

BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS  
RECORDS TAXES & TREASURY DIVISION – RECORDING SECTION

**Instructions For Payment Of Documentary Stamp Tax - Certificates Of Title**

*Note that our sole functions in conjunction with the sales are to accept payments for Documentary Stamp Tax, and to record the certificates when received from the Clerk's office. Questions regarding the issuance of Certificates of Title should be directed to the Clerk of Courts.*

**1. AT THE TIME OF BIDDING – identify the proper Grantee.**

It is *your* responsibility to be sure that title will be issued to the correct Grantee. If an Assignment of Bid, the **assignment has to be filed with the Clerk of Court before the sale, and** the plaintiff, when working the case for the sale on Real Auction, should indicate the name on title as the assigned name. *Note: Per the Florida Department of Revenue - If the bid is assigned to an exempt party, tax would still be due on the original bid. Only when an exempt party was the successful bidder, would no tax be due.*

**2. AFTER THE 10 DAYS - on the eleventh calendar day or ASAP thereafter - verify that the Certificate of Title has been issued Those of you with premium access to the Clerk's website can do so by viewing the case detail.**

*There is a ten calendar day period during which an action may be filed which could cause the Certificate of Title not to be issued. The Clerk will not issue any Certificates of Title until the expiration of that ten day period. **We will not accept tax if the Certificate has not been issued.***

**3. Send your tax payment to reach us not later than 15 calendar days AFTER the Certificate of Title has been issued by the Clerk. A remittance form is attached for your use.**

*See next page if your payment is not timely.*

**REQUIRED INFORMATION:**

- (1)** Case Number\*      **(2)** Parcel ID #\*      **(3)** Sale Date      **(4)** Sale Price (*bid amount*).
- (5)** Name and address of the Grantee to whom the title is issued (for tax bill purposes).
- (6)** Your name, address , day time phone #(including extension #) and email address.

*\*Please show items (1) and (2) **exactly** as shown on the real auction website.*

**4. PREPARE YOUR PAYMENT – payable to BROWARD COUNTY BOCC**

*For payments of \$49.99 or less.....personal checks will be accepted.  
**For payments of \$50.00 or more.....CERTIFIED funds are required.***


*If you are a volume bidder, you may find it convenient to establish an Escrow account with us AND/OR you can get set up to remit via ACH (Electronic Check). Included in the conveniences afforded by these payment methods are elimination of the need to purchase certified funds, and the ability to email your remittances to us.*

*Email [jardila@broward.org](mailto:jardila@broward.org) to request an Escrow or ACH application.*

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**5. PREPARE YOUR ENVELOPE – as in this example:**

*This requirement applies even if you are hand-delivering your payment !*

 **Important!**

  
**CERTIFICATE OF TITLE DESK**  
115 South Andrews Avenue, Room 114  
Fort Lauderdale, FL 33301  
  
Sale Date: \_\_\_\_\_

**IF SENDING VIA EXPRESS MAIL:**

- Please display “CERTIFICATE OF TITLE DESK” **and** sale date **PROMINENTLY** on the outside of the express envelope.
- If you are express mailing payments **for multiple sale dates**, it is not necessary to use a separate mailer for each.
  - Place payments and attachments for each sale date in an envelope, with the sale date on the outside of the envelope. Put these envelopes inside the express mailer.
  - In the lower left-hand corner of the express envelope, write:  
“Sale Dates: ##/##/##\* and earlier.” \*(The most recent sale date)

**6. ENCLOSE:**

The **required information**, the **payment**, and a **self-addressed postage paid envelope**.

**IF YOUR PAYMENT IS LATE, AND THE CERTIFICATE OF TITLE HAS ALREADY BEEN RECORDED:**

*As the Recorder for Broward County, Florida, it is our responsibility to collect the tax in order to record the Certificate of Title. However, we also have a responsibility to the public to give notice that the property has been sold. We have determined that the time limit for submission of Documentary Stamp Tax to this office will be 15 calendar days after the Certificate of Title has been issued. If tax has not been received by that date, the Certificate of Title will be recorded without tax. We will then notify the Florida Department of Revenue (DOR) of your failure to pay the tax, leaving you or your client at risk not only for the unpaid tax, but also for penalties and interest assessed by the DOR.*

When Documentary Stamp Tax is remitted late, the only way that we can process the late remittance is to create a certified copy of the recorded CET and re-record it to affix tax. **There is a charge for the certified copy (\$1.00 per page plus flat \$2.00 for certification) and for the recording fee (\$10.00 for the first page plus \$8.50 per additional page).** A check box is provided on the remittance form for purpose of acknowledging / including those charges in your remittance.