

LAWS OF FLORIDA

CHAPTER 18296—(No. 590).

COMMITTEE SUBSTITUTE FOR HOUSE BILL NO. 396.

AN ACT Relating to and Concerning Taxation and Providing For the Sale of Tax Certificates Together With Subsequent Omitted or Levied Taxes; and Further Providing For Vesting of Title to Land Covered By Tax Certificates in State of Florida.

Be It Enacted by the Legislature of the State of Florida:

Section 1. That whereas, as a result of the 1925 boom tax assessments throughout the State upon real estate were greatly increased in many instances being four to five times the former assessed values, and

Whereas there was likewise a tremendous increase in millage levied upon such assessments, and

Whereas following the collapse of the boom in the early part of 1926, there settled upon the State an unprecedented financial depression, which depressed values of all classes of property to vanishing point, and

Whereas by reason of the things aforesaid and the world wide depression, beginning in 1929, Florida has gone through years of almost unbelievable financial reverse, and

Whereas by reason of things aforesaid and decrease in value of real estate and financial conditions of owners of real estate in Florida, there is now delinquent, for non-payment of taxes, real estate of an assessed value exceeding \$97,000,000.00, and

Whereas these lands have been certified to the State for non-payment of taxes and in present condition are rendering no revenue in support of State, County or City Government, and

Whereas outstanding tax certificates and subsequent omitted or levied taxes against said land in many instances greatly exceed the actual value of such land, and

Whereas a survey shows that practically in all instances the tax certificates and subsequent omitted or levied taxes held against said land are not worth the face value thereof, and

Whereas said certificates and subsequent omitted or levied taxes in hands of State of Florida and the right to collect from said land subsequent or omitted taxes is a dead, frozen and depreciated asset, and

Whereas as result off the tax roll as a ernments of the Sta carrying on their n

Whereas it is impo properly function w the tax roll, and

Whereas it would certificates that are omitted or levied ta Treasury of the Sta and would further r tax roll,

THEREFORE BE

Section 2. That is Courts of the State any tax certificates than two years old subsequent omitted to the highest and is made by any per give description of be purchased. And as a separate sale of for each certificate chase more than one

Section 3. It shall Courts to whom such to immediately give mentioned therein, plication, he will sel bidder for cash, tax e in said notice, toget taxes, including year to be published in a said lands are situat tive weeks, proof of and shall accompany to State Comptroller

Whereas as result of the enormous amount of real estate being off the tax roll as aforesaid, State, County and municipal governments of the State of Florida, are seriously handicapped in carrying on their necessary functions, and

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Whereas it is impossible for State and County government to properly function with this enormous amount of property off the tax roll, and

Whereas it would be to best interest of State to sell these tax certificates that are more than two years old and subsequent omitted or levied taxes which sale would result in turning into Treasury of the State, and Counties a large amount of money and would further result in placing said land back upon the tax roll,

THEREFORE BE IT FURTHER ENACTED:

Section 2. That it shall be the duty of any Clerks of Circuit Courts of the State of Florida, having custody or control of any tax certificates held by the State of Florida, that are more than two years old to offer such certificates together with all subsequent omitted or levied taxes for sale at public outcry to the highest and best bidder for cash, when written request is made by any person for such sale, such written request to give description of land covered by such certificate sought to be purchased. And the sale of any certificate shall be considered as a separate sale of each certificate, and for a fixed consideration for each certificate sold, even though the purchaser may purchase more than one certificate.

Clerks Cir-
cuit Courts
to offer
for sale.

Section 3. It shall be the duty of the Clerks of the Circuit Courts to whom such application is made, upon receipt of same to immediately give notice that on a day and at an hour to be mentioned therein, not more than three weeks after such application, he will sell at public outcry to the highest and best bidder for cash, tax certificates covering the lands to be described in said notice, together with all omitted or subsequent levied taxes, including year for which said sale is made. Said notice to be published in a newspaper published in the County in which said lands are situated, once each week for three (3) consecutive weeks, proof of such publication shall be filed by the Clerk and shall accompany report of such sale which he shall make to State Comptroller and a copy of said notice shall be mailed

Clerks Cir-
cuit Courts
to give
notice.

Clerk to
send by reg-
istered mail
copy of
notice.

to the last known address of the owner of the property to be sold as shown by the tax books of the county.

