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tion of a tax on the privilege of recording the mortgage for an intangible personal property tax in Class C situations would obviate the difficulties of taxing the secured indebtedness itself.⁶⁴ Substitution of an income tax on Florida residents in lieu of the tax on their intangibles would not only produce sorely needed revenue in a state intrinsically wealthy but would accord with the practical steps taken by a majority of the other states.⁶⁵

THOMAS J. CARROLL

THE PROCEDURE AND EFFECT OF OBTAINING A TAX DEED IN FLORIDA

Florida Statutes, cc. 194, 196 (1941)

The right of the government to sell land for delinquent taxes has long been a settled principle in our law.¹ The exercise of that right, however, is limited strictly to conformance with statutory requirements. It is “. . . a severe exercise of power. To divest ownership, without personal notice and without direct compensation, is the instance in which a constitutional government approaches most nearly to an unrestrained tyranny.”²

The purpose of this note is to set forth the procedural steps in obtaining a valid tax deed in Florida.³ Since a tax sale certificate is a prerequisite for a valid tax deed, the process of obtaining such a certificate will be briefly summarized. The procurement of the deed itself will be stressed, however, since it is only upon the issuance of a valid tax deed that the landowner's interest is finally terminated.⁴

state); *Shaffer v. Carter*, 252 U. S. 37 (1920).

⁶⁴State *ex rel.* Seaboard A. L. Ry. v. Gay, 35 So.2d 403 (Fla. 1948).

⁶⁵Thirty-five states now levy an income tax. CCH TAX SYSTEMS 128 (11th ed. 1948).

¹*Leigh v. Green*, 193 U. S. 79 (1904).

²4 COOLEY, TAXATION 3070 (4th ed. 1924).

³The procedure for issuance of a tax deed to a county is provided for specifically in FLA. STAT., c. 194 (1941).

⁴Before the tax deed is issued, the holder of the tax certificate may elect to foreclose the lien which is evidenced by such certificate in a court of chancery under its general equity jurisdiction. Once a tax deed is procured, however, the holder abandons his right of election to foreclose the lien and takes a new and independent title. *Townsend v. Beck*, 140 Fla. 553, 192 So. 390 (1939). Under Fla. Laws 1929, v. 14572, a tax deed

Real property is taxable as of January 1 of each year.⁵ It is the duty of the tax assessor between January 1 and July 1 of each year to make out an assessment, as of January 1, of all taxable real estate in his county.⁶ Regularity of the assessment is important, since a defective assessment will invalidate a tax title based thereon.⁷ If lands are sold for a tax improperly assessed or previously paid, the true owner may maintain a suit in equity against the purchaser to quiet title after the purchaser has acquired the tax deed.⁸

The property owner is presumed to know that taxes are due and payable on his lands annually, and it is his duty to ascertain the amount and pay it before April 1 of the year following the year in which such taxes were assessed.⁹ If the taxes are not paid, a sale is held,¹⁰ at which a tax sale certificate is issued.¹¹ The landowner or any person claiming under him may redeem the certificate, at any time after the tax sale and before a tax deed is issued, by paying to the clerk of the circuit court of the county in which the lands are located the face value of the portion of the certificate representing that portion of the land that he wishes to recover, plus the prescribed interest. If such redemption occurs, the holder of the tax certificate must surrender the certificate to the clerk for cancellation, and in turn the clerk will refund to the holder of such certificate the whole amount received for redemption.¹²

When a tax sale certificate is void for any reason, the holder of the certificate is entitled to the return of the amount paid therefor, plus any taxes paid in connection with the obtaining of the tax deed.¹³ If the

holder was permitted, if he chose, to treat his deed as a lien upon the land and foreclose in equity. Fla. Laws 1935, c. 17442, repealed all of these provisions.

⁵FLA. STAT. §192.04 (1941).

⁶FLA. STAT. §193.11 (Cum. Supp. 1947).

⁷Van Valkenburg v. Rhodes, 136 Fla. 406, 182 So. 846 (1938), cited with approval in Fort Myers v. Heitman, 148 Fla. 432, 434, 4 So.2d 871, 872 (1941).

⁸Crompton v. Kirkland, 157 Fla. 89, 24 So.2d 902 (1946); Conant v. Buesing, 23 Fla. 559, 2 So. 882 (1887).

⁹FLA. STAT. §192.21 (Cum. Supp. 1947). Notice to the property owner that the tax is due is provided for in FLA. STAT. §193.45 (1941).

