



Orange County Tax Collector
Scott Randolph
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Orange County Tax Certificate Sale Single Simultaneous Bidding Entity Rule

For the 2016 Tax Certificate Auction, the Orange County Tax Collector has instituted a **Single Simultaneous Bidding Entity (SSB)** rule which states the following:

- Each bidding entity shall register only once for the purpose of bidding on or purchasing tax lien certificates, **and**
- Shall not have a financial, legal or contractual relationship with any other bidder or bidding entity registered in the Orange County Tax Certificate Sale.

“Bidding Entity” - is defined as an individual, corporation, partnership, joint venture, Limited Liability Company or other individual or commercial formation participating in the 2016 Orange County Tax Certificate Sale.

“Contractual, Legal or Financial Relationship” – is defined as two or more individuals, corporate entities, shareholders, principals, officers, partnerships, general or limited partners or other commercial venture that have any type of ownership interest in common.

For purpose of this rule, it is considered prima facie evidence that a financial, legal, contractual or bidding relationship exists when one or more bidding entity display any of the following characteristics:

- a. share a single registration or Taxpayer Identification Number (TIN)
- b. report earnings using a single tax return
- c. reside at the same address
- d. share common employees
- e. display non-competitive bidding behavior
- f. share a common pool of capital
- g. employ any bidding or registration strategy meant to gain an advantage when determining the winner among tie bids.

In addition, no user shall employ or participate in any post sale certificate transfer strategy intended to circumvent the spirit of the Single Bidder Rule.

The items above are regardless of the entity’s jurisdiction and include, but are not limited to, corporate officers and employees, LLCs, disregarded entities, partners, partnerships, lienholders, trusts, IRAs, spouses or family members living at the same address.

The determination of whether the Single Simultaneous Bidding Entity rule has been violated is at the sole and exclusive discretion of the Orange County Tax Collector and/or his or her designee. If a violation is determined after certificates have been awarded, all bids of the offending bidding entities will be canceled and any certificate(s) awarded will be forfeited and resold pursuant to Florida statutes.

In addition, at the Tax Collector's discretion, the offending bidding entities may be banned from participating in future Orange County Tax Certificate Sales.

This rule governs tax certificate sales that are conducted utilizing a competitive bid auction model or process and does not apply to county-held, direct purchase transactions or the transfer of certificates after the tax certificate sale has concluded or adjourned.

Disputes as a result of rulings in the Orange County Tax Certificate Sale under the Single Simultaneous Bidding Entity rule shall have exclusive venue and jurisdiction in Orange County, Florida.