



JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Tax Deed Sales Workshop



The Self-Service Center

The Clerk of the Circuit Court & Comptroller is the trustee of the County's public records and public funds.



Our Self-Service Center provides:

- User-friendly forms/packets
- Public access computers
- Free Navigator appointments for document preparation assistance
- Notary services and more

Our office can only provide procedural assistance.
We cannot give legal advice.

Tax Deed Process Overview



Role of the Tax Collector

Tax Certificate Sale

Role of the Clerk

Tax Deed Sale: 1. Pre-sale 2. Sale 3. Post-sale

Important Dates

Certificate Real Property Taxes Due

November 1st for the calendar year

Taxes Delinquent

April 1st of the following calendar year

Tax Collector's Tax Sale

Last week of May to early June

Tax Collector Certificate Auction

Face Value of Certificate =

Taxes Due + Interest Accrued + Tax Collector Fees + Advertisement Costs

1 Online Auction

2 Sold to “Low Interest” Bidder

3 Unsold Certificates Issued to the County

Tax Certificate

“Certificate Holder” can apply for a tax deed sale **after 2 years** have elapsed since April 1 of the year of certificate issuance.

Generally, the tax certificate will expire **7 years** after the date of issuance if a tax deed sale has not been applied for.

Application for Tax Deed Sale

Tax deed sale application is made with Tax Collector.

Certificate Holder:

- Redeems all outstanding certificates on the property
- Pays delinquent taxes and current taxes if due at the time of application
- Pays Tax Collector fees and costs
 - \$125 tax deed application fee
 - \$300 for ownership & encumbrance report

Documents Sent to the Clerk

After the certificate holder applies for a tax deed sale and pays the tax collector fees, the tax collector will prepare and send a packet with the following documents to the Clerk's office requesting for our office to conduct the sale.

Documents the Tax Collector Sends to the Clerk's Office:

- DR 512 – Application for Tax Deed
- DR 513 – Tax Collector's Certification
- DR 513 Attachment – Persons to Notify
- Ownership & Encumbrance Report

Clerk's Pre-Sale Duties

Clerk Receives Documents From the Tax Collector:

- Enters into system
- Records notice of tax deed application in the official records
- Sets sale date 3 to 4 months out
- Bills certificate holder for the cost of the sale

Pre-Sale

Certificate holder is billed for the costs of the sale:



- Postage to mail notice of upcoming sale
(varies depending on how many parties must be notified)
- Sheriff service = \$40
- Publication = \$117
- Clerk's Office fee = \$60
- Online sale fee = \$60

Pre-Sale

The certificate holder has 30 days to pay the Clerk's office or the sale will be:

- Rescheduled to the next sale, and
- A second bill will be sent



Clerk's Pre-Sale Duties: Mail Notice

Mail Notice of Application for Tax Deed at least 20 days prior to the sale (F.S. {197.522(1)}):

- Certified Return Receipt requested
- Registered if outside the U.S.
- PBC also mails first class (not required by statute)



Individuals Notified Prior to the Sale of the Property

- Legal Titleholder of Record
- Lienholders of Record
- Mortgagee of Record
- Vendee of a Recorded Contract
- Anyone who applied to the Tax Collector to receive notice

Individuals Notified Prior to the Sale of the Property

- Person to whom the property was last assessed on the tax roll
- Lienholder with the recorded lien against the mobile home on the property
- Contiguous property owners if the property is a common element

Property Information Report (FKA Ownership & Encumbrance Report)

- Paid for by Certificate Holder with their application for Tax Deed.
- States the persons and addresses to be notified prior to the sale of the property.
- Should not be older than 5 months.

CFN 20220014148
OR BK 33208 PG 0330
RECORDED 01/11/2022 15:37:36
Palm Beach County, Florida
Joseph Abruzzo/Clerk
Pg 0330; (1rs)

NOTICE OF APPLICATION FOR TAX DEED

Certificate Number: 25600-2014
PCN: 74-43-43-06-10-002-0000

Notice is hereby given that: **KC ENTERPRISE INT LLC**, the holder of certificate **25600-2014**, has filed said certificate for a tax deed to be issued thereon. The description of the property, and the names in which it was assessed are as follows:

Description of Property:
NORTHPOINT TR B

Name in which assessed: **WPB LTD**

All of said property being in the county of PALM BEACH, State of Florida.
Unless such certificate or certificates shall be redeemed according to law, the property described in such certificate or certificates will be sold to the highest bidder online at:
<https://palmbeach.realtaxdeed.com> on **May-18-2022 at 9:30 AM** or any subsequently scheduled sale date.