¹⁰FLA. STAT. §§193.51-193.58 (1941) state the important provisions concerning such sale.

¹¹FLA. STAT. §193.59 (Cum. Supp. 1947) prescribes the form of the certificate of sale.

¹²FLA. STAT. §194.02 (Cum. Supp. 1947).

¹³FLA. STAT. §194.35 (1941). Despite the language of this statute it has frequently been asserted that the rule of caveat emptor applies to a purchaser of a tax certificate.

certificate remains unredeemed, the holder may, at any time after a period of two years from April 1 of the year in which the tax becomes delinquent,¹⁴ procure a tax deed by filing the certificate with the clerk of the circuit court of the county in which the lands described in such certificate are located.¹⁵ It is not necessary that the applicant sign a written application to the clerk for the tax deed.¹⁶ The clerk determines as one of his official functions whether the certificate presented for publication is authentic and, if there was an assignment, whether the applicants were the lawful assignees of the certificate.¹⁷ This determination is not conclusive but is a corollary to the proposition that the issuance of a tax deed is prima facie evidence of the regularity of the proceedings from the valuation of the land to the issuance of the deed. The certificate holder should notify the clerk that he desires the lands to be advertised for sale. At the time of filing, the holder should pay to the clerk the proper amount fixed by law for the redemption or purchase of all other outstanding tax certificates covering such lands.¹⁸

If a new tax statute is enacted after issuance of the tax certificate but before issuance of the deed, the statute in force at the time of application for the tax deed governs issuance of the deed. The changed law, however, must not impair any substantial contract rights of the certificate holder, as would be the case if the time for redemption of the lands were extended.¹⁹

Lamar, Inc. v. Ray, 132 Fla. 704, 182 So. 292 (1938).

¹⁴Ivey v. State, 147 Fla. 635, 640, 3 So.2d 345, 347 (1941). FLA. STAT. §194.20 (1941) provides that application for deed need not be made at any particular time of the month so long as the day of making the deed is not fixed more than thirty days after the last publication.

¹⁵FLA. STAT. §196.12 (1941) provides that 20 years is the life of any tax certificate and that no tax deed may be procured after the expiration of that time.

¹⁶Platt Cattle Co. v. Stott, 157 Fla. 286, 25 So.2d 655 (1946).

¹⁷DeVane v. Leatherman, 113 Fla. 216, 151 So. 530 (1933).

¹⁸FLA. STAT. §194.15 (1941), Hyland v. Rodney, 142 Fla. 319, 195 So. 574 (1939).

¹⁹Clark-Ray-Johnson Co. v. Williford, 62 Fla. 453, 56 So. 938 (1911): ". . . the statute in force when the deed was issued . . . regulates the manner of giving to the owner of the land notice of the application for the tax deed, since that does not affect any contract rights of nor impose any additional burdens upon the holder of the tax sale certificate." *Accord*, Tindel v. Griffin, 157 Fla. 156, 25 So.2d 200 (1946); Kester v. Bostwick, 153 Fla. 437, 15 So.2d 201 (1943); *cf.* Coult v. McIntosh Inv. Co., 133 Fla. 141, 182 So. 594 (1938); Barnett v. Ozark Corp., 131 Fla. 831, 180 So. 376 (1938). The validity of a tax certificate, however, is determined by the law in force at the time the certificate is issued. Clark-Ray-Johnson Co. v. Williford, 62 Fla. 453, 56 So. 938 (1911); Starks v. Sawyer, 56 Fla. 596, 47 So. 513 (1908).

Upon receiving the application, together with the proper fees, the clerk should have a notice of application for tax deed published at intervals of one week for four successive weeks²⁰ in some newspaper of general circulation published in the county in which the lands are located.²¹ If there is no such newspaper, then provision is made for posting notice.²² Some doubt as to the jurisdictional nature of the provision for notice has been caused by Section 192.21, Florida Statutes (Cum. Supp. 1947), which provides:

“. . . no sale or conveyance of real . . . property for nonpayment of taxes shall be held invalid except upon proof that the property was not subject to taxation, or that the taxes had been paid prior to the execution and delivery of deed based upon certificate issued for non-payment of taxes.”

