

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 on the Clerk of the Circuit Court and Comptroller website www.citrusclerk.org, or by [clicking here](#) to access them directly. To provide you with the purchase price, our office coordinates with the Tax Collector to obtain any additional taxes due from the time the parcel was placed on the "List of Lands Available for Taxes". Once received, our office will contact the potential purchaser with the total purchase price. The price consists of the original opening bid, additional taxes due, recording fees, indexing fees and documentary stamp tax. Once the funds are received, a Tax Deed is prepared and recorded in the Official Records.

If you have any questions, please contact Kym Ceccoli, Tax Deed Clerk (352) 341-6478.

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 on line, www.citrus.realtaxdeed.com 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. All bidders must register at <https://www.citrus.realtaxdeed.com/index.com> and have deposits available to participate in a Tax Deed auction.

1. Bidders are responsible for performing research on each property to be auctioned.

2. All tax deed files are subject to the current year taxes.

3. All bidders must register and have deposit funds available before the auction begins. Deposits may be made prior to the auction in the form of wire transfer, cash, cashier's check or money order.
 - Florida Statute chapter 197.542(2) requires a non-refundable \$200.00 deposit, or 5% of the final bid, whichever is greater, to be applied to the auction price at the time of full payment. The deposit is automatically deducted from the bidder deposit account.

4. At the date and time specified for the auction, each item is auctioned in order of the file number (application number). The property is sold to the highest qualified bidder.

5. The successful bidder shall make full payment within 24 hours of the advertised auction time. Acceptable payments are wire transfer (a \$5.00 wire transfer fee applies), payment from deposit, or counter payment in the form of cash, certified check or money order, payable to the Clerk of the Court.
 - If full payment is not made within the required statutory timeframe, the clerk shall cancel all bids, re-advertise the auction, and pay all costs of the auction from the deposit. Any remaining funds must be applied toward the opening bid. The clerk may refuse to recognize the bid of any person who has previously bid and refused, for any reason, to honor such bid.

6. The property owner may redeem his/her property by paying all back taxes and costs up until full payment by the successful bidder is made to the Clerk of the Circuit Court.