



Ken Burton Jr.

Erroneous Payment Procedure

Included in this letter are the procedures for collecting on an erroneous payment.

Erroneous Payment (Florida Statute 197.182)

“When a payment has been made by a taxpayer to the tax collector, if, within 18 months* after the date of the erroneous payment (or within 12 months if taxes are delinquent) and before any transfer of the assessed property to a third party for consideration, the party seeking a refund makes demand for reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid and reimbursement of the erroneous payment is not received within 45 days after such demand. The demand for reimbursement shall be sent by certified mail, return receipt requested, and a copy thereof shall be sent to the tax collector.”

1. Make sure the erroneous payment occurred within the past 18 months (or 12 months if delinquent). The DR-462 form must be dated within that time period and you must allow time for the 45 day period required in the demand letter.
2. Check the Property Appraisers system (www.manateepao.com) for the most current owner of record and mailing address. If the property has changed owners since the erroneous payment, a refund cannot be requested.
3. A letter must be sent to the property owner by certified mail, return receipt requested, requesting reimbursement for the erroneous payment within 45 days. You must advise the property owner that if they fail to reimburse you within the 45 days, that the erroneous payment will be reversed and that the taxes will then be delinquent and subject to interest and the eventual sale of a tax certificate. The letter must include a copy of the original receipt and should be mailed to the most current address of record on the appraisers system (see #2 above). You must retain a copy of the letter you are mailing.
4. If the 45 day period expires without reimbursement from the property owner, you must deliver to the tax collector the following:
 - A copy of the letter that was mailed to the property owner
 - The green certified mail receipt
 - Original paid tax receipt & proof that property has not been sold to a third party
 - A completed DR-462 form (*Application for Refund of Ad Valorem Taxes*), which is page 2 of this document or can be obtained from the Department of Revenue website at <http://dor.myflorida.com/dor/property/forms/current/dr462.pdf>. *You must wait 45 days before applying for the refund.*
 - **Send all documents to:**
Ken Burton Jr., Manatee County Tax Collector
Attention: QA Department
819 - 301 Blvd W
Bradenton, FL 34205



APPLICATION FOR REFUND OF AD VALOREM TAXES

DR-462
R.12/11
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Section 197.182 Florida Statutes

COMPLETED BY APPLICANT

Applicant name	County	Date
I am applying for a refund of \$ _____ For the tax year(s) 20____, 20____, 20____, 20____	Mailing address	
Describe the reason for the refund. Attach any documents that support your request for a refund.		
I declare I have read this application and the facts in it are true. If prepared by someone other than the taxpayer, the declaration is based on all information the preparer knows.		
_____ Signature, applicant		_____ Date



Applicant: File this form and supporting documents with your **County Tax Collector**.

COMPLETED BY TAX COLLECTOR

<input type="checkbox"/> Approved	Parcel ID	Date received
<input type="checkbox"/> Denied	Page and number	Check #
<input type="checkbox"/> Submitted to the Department of Revenue (DOR) Recommendation: <input type="checkbox"/> Order <input type="checkbox"/> Deny Explanation:		
_____ Signature	_____ Title	_____ Date

Tax collector instructions for submitting to DOR, if \$2,500 or above or otherwise required

Complete DR-462 and send with:

1. A copy of the paid tax receipt for each tax year requested
2. Certificate of correction to the tax roll signed and dated by the property appraiser
3. Other supporting documents
4. Copy of homestead application or renewal, if required

Mail: Property Tax Oversight Program
Refund Section
P.O. Box 3000
Tallahassee, FL 32315-3000

For taxes paid in error:

1. Copy of certified letter to taxpayer (45 day notice)
2. Copy of certified mail, return receipt requested
3. Tax notice receipt
4. Other supporting documents

Email: PTORefunds@dor.state.fl.us
Efax: 850-617-6107

COMPLETED BY DOR

Subject matter index code _____	<input type="checkbox"/> RP <input type="checkbox"/> TPP	Date approved
<input type="checkbox"/> Ordered <input type="checkbox"/> Denied	Reviews	
_____ Signature, DOR		