

Motor Vehicle Procedure Manual

Title and Lien

Application for Certificate of Title for a Motor Vehicle Purchased at a US Government Sale

Table of Contents

Legal Authority	1
Description and Use	1
Required Documentation and Special Instructions	2
Miscellaneous Information	6
Revision(s)	7
Exhibit A U.S. Government Sale Check List	8
Exhibit B Definitions	11
Exhibit C Standard Form 97	12
Exhibit D Certificate of Sale of Seized Property	13
Exhibit D (2) Notices of Encumbrances	14
Exhibit D (3) Notice to Purchaser or Purchaser's Assignee.....	15

Legal Authority

[Section 319.23, Florida Statutes](#), provides for the titling of motor vehicles previously titled in Florida or in a foreign state. Motor vehicles previously owned by the federal government will be titled to the purchaser under the provisions of this section.

Description and Use

This procedure provides information and instructions to assist employees of the Tax Collector, License Plate Agent, and the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) in obtaining proper documentation to issue a certificate of title for a motor vehicle purchased at a U.S. Government Sale.

As of July 01, 2023, FLHSMV has updated the Form HSMV 82040 Application for Certificate of Title With/Without Registration. HSMV 82040 has been updated into three separate forms:

- HSMV 82040 MV – Application for Certificate of Motor Vehicle Title - [HSMV 82040 MV](#)

HSMV 82040 MV should be used when processing applications for certificate of title for the following vehicle types:

- AU – Auto
- BS – Bus
- MC – Motorcycle
- OH – Off-Highway
- TO – Tools
- TR – Truck
- TT – Travel Trailers
- VT – Vehicle Trailers

- HSMV 82040 VS – Application for Certificate of Vessel Title – [HSMV 82040 VS](#)

HSMV 82040 VS should be used when processing applications for certificate of title for the following vehicle type: VS – Vessel

- HSMV 82040 MH – Application for Certificate of Mobile Home – [HSMV 82040 MH](#)

HSMV 82040 MH should be used when processing applications for certificate of title for the following vehicle type: MH – Mobile Home

Effective July 01, 2023, all certificate of Florida titles issued for Vessels will be required to be processed using Form HSMV 82040 VS – Application for Certificate of Vessel Title. The signed Form HSMV 82041 will no longer be accepted in lieu of Form HSMV 82040 VS.

FLHSMV anticipates accepting the current HSMV 82040 – Application for Certificate of Title With/Without Registration for Motor Vehicles and Mobile Homes until December 31, 2023.

Effective January 01, 2024, all certificate of Florida titles issued for Motor Vehicles and Mobile Homes will be required to be processed using Forms HSMV 82040 MV – Application for Certificate of Motor Vehicle Title and HSMV 82040 MH – Application for Certificate of Mobile Home Title.

Required Documentation and Special Instructions

A. If the motor vehicle was purchased at a U. S. Government sale, the following documents must be submitted to the tax collector's office to be screened:

1. Standard Form 97, U.S. Government Certificate to Obtain Title to a Vehicle (U.S. Government Bill of Sale), which contains a description of the motor vehicle including the

make, year and vehicle identification number completed for transfer to the purchaser(s). A lien satisfaction(s) is NOT required.

2. Form HSMV 82040, Application for Certificate of Title with/without Registration completed by the **customer**(s).
3. If the motor vehicle is not currently titled in Florida, provide form [HSMV 82042, Vehicle Identification Number and Odometer Verification](#) completed by the **customer**(s) with the vehicle identification number verified by one of the four officials shown on the lower portion of the form.

Form HSMV 82040 may be used in lieu of the above listed form.

or,

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.

Verification is not required on 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.