Joseph Abruzzo,
Clerk of the Circuit Court & Comptroller
Palm Beach County, Florida



DATED: Jan-11-2022
DATES OF PUBLICATION: Apr-12-2022 Apr-19-2022 Apr-26-2022 May-03-2022

WARNING

THERE ARE UNPAID TAXES ON THIS PROPERTY WHICH YOU OWN, IN WHICH YOU HAVE A LEGAL INTEREST, OR IS CONTIGUOUS TO YOUR PROPERTY. THE PROPERTY WILL BE SOLD AT PUBLIC AUCTION ON **May-18-2022** UNLESS BACK TAXES ARE PAID. Make all payments to the Tax Collector of Palm Beach County. Payment must be in the form of cash, cashier's check or money order.

Make payable to: Tax Collector, Palm Beach County, at:
Mail or deliver to: ATTN: Excellence Department
301 N. Olive Ave, 3rd Floor, Governmental Center
West Palm Beach, FL 33401

For questions concerning taxes, you may call the Tax Collector at (561) 355-2809. To receive further information regarding the scheduled auction contact the Clerk of the Circuit Court & Comptroller, Palm Beach County, Tax Deed Department, at 205 N. Dixie Hwy, Room 3.23, West Palm Beach, FL 33401 or by telephone at:(561) 355-2962.

Statutory Requirements: Sheriff Service

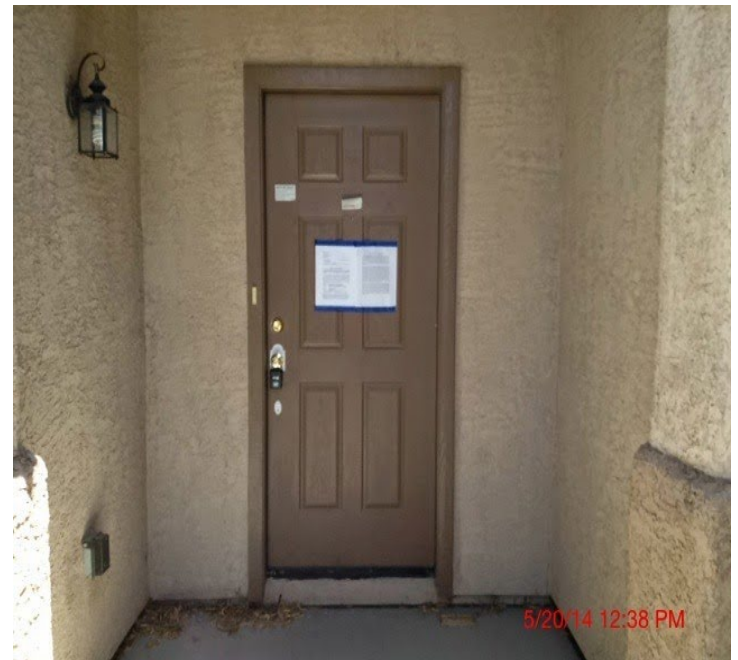


The sheriff serves the titleholder a Notice of Application for Tax Deed at **least 20 days before the sale** (F.S. {197.522(2)}):

- If the titleholder **resides in Palm Beach County** the PBC Sheriff will serve the titleholder in-person.
- If the titleholder **resides outside of Palm Beach, but within Florida**:
 - The Sheriff of the county of residence serves the titleholder & the PBC Sheriff posts the notice in a conspicuous place on the property
- If the titleholder **resides outside Florida**:
 - PBC Sheriff posts the Notice in a conspicuous place on the property

Statutory Requirements: Sheriff Service

If the sheriff is unable to personally serve the notice, it can be posted in a conspicuous place at the titleholder's address.



