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CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

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CUSTODIAN OF COUNTY FUNDS AND COUNTY AUDITOR

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### Ad Valorem Taxes

The matter in which delinquent taxes are collected is prescribed by Florida Statutes and is briefly described as follows:

Marion County real estate taxes are due each year November 1, payable through March 31 of the following year, with discounts allowed for early payments and a 3% penalty imposed beginning April 1. Items remaining unpaid by Mid-April are advertised in the local newspaper per Florida Statute 197.402 to notify the property owners of outstanding tax liability.

According to Florida Statutes, on or before June 1, the Tax Collector must conduct a Tax Certificate Sale of the unpaid taxes on each parcel of property. The sale is operated on a competitive bid basis with interest bids beginning at 18% and progressing downward. When a certificate is sold against a piece of property, the successful bidder pays the delinquent taxes on that property and holds a certificate which constitutes a first lien against the property.

Once a certificate is sold, the property owners may redeem the certificate by payment of taxes plus penalty, advertising, fees, and interest. For information concerning tax certificates/ tax certificate sales, contact the Marion County Tax Collector at (352) 368-8274.

### Tax Deed Sales

If the certificate is not redeemed within a two-year period, the certificate holder may begin proceedings for a tax deed sale. Upon application for a tax deed by the certificate holder, the Tax Collector hires an abstract company to do a tax and informational search to determine if there are any other outstanding taxes on the property. If there are, the applicant pays these and they become part of the starting bid at the actual tax deed sale. Once the search is completed, certification is made to the Clerk of the Circuit Court, and the application is delivered to the Clerk. The item is then advertised again for four consecutive weeks prior to the tax deed sale with the applicant paying the advertising cost as part of the starting bid.

The tax deed sales are held online at <https://marion.realtaxdeed.com> If you are already registered in the real auction system for foreclosure sales, you do not need to re-register. For any questions concerning the real auction training contact them at Realauction.com or (954) 734-7400 or (877) 361-7325. The property is auctioned to the highest bidder, with the starting bid being the accumulated total of all delinquent taxes, penalties, advertising charges, tax search costs and fees, which have been paid by the certificate holder who has applied for the tax deed. The amount of all tax certificates that were sold after the filing of the tax deed application and omitted taxes and current taxes are also added to the opening bid. If the applicant is not the highest bidder, he is reimbursed the amount he has paid up to this point. If there are no bids at the sale and/or the applicant is the purchaser of the property, the applicant will be required to pay any additional required fees/taxes.

The Monday prior to the sale, each participant wishing to place a successful bid on a property must post with the Clerk a deposit of \$200.00 or 5% of the anticipated high bid, whichever is greater, for each property they would like to bid on. Deposits submitted for foreclosure sales are maintained separately from the Tax Deed accounts. **Deposits may be made in the form of wire transfer (include a 6.00 wire fee), cashier's check, certified check, money order.** Deposits are \$200 for bids up to \$4000.00, or 5% of the bid amount, for bids over \$4000.00. The Tax Deed deposit must be set up in the Real Auction Account by the Monday before the scheduled tax deed sale. **NO PERSONAL CHECKS ARE ACCEPTED.**

A Tax Deed is a deed from the County to the highest bidder, issued for non-payment of real estate taxes by the property owner who forfeits all rights to the property by this default.

When considering tax deed properties, please be advised that **ALL PROPERTIES ARE SOLD BUYER BEWARE:** Any property that is the subject of a Tax Deed Sale is sold on an "AS IS" basis, without any warranties or representations of any kind or character, express or implied, with respect to the property, including, but not limited to, warranties or representations as to matters of title, land use, zoning, tax consequences, physical or environmental conditions, availability of access, ingress or egress, valuation, governmental approvals, governmental regulations, or any other matter or thing relating to or affecting the property. Without limiting the foregoing, there are no warranties or representations concerning: (a) the ownership of the property; (b) whether the property is subject to any liens, easements or restrictions; (c) the land use, zoning, value, condition, merchantability, marketability, profitability, suitability or fitness for a particular use or purpose of the property; (d) whether any improvements, including buildings or mobile homes, are located on the property, or the value thereof; (e) the manner or quality of the construction or materials incorporated into any part of the property; (f) the manner, quality, state of repair, or lack of repair of the property, or of any improvements thereon; or (g) whether utilities are available to the property.

