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## The 2023 Florida Statutes (including Special Session C)

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TAXATION AND FINANCE    TAX COLLECTIONS, SALES, AND LIENS

**197.492**    **Errors and insolvencies report.**—On or before the 60th day after the tax certificate sale is adjourned, the tax collector shall certify to the board of county commissioners a report showing the discounts, errors, double assessments, and insolvencies relating to tax collections for which credit is to be given, including in every case except discounts, the names of the parties on whose account the credit is to be allowed. The report may be submitted in an electronic format.

**History.**—s. 186, ch. 85-342; s. 48, ch. 2011-151.