

PURCHASING PROPERTY FROM THE LIST OF LANDS

The Florida Administrative Code Chapter 12D-13.064: Lands Available for Taxes:

"If the tax deed application was made by the county and there are no other bidders, the clerk shall enter the land on a "List of Lands Available for Taxes". The county shall then have 90 days from the date of the auction to purchase the land for the opening bid. After 90 days, any person or governmental unit may purchase the land for the opening bid".

1. "Taxes shall not be extended against parcels contained on the list, but shall be added to the minimum bid as they become due".
2. "If not purchased, lands contained on the list with any certificates issued on them on or before July 1, 1999, shall escheat to the county seven years after the date on which the property was offered for Tax Deed Auction. If not purchased, lands contained on the list on which all certificates on them were issued after July 1, 1999, shall escheat to the county three years after the date on which the property was offered for Tax Deed Auction".

When purchasing property from the "List of Lands Available for Taxes", it is recommended that you review the file prior to purchasing. The files are available in the Recording Department of the Clerk of the Circuit Court, located in the new Courthouse at the above address. The files are identified by the application number listed in the first column of the "List of Lands Available for Taxes".

After you review the file, our office will contact Janice Warren, Tax Collector, for the amount of additional taxes due from the time the parcel was placed on the "List of Lands Available for Taxes". When this information is received, our office will inform the purchaser of the total purchase price, which consists of the original opening bid, additional taxes due, recording fees, indexing fees and documentary stamp tax. When the funds are received, a Tax Deed is then prepared and recorded in the Official Records.

If you have any questions, please contact Bonnie Tenney, Tax Deed Clerk (352) 341-6468 or Kristi Hugar, Recording Supervisor at (352) 341-6473.

AUCTION INFORMATION

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

Citrus 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 for four consecutive weeks in May in an effort to notify the property owners of outstanding tax liability.

According to Florida Statutes, on or before June 1, a Tax Certificate Auction must be held. This is a public auction where a Tax Certificate is sold to the party who will pay the property owners tax and accept the lowest interest rate when redemption is made. A certificate is an interest bearing lien and the interest rate varies from 0% to 18%. Certificates are sold on any items remaining unpaid at the time of the auction. Once a certificate is sold the property owners may redeem the certificate by payment of taxes plus penalty, fees and interest. If the certificate is not redeemed within a two-year time period, the certificate holder may begin proceedings for a Tax Deed Auction.

The Tax Collector delivers the Tax Deed application to the Clerk of the Circuit Court to begin the process for a Tax Deed Auction. The property is advertised in the local newspaper for four consecutive weeks prior to the Tax Deed Auction.

The Tax Deed Auction is held by Clerk of the Circuit Court in the Citrus County Courthouse, and is open to the public. The property is auctioned off to the highest bidder. If the certificate holder is not the highest bidder, they are reimbursed all fees paid up to this point. If there is no bid on the property or the certificate holder is the highest bidder, they must pay the recording fees and Documentary Stamp Tax to record the Tax Deed.

Tax certificates owned by the County, not sold at the Auction are placed on the "List of Lands Available for Taxes". Any property placed on the "List of Lands Available for Taxes" is available for purchase after 90 days.

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

BID PROCEDURES

The Clerk of the Circuit Court conducts tax deed auctions according to set procedures to provide an orderly auction. If you intend to participate in today's tax deed auction you must follow these procedures. Make sure you are familiar with the property, it's location and that you want it and are prepared to pay for it.

1. Register your attendance by listing your full name and address on the registration form.
2. Refrain from conversation during the auction.
3. Cellular telephone and pager usage is prohibited during the auction. Please place on silent mode or turn off.
4. Hold your bid paddle up high and announce the entire bid clearly in whole dollar amounts.
5. The auction date, time, place and publication date information will be read on the first application only. All legal descriptions will be taken as published and not read during the auction.
6. All tax deed files are subject to the current year taxes. Florida Statute 197.502(6)(a) states: "The opening bid on county-held certificates on nonhomestead property shall be the sum of the value of all outstanding certificates against the land, plus omitted years' taxes, delinquent taxes, interest, and all costs and fees paid by the county."
7. Florida Statute chapter 197.542(2) states: "Effective on all tax certificates issued on or after October 1, 2001, (2) If there are other bids, the certificate holder shall have the right to bid as others present may bid, and the property shall be struck off and sold to the highest bidder. The high bidder shall post with the clerk nonrefundable cash deposit of \$200 at the time of the auction, to be applied to the auction price at the time of full payment. Notice of this deposit requirement shall be posted at the auction site, and the clerk may require that bidders show their willingness and ability to post the cost deposit."

¹Note.--Section 17, ch. 2001-252, provides that the amendment to this section "shall take effect October 1, 2001, as to auctions for which the respective application for obtaining a tax deed is filed on or after October 1, 2001."

8. The successful bidder shall make full payment within 24 hours of the advertised auction time in the form of cash