4. The Florida sales tax or specify the sales tax information on form HSMV 82040.
5. The Florida license plate number transferred to or purchased for the motor vehicle or a non-use affidavit. Provide 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.
6. Title fees.
 - a) Standard Form 97, U.S. Government Certificate to Obtain Title to a Vehicle, is a negotiable instrument and can be reassigned by a licensed motor vehicle dealer in the ordinary course of business. When a licensed dealer has purchased a motor vehicle at a U.S. Government sale and was issued a Standard Form 97, he can resell the motor vehicle without establishing a certificate of title in the name of the dealership. However, an individual who purchases a motor vehicle at a government sale must have a certificate of title issued in their name prior to reselling the motor vehicle.

- B. If the motor vehicle has been seized by an agent as a result of law enforcement operations, the following documents must be submitted:
1. A copy of the Federal Court Order of Forfeiture or a Declaration of Forfeiture.
 2. Standard Form 97, U.S. Government Certificate to Obtain Title to a Vehicle (U.S. Government Bill of Sale) which contains a description of the motor vehicle including the year, make and motor vehicle identification number completed for transfer to the purchaser(s).

A lien satisfaction(s) is NOT required.

3. Form HSMV 82040 completed by the **customer**(s).
4. If the motor vehicle is not currently titled in Florida, submit form HSMV 82042, completed by the **customer**(s) with the vehicle identification number verified by one of the four officials shown on the lower portion of the form.

Form HSMV 82040, may be used in lieu of the above listed form.

or,

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.

Verification is not required on 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.

5. The Florida sales tax or specify the sales tax information on form HSMV 82040.
6. The Florida license plate number transferred to or purchased for the motor vehicle or a non-use affidavit. Provide 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.
7. Title fees.
 - a) Standard Form 97, U.S. Government Certificate to Obtain Title to a Vehicle is a negotiable instrument and can be reassigned by a licensed motor vehicle dealer in the ordinary course of business. When a licensed dealer has purchased a motor

vehicle at a U.S. Government sale and was issued the Standard Form 97, he can resell the motor vehicle without establishing a certificate of title in the name of the dealership. However, an individual who purchases a motor vehicle at a U.S. Government sale must have a certificate of title issued in their name prior to reselling the motor vehicle.

C. If a motor vehicle or mobile home has been seized by the Internal Revenue Service (IRS) due to non-payment of taxes, the following documents must be submitted:

1. Form 2435, Certificate of Sale of Seized Property, issued from and completed by an authorized agent for the IRS, to the purchaser.
2. Form HSMV 82040 completed by the **customer**(s).
3. If the motor vehicle is not currently titled in Florida, provide form HSMV 82042, completed by the **customer**(s) with the vehicle identification number verified by one of the four officials shown on the lower portion of the form.

Form HSMV 82040, may be used in lieu of the above listed form.

or,

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.

Verification is not required on 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.

4. Lien satisfaction(s) for any lien(s), as shown on the motor vehicle records of this or any other state, and for any lien(s) listed on the reverse side of form 2435, Certificate of Sale of Seized Property, if applicable.
 - a) A purchase money lien (money used to buy the motor vehicle) is not released by a Certificate of Sale of Seized Property. Seizure of a motor vehicle by the IRS does not relinquish the owner's responsibility of paying off the lien.
5. Provide the Florida sales tax or specify the sales tax information on form HSMV 82040.

6. 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.
7. Title fees.

Miscellaneous Information

- A. Standard Form 97 is considered the equivalent of a certificate of title or MCO. If a dealer purchases a motor vehicle at a U.S. Government Sale and is issued the Standard Form 97, the dealer does not have to take title to the motor vehicle. Standard Form 97 can be reassigned from dealer to dealer until it is purchased by an individual.

If there is a Florida title record on the Division of Motorist Services database, the same certificate of title number must be used.

- B. The \$10.00 Nongame Wildlife fee is not required on an application for certificate of title supported by the Standard Form 97.
- C. The Odometer Disclosure Statement on the Standard Form 97 should show the printed name of the governmental agency that is selling the vehicle and not an individual's name. However, the authorized agent signing for the agency must sign and print their name in the appropriate area.
- D. A documentation check list is attached to this procedure as [Exhibit A](#).
- E. A Definitions page is attached as [Exhibit B](#).
- F. A sample of a Standard Form 97, U.S. Govt. Certificate to Obtain Title to a Vehicle is attached to this procedure as [Exhibit C](#).
- G. A sample of form 2435, Certificate of Sale of Seized Property, is attached to this procedure as [Exhibit D](#).
- H. See [Forms Appendix](#) for a sample of the FLHSMV forms referred to in this procedure.

