

Motor Vehicle Procedure Manual
Title and Lien
Tax Liens

Table of Contents

Legal Authority1

Description and Use2

General Information2

Documentation Required and Special Instructions2

Revision(s) to Procedure.....4

Legal Authority

[Section 320.19, Florida Statutes](#), reads: "The license tax required under this chapter, when not paid, constitutes a first lien upon the motor vehicle or mobile home on which the tax is due. Such lien is superior to all other liens upon such vehicle. If the amount of the license tax due remains unpaid for more than 30 days, the department may, in addition to any other remedy provided by law, enforce the lien by issuance of a tax warrant. The sheriff or other person to whom such warrant is directed shall proceed upon the warrant in the manner and with like effect as is prescribed by law for executions issued against property upon judgments of record."

Description and Use

This procedure provides information and instructions to assist employees of the tax collectors, license plate agents and the department of highway safety and motor vehicles in processing liens against mobile homes on which tax is due.

General Information

Tax liens can only be placed against mobile homes that are required to be issued a mobile home decal. The tax lien would not apply to real property decals or those mobile homes taxed as tangible personal property. If the amount of the license tax remains unpaid for more than 30 days, the tax collector has the option to place a lien on the mobile home. This procedure may be followed after the owner has been notified (by the tax collector's office or license plate agent) of the fees due. The agent must also advise the customer that a lien may be placed against their mobile home if the fees are not paid. The required documentation to apply the lien is listed in [Documentation Required and Special Instructions](#) section of this procedure, however, we suggest that all citations and letters written to the mobile homeowner be retained and provided to any person involved in this situation upon request.

Documentation Required and Special Instructions

A. Filing Tax Lien, if Primary Lien Exists:

1. The tax collector's office or license plate agent is required to complete the following steps and submit all listed documentation to the department, after the owner(s) has been notified by the agency that a lien will be placed against their mobile home title, if the fees remain unpaid:
 - a. Submit a copy of the letter/notification, which was sent to the owner/customer by the agency advising them of the fees due and the proposed placement of a lien.

- b. A form [Application for Notice of Lien, Reassignment of Lien or Notice to First Lienholder of Subsequent Lien - HSMV 82139](#), must be accurately completed in sections 1, 2 and 4, by the tax collector or authorized designee of the tax collector's office or license plate agency.
 - c. Send a copy of this completed form [HSMV 82139](#), by certified mail, return receipt requested, to the first lienholder, as shown on the Division of Motorist Services (DMS) database.
 - d. When the signed, returned, certified postal receipt card is returned to the tax collector's office or license plate agency, process the lien as a "Title Correction." An explanation should be placed in the "Comment Desc." field which states: "Issued pursuant to section 320.19, Florida Statutes." The tax lien (appropriate agency name) will become the first lien and the prior first lien will become the second lien, as the tax lien is superior to all other liens upon the vehicle.
 - e. The original completed form [HSMV 82139](#) and the signed returned certified postal receipt card must be submitted to the department.
2. The prior first lienholder is still required to mail the following documentation directly to the Division of Motorist Services at the address shown below (even though the title has already been re-issued showing them as the second lienholder)

Department of Highway Safety & Motor Vehicles
2900 Apalachee Parkway, MS #72
Tallahassee, Florida 32399-0500

- a. The Florida Certificate of Title
- b. The copy of the completed form [HSMV 82139](#), received by certified mail from the tax collector's office or license plate agency. This copy will help the department to know where to direct the

title. The above ([Documentation Required and Special Instructions](#) section. B.2.) does not apply to ELT lienholders.

B. Filing Tax Lien, if No Primary Lien Exists:

The tax collector's office or license plate agency is required to complete the following steps and submit all listed documentation to the department, after the owner(s) has been notified that a lien will be placed against their mobile home title for the unpaid fees and advised to submit their clear title to the agency:

1. A form [HSMV 82139](#), must be accurately completed in Sections 1 & 2, by the tax collector or authorized designee of the tax collector's office or license plate agency.
2. Process the lien as a "Title Correction," adding the tax lien (appropriate agency name) as a first lien. An explanation should be placed in the "Comment Desc." field which states: "Issued pursuant to section 320.19, Florida Statutes."
3. The original completed form [HSMV 82139](#) must be submitted to the department. If the owner submits the title to the agency before the above documents are submitted to the department, it should be submitted with the above paperwork. If the owner submits the title to the agency after the paperwork has been submitted to the department, the agency should shred the title in lieu of sending it to the department.

C. Removing a Tax Lien:

See Procedure [TL-33](#)

Revision(s) to Procedure

09/18/15 Removed Note on page 1 referencing modular homes and corrected address on page 2.