In spite of this language, the publishing of the notice of application for a tax deed is mandatory, and the total lack of such notice renders invalid a subsequent tax deed.²³

Such mandatory notice having been published, the question arises as to what amount of deviation from the express statutory provisions for publication will defeat the validity of the deed. A recent Florida case²⁴ held a tax deed valid though based on notice covering several pieces of property and several certificates, the notice being indefinite as to the property covered by each certificate. The clerk furthermore followed

²⁰In *Ozark Corp. v. Pattishall*, 135 Fla. 610, 185 So. 333 (1938), the Court held that there must be 28 days between the first publication and the sale day. *Accord*, *Cameron v. Rogers*, 70 Fla. 300, 70 So. 389 (1915); *Townsend v. Brown*, 69 Fla. 155, 67 So. 869 (1915); *cf. Watson v. Beacon Operating Co.*, 114 Fla. 773, 154 So. 866 (1934), as to notice of tax sale for tax sale certificate.

²¹FLA. STAT. §194.16 (1941). This statute also sets forth the form of notice of application for tax deed, which includes the certificate numbers, the years of issuance, the description of the property, and the names in which it was assessed. The time for sale at public auction is included in this notice. As to the description in the deed, see *Kester v. Bostwick*, 153 Fla. 437, 15 So.2d 201 (1943).

²²FLA. STAT. §194.16 (1941).

²³*See Tindel v. Griffin*, 157 Fla. 156, 162, 25 So.2d 200, 204 (1946). Although this case was decided under the 1941 statute, it was pointed out that the only material change in FLA. STAT. §192.21 (Cum. Supp. 1943) was to provide that the suit must be instituted within 60 days from the time the assessment becomes final, whereas the 1941 statute required the suit to be instituted within 30 days.

²⁴*Goodman v. Carter*, 158 Fla. 112, 27 So 2d 748 (1946).

the form prescribed by a repealed statute²⁵ instead of that now effective as set out in Section 194.16, Florida Statutes 1941. The Court emphasized the language of Section 192.21 in its decision.²⁶

On or before the date fixed for the sale it is the duty of the clerk to file in his office proof of the publication or posting of the notice for the tax deed. If there is no county newspaper, then the clerk should file a certificate stating where and on what dates the notices were posted.²⁷ The provision that abolishes formal defenses against the validity of a tax deed²⁸ does not destroy this jurisdictional requirement of proof of publication.²⁹ In one case, in which proof of publication was not made until fourteen days after the issuance of the tax deed, the deed was held invalid.³⁰

In addition to the publication of the notice, the clerk must mail a copy thereof to the owner of the property and to each mortgagee, if any, using the names and addresses of such persons appearing on the tax roll for the year in which taxes were last levied on such property.³¹ If the names and addresses of such persons do not appear on the roll, the notice must be mailed to the person last paying taxes upon the lands as shown by the receipt book of the tax collector. In the event no address is shown, then no notice is required; and the clerk is required to note this fact on a certificate and attach it to the proof of publication. The clerk must enclose with each copy a statement as follows: "Warning, property in which you are interested is listed in the copy of the enclosed notice."³² It is the duty of the clerk to sign and affix his official seal to a certificate stating that he mailed such notice; this certificate is prima facie evidence of the fact that such notice was mailed. The notice must be sent at least

²⁵Fla. Acts of 1935, c. 17451, §2.

²⁶*Cf. Tax Securities Corp. v. Borland*, 103 Fla. 63, 137 So. 151 (1931), in which the tax deed was insufficient to support an action in ejectment, since in the record of notice of application for tax deed it appeared that the first publication occurred one day before the date of the application. It might, however, have provided the basis for a suit to foreclose the tax lien evidenced by the deed under the 1929 laws.

²⁷FLA. STAT. §194.17 (1941).

²⁸FLA. STAT. §192.21 (Cum. Supp. 1947).

²⁹*Coult v. McIntosh Inv. Co.*, 133 Fla. 141, 182 So. 594 (1938).

³⁰*Tax Securities Corp. v. Borland*, 103 Fla. 63, 137 So. 151 (1931). In *Coult v. McIntosh Inv. Co.*, *supra* note 29, a similar result might have been reached but for insufficiency of proof. *Cf. Lance v. Smith*, 123 Fla. 461, 167 So. 366 (1936).

³¹FLA. STAT. §194.18 (Cum. Supp. 1947). A printed copy of the notice as published in the newspaper is sufficient.

³²FLA. STAT. §194.18 (Cum. Supp. 1947).

twenty days prior to the date of sale.³³

Difficulty has arisen in interpreting the portion of this statute which provides:

“The failure of the owner, mortgagee, or municipality or other taxing district to receive such notice shall not affect the validity of the tax deed issued pursuant to such statute.”