Revision(s) to Procedure

06/26/23 Added instructions for the new Form HSMV 82040s

Conducted statutory review, added links to statute, forms, and exhibits. Changed “applicant” to “customer”, removed all “Notes” references, and added a Historical Revisions section.

10/17/2006: Added C on page 5 regarding the odometer disclosure statement.

Exhibit A U.S. Government Sale Check List

U.S. GOVERNMENT SALE CHECK LIST

(VEHICLES SOLD BY THE U. S. GOVERNMENT)

FLORIDA RECORD

_____ HSMV 82040

OUT-OF-STATE RECORD

_____ HSMV 82040

_____ HSMV 82042, or the VIN
Verification section on the
form HSMV 82040

_____ Standard Form 97, U.S. Government Certificate to Obtain Title to a Vehicle (U.S.
Government Bill of Sale) for motor vehicles owned and being sold by the federal
government.

A lien satisfaction(s) is NOT required.

_____ Florida sales tax or specify the sales tax information on form HSMV 82040.

_____ Florida license plate number or a non-use affidavit or mobile home decal or RP decal.

_____ Title fees.

(VEHICLES SEIZED BY THE U. S. GOVERNMENT)

If the motor vehicle or mobile home was seized by law enforcement, the following documents must
be submitted:

FLORIDA RECORD

_____ HSMV 82040

OUT-OF-STATE RECORD

_____ HSMV 82040

_____ HSMV 82042, or the VIN
Verification section on the form
HSMV 82040

_____ Standard Form 97, U.S. Government Certificate to Obtain Title to a Vehicle (U.S. Government Bill of Sale) for motor vehicles owned and being sold by the federal government.

_____ One of the following forfeiture documents:

_____ A copy of the Federal Court Order of Forfeiture,

or

_____ A copy of the Declaration of Forfeiture.

NOTE: A lien satisfaction(s) is NOT required.

_____ Florida sales tax or specify the sales tax information on form HSMV 82040.

_____ Florida license plate number or a non-use affidavit or mobile home decal or RP decal.

_____ Title fees.

(SEIZED BY THE INTERNAL REVENUE SERVICE)

If the motor vehicle or mobile home was seized by the Internal Revenue Service, the following must be submitted:

FLORIDA RECORD

_____ HSMV 82040

OUT-OF-STATE RECORD

_____ HSMV 82040

_____ HSMV 82042, or the VIN
Verification section
on the form HSMV 82040

_____ Form 2435, Certificate of Sale of Seized Property.

_____ Lien satisfaction(s), if applicable.

_____ Florida sales tax or specify the sales tax information on form HSMV 82040.

_____ Florida license plate number or a non-use affidavit or mobile home decal or RP decal.

_____ Title fees.

Exhibit B Definitions

CONFISCATE: To seize by authority for the public treasury, usually as a penalty.

SEIZURE: The act of taking by warrant.

