

Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement

Each and every person or legal entity desiring to purchase a Sarasota County county-held tax certificate (“**Buyer**”), and if applicable, any individual acting as agent to submit purchase requests on a Buyer’s behalf (“**Proxy**”), must agree to the terms and conditions of this *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement*.

By submitting a request to purchase a county-held certificate, you agree to be bound to the terms and conditions of this Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement, as if you had otherwise electronically or physically duly executed this document.

The 2026 county-held tax certificate sale shall be conducted in accordance with *Florida Statutes*, including, but not necessarily limited to [§197.4725, Fla. Stat.](#), which states:

Purchase of county-held tax certificates.—

- (1) Any person may purchase a county-held tax certificate at any time after the tax certificate is issued and before a tax deed application is made. The person purchasing a county-held tax certificate shall pay to the tax collector the face amount plus all interest, costs, and charges or, subject to [s.197.472\(4\)](#), the part described in the tax certificate.
- (2) If a county-held tax certificate is purchased, the interest earned shall be calculated at 1.5 percent per month, or a fraction thereof, to the date of purchase.
- (3) The tax collector shall receive a fee of \$6.25 for each county-held tax certificate purchased.
- (4) This section does not apply to collections relating to fee timeshare real property made pursuant to [s. 192.037](#).
- (5) The tax collector may use electronic means to make known county-held tax certificates that are available for purchase and to complete the purchase. The tax collector may charge a reasonable fee for costs incurred in providing such electronic services.
- (6) The purchaser of a county-held tax certificate shall be issued a tax certificate with a face value that includes all sums paid to acquire the certificate from the county, including accrued interest and charges paid under this section. The date the county-held certificate was issued is the date for use in determining the date on which an application for tax deed may be made. The date that the new certificate is purchased is the date for use in calculating the interest or minimum interest due if the certificate

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The Tax Collector will conduct the sale of county-held tax certificates solely by electronic means, which allows for proxy purchases. The tax certificate sale will be uniform, fair, efficient, and accountable for all Buyers. Failure to comply with this *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* will result in forfeiture of any claim to purchase county-held tax certificate(s) and/or forfeiture of any tax certificate(s) awarded.

“Proxy purchases” means a method of purchasing by which a Buyer authorizes another individual to act as an agent to submit purchase requests on her/his/its behalf (a **“Proxy”**). Buyers may authorize another person to submit purchase requests on their behalf, so long as the Buyer and any Proxy complies with this *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* and so long as: **(1)** such Proxy submits a request to purchase a county-held certificate and thereby agrees to be bound by to the terms and conditions of this *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* for each purchase request submission; and **(2)** Buyer also executes a separate copy of this *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* prior to issuance of any tax certificate(s) requested for purchase by Buyer’s Proxy.

Sale Process

1. The county-held tax certificate sale will commence on Wednesday, July 15, 2026 @ 10:00am ET. The Tax Collector’s web-based submission form will go-live on that date and time, but not before.
2. Requests to purchase a county-held tax certificate must be submitted through the Tax Collector’s web-based submission form located at: <https://www.sarasotataxcollector.gov/services/tax-services/property-tax/tax-cert-sale>. Any purchase requests submitted to the Tax Collector through any other means will not be considered a sufficient submission, and the Buyer/Proxy will instead be directed by Tax Collector staff to resubmit the purchase request via the web-based submission form.
3. Each web-based submission form may only request a single county-held tax certificate; multiple county-held tax certificates may not be aggregated into a single submission. In other words, a Buyer/Proxy must submit a single web-based form submission for each requested county-held tax certificate.
4. For each specific county-held tax certificate, the web-based submission form with the earliest completion date and time stamp within Tax Collector’s system will be considered first-in-line for that specific county-held tax certificate.
5. As soon as practical after receiving a submission, the Tax Collector’s staff will send an email to the first-in-line Buyer’s/Proxy’s email(s) provided on the web-based submission form, which email will: **(a)** notify the Buyer/Proxy that the submission is first-in-line; **(b)** specifying the full amount due to purchase the tax certificate; **(c)** providing the Tax Collector’s wire instructions; **(d)** requesting Buyer’s current W-9 Form; and **(e)** providing a PDF of this *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* for Buyer to execute if a Proxy was used for the web-based submission form. If a Buyer/Proxy receives such an email and wants to confirm its legitimacy, we encourage you to call 941.861.8385 for verification.

