

Visit Our Website for More
Information

www.clerk.leon.fl.us

15. **What if I need additional information regarding a tax deed sale?** The Property Appraiser's office can provide you with information on any structural improvements on the property. The laws governing tax deed sales can be found in Chapter 197 of the Florida Statutes. The rules of the Florida Department of Revenue (FDOR) regarding tax deed sales can be found in FDOR's administrative code beginning at 12D-13.030.
16. **Where can I find information regarding the sale of "tax certificates"?** Tax certificate information can be obtained from the Tax Collector's office (850 488-4735) or at www.leontaxcollector.net.

GWEN MARSHALL
CLERK & COMPTROLLER

General Information 606-4000

The Leon County Clerk & Comptroller's Office is open Monday through Friday. Click "Contact Us" at the top, right-hand corner of our website for current hours of operation.

Administration Office ¹	606-4005
Court-Related Information ¹	
Appeals	606-4190
Circuit Civil	606-4170
Circuit Criminal	606-4070
Court Services	606-4001
Family Law	606-4150
Juvenile.....	606-4120
Jury Administration	606-4007
Misdemeanor	606-4130
Probate	606-4180
Small Claims.....	606-4110
Traffic (see note below)	606-4100
Finance ²	606-4020
Human Resources ³	606-4010
Marriage ¹ (see note below)	606-4060
Passports (see note below)	606-4060
Official Records ¹	606-4050
(see note below)	or 606-4030
Tax Deeds ³	606-4020

¹ Located at 301 S. Monroe Street, Tallahassee, 32301 (1st floor of the Leon County Courthouse).

² Located at 315 S. Calhoun Street, Suite 750, in the Leon County Government Annex across from the back side of the courthouse.

³ Located at 315 S. Calhoun Street, Suite 780, in the Leon County Government Annex across from the back side of the courthouse.

NOTE: The Official Records Division, including marriage services, is also available at the Leon County Clerk & Comptroller's Northeast Branch at 1276 Metropolitan Boulevard, Suite 101. **Due to federal restrictions, passport services are only available at this location.**



A Guide to Tax Deeds

Gwen Marshall
Clerk & Comptroller

Serving the Citizens of Leon County

Please visit our website at
<http://www.clerk.leon.fl.us>



01/03/2017

A Guide to Tax Deeds

- 1. What are tax deed sales?** Tax deed sales deal with the selling of property to the highest bidder at a public auction in order to recover delinquent property taxes. A tax deed sale occurs after an owner of a tax certificate applies to the Tax Collector for a tax deed after the tax certificate has been held for the statutory period of 22 months from date of delinquency.
- 2. Who conducts the sale?** A deputy clerk employed by the Clerk of the Circuit Court and Comptroller conducts the sale or public auction in accordance with Florida Statute 197.502[5].
- 3. When and where are these tax deed sales held?** Auctions are conducted online and are generally held once a month. Please call the Leon County Clerk of the Circuit Court and Comptroller Finance Department at 850-606-4020 for information or visit <https://www.leon.realtaxdeed.com/>.
- 4. Are the tax deed sales advertised in a local newspaper?** Yes, the tax deed sales are advertised in the legal advertisements section of the Tallahassee Advertiser. The Clerk of the Circuit Court and Comptroller is required by Florida Statutes to advertise each sale once a week for four consecutive weeks prior to the public auction.
- 5. How can I find out if there are any liens or encumbrances on a property coming up for tax deed sale?** An ownership and encumbrance report is provided in the file maintained on each property to be sold at a tax deed sale. The tax deed files are kept in the office of the Tax Deed Coordinator located in the Clerk's Finance Department, Leon County Government Annex, Suite 750, 315 S. Calhoun Street, Tallahassee, and can be reviewed in person during normal business hours. As a courtesy, the clerk posts on the webpage information on the properties for sale for county taxes. Upcoming tax deed sales and the *List of Lands Available for Taxes* are posted to the Clerk's website at www.clerk.leon.fl.us.
- 6. What liens or encumbrances survive against a property after it is sold at a tax deed sale?** Governmental liens and judgments survive the issuance of a tax deed and are satisfied to the fullest extent possible with any overbid monies from the sale. Governmental liens not satisfied in full survive the issuance of a tax deed.
- 7. How long does the property owner have to redeem the property?** The property owner may

- redeem the property until the time the successful bidder renders payment AND a tax deed is recorded or issued. All delinquent taxes and other costs associated with the tax deed sale must be paid in full to the Leon County Clerk of the Circuit Court and Comptroller or the Leon County Tax Collector by cash, cashier's check or money order.
- 8. Does a tax deed sale provide a marketable title?** Generally, when any lands are sold for the nonpayment of taxes, the title may not be a marketable title. If you are the successful bidder, you may need to file a "quiet title" civil lawsuit to clear the title to the property. You may wish to research or seek legal advice on any property for which you are considering bidding before the tax deed sale.
 - 9. If I am the successful bidder at a tax deed sale, am I entitled to immediate possession of the property after a tax deed has been issued to me?** Yes, according to Florida Statute 197.562, the grantee of any tax deed shall be entitled to the immediate possession of the lands described in the deed upon payment of successful bid amount.
 - 10. What are some things that I should know before the sale?** Potential bidders MAY post security (bank guarantee, letter of credit or cashier's check) with the Clerk's Finance Department prior to the auction to cover any personal/business check(s) used in payment of the bid amount(s) at the auction. You should research the properties before you bid. It is very important to understand what you are purchasing at the sale and whether there may be any liens on the property.
 - 11. What action must I take if I am the successful bidder at the sale?** The successful bidder is required to submit a non-refundable deposit of \$200 or 5% of the winning bid (whichever is greater) immediately after being declared the successful bidder at the sale, and within 24 hours of the sale pay (1) the bid amount less the \$200 or 5% deposit, and (2) documentary stamps and recording fees. You will be asked to provide to the deputy clerk the name(s) in which you wish the tax deed to be issued. Remember that the property owner can redeem the property until the time full payment is made by the successful bidder AND a tax deed is recorded. Once the successful bidder records the tax deed, the property cannot be redeemed.

- 12. What if I am the successful bidder and fail to return payment within 24 hours?** According to Florida Statute 197.542(1), the clerk may refuse to recognize the bid of any person who has previously bid and refused, for any reason, to honor such bid. In other words, you would not be allowed to bid at any future tax deed sales in this county for a period of 12 months from the time you defaulted on your bid. The property would be re-advertised and offered for sale no later than 30 days from the date the sale was canceled. All costs of the sale will be paid from the cash deposit with any remaining funds applied toward the opening bid.
- 13. What happens if a property receives no bids?** Depending on who filed the application (county or non-county certificate holder) and the homestead status of the property, the parcel will be placed on the List of Lands Available for Taxes, sold to the non-county held certificate holder, or re-advertised for sale.
- 14. What is the List of Lands Available (LOLA) for Taxes?** Properties receiving no bids at auction are held for a period of time to allow the certificate holder to take ownership or have the property re-auctioned (30 days for non-county certificate holders) are placed on the LOLA. For properties where the County is the certificate holder and no bids are received, Florida Statute 197.502 states that the County may, at any time within the first 90 days from the day the property is placed on the list, purchase the property. After the 90-day period is over, anyone can purchase the property. Interest continues to accrue on the opening bid amount through the month of a sale of land purchased from this list. Also, documentary stamps and recording/indexing fees must be paid.