<h2 style="margin: 0;">The United States Government</h2> <h3 style="margin: 0;">Certificate to Obtain Title to a Vehicle</h3> <p style="margin: 0; font-size: small;">(Must Be Machine Prepared. See Instructions on reverse.) <input type="checkbox"/> Duplicate If Checked</p>					
The undersigned Department or Agency of the United States Government certifies that the vehicle described herein, the property of the United States Government, has been transferred this ____ day of _____, 20____, to the Transferee designated herein; and that this is the first transfer of such vehicle in ordinary trade and commerce subsequent to acquisition thereof by the United States Government.					
Vehicle Identification No.			Certificate No.		
Year	Make of Vehicle	Series or Model	Body Style		
Fuel	No. of Cylinders	Weight (Shipping)	GVWR	Purchase Price	
Transferor (Accountable office, i.e., department or agency, submit and address, ZIP Code)			Transferee (Name of dealer, individual, etc. and address including ZIP Code)		
Odometer Disclosure Statement			Date of Statement		
Federal Law (and State law, if applicable) requires that you state the mileage upon transfer of ownership; failure to complete or providing a false statement may result in fines and/or imprisonment.					
I, _____ state that <div style="text-align: center; font-size: small;">Transferor's Name (Seller)</div>					
the odometer now reads _____ miles and to the <div style="text-align: center; font-size: small;">Odometer Reading (No Tenth)</div>					
best of my knowledge that it reflects the actual mileage of the vehicle described above, unless one of the following statements is checked.					
<input type="checkbox"/> (1) I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.					
<input type="checkbox"/> (2) I hereby certify that the odometer reading is not the actual mileage: WARNING - ODOMETER DISCREPANCY.					
Transferor's Signature (Seller)		Printed Name (Not Typed) and Title		Date	
X _____					
Transferee's Signature (Buyer)		Printed Name (Not Typed) and Title		Date	
X _____					
<div style="display: flex; justify-content: space-between; align-items: center;"> C860678 <div> ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE </div> <div style="font-size: x-small;"> STANDARD FORM 97 (Rev. 9-63) Prescribed by GSA FPMR (41 CFR) 101-11.5/32-3 Prescribed by San Jose, California (25) 7540 00 001 25-1 97-105 </div> </div>					

Exhibit D Certificate of Sale of Seized Property

Certificate of Sale of Seized Property

Form 2435 (Rev. January 2003)	Department of the Treasury — Internal Revenue Service	
Certificate of Sale of Seized Property		
I certify that I sold at public sale the property described below, seized for nonpayment of delinquent Internal Revenue taxes due from:		
Taxpayer's name (1)		Date of sale (2)
Sale held at: (3)		
in the county of (4)		
Description of property sold (If you need more space, please attach a separate sheet. If property listed includes motor vehicles, airplanes, and/or boats, see information under Notice of Encumbrances.) (5)		
(6) <div style="border: 1px solid black; height: 150px; width: 100%; margin-top: 10px;"></div>		
The above property was sold at the highest bid received, and receipt of the bid amount is acknowledged. The sale was conducted as provided by Subchapter D, Chapter 64, of the Internal Revenue Code and related regulations.		
Sale amount \$ (7)	Purchaser's name (8)	
Purchaser's address (9)		
Signature of IRS employee (10)		Area Office / Territory Office
Office address of IRS employee		Date
Part 1 — To Purchaser Catalog No. 18493Z www.irs.gov Form 2435 (Rev. 1-2003)		

Exhibit D (2) Notices of Encumbrances

"Revised"

NOTICE OF ENCUMBRANCES

As of the date of seizure, the following were the senior encumbrances known to us in the property that was seized and sold for nonpayment of Internal Revenue taxes.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the above information, and provides the information solely to help the successful bidder determine possible encumbrances against the property purchased. Bidders should therefore, verify for themselves, the validity, priority, and amount of encumbrances against the property sold.

Exhibit D (3) Notice to Purchaser or Purchaser's Assignee

"Revised"

Notice to Purchaser or Purchaser's Assignee

Personal Property

This certificate transfers to the purchaser all right, title, and interest of the taxpayer in and to the personal property described.

Real Property

If the real property is not redeemed within the time prescribed in section 6337 of the Internal Revenue Code, a deed will be issued as soon as possible after the surrender of this certificate. The deed will convey the right, title, and interest of the taxpayer in and to the real property. Instructions for obtaining a deed are given below.

Redemption Rights

The rights of redemption of real estate after sale, as specified in Code Section 6337(b), are quoted below:

(b) Redemption of Real Estate After Sale.

(1) Period.—The owners of any real property sold as provided in section 6335, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property, at any time within 180 days after the sale thereof.

