

**Motor Vehicle Procedure Manual**

**Title and Lien**

**Application for Certificate of Title for a Motor Vehicle or Mobile Home  
Purchased from a County Tax Collector for Delinquent Taxes**

**Table of Contents**

Legal Authority ..... 1  
 Description and Use ..... 1  
 Documentation Required And Special Instructions ..... 2  
 Miscellaneous Information ..... 3  
 Revision(s) to Procedure..... 3  
 Exhibit A..... 4

**Legal Authority**

[Section 197.402, Florida Statutes](#), provides for the advertisement of real or personal property for delinquent taxes.

[Section 197.413, Florida Statutes](#), provides for the court order for levy and seizure of personal property.

[Section 197.417, Florida Statutes](#), provides for the sale of tangible personal property after seizure for delinquent taxes.

[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.

**Description and Use**

This procedure provides information and instructions to assist employees of the tax collector, license plate agent and the Florida Highway Safety and Motor Vehicles (FLHSMV) in the issuance of a certificate of title to an owner of a motor vehicle or mobile home purchased from a tax collector for delinquent taxes.

## Documentation Required and Special Instructions

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.

After the property has been seized and sold at public sale, submit the following documents to the tax collector's office to be screened:

**A. If the motor vehicle or mobile home is CURRENTLY TITLED IN FLORIDA:**

1. Form [HSMV 82040](#), Application for Certificate of Title with/without Registration completed by the customer.
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.
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).
4. Florida sales tax or specify sales tax exemption information on form [HSMV 82040](#).
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.
6. Title fees.

**B. If the motor vehicle or mobile home IS NOT TITLED IN FLORIDA OR PREVIOUS STATE IS "UNKNOWN":**

1. Form [HSMV 82042](#), Vehicle Identification Number and Odometer Verification Affidavit, 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 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.

2. Documentation as listed under II, A, 1-6, is also required.

### **Miscellaneous Information**

- 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.
- B. A documentation checklist is attached to this procedure as Exhibit A.
- C. See [Forms Appendix](#) for a sample of the HSMV forms referred to in this procedure.

### **Revision(s) to Procedure**

08/09/22 Added the procedure to the new format. Removed “The Department” from the procedure and changed to “Florida Highway Safety and Motor Vehicles”.

Conducted statutory review, changed “applicant” to “customer”, and added links to statutes, forms, and exhibits.

05/05/2009 - 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.

10/01/2004 – Added requirement of lien satisfaction (if applicable) on page 2.

**EXHIBIT A**

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

**FORMS:**

**FLORIDA RECORD**

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

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

\_\_\_\_\_ 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

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

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