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6. Within twenty-four (24) hours from the Tax Collector's outgoing email's date/time stamp in **Sub-paragraph (5) above**, the Tax Collector must receive both of: **(a)** the wire payment for the full amount due; **(b)** Buyer's W-9 Form; and **(c)** Buyer's separately executed *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* (if a Proxy was used for the web-based submission form). The 24-hour deadline shall be tolled during any intervening Saturday or Sunday.
7. If Buyer does not fully and timely complete the requirements of **Sub-paragraph (6) above**, then the Buyer shall lose their place in line and will be placed at the end of the line for that specific tax certificate. All other purchase requests for the same tax certificate will be similarly processed in order prior to Buyer being given another opportunity to complete the purchase.
8. All completed sales are final.

Pursuant to [§197.432\(13\), Fla. Stat.](#): "The holder of a tax certificate may not directly, through an agent, or otherwise initiate contact with the owner of property upon which he or she holds a tax certificate to encourage or demand payment until 2 years after April 1 of the year of issuance of the tax certificate."

Pursuant to [§197.462, Fla. Stat.](#), all tax certificates issued to an individual may be transferred at any time before they are redeemed or a tax deed is executed. The Tax Collector shall record the transfer on the record of tax certificates sold. The Tax Collector shall charge and receive \$2.25 as a service charge for each transfer.

Tax Collector's Disclaimers and Limitations of Liability

1. All information provided by the Tax Collector is believed to be correct when posted. Tax Collector disclaims any warranty of merchantability or fitness for a particular purpose.
2. Buyer/Proxy agrees that: **(a)** Tax Collector shall not be liable for damages in the event the Buyer/Proxy is unable to make a successful submission for any reason; **(a)** the maximum liability of Tax Collector shall be limited to the amount of money actually paid to the Tax Collector following a successful purchase; and **(c)** Tax Collector shall not be liable for consequential or special damages of any kind, including, but not limited to, any anticipated return of/on investment in the form of interest that may have been realized by a successful purchaser.
3. Tax Collector disclaims any warranty that the website and information presented on it are free of viruses or other forms of malicious code. Tax Collector shall not be liable for any loss or damage resulting from voluntary shutdown of the website to address computer viruses, denial-of-service attacks, or other similar problems. Tax Collector shall not be liable for any damage to Buyer's/Proxy's computer, software, modem, telephone, or other property alleged to have resulted from Buyer's/Proxy's use of the website.
4. Tax Collector shall not be liable for any loss resulting from a cause over which Tax Collector does not have direct and exclusive control, including but not limited to: problems concerning the internet; unauthorized interception of email; computer and communications equipment and software; malicious and/or criminal acts of unauthorized users and other third parties; acts of war, terrorism, insurrection or revolution; acts of God; or any similar event.

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5. Tax Collector shall not be liable for interruptions to access of information or for suspensions in the submission process caused by website maintenance or the need to alter and update information provided by the Tax Collector. Such interruptions and suspensions will occur at the sole discretion of Tax Collector.
6. Tax Collector disclaims any representation with respect to the suitability of tax certificates as an investment vehicle. Buyer is solely responsible for determining the suitability of tax certificates offered for sale by the Tax Collector as an investment.
7. Tax Collector disclaims any representation with respect to the suitability for purchase of tax certificates offered on the website.
8. The tax and property information provided through the website are provided for informational purposes only, and should not be construed as any recommendation, value, or endorsement of any particular tax certificate.
9. Buyer assumes sole responsibility for reviewing and determining the risks and merits associated with the purchase of tax certificates.

Buyer's/Proxy's Warranties and Representations

I have the legal authority to bind the Buyer named on this submission. I hereby represent and warrant that on this date, I have the power and authority to bind the Buyer, and I have the necessary personal knowledge to make the following warranties and representations.