It shall be the further duty of the Clerk to send by registered mail at least ten (10) days before the date of sale, a copy of such notice to be published, to the last known address of the person, firm or corporation to whom the lands described in said notice were last assessed, if known, and if unknown, the Clerk shall make a certificate certifying that such address was unknown to him. However, the failure of the person, firm or corporation to whom said lands were last assessed to receive such notice shall not invalidate the sale or the rights of the purchaser thereunder, nor shall the failure of the Clerk to give such notice by mail invalidate the sale or the rights of the purchaser thereunder, it being the intention that the provision herein for the mailing of said notice shall be directory only.

Sell on date
advertised.

It shall be the duty of the Clerk of the Circuit Court to whom the application is made, on the day and at the hour mentioned in said notice to offer said tax certificates covering lands described in said notice, that are more than two years old, for sale, together with omitted or subsequent levied taxes at public outcry to highest and best bidder for cash.

Cash
deposit.

Deposit
forfeited
where sale
not com-
pleted.

Assign certificates sold.

Actions pending.

And it shall further be the duty of such Clerk of Circuit Court to sell said tax certificates together with omitted or subsequent levied taxes to highest and best bidder for cash and to immediately require of any such purchaser a deposit of twenty-five per cent. (25%) of such bid, and if such deposit is not made by such purchaser, then said certificates can be, upon proper application, re-advertised and sold as herein set forth. And should the remainder of said bid be not paid by the purchaser within ninety (90) days from the date of such sale, such sale shall be void and the 25% cash payment shall be placed to the credit of the General Revenue Fund of the County by the Clerk and the Certificate involved shall then be subject to resale.

Upon such sale being made Clerk of the Circuit Court making such sale shall assign such certificates so sold, together with receipts for subsequent levied or omitted taxes to purchaser at such sale, upon payment of the balance of amount bid therefor, together with such fees of such clerk as are now allowed by law in the purchase of certificates.

If an action on behalf of the State or the County is then pending to foreclose taxes upon the lands covered by such certifi-

cate, or tax liens, the said pur
the costs and fees actually ex
in said action. Upon the pa
after deductions of any costs
Clerk shall distribute the mon
the State and the County in
levied by each.

Section 4. Clerk of Circuit Court is hereby authorized to make a deposit of sufficient amount to cover the costs incident to making and advertising a bid made by the State of Maryland.

Section 5. In event the
at such sale; expense of
and said certificates can be
and sold as hereinbefore

Section 6. In the event
sequent or omitted tax
by any person or person
land described in such
years from the date of
chaser shall have the
vided by law for land
for two years from date
said land, that is, the
said certificate became
person, or their legal
on such land, shall be
or all such tax certifi-
thereof the amount
date of such certificate
chaser in connection

Section 7. In e
owner of said lan
of such certificates
of two years as a
quiring such cer
assignment or o
to the Clerk of t
are situated for

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ate, or tax liens, the said purchaser shall pay to the said Clerk the costs and fees actually expended or incurred by the plaintiff in said action. Upon the payment of the bid as aforesaid, and after deductions of any costs or expenses of such sale, the said Clerk shall distribute the money so derived from said sale between the State and the County in proportion to the amount of taxes levied by each.

Section 4. Clerk of Circuit Court to whom any such application is made is hereby authorized to require of such applicant a deposit of sufficient amount to cover all advertising and other costs incident to making of such sale, which deposit shall be credited upon bid made by such applicant.

Deposit for
advertising.

Section 5. In event there are no bidders for such certificates at such sale; expense of such sale shall be borne by applicant and said certificates can be upon proper application re-advertised and sold as hereinbefore set forth.

No bidders.

Section 6. In the event any tax certificate together with subsequent or omitted taxes are purchased under terms of this Act by any person or persons or corporation, not the owner of the land described in such certificate then at the expiration of two years from the date of such sale of such certificate such purchaser shall have the right to apply for tax deed as now provided by law for land described in such certificate, provided that for two years from date of sale of such certificate the owner of said land, that is, the person who held title to said land on date said certificate became two years old or any grantee of such person, or their legal representative or anyone holding any lien on such land, shall have the right to redeem such land from any or all such tax certificates so sold by the payment to purchaser thereof the amount bid therefor plus 3% per annum from the date of such certificate together with all costs paid by such purchaser in connection with purchasing said certificate.

Apply for
tax deed.

Right to
redeem-
interest
rate.

Section 7. In event of purchase of said certificates by the owner of said land or in event of redemption by such owner of such certificates from the purchaser at any sale, within period of two years as aforesaid then such owner of such land so acquiring such certificates or any holder of such certificates by assignment or otherwise, shall have the right to deliver same to the Clerk of the Circuit Court of the County in which lands are situated for cancellation and said Clerk shall cancel the

Cancellation
certifi-
cates.

