



Finance and Administrative Services Department

RECORDS, TAXES AND TREASURY DIVISION - Tax and License Section

115 S. Andrews Avenue, Room A-100 • Fort Lauderdale, Florida 33301 • 954-831-4000 • FAX 954-357-5483

Applications for Refund of Ad Valorem Taxes – Erroneous Payments

Applicant Instructions:

*In order for any erroneous payment claims to be processed, **all** supplemental documentation (listed on next page) must be provided as per Florida Statute 197.182. Any incomplete applications will be returned. Due to the fact that we must insure that all statutory requirements have been met, refunds are not issued automatically. **Please allow ample time for the necessary research and review before following up on the claim.** In the meantime, we will also be attempting to notify the property owner in order to expedite your claim.*

***Please make note that if you are submitting a claim on behalf of a client, all reimbursement checks will be made payable to the requesting applicant/payor.** Upon cancellation of the erroneous payment, Broward County will forward the check to the applicant along with a transmittal letter referencing the applicant's claim number.*

Notify our office immediately if the status of your claim changes in any way. This includes payments received, payment arrangements made, and/or any cancellation requests.

***Always remember to include the property identification number of the erroneously paid parcel in any correspondence sent to our office. Do not send claims or status requests via fax.** All claims and original documentation should be forwarded to:*

**Broward County Records, Taxes and Treasury
Government Center Annex, Room A-100
ATTN: Erroneous Payment
115 S. Andrews Avenue
Ft. Lauderdale, FL 33301**

Statutory Guidelines:

***All claims must be complete, with the required documentation (see checklist on next page) submitted at the time of the application.** Please be advised that claims for delinquent tax payments must be made **within 12 months** and claims for current tax payment must be made **within 18 months** of the date of the erroneous payment and **prior to any transfer** of the assessed property to a third party. The applicant may only apply for a refund if the payment posted to the erroneous property was in fact made by the applicant and as long as the payment has not been previously refunded. The amount of the claim must be the exact amount posted by Broward County. The amount cannot exceed the amount posted per Broward County's record.*

Supplemental Documentation Checklist:

- A **completed, signed, and original** State of Florida DR-462 Form, which can be obtained on-line at: <http://dor.myflorida.com/dor/property/forms/current/dr462.pdf> . If you are using an older version of this form, please visit the above link to update your records. **Please remember to fill out the middle portion of the application. You must include the property identification number of the erroneously paid parcel as well as the name and correct property identification number of the property that you intended to pay.**
- A copy of the certified letter sent to the erroneous property owner. As per Florida Statute 197.182, you must request in writing, **via certified mail**, reimbursement from the property owner whose taxes were paid in error. You must allow them **45 days** in which to respond **before** requesting a refund from Broward County. **We cannot accept any new claims until the 45-day waiting period has expired.**
- Original **certified return receipt/green card and receipt of certified mail (PS Forms 3800 & 3811)**. If the certified mail is returned to you unclaimed, then submit the **entire, unopened envelope and letter** to Broward County. We will accept tracking information from overnight services such as Fed-Ex, UPS, etc. if the property owner resides out of the country.
- Proof of payment. For this, Broward County requires a copy of the cancelled check/Mag Tape front and back. Any checks/Mag Tapes used to pay multiple parcels must also include a distribution or listing of the parcels paid with that check, indicating that the erroneously paid parcel was in fact paid with that check/Mag Tape.

We anticipate that the above guidelines and checklist will assist your company and The Broward County Tax Collector in working together to expedite your claim. **In order to further these efforts, please forward these guidelines to any additional employees working erroneous payment claims in Broward County.** If you have any additional questions, or need further assistance regarding your claim, please contact our office at (954) 357-6200.

Sincerely,

Records, Taxes and Treasury Division
Tax and License Section



Broward County Board of County Commissioners

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