



**Tax Department**  
Orange County Tax Collector  
200 South Orange Avenue, Suite 1600  
Orlando, Florida 32801  
(407) 434-0312 Option 2  
octaxcol.com

## **Procedures for 2023 Tax Certificate Sale of 2022 Real Properties in Orange County, Florida**

Authorization: Florida Statute 197.432

The sale shall be in compliance with the procedures provided in the referenced chapter.

Advertising Dates: May 11, May 18, and May 25, 2023, published in *The West Orange Times*.

Location: Internet Site: [www.orangefl.realtaxlien.com/](http://www.orangefl.realtaxlien.com/). Site developed and sale conducted by Real Auction.

Sale Date and Time: June 1, 2023 from 8:00 a.m. to 4:00 p.m. until all certificates are issued.

### **On-Line Registration:**

- IRS form W-9 is required for each Social Security Number.
- Only one bidding number per Social Security Number is allowed.
- Foreign buyers: IRS Form W-7 must be submitted to IRS for each ITIN Number. Only one bidding number per ITIN will be allowed.
- Deposits must be submitted on web site electronically (ACH) in US Funds on a US banking institution.
- Employer ID Numbers (EINs) and Social Security Numbers will be verified by Real Auction prior to certificate issuance after the sale.
- Bidders registering under Employer ID Numbers (EINs) must either provide a Florida Secretary of State registration number (AKA document number), or complete an affidavit.

### **Bidding Process:**

- Bidders must be registered ([www.orangefl.realtaxlien.com](http://www.orangefl.realtaxlien.com/)).
- The Tax Collector requires a minimum deposit of \$1,000 or 10% of intended purchases, whichever is greater, to be posted through the auction web site.
- Lowest rate of interest bid will be awarded the tax certificate. Interest starts at 18% and is bid down to zero percent. **Per F.S.197.472 (2), the mandatory charge of 5 percent does not apply to any interest rate bid of zero percent. Bids of zero percent will earn zero interest.** Bids shall be accepted in even and fractional increments of quarter-percentage points.

- Certificates will be sold in sequential order as they appear in the newspaper. The face amount of each certificate is equal to the gross tax, interest, advertising, and the cost of the sale.
- Registered bidders will be able to compile their list of items and percentage amounts on May 11, 2023 until June 1, 2023.
- The auction will consist of batches of approximately 2,500 items. The first batch commences at 8:00 a.m. on June 1, 2023 and batches continue hourly until the close of the sale.

Close of Sale:

- Upon the completion of the Tax Certificate Sale, the Tax Collector's Office will reconcile the accounts with Real Auction. Bidders will then be notified of certificates purchased. The tax certificate will be issued to the party as entered on the web site registration page.
- Final payment is due electronically (ACH) via the web site within 48 hours of sale completion and reconciliation.

**Notice**

At the conclusion of each batch, bidders will be able to get an unofficial total of their purchases. The official notice will be provided by the Tax Collector's Office via e-mail.

This is not a sale of land, but a lien for the amount of delinquent taxes.

Any holder of a Tax Certificate who, prior to the date two years after April 1 of the year of issuance of the tax certificate, initiates, or whose agent initiates, contact with the property owner upon which he or she holds a certificate encouraging or demanding payment may be barred by the Tax Collector from bidding at a tax certificate sale. [F.S.197.432]

**Caution to Certificate Buyers**

There are risks involved with buying certificates. Those risks are borne solely by the certificate holder.