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Clerk of Circuit Court & Comptroller  
Highlands County, Florida

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COUNTY AUDITOR  
COUNTY RECORDER  
CLERK TO THE BOARD OF COUNTY COMMISSIONERS

590 S COMMERCE AVE  
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## **RULES FOR TAX DEED SALE**

(Per Florida Statute 197.542)

**THIS PROPERTY IS BUYER BEWARE !!!!!!!**  
**BEFORE PLACING YOUR BID, BE SURE YOU KNOW WHAT YOU ARE BUYING!!**

1. Bidding starts at the amount needed to pay the outstanding taxes, interest thereon, plus all costs related to the said sale. If there are no higher bids. The land shall be struck off and sold to the certificate holder, who shall forthwith pay to the Clerk the documentary stamp tax and recording fees due, and a tax deed shall thereupon be issued and recorded by the Clerk.
2. The high bidder shall post with the Clerk a **NON-REFUNDABLE CASH DEPOSIT OF \$200.00** at the time of the sale, to be applied to the sale price at the time of full payment.
3. **The Clerk shall refuse to recognize the bid of any person who has previously bid and refused, for any reason, to honor such bid. (Florida Statutes 197.542)**
4. If full payment of the final bid and of documentary stamp tax and recording fees is not made within 24 hours, excluding weekends and legal holidays, the Clerk shall cancel all bids, re-advertise the sale as provided in this section, and pay all costs of the sale from the deposit. Any remaining funds must be applied toward the opening bid.
5. Payment must be made in the form of a cashier's check, certified check, or money order. **PERSONAL CHECKS OR BUSINESS CHECKS WILL NOT BE ACCEPTED NOR WILL CASH!!!!**
6. If these requirements are not met, the Clerk will re-advertise the sale to be held no later than 30 days after the date the sale was canceled. Only one advertisement is necessary. No further notice is required. The amount of the statutory (opening) bid shall be increased by the cost of advertising, additional clerk's fees as provided for in FS 28.24 (26), and interest as provided for in subsection (1).
7. The purchasing of a Tax Deed does not warrant or guarantee a clear and marketable title. **Neither the Clerk of Circuit Court nor the Tax Collector warrants or guarantees a clear and marketable title.**
8. You can find further information concerning Tax Deed Sales in Chapter 197 of the Florida Statutes.





## **HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS CODE ENFORCEMENT**

501 S. Commerce Ave., Sebring, Florida 33870

Office (863) 402-6641 Fax (863) 402-6651 [www.highlandsfl.gov](http://www.highlandsfl.gov)

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Please see the following information in regard to Code Enforcement liens that recorded in our Highlands County Clerk of Courts Official Records. Most Code Enforcement liens are recorded against all real and personal property and are superior to all other liens.

Section 2-351. - Recording and enforcement of lien.

(a)

A certified copy of an order of the code enforcement special magistrate may be recorded in the public records of any county within the state and shall constitute notice to any subsequent purchasers and successors in interest, and the findings and orders therein shall be binding upon the violator and any subsequent purchasers and successors in interests.

(b)

A certified copy of the order imposing the fine or assessing costs or determining the reasonable expense incurred by the county for correcting any violation or complying with any order of the code enforcement special magistrate may be recorded in the public records of any county. Upon recording, the order shall constitute a lien against any real or personal property owned by the violator. That lien shall be the superior to all other liens, except a lien for taxes and shall bear interest at the maximum rate allowed by law as set forth in F.S. § 687.03, as amended from time to time, from the date of its filing. Upon petition to the circuit court, that order may be enforced in the same manner as a court judgment by the sheriffs of this state, including levy against the real or personal property, but that order shall not be deemed to be a court judgment except for enforcement purposes. A fine imposed pursuant to this article shall continue to accrue until the violator corrects the violation or until a judgment terminating the accrual of the fine is rendered in a suit filed pursuant to this subsection, whichever occurs first. The county is authorized to foreclose any lien established pursuant to this article in the same manner as is provided by law for the foreclosure of municipal liens or, alternatively, as provided by law for the foreclosure of mortgages or to sue to recover a money judgment for the amount of the lien plus accrued interest after three months from the filing of the lien, if it remains unpaid. No lien created pursuant to this division may be foreclosed on real property which is homestead under Section 4, Article X of the Florida Constitution. The money judgment provisions of this section shall not create a lien on real property or personal property which is protected by Section 4(a), Article X of the Florida Constitution.

**Please contact the Highlands County Code Enforcement Division at (863) 402-6641.**



Karl J. Hoglund  
Chief of Police

# **SEBRING POLICE DEPARTMENT**

## **CODE ENFORCEMENT DIVISION**

307 North Ridgewood Drive, Sebring, Florida 33870-7206

[www.mysebring.com](http://www.mysebring.com)

(863)471-5103

# **BUYER BEWARE!**

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Dear Prospective Buyer,

Please be advised that the purchase of property through tax deed sale or auction does not guarantee that liens do not exist against the property.

Florida Law permits that fines may be recorded in the public records of the state, and thereafter, constitute a lien against the property. These liens extend or “cross attach” to other real property owned by the violator. As such, prospective buyers should do their “due diligence” before purchasing property to ensure that liens do not exist against the property.

For further assistance, prospective buyers may contact the City of Sebring’s Code Enforcement Division for information pertaining to existing City of Sebring Code Enforcement actions and potential liens that exist on properties located within the City of Sebring.

Good luck with your purchase!

***Sun 'n Lake of Sebring  
Improvement District***

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5306 Sun 'n Lake Blvd.  
Sebring, Florida 33872  
(863) 382-2196

**NOTICE FROM SUN 'N LAKE OF SEBRING IMPROVEMENT DISTRICT**

Certain property located within Sun 'n Lake of Sebring Estates Subdivision may be offered for sale at this tax deed sale. Sun 'n Lake of Sebring Improvement District hereby gives notice that the owners of such properties may or may not be current on their assessments owed to the District for operation and maintenance purposes, and for capital improvements, all of which constitute liens against the properties, if unpaid. Further, the Improvement District provides notices that the owners if such properties may be current in payment of their assessments to the Improvement District, yet delinquent in payment of their Highlands County real property ad valorem taxes due to lack of notice of the existence of such taxes. Many properties were sold by the prior developer of the District by agreements for deeds, and payments were made to the developer, who in turn paid the ad valorem taxes on behalf of the owner. The prior developer had subsequently gone into bankruptcy and no longer exists, and accordingly is no longer making payments to Highlands County for ad valorem real estate taxes. Many such owners are foreign citizens who have no awareness of the requirement to pay taxes to multiple governmental entities. Tax notices have routinely been provided to the record title holder, specifically the prior developer, and the beneficial owner of the property (by unrecorded agreement for deed) may well have never received an ad valorem tax notice from Highlands County. The Sun 'n Lake of Sebring Improvement District provides notice for its assessments only to such agreement for deed holders, when addresses are known. Based on the above scenario, it is possible, if not likely, that holders of agreements for deed may institute a challenge to the issuance of the tax deed upon becoming aware of the event.