### **Property Information**

1. Locating the property:

The legal description as reflected on the tax certificate is the basis for the tax deed application. The address of the property is not provided. There are two types of legal descriptions:

- a) Subdivisions These descriptions are identified by a subdivision name, Block number and Lot number. The plat maps are available in the Marion County Records Center.
- b) Metes & Bounds Consists of section, township, range with "metes" - a distance in a particular direction. Forms a measurement to where the land may extend; and "bounds" - a reference mark on the ground. These maps are available in the Property Appraiser's office or on their website [www.pa.marion.fl.us](http://www.pa.marion.fl.us)
- c) The link on the Real Auction website reflected as "parcel number" will link you back to the appropriate information on the Marion County Property Appraiser website.

2. Determining whether there are improvements on the property or whether the property is vacant: Check the current tax roll which is on the Property Appraiser's website ([www.pa.marion.fl.us](http://www.pa.marion.fl.us)). This will reflect whether an improvement is being taxed on the property or whether the property is being taxed as vacant land. The property record card, available in the Property Appraiser's Office or on their website may give further information as to any improvements on the property.

**Tax Deed Files – Tax Deed Search on – [www.marioncountyclerk.org](http://www.marioncountyclerk.org)**

1. The document titled "Tax Collector Certification" is the statement from the Tax Collector to the Clerk that payment has been made for all outstanding certificates or, if the certificate is held by the county, that all appropriate fees have been deposited, and stating that the following persons are to be notified prior to the sale of the property. The last page of this document is a listing of all the OR Book and Pages included from the Official Records search.
2. Liens & Judgments against property: Governmental liens & judgments survive the issuance of the tax deed and are satisfied as fully as possible with any Surplus monies from the sale. Liens of governmental units not satisfied in full survive the issuance of the tax deed. **Should you have any questions concerning what liens & judgments survive the tax deed sale, consult an attorney, we cannot advise you.** Quiet title suits to clear the title of properties are Civil Lawsuits and are not handled by the tax deed clerk. Information on this procedure and costs would be available from an Attorney that handles these lawsuits.
3. Current taxes may be due, and the land will be **sold subject to the current taxes.** To view a listing of the taxes included in the tax deed application, refer to the DR 513 Web form located in the tax deed file.
4. To determine which files have been redeemed or pulled from the tax deed sale, use the sale date as the search option. One of the columns that appears when the index opens is titled "Status". By double clicking on the word status, this will group like items together. Those properties with the status REDEEM, REMOVE or RESCHED will not be sold on the scheduled auction date.
5. Immediately after the sale of each property, a **non-refundable** deposit of \$200 or 5% of the bid amount whichever is greater will be locked into your real auction account. The deposit must be set up in the Real Auction by the Monday before the scheduled tax deed sale. **NO PERSONAL CHECKS ARE ACCEPTED.**
6. The bid amount less deposit, recording fees and documentary stamp fees is required within 24 hours after the tax deed auction. **PAYMENT IS TO BE BY CERTIFIED CHECK, WIRE TRANSFER OR CASHIER'S CHECK ONLY.**

**IF PAYMENT IS MADE BY WIRE TRANSFER, YOU MUST ALSO INCLUDE A \$6 FEE. NO PERSONAL CHECKS, BUSINESS CHECKS, TRUSTEE ACCOUNT CHECKS OR CREDIT CARDS WILL BE ACCEPTED.**

According to FS 197.542 (2) The clerk may refuse to recognize the bid of any person who has previously bid and refused, for any reason, to honor such bid. This is enforced by the Marion County Clerk's Office.

Copies from the public records are available at a cost of \$1.00 per page.

Reference information:

Florida Statute Chapter 197

Florida Administrative Code Chapters 12D

Websites of Interest:

**Real Auction – [www.marion.realtaxdeed.com](http://www.marion.realtaxdeed.com)**

**Marion County Clerk of Court - [www.marioncountyclerk.org](http://www.marioncountyclerk.org)**

**Marion County Property Appraiser - [www.pa.marion.fl.us](http://www.pa.marion.fl.us)**

**Marion County Tax Collector - [www.mariontax.com](http://www.mariontax.com)**

Florida Law Online: <http://www.floridalawonline.net>