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The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

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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.