Clerk's Pre-Sale Duties: Publication

Publish Notice of Application for Tax Deed (F.S. {197.512):

- Once each week
- For four consecutive weeks
- At weekly intervals

Palm Beach County Publishes the Notice in the Daily Business Review



Clerk's Pre-Sale Duties: Publication

- The Tax Sale cannot be held until 30 days after the first publication
- The newspaper provides the Clerk's office with a Proof of Publication



Sale Preparation

- **Were all statutory requirements met?**
 - Sheriff served?
 - Certified Receipt Cards signed?
 - Did the Clerk's office receive the Proof of Publication?

- **Was mail to the titleholder returned "undeliverable"?**
 - Yes: Review "the most recent property tax roll and the Clerk's court and other records containing address information to attempt to get a valid address."

Sale Preparation: Calculating the Opening Bid

Opening Bid =

- A. All taxes + interest/costs/fees paid by the certificate holder
- + B. 1.5% interest X (A) from the month after the date of application through the month of sale
- + C. Amount to redeem tax certificates issued on the property after the application for tax deed was filed
- + D. Delinquent taxes accrued after the application for tax deed was filed
- + E. If the property is homestead on the latest tax roll include $\frac{1}{2}$ the assessed value of the homestead

Holding the Sale: Auction

- Auctions are held once per month on a designated Wednesday
- Auctions are conducted online by Real Auction at:
<https://palmbeach.realtaxdeed.com>
- First property is auctioned at 9:30 AM



Registration and Deposit

- ❑ To bid you must register on the online auction site
- ❑ You must have a deposit equal to the greater of 5% of the maximum amount you intend to bid or \$200
- ❑ Deposits can only be made by electronic transfer(ACH), cashier check, or cash
- ❑ ACH deposits clear and can be used to bid on 4th business day



Bidding

- First bid is the nearest \$100 over the statutory opening bid
- All subsequent bids are increments of \$100
- Proxy bidding

User Name
 User Password

 Forgot your username?
 Forgot your password?

TRAINING LINKS

- Training Dates
- Tax Deed Sale Process

EXTERNAL LINKS

- Clerk Of Courts
- Property Appraiser
- Tax Collector
- myFlorida.com

JUMP TO

Select web site

Auction Calendar

(Active / Scheduled), TD = Taxdeed, FC = Foreclosure County Holiday

<< April **May 2022** June >>

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|--------|---------|---|----------|--------|----------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 Tax Deed 0 / 216 TD 09:30 AM ET | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

<< April Today June >>

Wednesday May 18, 2022

[<< Previous Auction](#) [Current](#) [Next Auction >>](#)

Pursuant to new legislation effective July 1, 2008, F. S. 45.031(10), and F. S. 197.542 (4)(a),(b) the Clerk may conduct the sale of real or personal property under an order or judgment by electronic means, and tax deed sales in lieu of public outcry.

Running Auctions

There are no cases currently being auctioned.

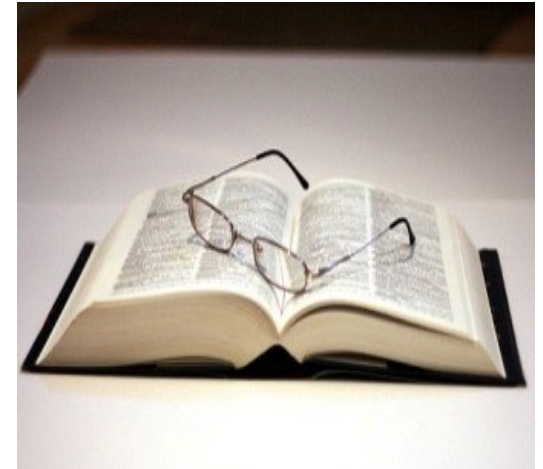
Auctions Waiting

[<< PRE](#) page of 7 [NEXT >>](#)

