



## ARE THERE RISKS INVOLVED?

Certain risks are involved when purchasing tax certificates. It is the responsibility of the buyer to research properties prior to purchasing certificates.

The Tax Collector does not assume liability for the purchase of any tax certificate and does not guarantee the value or condition of the property on which taxes are a lien.

Holding a tax certificate for a parcel does not entitle the certificate holder to enter the property or harass the property owner in any manner.

All sales are final.

## TAX CERTIFICATE CANCELLATIONS

Any tax certificate can be corrected or cancelled in whole, or in part, if errors, omissions, or double assessments are made.

The interest rate earned on the whole or partial tax certificate is eight percent (8%), per year, or the rate bid at tax sale, whichever is less. The mandatory five percent (5%) interest does not apply to cancellations or corrections.

Interest is calculated monthly from the purchase date of the tax certificate to the date refund is ordered.

## ADDITIONAL INFORMATION

For additional information regarding property tax collection procedures, please refer to Florida Statutes, Chapter 197 at [www.leg.state.fl.us](http://www.leg.state.fl.us); or Department of Revenue Administrative Code - Rule 12D-13 at [www.flrules.org](http://www.flrules.org) and [www.myflorida.com/dor/property](http://www.myflorida.com/dor/property).

## CONTACTING OUR OFFICE

For questions or inquiries on purchasing county held tax certificates:

- Call 239.533.6000 and speak with a Tax Specialty representative.
- Email us at [www.SpecialtyTax@leetc.com](mailto:www.SpecialtyTax@leetc.com)

## PURCHASING COUNTY HELD CERTIFICATES

This information is provided to assist you in purchasing County Held Certificates in Lee County after the tax certificate sale, prior to redemption or execution of a tax deed or cancellation due to statute of limitations.

Visit our official website at  
[www.leetc.com](http://www.leetc.com)

## OFFICE HOURS AND LOCATIONS

Monday - Friday 8:30 a.m. to 5:00 p.m.  
Except holiday closings

**Bonita Springs**.....25987 S Tamiami Trl  
**Cape Coral**.....1039 SE 9th Ave  
**Fort Myers**.....2480 Thompson St  
**Lehigh Acres**.....3114 Lee Blvd  
**North Fort Myers**.....15201 N Cleveland Ave  
**South Fort Myers**.....15680 Pine Ridge Rd

## LIMITED SERVICE LOCATION

Monday - Friday 8:30 a.m. to 5:30 p.m.  
Except holiday closings

**Colonial Service Center** .....2516 Colonial Blvd

**Mailing Address:** PO Box 1609  
Fort Myers, FL 33902-1590



## WHAT IS A TAX CERTIFICATE?

A tax certificate represents a secured lien for unpaid real estate taxes and non-ad valorem assessments. Tax certificates earn interest that is payable to the certificate holder when the delinquencies are redeemed (paid) by the property owner.

Interest earned for redemption (payment) of tax certificates is taxable income, and reported annually to the IRS. Each January, tax certificate holders are mailed an IRS 1099-INT form for the previous year's earnings.

A tax certificate does not convey any property rights.

## WHAT IS A TAX CERTIFICATE SALE?

The tax certificate sale is a public auction held on or before June 1 each year where tax certificates are sold to collect delinquent taxes and non-ad valorem assessments, interest, costs, and fees. For more information on the tax certificate sale, visit us online.

## WHAT IS A COUNTY HELD TAX CERTIFICATE?

Certificates not sold at the tax certificate sale are issued in the name of the County. County held tax certificates are available on a first come, first served basis and may be purchased anytime after the close of the tax certificate sale, and prior to the redemption of the certificate or before an application for tax deed is made.

## WHY PURCHASE A COUNTY HELD TAX CERTIFICATE?

County held tax certificates do not require deposits and are not subject to competitive bidding on any particular certificate(s).

County held tax certificates earn a minimum mandatory interest of five percent (5%) or eighteen percent (18%), per year, whichever is greater.

## WHAT HAPPENS IF THE PROPERTY OWNER DOESN'T PAY?

The tax certificate holder may apply for tax deed after two (2) years have elapsed since April 1, of the year of issuance, and before the expiration of seven (7) years from the date of issuance.

The tax deed applicant must pay all required costs and fees to the Tax Collector. The Tax Collector orders an Ownership & Encumbrance report on the property and prepares a certification to the Clerk of Circuit Court who administers the sale of the property.

For more information on tax deed sales visit the Clerk of Circuit Court website [www.lee.realtaxdeed.com](http://www.lee.realtaxdeed.com).

## HOW DO I PURCHASE A COUNTY HELD TAX CERTIFICATE?

To view and/or download a current listing of county held certificates available for purchase visit our website at [www.leetc.com](http://www.leetc.com).

The cost to purchase a county held certificate is the face value of the certificate, accrued interest, and a \$6.25 processing fee. The purchase amount becomes the new face value of the tax certificate. If you are interested in purchasing county held tax certificates email [www.SpecialtyTax@leetc.com](mailto:www.SpecialtyTax@leetc.com) and provide:

- A list of the tax certificate(s) you want to purchase.
- A properly completed IRS W-9 or W-8 form including; certificate holder(s) name, taxpayer identification number (SSN, EIN, or ITIN), and original signature. Use of a disregarded entity's Tax Identification Number is prohibited.
- Payment for the purchase of tax certificates must be in certified funds, cashier's check, or money order in U.S. funds drawn on a U.S. bank made payable to the Lee County Tax Collector.
- Wire instructions are available upon request.