 197.502. If there are no higher bids, the property shall be struck off and sold to the certificateholder, who shall pay to the clerk any amounts included in the minimum bid not already paid, including, but not limited to, the documentary stamp tax, the recording fees, and, if the property is homestead property, the moneys to cover the one-half value of the homestead within 30 days after the sale. Upon payment, a tax deed shall be issued and recorded by the clerk. If the certificateholder fails to make full payment when due, the clerk shall enter the land on a list entitled "lands available for taxes."

The amount necessary to purchase properties on this list of lands available is the statutory opening bid as cited above plus omitted years' taxes, recording fees of \$10.00 first page, \$8.50 each additional page and documentary stamps at 70¢ per hundred dollars. Payment is to be by cashier's check, cash, or money order. No personal checks or Trust account checks are accepted for the bid amount.

For a calculation of the purchase amount, go to the "Land Available purchase amounts" in the tax deed sale section of the website.

If you wish to review the folder maintained on each of the tax deed applications go to the tax deed search section of our website.

Copies from the public records are available at a cost of \$1.00 per page. Copies of the Land Available Book are 15¢ per page.