The difficulty has resulted largely from the frequent changes in the statute. A recent opinion states that mailing the notice is a jurisdictional requisite.³⁴ By the express provisions of the statute, however, the failure of the owner to receive such notice will not affect the validity of the tax deed. It is not necessary to mail the notice to anyone but the owner.³⁵ Under the 1941 act,³⁶ neither the mailing nor the receipt of the notice was mandatory.³⁷ The clerk may send this notice to anyone to whom the certificate holder may request in writing that it be sent.³⁸

The lands are sold at public auction held by the clerk of the county in which the lands are located. This sale is to be held at the courthouse door, during the legal hours for sale only, on the first Monday of each month. At this time the clerk must read the notice of sale and offer the land to the highest bidder for cash at public outcry.³⁹

³³*Ibid.*

³⁴*See* Tindel v. Griffin, 157 Fla. 156, 25 So.2d 200 (1946). The party attacking the failure to mail the notice, however, must allege that the owner's address appeared on the tax roll or that the name and address of the person last paying taxes were shown in the tax collector's receipt book.

³⁵Platt Cattle Co. v. Stott, 157 Fla. 286, 25 So.2d 655 (1946).

³⁶FLA. STAT. §194.18 (1941) provided, “The failure of the clerk to mail the notice provided for in this section or the failure of the owner, mortgagee, or municipality or other taxing district to receive such notice shall not affect the validity of the tax deed issued pursuant to such notice.”

³⁷Coult v. McIntosh Inv. Co., 133 Fla. 141, 182 So. 594 (1938), decided under provisions similar to those of FLA. STAT. §194.18 (1941), namely, C. G. L. 1927, c. 14572, §§1000-1002. The Court held that due process was afforded although notice was given only by publication.

³⁸FLA. STAT. §194.19 (1941).

³⁹FLA. STAT. §194.21 (1941). The bid of the certificate holder for the property is considered the amount required to redeem the tax certificate or certificates, plus the amounts paid by the holder to the clerk of the circuit court in fees, costs of sale, and redemption of other tax certificates on the same lands; in short, all costs which the applicant for tax deed has been put to, plus interest at the rate of 8% per annum for one month.

If at the sale the property is purchased by someone other than the certificate holder, the latter is entitled to receive from the clerk the money he has expended.⁴⁰ If the bid is greater than the amount necessary to make such payments, the remaining proceeds are next used to pay off general taxes and special assessments levied on the land by any municipality or other taxing districts involved.⁴¹ After all these liens have been met, the remainder of the purchase price is paid to the former owner.⁴²

The form of the tax deed is prescribed by statute.⁴³ All tax deeds for delinquent state or county taxes should be issued in the name of the county⁴⁴ by the clerk of the circuit court of the county in which the lands are located.⁴⁵ Yet the issuance of a tax deed by the clerk in the name of the State of Florida when it should have been the County of Broward has been held not to vitiate the deed.⁴⁶ The clerk of the circuit court also issues the deeds to lands sold by cities or towns for taxes;⁴⁷ these should be issued in the name of the city or town, as the case may be.⁴⁸

The description of the lands in the tax deed must be certain in itself or capable of being made certain by matters referred to in the deed. Evidence *aliunde* not referred to in the deed cannot be used to ascertain what land is intended to be conveyed.⁴⁹

The tax deed to be valid must comply with the usual formalities of execution of any deed of conveyance. The deed must be signed by the clerk of the circuit court,⁵⁰ and the seal of that court must be attached there-

⁴⁰FLA. STAT. §194.22 (1941). This sum is to include the amount required for redemption and all subsequent unpaid taxes, plus the costs of the application for the deed and interest on this total for one month at the rate of 8% per annum.

⁴¹FLA. STAT. §194.22 (1941).

⁴²FLA. STAT. §194.23 (1941) prescribes the procedure for disposal of the landowner's funds and places a five-year limitation period on the recovery of such funds by the landowner.

⁴³FLA. STAT. §194.24 (1941). FLA. STAT. §194.43 (1941) states that deeds to land sold by cities or towns for taxes shall be in substantially the same form as that set out in FLA. STAT. §194.24 (1941).

⁴⁴FLA. STAT. §194.44 (1941).

⁴⁵FLA. STAT. §194.24 (1941).

⁴⁶Goodman v. Carter, 158 Fla. 112, 27 So.2d 748 (1946).

⁴⁷FLA. STAT. §194.43 (1941).

⁴⁸FLA. STAT. §194.44 (1941).

⁴⁹Freeland v. P. P. & R. Co., 33 So.2d 857 (Fla. 1948); Kester v. Bostwick, 153 Fla. 437, 15 So.2d 201 (1943); Schouten v. Hunt, 146 Fla. 360, 200 So. 923 (1941).