1. Buyer/Proxy will follow all instructions for use posted on Tax Collector's website, as well as all state and federal laws and county ordinances pertaining to the purchase of tax certificates.
2. Buyer agrees to be bound and obligated to Tax Collector for the amount of delinquent taxes, commissions, and fees associated with each tax certificate for which Buyer/Proxy is the successful purchaser.
3. Buyer/Proxy warrants that s/he is of legal age to enter into binding contracts, and, if applicable, is legally authorized to act as agent on behalf of the Buyer.
4. The Buyer is the type of legal entity (*e.g.*, individual, sole proprietor, partnership, corporation, nonprofit, estate, etc.) indicated on the W-9 Form. If the Buyer is a partnership, corporation, limited liability company, limited liability partnership, or limited partnership, the name and street address of the agent is the name and address submitted in my web-based submission form.
5. The Buyer is domiciled in the state indicated on the W-9 Form.
6. The physical address for the Buyer is the address stated on the W-9 Form.
7. The mailing address for the Buyer is the address stated on the W-9 Form.
8. The Buyer has been issued an Employer Identification Number (EIN) by the United States Internal Revenue Service (IRS) or Social Security Number (SSN) issued by the Social Security Administration.
9. The Buyer has obtained its EIN or SSN for the purpose of federal tax administration and has not obtained it for the sole purpose of participation in tax certificate auctions/sales, tax lien auctions, or lotteries.
10. The Buyer has not obtained its EIN by way of lease, license, or sublicense for the purpose of participation in the Sarasota County Tax Certificate Sale. I agree that if requested by



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- representatives of the Sarasota County Tax Collector, I will provide official documentation evidencing the legal existence of the Buyer within seventy-two (72) hours of such request.
11. The Buyer, as well as its owners, officers, and directors, if applicable, has not been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to the sale of tax certificates, tax liens, or tax deeds.
 12. Buyer acknowledges that Taxpayer ID information may be shared with the Clerk of Courts or Comptroller of Sarasota County for the purpose of reporting redemption payments issued by the Clerk or Comptroller.
 13. I understand that this agreement is made under penalty of perjury, is intended to, and will be, relied upon by the Sarasota County Tax Collector, and any misstatement in this agreement may result in forfeiture of any tax certificates.

By electronically or physically signing this agreement, I declare under penalty of perjury pursuant to [Chapter 837, Florida Statutes](#), that I have read the foregoing agreement and that the facts stated in it are true; that I understand whoever knowingly makes a false statement in writing, with the intent to mislead a public servant in the performance of his/her official duty, shall be guilty of a misdemeanor of the second degree, punishable as provided in [§775.082, Fla. Stat.](#), and/or [§775.083, Fla. Stat.](#); that I am a duly authorized agent, officer, or representative for the Buyer named on the W-9 Form I submitted or will submit; and that I have received, understand, and agree to abide by this *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement*.

I agree that in the event I have questions, comments, concerns about a stated violation of these policies by the Tax Collector, I will contact the Tax Collector or Tax Collector's designee, and I will abide by and respect the determination of the Tax Collector as to any determinations as to the application of the policies of this tax certificate sale.

Choice of Law/Jurisdiction/Venue

This *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* shall be governed by the laws of the State of Florida without regard to its choice of law provisions. All disputes arising out of, or related to, this *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* or related transactions, shall be subject to the exclusive jurisdiction of venue in the State Courts located in and for Sarasota County, Florida, and you waive any defense to the jurisdiction or venue of such courts based on personal jurisdiction or forum *non conveniens*.

Entire Agreement

This *Tax Collector County-Held Tax Certificate Sale Policy & Buyer Agreement* contains the entire agreement between the parties relating to the county-held tax certificate sale, the web-based submission form, and transactions conducted therewith, and supersedes all prior written or oral communications between the parties on related subjects. In the event any one or more of the provisions of this agreement shall be held to be invalid, illegal or unenforceable, the remaining provisions shall remain valid and enforceable.



**TAX COLLECTOR COUNTY-HELD TAX CERTIFICATE
SALE POLICY & BUYER AGREEMENT**

Signed by ☐ Buyer ☐ Proxy:

Signature

Printed Name

Title

Date

Buyer's Name

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