



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 24 months of the date of the erroneous payment and prior to 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 24 months.** 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. 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:
 - 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 available in our office or from the Department of Revenue website at <http://sun6.dms.state.fl.us/dor/>. *You must wait 45 days before applying for the refund.*



DR-462
R. 12/02

For DOR Use Only		
Refund Ordered <input type="checkbox"/>	Denied <input type="checkbox"/>	AW:
Date _____		TPP:
Department of Revenue		
Subject Matter Index Code:		RP:
Control Number:		
Date Received:		

Application for Refund of Ad Valorem Taxes

State of Florida
County of _____

Pursuant to Section 197.182 Florida Statutes,

_____ of _____
(Payee) (Mailing Address)

hereby makes application to the County Tax Collector for refund of \$ _____ for the tax year _____ of
(Amount)
moneys paid to the County Tax Collector and as justification therefor present the following facts: (State specific reason for
refund - See attachments.)

Under penalties of perjury, I declare that I have read the foregoing Application for Refund of Ad Valorem Taxes and that
the facts stated in it are true. If prepared by someone other than the Taxpayer, his/her declaration is based on all
information of which he/she has knowledge.

Signature and Title Date
Applicant/Payee

Submitted by:
Tax Collector _____ on _____
(Signature) (year)

County of _____ Florida.
(County)

Parcel # _____ Check No.: _____

Page/Line _____ Date: _____

Approved By: _____