

# Florida

## Department of Highway Safety and Motor Vehicles

### *Division of Motorist Services*

<p>PROCEDURE</p> <p style="text-align: center;">TL-58</p>	<p>SUBJECT:</p> <p style="text-align: center;">APPLICATION FOR CERTIFICATE OF TITLE FOR A MOTOR VEHICLE OR MOBILE HOME PURCHASED FROM A COUNTY TAX COLLECTOR FOR DELINQUENT TAXES</p>		
<p>DESCRIPTION AND USE:</p> <p style="text-align: center;">THIS PROCEDURE PROVIDES INFORMATION AND INSTRUCTIONS TO ASSIST <b><u>TAX COLLECTOR EMPLOYEES, LICENSE PLATE AGENCY EMPLOYEES</u></b> AND THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES IN PROPERLY ISSUING A CERTIFICATE OF TITLE TO AN OWNER OF A MOTOR VEHICLE OR MOBILE HOME PURCHASED FROM A TAX COLLECTOR FOR DELINQUENT TAXES.</p>			
<p>I. PROVISIONS OF LAW:</p> <p style="margin-left: 40px;">Section 197.402, Florida Statutes, provides for the advertisement of real or personal property for delinquent taxes.</p> <p style="margin-left: 40px;">Section 197.413, Florida Statutes, provides for the court order for levy and seizure of personal property.</p> <p style="margin-left: 40px;">Section 197.417, Florida Statutes, provides for the sale of tangible personal property after seizure for delinquent taxes.</p> <p style="margin-left: 40px;"><b><u>Section 197.552, Florida Statutes, provides that no right, interest, restriction, or other covenant shall survive the issuance of a tax deed, except that a lien of record held by a municipal or county governmental unit, special district, or community development district, when such lien is not satisfied as of the disbursement of proceeds of sale shall survive the issuance of a tax deed.</u></b></p>			
<p>II. DOCUMENTATION REQUIRED AND SPECIAL INSTRUCTIONS:</p> <p style="margin-left: 40px;">The tax collector will apply to the circuit court for an order directing levy and seizure of the personal property of the taxpayer for unpaid taxes.</p> <p style="margin-left: 40px;">After the property has been seized and sold at public sale, submit the following documents to the tax collector's office to be screened for completeness and accuracy:</p> <p style="margin-left: 40px;">A. If the motor vehicle or mobile home is <b>CURRENTLY TITLED IN FLORIDA:</b></p> <p style="margin-left: 80px;">1. A form HSMV 82040, Application for Certificate of Title with/without Registration, or HSMV 82041, Application for Vehicle/Vessel Certificate of Title and/or Registration, accurately completed by the applicant.</p>			
<p><b><i>Revision(s) to this Procedure: Updated Description and Use section and added Section 197.552, Florida Statutes, to page 1. Changed number 3 on page 2 showing that the delinquent tax lien supersedes all current liens on record.</i></b></p>			
<p>DIVISION DIRECTOR</p>	<p>EFFECTIVE DATE</p>	<p>REVISION DATE</p> <p style="text-align: center;">05/05/09</p>	<p>PAGE #</p> <p style="text-align: center;">TL-58-01</p>

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<p>2. The original or certified copy of the bill of sale from the clerk of the court or tax collector to the purchaser(s) showing the selling price and a complete description of the vehicle or mobile home. The bill of sale must state that the motor vehicle or mobile home has been sold pursuant to Chapter 197, Florida Statutes.</p> <p><b><u>3. Lien satisfaction(s) for any lien that is held by a municipal or county governmental unit, special district, or community development district. Any other liens should be satisfied due to the order directing levy and seizure of personal property, (if applicable).</u></b></p> <p>4. Florida sales tax or specify sales tax exemption information on an accurately completed form HSMV 82040, Application for Certificate of Title with/without Registration, or form HSMV 82041, Application for Vehicle/Vessel Certificate of Title and/or Registration.</p> <p>5. The Florida license plate number transferred to or purchased for the motor vehicle, or a non-use affidavit. The mobile home decal number purchased for or the RP decal transferred to or purchased for the mobile home. A non-use affidavit is not acceptable for mobile homes.</p> <p>6. Title fees.</p> <p><b>B. If the motor vehicle or mobile home <b>IS NOT TITLED IN FLORIDA OR PREVIOUS STATE IS "UNKNOWN"</b>:</b></p> <p>1. A form HSMV 82042, Vehicle Identification Number and Odometer Verification Affidavit, accurately completed by the applicant(s) with the vehicle identification number verified by one of the four officials shown on the lower portion of the form.</p> <p>Form HSMV 82040, Application for Certificate of Title with/without Registration, may be used in lieu of the above listed form.</p> <p><b>or,</b></p> <p>An affidavit from the seller(s) and the purchaser(s) verifying that the vehicle identification number shown on the affidavit is identical to the vehicle identification number shown on the motor vehicle.</p> <p>Verification is not required for any mobile home; any trailer or semi-trailer with a net weight of less than 2,000 pounds; or any travel trailer, camping trailer, truck camper, or fifth-wheel recreation trailer.</p> <p>2. Documentation as listed under II, A, 1-6, is also required.</p>	
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<p>III. MISCELLANEOUS INFORMATION:</p> <p>A. When a licensed Florida mobile home or motor vehicle dealer or individual purchases a motor vehicle from a tax collector's sale through operation of law, a certificate of title must be issued in the dealer or individual's name before the motor vehicle or mobile home can be sold to another person.</p> <p>B. A documentation checklist is attached to this procedure as Exhibit A.</p> <p>C. See Forms Appendix for a sample of the HSMV forms referred to in this procedure.</p>	
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**EXHIBIT A**

**PURCHASED FROM A TAX COLLECTOR'S SALE CHECK LIST**

**FORMS:**

**FLORIDA RECORD**

\_\_\_\_\_ HSMV 82040

**OUT-OF-STATE RECORD OR  
STATE UNKNOWN**

\_\_\_\_\_ HSMV 82040

\_\_\_\_\_ HSMV 82042, or the VIN Verification  
section on form HSMV 82040.

\_\_\_\_\_ The original or certified copy of the bill of sale from the clerk of the court or tax collector to the purchaser(s) showing the selling price and a complete description of the vehicle or mobile home. **The bill of sale must state that the motor vehicle or mobile home has been sold pursuant to Chapter 197, Florida Statutes.**

\_\_\_\_\_ **Lien satisfaction(s), if applicable.**

\_\_\_\_\_ Florida sales tax or specify the sales tax exemption information on form HSMV 82040 or HSMV 82041.

\_\_\_\_\_ Florida license plate number, a non-use affidavit or the mobile home or RP decal.

\_\_\_\_\_ Title fees.