ADDENDUM TO ADMINISTRATIVE POLICY 93-5

The Clerk & Comptroller of Palm Beach County, Florida (hereinafter referred to as “Clerk”) holds Tax Deeds sales pursuant to Florida Statute Chapter 197 and Florida Administrative Code Rule 12D-13. House Bill 797 was recently passed and has made amendments to Florida Statute 197. Pursuant to House Bill 797 the following changes to Administrative Policy 93-5, “Clerk’s Tax Deed Sales Procedure”, are effective July 1, 2014. Unless noted below, all other provisions of Administrative Policy 93-5 remain unchanged.

**No Bids:** On individually held certificates, if there are no bids received for a property at the public auction, the property shall be struck off to the Certificate Holder who shall pay to the Clerk any amounts included in the minimum bid that the Certificate Holder has not already paid, including one half the homestead value (on homestead property), the documentary stamp tax and recording fees. Payment must be received by the Clerk within 30 days after the sale and must be made by Cash, Certified Check or Wire Transfer. Upon payment, a tax deed shall be issued to the Certificate Holder and recorded by the Clerk. If the amounts due for the issuance of a tax deed are not paid by the Certificate Holder, the Certificate Holder shall pay within 30 days of the notice that there were no bids at the public auction, the cost to resell the property. Upon receipt of the costs to resell the property, the Clerk shall re-advertise the property for sale and resell the property within 30 days of the re-advertisement. If the Certificate Holder fails to timely pay the costs due for the issuance of a tax deed or the costs to resell the property, the Clerk shall enter the property on the list of “Lands Available for Taxes”.

If the property is rescheduled for sale and there are no bids at the subsequent sale and the Certificate Holder does not pay the amounts due for issuance of a tax deed within 30 days of the sale, the Clerk shall enter the property on the list of “Lands Available for Taxes”.

**Redemptions:** Any person may redeem a tax certificate at any time after the certificate is issued and before the Clerk has received full payment for the tax deed, including documentary stamp taxes and recording fees.

**Lands Available for Taxes:** Properties are placed on the “List of Lands Available for Taxes” when there are no bids on the property at the tax sale on county- held or individually held certificates for which the certificate holder has not paid the cost to resell the property or paid the amounts due for issuance of a tax deed.