(2) Price.—Such property or tract shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Secretary, for the use of the purchaser, his heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 percent per annum.

How to Obtain a Deed

If the real estate is not redeemed within the 180-day period, the purchaser or assignee may obtain a deed by surrendering this certificate of sale, either by personal delivery or mail, to:

- (1) The District Director of Internal Revenue for the district in which the property is located, marked for the Attention, Chief, Special Procedures; or
- (2) The address of the Internal Revenue Service office shown on the front of this certificate.

Applicable Sections Under The Internal Revenue Code

SEC. 6338. CERTIFICATE OF SALE: DEED OF REAL PROPERTY

(a) Certificate of Sale.—In the case of property sold as provided in section 6335, the Secretary shall give to the purchaser a certificate of sale upon payment in full of the purchase price. In the case of real property, such certificate shall set forth the real property purchased, for whose taxes the same was sold, the name of the purchaser, and the price paid therefor.

(b) Deed to Real Property.—In the case of any real property sold as provided in section 6335 and not redeemed in the manner and within the time provided in section 6337, the Secretary shall execute (in accordance with the laws of the State in which such real property is situated pertaining to sales of real property under execution) to the purchaser of such real property at such sale, upon his surrender of the certificate of sale, a deed of the real property by him, reciting the facts set forth in the certificate.

(c) Real Property Purchased by United States.—If real property is declared purchased by the United States at a sale pursuant to section 635, the Secretary shall at the proper time execute a deed therefore, and without delay cause such deed to be duly recorded in the proper registry of deeds.

SEC. 6339. LEGAL EFFECT OF CERTIFICATE FOR SALE OF PERSONAL PROPERTY AND DEED OF REAL PROPERTY.

(a) Certificate of Sale Property Other Than Real Property.—In all cases of sale pursuant to section 6335 of property (other than real property), the certificate of sale—

(1) As evidence.—Shall be prima facie evidence of the right of the officer to make such sale, and conclusive evidence of the regularity of his proceedings in making the sale; and

(2) As conveyances.—Shall transfer to the purchaser all right, title, and interest of the party delinquent in and to the property sold; and

(3) As a authority for transfer of corporate stock.—If such property consists of stocks, shall be notice, when received, to any corporation, company, or association of such transfer, and shall be authority to such corporation, company, or association to record the transfer on its books and records in the same manner as if the stocks were transferred or assigned by the party holding the same, in lieu of any original or prior certificate, which shall be void, whether canceled or not; and

(4) As receipts.—If the subject of sale is securities or other evidences of debt, shall be a good and valid receipt to the person holding the same, as against any person holding or claiming to hold possession of such securities or other evidences of debt; and

(5) As authority for transfer of title to motor vehicle.—If such property consists of a motor vehicle, shall be notice, when received, to any public official charged with the registration of title to motor vehicles, of such transfer and shall be authority to such official to record the transfer on his books and records in the same manner as if the certificate of title to such motor vehicle were transferred or assigned by the party holding the same in lieu of any original or prior certificate, which shall be void, whether canceled or not.

(b) Deed of Real Property.—In the case of the sale of real property pursuant to section 6335—

(1) Deed as evidence.—The deed of sale given pursuant to section 6338 shall be prima facie evidence of the facts therein stated; and

(2) Deed as conveyance of title.—If the proceedings of the Secretary as set forth have been substantially in accordance with the provisions of law, such deed shall be considered and operate as a conveyance of all the right, title, and interest the party delinquent had in and to the real property thus sold at the time the lien of the United States attached thereto.

(c) Effect of Junior Encumbrances.—A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 shall discharge such property from all liens, encumbrances, and titles over which the lien of the United States with respect to which the levy was made had priority.

(d) Cross References.—

(1) For distribution of surplus proceeds, see section 6342(b).

(2) For judicial procedure with respect to surplus proceeds, see section 7426(a)(2).

Part 2—To Purchaser

Form 2435 (Rev. 1-98)