

Gulf County Tax Collector
Tax Certificate Sale
Single Simultaneous Bidding Policy

4/4/2014

(Effective 2014 Tax Sale)

A bidding entity shall register only ONCE for the purpose of bidding on or purchasing tax certificates and shall not have a contractual, legal or financial interest in the award of the tax certificate with any other bidding entity in the GULF County Tax Certificate Sale.

“Bidding Entity” is defined as an individual, corporation, partnership, joint venture, limited liability company, association, cooperative, estate, trust or any other type of individual, commercial entity, group or combination thereof defined in Florida Statutes whether domestic or foreign and whether for-profit or not-for-profit.

“Contractual, Legal or Financial Interest” is defined as two or more bidding entities as defined in this policy, including but not limited to shareholders, principals, directors, employees, general or limited partners, personal or legal representatives, executors or other individual or commercial entities that have a joint economic interest in the award of the tax certificate with any other bidding entity in the GULF County Tax Certificate Sale.

For the purpose of this policy, it is considered prima facie evidence that a contractual, legal or financial interest in the award of the tax certificate exists when two or more bidding entities have any of the following characteristics:

- a. share Taxpayer Identification Number (TIN)
- b. share common employees that participate in the tax certificate sale
- c. display non-competitive bidding behavior
- d. employ any bidding or registration strategy meant to gain an advantage when determining the winner among tie bids

The determination of whether the Single Simultaneous Bidding Policy has been violated is at the sole and exclusive discretion of the GULF County Tax Collector and/or her designee. If a violation is determined before tax certificates have been awarded, the offending bidding entity will be prohibited from participating in the tax sale.

This policy governs tax certificate sales that are conducted utilizing a competitive bid auction process and does not apply to county held, direct purchase transactions or the transfer of certificates after the tax certificate sale has concluded or adjourned.

The exclusive venue and jurisdiction over disputes arising as a result of decisions made by the GULF County Tax Collector under the Single Simultaneous Bidding Policy shall be in a Florida state court in Gulf County, Florida.