

HB 1369

2023

26 197.432 Sale of tax certificates for unpaid taxes.—

27 (7) Any person may register to bid and participate in
28 sales of tax certificates. The tax collector may require payment
29 of a reasonable deposit from any person who wishes to bid for a
30 tax certificate. A person who fails or refuses to pay any bid
31 made by, or on behalf of, such person is not entitled to bid or
32 have any other bid accepted or enforced except as authorized by
33 the tax collector. The tax collector shall provide written or
34 electronic notice when certificates are ready for issuance.
35 Payment must be made within 48 hours after the transmission of
36 the electronic notice by the tax collector or mailing of such
37 notice or, at the tax collector's discretion, all or a portion
38 of the deposit placed by the bidder may be forfeited. Payment
39 must be made before the issuance of the certificate by the tax
40 collector. If the tax collector determines that payment has been
41 requested in error, the tax collector shall issue a refund
42 within 15 business days after such payment. The tax collector
43 may not prohibit registration or bidding by any person because
44 that prospective bidder shares an ownership interest with any
45 other person that has registered or seeks to bid at the tax
46 certificate sale.

47 Section 3. This act shall take effect July 1, 2023.