| | |
|---|--|
| Auction Starts 05/18/2022 09:30 AM ET | Auction Type: TAXDEED Case #: 10337-2017 Certificate #: 103372017 Opening Bid: \$23,500.24 Parcel ID: 00434509080000660 Property Address: 1083 HIGHLAND RD LAKE WORTH, FL- 33462 |
| Auction Starts 05/18/2022 09:30 AM ET | Auction Type: TAXDEED Case #: 10731-2016 Certificate #: 107312016 Opening Bid: \$4,711.31 Parcel ID: 04374331050020110 Property Address: 817 DR MARTIN LUTHER KING JR B BELLE GLADE, FL- 33430 |
| Auction Starts 05/18/2022 09:30 AM ET | Auction Type: TAXDEED Case #: 11198-2017 Certificate #: 111982017 Opening Bid: \$3,714.49 Parcel ID: 04374406040100070 Property Address: 113 DABOU LOOP BELLE GLADE, FL- 33430 |

Do Your Research!

- Clerk gives no representations or warranties
- We tell the public, “Research before you buy”:
 - What liens or encumbrances exist on the property and will survive the tax sale?
 - Are there condo/homeowner association mandatory memberships?
 - Are there limitations on the use of the property?
- Seek legal advice BEFORE you buy
- The Clerk’s office cannot give legal advice



Final Payment by the Winning Bidder

Final Payment Includes:

Purchase price less deposit applied + Recording Fees

(Tax Deed, Proof of Publication, Clerk Affidavit of Mailing)

+ Documentary Stamp Tax (\$.70 per \$100 or fraction thereof of the bid amount)

- Final Payment can be cash, cashier check or wire. **No ACH**
- Due by 2:00 PM the next business day after the sale
- If paid by wire, funds must be received by the Clerk's bank by 2:00 PM
- NO EXCEPTIONS** to the 2:00 PM deadline
- Tax Deed issued upon receipt of funds

Forfeit

If Final Payment is Not Timely Made:

- Publish one time within 30 days of default
- Re-sell within 30 days of publication
- Opening bid on resale reduced by forfeited deposit less costs to publish and clerk/online fees paid from the deposit

Redemption

- Anytime before the Clerk's office receives full payment for the sale, the property can be redeemed
- We calculate the total amount due to redeem
- Redemptions are made at the Tax Collector's office



No Bid

If No Bids Received:

- County-held certificates -----> Lands Available for Taxes
- On Non-County held certificates:
 - Holder issued deed upon payment of recording, doc stamps, additional taxes in opening bid and ½ homestead value (if applicable)

OR

- Holder can pay costs to resell (\$55 for one publication, \$60 Clerk fee, \$60 online sale fee)
- If Holder doesn't pay to purchase or pay the costs to resell within 30 days -----> Lands Available for Taxes

Lands Available for Taxes

- Property in which there are no bids on county-held certificates or no bids on an individual certificate and the holder doesn't pay the cost to re-sell or the property doesn't sell at the 2nd sale are placed on the list of Lands Available for Taxes
- Only the County can purchase during the first 90 days
- List of properties can be accessed from the Clerk's office website:
www.mypalmbeachclerk.com ---> "Tax Deeds Search"

Lands Available for Taxes

- Must submit “Request for Lands Available Information” form to the Clerk’s office. The Clerk’s office will respond with the current purchase price
- Form available to download on the Clerk’s website: www.mypalmbeachclerk.com ---> “Tax Deed Sales”

Escheat

Three years after being placed on Lands Available for Taxes, the property escheats to the Board of County Commissioners if not purchased.

CFN 20160426992
OR BK 28744 FG 1241
RECORDED 12/05/2016 10:52:08
Palm Beach County, Florida
Sheron R. Beck, CLERK & COMPTROLLER
Pg 1241 of 1241



ESCHEATMENT TAX DEED

The following Tax Sale Certificate Numbered 27491 issued on June 1st, 2010 was filed in the Office of the Tax Collector of this County and application made for the issuance of a tax deed, the applicant having paid or redeemed all other taxes or tax sale certificates on the land described as required by law to be paid or redeemed, and the costs and expenses of this sale, and due notice of sale having been published as required by law, and no person entitled to do so having appeared to redeem said land; such land was on the 4th day of December, 2013 offered for sale as required by law for cash to the highest bidder. There were no bids offered and the property was therefore placed on the "List of Lands Available for Taxes" pursuant to Section 197.502, Florida Statutes.



