1.美中探宝队二组

2.小组成员：瑞文，白琳，向日葵，永明，Tina Ding，Jessie Wang，Elodie，刘冬，Leaf，程浩，Sunny，Alan，Jessica等13人。

3. 重点研究和投资的市场，熟悉该市场的法律法规。

1）该市场销售的是税留置权 （Tax Liens）还是税地契 (Tax Deeds), Redemption Deeds?

The market that we choose to study is **Tax Deed** Auction market of Lee County of Florida.

The following is the Google map of Lee County in Florida. Lee County boasts a few important tourist cities, including Fort Myers, Cape Coral, North Fort Myers, etc.

Map

Description automatically generated

Cape Coral is a city with a unique lifestyle. Your front yard and garage is connected to a roadway, and your backyard is connected to a canal, with a private boat dock. You can drive your car to roadway, or your boat to the canal network, the river and the Mexico Gulf. Restaurants, beaches, tourist sites are accessible to your boat ride.

2) When are the taxes assessed and when do they become delinquent? 房地产的税务评估何时进行的？税款拖欠起始日期？

Florida property tax is based on assessed value of the property on **January 1 of each year**, minus any exemptions or other adjustments used to determine the property's taxable value.

Real estate taxes become delinquent on **April 1** of each year.

The life of a tax certificate is 7 years from the date of issuance. After 2 years have elapsed from April 1st of the year of issuance of the tax certificate, the holder of a tax certificate may apply for a tax deed. The certificate holder must apply for the tax deed sale by presenting the original certificate to the Tax Collector

3)税务留置权售出方式是什么，是线上拍卖， 还是现场拍卖？

Tax Deed auctions are held online (lee.realtaxdeed.com) on every Tuesday.