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Other tax
certificates
subject to
sale.

Act shall
expire.

Property
vested in
State.

Trustees In-
ternal Im-
provement
Fund au-
thorized to
sell.

After two
years no
court shall
have juris-
diction.

Disposition
of surplus
at sale.

certificates of record on payment of fee of ten cents (10c) for each certificate so cancelled.

Section 8. Upon application of the owner of the fee title of the lands covered by any tax certificates dealt with or referred to in Chapter 16252 of the Laws of 1933, known as the Futch Act, such tax certificates or subsequent omitted or levied taxes shall be subject to sale under the provisions of this Act.

Section 9. This Act shall remain in full force and effect for two years from the date same shall become a law and at expiration of such ^{two} four year period, then the fee simple title to all lands, against which there remains outstanding tax certificates which on the date this Act becomes a law, are more than two years old, shall become absolutely vested in State of Florida, and every right, title or interest of every nature or kind whatsoever of former owner of said property or anyone claiming by, through or under him, or anyone holding lien thereon shall cease, terminate and be at an end, and the State of Florida thereafter, through the Trustees of Internal Improvement Fund shall be authorized and empowered to sell the said lands to the highest and best bidder for cash at such time and after giving such notice and according to such rules and regulations as may be fixed and adopted from time to time by the said Trustees of the Internal Improvement Fund.

After the expiration of two years from date this Act shall become a law no court in this State, either Federal or State shall have jurisdiction to entertain any suit brought by the former owner of said land or anyone claiming by, through or under him for the purpose of questioning, or in any way litigating or contesting the title of the State of Florida, or its grantee to said land.

Section 10. In the event of any sale provided for herein if said tax certificates together with subsequent omitted or levied taxes shall bring more than the face thereof with interest thereon and costs incident to making such sale, then any such balance shall be paid over by said Clerk to the owner of the fee title of the said land at the date of making of such sale unless there exists a valid lien or liens upon said lands in which event such balance shall be paid over to such lien holder to the extent of such lien or liens.

Section 11. In the event of subsequent or omitted taxes on terms of this Act by any person the owner of the land described in the expiration of ten (10) years from the date of such certificate such purchaser shall be deemed as now provided by law to purchase the same, provided that for ten years from the date of such certificate the owner of said land shall retain title to said land on date of sale or any grantee of such person or anyone holding any lien on such land shall deem such land from such time to be sold to purchaser thereof the amount of such taxes (3%) per annum from the date of sale together with all costs paid by the purchaser in purchasing said certificate.

Section 12. If any provision of this Act shall be held to be in effect the remainder of said Act shall remain in effect.

Section 13. All laws and ordinances are hereby repealed, except those relating to the purchase of land by the State or any officer or agent thereof. Nor shall this Act be interpreted to repeal any provision of law prohibiting the sale of land or turpentine same while in the hands of like tenor prohibiting the sale of land upon which there are taxes.

Section 14. This Act shall become a law.

Approved by the Governor
Filed in Office Secretary

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Section 11. In the event any tax certificate together with subsequent or omitted taxes on a homestead are purchased under terms of this Act by any person or persons or corporation, not the owner of the land described in such certificate, then at the expiration of ten (10) years from the date of such sale of such certificate such purchaser shall have the right to apply for tax deed as now provided by law for land described in such certificate, provided that for ten (10) years from date of sale of such certificate the owner of said land, that is, the person who held title to said land on date said certificate became two years old or any grantee of such person or their legal representative or anyone holding any lien on such land shall have the right to redeem such land from such tax certificates so sold by the payment to purchaser thereof the amount bid therefor plus three per cent. (3%) per annum from the date of sale of such certificate together with all costs paid by such purchaser in connection with purchasing said certificate.

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Homesteads.

Right to redeem.

Section 12. If any provision, clause or section or part of section of this Act shall be held to be unconstitutional it shall not effect the remainder of said Act.

Saving clause.

Section 13. All laws and parts of laws in conflict herewith are hereby repealed, except nothing herein shall prevent any person purchasing tax sale certificates as now provided by law. Nor shall this Act be interpreted or construed to relax or repeal any provision of law prohibiting the cutting or removal of timber or turpentine same while taxes are unpaid, nor any other law of like tenor prohibiting the stripping of natural resources of land upon which there are unpaid taxes.

Repealing Section.

Section 14. This Act shall take effect immediately upon becoming a law.

Approved by the Governor June 9, 1937.

Filed in Office Secretary of State June 10, 1937.