This Tax Deed is issued pursuant to Section 197.502(8), Florida Statutes, wherein three years have passed from the day the subject land was offered for public sale and placed on the "List of Lands Available for Taxes" in accordance with Section 197.502(7), Florida Statutes, without having been purchased. As provided in Section 197.502(8), Florida Statutes, the property has escheated to the County free and clear of any and all tax certificates, tax liens or any other liens of record, including governmental liens, which liens are deemed canceled pursuant to said statute.

Now, on this 5th day of December, 2016, the undersigned Clerk conveys to the Board of County Commissioners of Palm Beach County, whose address is:
C/O Property & Real Estate Management Division, 2633 Vista Parkway, West Palm Beach, FL 33411-5605

Together with all hereditaments, buildings, fixtures and improvements of any kind and description, the following legally described land situated in Palm Beach County, Florida:

RIVIERA BEACH HEIGHTS LT 30
Property Identification Number: 56-43-42-33-08-000-0300

Witness:


Rebecca Asari

Lisa Clements
STATE OF FLORIDA
COUNTY OF PALM BEACH

BY:


Patricia Shipp



On this 5th day of December, 2016 before me Deborah A. Compitello personally appeared Patricia Shipp, a Deputy Clerk for Clerk & Comptroller in and for the State and this County who is known to me to be the person described herein, and who executed the foregoing instrument, and acknowledged the execution of this instrument to be of his/her own free act and deed for the use and purposes therein mentioned. Witness my hand and official seal on date aforesaid.


NOTARY PUBLIC STATE OF FLORIDA



DEBORAH A. COMPITELLO
MY COMMISSION # 00 018075
EXPIRES: January 25, 2018
Bonded thru Budget Agency Services

Distribution of Proceeds

From the sales proceeds the Clerk's Office:

- Pays the Certificate Holder
- Pays the Tax Collector
(for taxes included in the opening bid and not paid by the Certificate Holder - i.e. delinquent taxes and tax certificates not included in the application)

Balance of proceeds is excess proceeds/surplus

Excess Proceeds

F.S. Sec. 197.582; 28.24(22)

- **Clerk's Office Deducts Fees and Costs From the Excess Proceeds:**
 - Postage to mail surplus letters
 - Registry fee (3% of the first \$500; 1.5% of balance) and
 - Disbursement fee (\$10)

Excess Proceeds

- **Clerk disburses remainder of excess in the following order:**
 - First to satisfy government liens
 - Then to lien the holders of record in order of priority
 - Then to titleholder of record

Excess Proceeds

- If excess is not sufficient to pay all government liens in full → pro rate
- Legal review is undertaken to determine lien priority

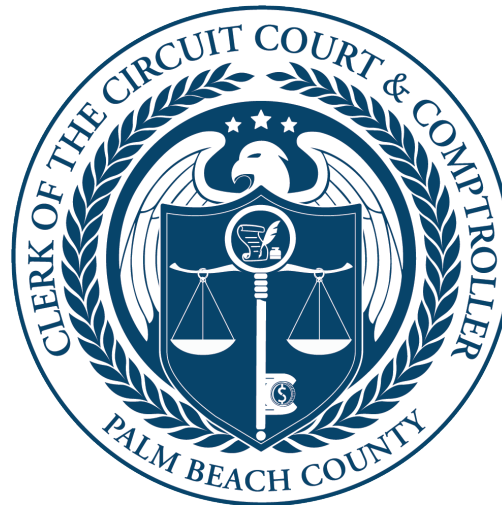
Claims

- Claim must be filed with supporting documentation
- Claim form is available online from the Clerk's office website
- Funds unclaimed one year after surplus letter sent are remitted to the State



Website Information

www.mypalmbeachclerk.com



Tax Deed Sales

The screenshot shows the website for Joseph Abruzzo, Clerk of the Circuit Court & Comptroller of Palm Beach County. The navigation bar includes 'Services', 'Departments', 'About Us', and 'Records'. The 'Tax Deeds' section is highlighted, with a sub-header 'Tax Deed Sales Are Conducted Online'. The main content area contains three paragraphs: one about online auctions on Wednesdays, one recommending browser updates, and one about the auction process. A sidebar on the left lists various court services, and a right sidebar contains contact information and a 'FREE TOOLBOX'.

JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Search Records • Fees • Attorneys • Careers • Contact Us **SERVICE FINDER**

Services **Departments** About Us Records

SEARCH NOW
Court Records
Official Records

COURTS
Circuit Civil Court
County Civil Court
Criminal Court
E-Filing & How to File Court Documents
Evidence Guidelines
Foreclosures
Guardianship
Indigent Status
Jury Duty
Probate of Estates
Self-Service Center

Tax Deeds

Tax Deed Sales Are Conducted Online
[Go to the Online Auction Site](#)

Tax deed sales are conducted online on designated Wednesdays starting at 9:30 a.m. Proxy bidding begins as soon as the tax certificate appears on the auction calendar to be sold. No sales are conducted on [designated holidays](#). Check the [online auction calendar](#) for the exact dates of upcoming sales.

We recommend using the the latest versions of the Internet Explorer and Firefox web browsers when using the online auction site.

Tax deed sales are the auction of property on which tax certificates have been sold by the [Tax Collector's office](#) for delinquent real estate taxes. Tax deed sales are held pursuant to Florida Statutes Chapter 197.

The Clerk of the Circuit Court & Comptroller's office conducts the tax deed sale. Properties scheduled for tax deed sale are published in the [Palm Beach Daily Business Review newspaper](#) and are available to [search online](#).

[View sale information and requirements.](#)

Font Size: **A** **B** **C** **D** **E** **F** **G** **H** **I** **J** **K** **L** **M** **N** **O** **P** **Q** **R** **S** **T** **U** **V** **W** **X** **Y** **Z** **+** **-** **Share & Bookmarks** **Feedback** **Print**

CONTACT
(561) 355-2962
[Email Us](#)

FREE TOOLBOX
Tax deeds: [Get helpful resources.](#)

FAQS
What is a tax deed sale?
Where can I find general information about tax deed sales?
Where can I find out about properties scheduled for tax deed sale?
When and where are tax deed sales conducted?
What are other useful links to find information about tax

- + DIVISION OF INSPECTOR GENERAL
- + FINANCE
- MINUTES
- + RECORDING
- RECORDS SERVICE CENTER
- + VALUE ADJUSTMENT BOARD (VAB)

Redemption

Property may be redeemed any time prior to the issuance of a tax deed but cannot be redeemed once the Clerk has received full payment for the tax deed. The redemption amount is listed on the "Notice of Application for Tax Deed" mailed prior to the sale. Please call the Tax Deed Department at 561-355-2962 to find the updated amount owed to redeem, which will include recording fees.

Sale Information

[Tax deed sales are conducted once a month online](#), as advertised in the Palm Beach Daily Business Review.

Tax Deed Sales Procedures: Administrative Policy 21-3

- [Administrative Policy 21-3](#)
- [Addendum to Administrative Policy 93-5](#)
- [Addendum to Judicial Sale and Tax Deed Sale Administrative Policies: Club Memberships](#)

Forms

- [Statement of Claim Form](#)
- [Request for Lands Available Information](#)
- Tax Deed Sales Procedures (Clerk's Administrative Policy 93-5)
 - [Administrative Policy](#)
 - [Addendum to Administrative Policy 93-5](#)
 - [Addendum to Judicial Sale and Tax Deed Sale Administrative Policies: Club Memberships](#)

Where can I obtain more information about how to bid in the online auction?
What equipment or software do I need to participate in an online auction?
What is the required deposit at the time of the sale?
When is the full payment due?
What is a tax deed redemption?

[More FAQs](#)

Helpful Links

www.pbctax.com

<https://www.mypalmbeachclerk.com/departments/courts/tax-deeds>

Phone Numbers:

- Clerk's Tax Deed Dept: 561-355-2962
- Tax Collectors Office: 561-355-2264

Q & A



QUESTIONS?



JOSEPH ABRUZZO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Thank You

