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The 2025 Florida Statutes

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TAXATION AND FINANCE

TAX COLLECTIONS, SALES, AND LIENS

197.492 Errors and insolvencies report.—

(1) 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 following situations for which credit is to be given:

- (a) Discounts.
- (b) Errors.
- (c) Double assessments.
- (d) Insolvencies.
- (e) Federal bankruptcies.
- (f) Properties in which the taxes are below the minimum tax bill under s. [197.212](#).
- (g) Properties assigned to the list of lands available for taxes.

(2) The report must include the names of the parties on whose account the credit is to be allowed, excluding credits given for discounts.

- (3) The report may be submitted in an electronic format.

History.—s. 186, ch. 85-342; s. 48, ch. 2011-151; s. 2, ch. 2024-91.