



## Terms of Sale

Modified on 04/17/2020

1. The Tax Sale of unpaid 2019 real property taxes will begin on June 1, 2020, at 8:00 a.m. EDT (12:00 GMT). The sale will be conducted on the tax sale auction website linked from the [www.mariontax.com](http://www.mariontax.com) home page.
2. **Caution: This is not a sale of real property.**  
It is a lien for the amount of delinquent taxes plus interest and fees. You are not bidding on tax certificates. You are bidding on the right to pay delinquent taxes. If you are awarded the right to do so through the auction and actually pay the taxes, then the Tax Collector's Office will issue a tax certificate to you. No tax certificate exists until it is issued by the Tax Collector's Office. Contact with property owners initiated by certificate owners to encourage payment at any time within the 1<sup>st</sup> 2 years of delinquency is prohibited. Contact or behavior of a certificate holder deemed unfair or deceptive may result in criminal prosecution. A tax deed application is the proper and legal method to compel payment.
3. To be eligible to bid, you must complete the following steps from the Marion Tax Sale link located on the [www.mariontax.com](http://www.mariontax.com) home page:
  - a) Read, understand and agree to abide by the [Electronic Tax Certificate Terms Agreement](#) which includes the Participating Bidder Agreement.
  - b) Complete online registration.
  - c) Receive bidder number assignment.
  - d) Complete IRS Form W-9/W-8, whichever is appropriate for your entity.

A social security number or tax identification number must be provided for each buyer and must belong to the person or entity listed on the W-9/W-8 form. The tax certificate list, redemption checks and 1099 interest earnings will be issued exactly as indicated on your W-9/W-8 form. Those bidders that are submitting a W-8 must enter their information on the website and additionally send their documents to the Tax Collector's Office. Until they are received and accepted by the Tax Collector's Office, a W-8 bidder will not be treated as an active bidder at the tax sale. Office policy dictates that on a calendar year, each bidder must resubmit their W-9/W-8 information. Failure to do so will exclude you from the tax sale. Until the tax sale is complete, no changes will be made to the bidder number issued. A change of name or tax identification number will constitute a reassignment and is subject to service charge of \$2.25 for each certificate changed.

4. Bidders must set their maximum award limit. Failure to set this limit will result in no bids being awarded. This spending limit can be found on the bidder maintenance screen as field "Maximum Award Amount Limit ". The entry you make will set the total amount of your desired investment. You are responsible for setting this limit. This is the amount your 10% deposit will be calculated on.

5. The bidding begins at 18% (the maximum rate) and is bid down in quarter percent increments. A "zero" interest bid will award the bidder the item with NO interest. When your bid is recognized as the low bid on the Results Page, you are obligated to pay for the item even if the bid was unintentional.
6. The items will be auctioned in the order listed in the newspaper. The delinquent taxes from prior years follow the list of current year delinquent properties. Some items listed in the newspaper and on the website will not be auctioned due to payments being received after the list was prepared for publication.

In the interest of fostering the benefits of tax certificate sales related to cases before the Bankruptcy Court, the Bankruptcy Court confirms that the automatic stay of 11 U.S. C. § 362(a) does not prevent the sale of tax certificates in the ordinary course of Florida Tax Collectors' business. If you are the successful bidder, you may be required to transfer the proof of claim with the bankruptcy court. A fee may be required to complete the transfer of the claim. You may wish to consult with your attorney before purchasing tax certificates where the property owner is a debtor in bankruptcy.

7. After the sale has completed, final payment must be submitted/authorized as specified in the calendar of events on the sale site via ACH Debit on the Payments Page of the tax sale website. The Tax Collector's Office shall issue tax certificates once your money has been received and the delinquent taxes have been paid. A list of the properties for which you will be issued a tax certificate is provided to each successful bidder. Award lists of successful bids are provided on the website but are subject to changes during processing by the Tax Collector's Office. A bidder failing to make payment in the specified time will forfeit their awarded certificates. Additionally, this may be considered a disruption of the sale and they may be banned from participation in future sales and forfeit any deposit.
8. The Tax Collector reserves the right to cancel or correct certificates issued in error. Interest payments may be affected by bankruptcies, U.S. Marshal Seizures, property taken over by a receivership, etc.
9. The submission of mass bid files must be completed by the deadline specified in the calendar of events. This will ensure that your bids are properly recorded and will allow for assistance should you encounter problems. Imported files are not allowed following this cutoff date and time.
10. The County Internet Tax Sale Site displays the date and time as a field in the right top side of each page when a response has been provided to the user based on their selections. This date and time is only an indicator to the user of when the response has been displayed to them. The date and time displayed is provided by the web servers that communicate back and forth to the user. This date and time is used in conjunction with parameters set by the county to provide a timeout mechanism to automatically logout a user after a specified time interval. This displayed date and time does not provide a centralized time indication or an official auction clock time as the auction process is performed on the county application servers and there is no time synchronization between these servers. The actual start of awards is based on county server function and their clocks and not through any web services. Therefore any user of this site

agrees that in no fashion will the displayed date and time indicate the time that awards start or stop.

11. The Tax Collector's Office reimburses certificate holders weekly in a timely fashion after a tax certificate has been redeemed. On rare occasions the redemption payment may be dishonored after the reimbursement has been sent to the tax certificate holder. If this occurs you, as a certificate holder, agree to reimburse the Tax Collector's Office in an expedient manner the funds remitted for the dishonored payment. Once the funds are received the certificate will be reinstated and continue to earn interest at the original certificate bid interest rate.
12. Agreement to the Terms of Sale includes the acknowledgement by the user that they have read and accepted the terms and conditions defined in the disclaimer and privacy policy for this website located in the "Disclaimer" link.