⁵⁰Johnson v. Morris, 129 Fla. 43, 177 So. 286 (1937). A tax deed was not rendered void although the clerk of the circuit court signed as clerk of the county court.

to.⁵¹ The instrument must be witnessed by two witnesses⁵² and must be acknowledged or proved in the same manner as other deeds.⁵³ Such deeds are prima facie evidence of the regularity of all proceedings, from the valuation of the lands by the assessor to the issuance of the deed.⁵⁴ The final act necessary for the passing of title is the delivery of the deed.⁵⁵

Any person receiving a tax deed according to law is entitled to immediate possession of the lands described in such deed.⁵⁶ If possession is refused, a summary proceeding may be instituted by the holder of the tax deed by petitioning for a writ of possession; such matter is to proceed as in chancery cases.⁵⁷ Apart from this special statutory remedy, the usual action of ejectment will lie.⁵⁸

The title acquired by the holder of a valid tax deed is new and original, entirely unconnected with that of the former owner.⁵⁹ If, however, the tax deed is wholly void for some reason, the holder is in the same position as if no deed had been issued; and his only relief is to resort to the foreclosure of his tax certificate.⁶⁰ Originally there was no procedure in Florida to declare the validity of a tax deed.⁶¹ It is now possible, however, to bring a suit to quiet a tax title, and the deed holder may set at

⁵¹Norman v. Beekman, 58 Fla. 325, 50 So. 876 (1909).

⁵²Paul v. Fries, 18 Fla. 573 (1882). Compare Platt Cattle Co. v. Stott, 157 Fla. 286, 25 So.2d 655 (1946) (tax deed attested by two subscribing witnesses that were deputy clerks of the circuit court held valid, since they subscribed as individuals and not as deputy clerks), with Stewart v. Mathews, 19 Fla. 752 (1883) (a deputy clerk signing the deed "AB, Clerk, by CD" held incompetent to sign as an attesting witness to the execution of the deed).

⁵³FLA. STAT. §194.44 (1941).

⁵⁴FLA. STAT. §194.24 (1941); Coult v. McIntosh Inv. Co., 133 Fla. 141, 182 So. 594 (1938); Taff v. Hodge, 132 Fla. 642, 182 So. 230 (1938).

⁵⁵Lance v. Smith, 123 Fla. 461, 167 So. 366 (1936).

⁵⁶FLA. STAT. §194.54 (Cum. Supp. 1947).

⁵⁷Whittington v. Davis, 159 Fla. 409, 32 So.2d 158 (1947).

⁵⁸See Coult v. McIntosh Inv. Co., 133 Fla. 141, 143, 182 So. 594, 595 (1938); Watson v. Beacon Operating Co., 114 Fla. 773, 774, 154 So. 866 (1934).

⁵⁹Hecht v. Wilson, 107 Fla. 421, 144 So. 886 (1932), rehearing denied, 107 Fla. 425, 145 So. 250 (1932). But cf. Bryan v. Knox, 138 Fla. 452, 189 So. 700 (1939); Torreyson v. Dutton, 137 Fla. 683, 188 So. 805, judgment modified, 138 Fla. 873, 190 So. 430 (1939).

⁶⁰Douglass v. Tax Equities, 144 Fla. 791, 198 So. 5 (1940); Townsend v. Beck, 140 Fla. 553, 192 So. 390 (1939).

⁶¹Taff v. Hodge, 132 Fla. 642, 182 So. 230 (1938); Day v. Benesh, 104 Fla. 58, 139 So. 448 (1932); Brecht v. Bur-Ne Co., 91 Fla. 345, 108 So. 173 (1926).

rest potential claims of the former owner that may arise to harass his new title.⁶²

A sale of lands for taxes already paid by the owner is illegal, and a deed issued pursuant to such sale is void.⁶³ The deed holder, however, may receive a refund of the money he has expended in acquiring the deed.⁶⁴

When the holder of a tax deed goes into actual possession, occupation, and use of the lands covered by his tax deed, a former owner or other adverse claimant may not bring a suit for the recovery of possession unless such suit is commenced within four years after the holder entered into such possession.⁶⁵ Conversely, when the real estate is possessed adversely to the deed holder, he cannot recover the lands under his deed unless he brings suit within four years from the date of the tax deed.⁶⁶ Infants, persons of unsound mind, and persons under guardianship or imprisonment may commence suit or proceedings under this statute within three years after the recovery from or discontinuance of such disability, the four-year limitation period being thereby extended.⁶⁷ The limitation created by this statute does not apply to a suit by the landowner to set aside a void tax deed or to recover possession of land attempted to be conveyed by such deed.⁶⁸

Even if the deed holder does not take possession, no action can be brought against him by the former owner if the holder has paid the taxes assessed against the land for twenty successive years⁶⁹ after the issuance

⁶²FLA. STAT. §66.26 (Cum. Supp. 1947), *Beebe v. Richardson*, 156 Fla. 559, 23 So.2d 718 (1945).

⁶³*Conant v. Buesing*, 23 Fla. 559, 2 So. 882 (1887).

⁶⁴FLA. STAT. §194.35 (1941).

⁶⁵FLA. STAT. §196.06 (1941); *Peaden v. Estes*, 36 So.2d 923 (1948); *Day v. Benesh*, 104 Fla. 58, 139 So. 448 (1932); *Johnson v. Rhodes*, 62 Fla. 220, 56 So. 439 (1911). As to period for redemption of homestead on a certificate issued under the Murphy Act, see Crosby and Miller, *Our Legal Chameleon, The Florida Homestead Exemption*, 2 U. OF FLA. L. REV. 12, n. 5 (1949).

⁶⁶*Salls v. Martin*, 156 Fla. 624, 24 So.2d 41 (1945). The defense of adverse possession was not sustained, however, because of failure to pay taxes.

⁶⁷*Cremin v. Quigley*, 104 Fla. 133, 139 So. 383 (1932).

⁶⁸*Klich v. Miami Land & Dev. Co.*, 139 Fla. 794, 191 So. 41 (1939) (lands assessed for taxes by a town had never been legally incorporated therein); *Saddler v. Smith*, 54 Fla. 671, 45 So. 718 (1908) (calls in the deed were materially different from the lands described on the assessment roll and sold by the collector); see *Day v. Benesh*, 104 Fla. 58, 66, 139 So. 448, 452 (1932).

⁶⁹In *Buck v. Tripplett*, 159 Fla. 772, 32 So.2d 753 (1947), the Court stated that the requirement of payment of taxes was met although they were not paid regularly each year but at times were allowed to accumulate and then were paid all at one time.

of the deed.⁷⁰ When the legal owner is in possession of the land and continues in possession for one year after the issuance of the tax deed, and no action is commenced by the holder of the tax deed to dispossess him within that time, this twenty-year period of limitation does not apply.⁷¹

In summary, failure to comply with those provisions of the tax laws intended merely for the guidance of officers in their official capacities will not as a rule render the tax deed void. Accordingly, deviations from the prescribed form in the publication of the application do not invalidate an otherwise sound deed;⁷² likewise, leniency is shown by the courts in passing on the manner of its execution.⁷³

On the other hand, those portions of the procedure intended primarily for the protection of the landowner rather than the purchaser are rigidly enforced by our Supreme Court. It is therefore mandatory that notice of application for a tax deed be published once each week for four successive weeks,⁷⁴ that proof thereof be filed by the clerk⁷⁵ and that a copy be mailed to the landowner unless his address is unlisted.⁷⁶

The tendency in recent years has been to strengthen the effect of the tax deed, thus giving its holder a more valuable and stable muniment of title, while still preserving to the delinquent owner both the requisites of due process in the way of notice and the benefits of liberal opportunities to redeem his property.

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⁷⁰FLA. STAT. §196.09 (1941). This statute further states that after the expiration of this time the grantee may at his option file a bill in equity to quiet title to the lands, and no defense to such suit or attack upon such tax deed may be made except to show that the allegedly delinquent taxes forming the basis of the tax deed were paid by the former owner before its execution and issuance. According to FLA. STAT. §196.10 (1941), the general provisions of §196.09 apply when a tax deed is issued by the state before a patent has been issued by the United States Government, or before a deed of conveyance has been issued by the state and the tax deed holder has paid taxes on the land for twenty successive years after the issuance of such patent or deed of conveyance.

⁷¹FLA. STAT. §196.11 (1941). This statute further provides that the 20-year limitation should be tolled in the case of infants, persons non compos mentis or those under other disability. They have until one year after the removal of such disability to maintain suit.

⁷²See notes 24, 25 *supra*.

⁷³See notes 46, 50, 52 *supra*.

⁷⁴See note 20 *supra*.

⁷⁵See note 29 *supra*.

⁷⁶See notes 31, 34 *supra*.