

# NOTICE OF TAX LIEN FOR EXEMPTIONS AND ASSESSMENT LIMITATIONS

DR-453  
R. 01/25  
Rule 12D-16.002  
F.A.C.  
Effective 04/25  
Page 1 of 2

\_\_\_\_\_ County, Florida

\_\_\_\_\_ (taxpayer) has received exemption(s), assessment limitation(s), or both totaling \$\_\_\_\_\_ for \_\_\_\_\_ years.

The property appraiser has discovered that the taxpayer was not legally entitled to receive the exemption(s) or assessment limitation because:

\_\_\_\_\_.

Sections 193.072, 193.155(10), 193.1554(10), 193.1555(10), 193.501(9), 193.703(7), 196.011(5), 196.011(10), 196.075(9), and 196.161(1), F.S., require a lien on the property to recover unpaid taxes. The property appraiser will recover from the taxpayer taxes due, a 50 percent penalty and 15 percent interest for any year or years within the last ten years in which the taxpayer was not entitled to, but was granted, a tax exemption or assessment limitation.

When this document is recorded, it becomes a lien on the real property addressed and legally owned by the taxpayer in Florida.

**For official use only**

Taxpayer name		Parcel ID	
Address		Legal description	

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tax Year / Date Tax Due	Reason for Lien	Taxes due	Penalty	Interest	Total (3+4+5)
/					
/					
/					
/					
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/					
/					
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/					
<b>Tax Collector:</b> The 50 percent penalty is calculated individually on each annual exemption or assessment limitation. Interest is based on the taxes exempted or excluded each year from the date the taxes become due for each assessment until the lien is satisfied.  The tax collector must collect any fees and costs which the property appraiser or the tax collector has incurred in filing and collecting this lien.			<b>Total for Column 6 (subtotal)</b>		
			Added fees and costs paid by:	Property Appraiser	+
				Tax Collector	+
			<b>Total due</b>		

I certify that I have read this notice of tax lien and the facts in it are true. If prepared by someone other than the property appraiser, this declaration is based on all information of which the preparer has knowledge.

\_\_\_\_\_ Signature \_\_\_\_\_ Title \_\_\_\_\_ Date

Payment must include all unpaid taxes, interest, penalties, fees, and costs, or the lien will not be satisfied.

## INSTRUCTIONS

### PROPERTY APPRAISER

**Column 1 Tax Year/Date Tax Due**

Enter the tax year and the date the tax was due for that year, usually November 1.

**Column 2 Reason for lien**

Enter the reason for the lien (e.g. improper exemption or not qualified for assessment limitation).

**Column 3 Taxes Due**

Enter the amount of taxes due for each year. To calculate the taxes due multiply the value of the property which escaped taxation by the millage rate which was effective for that year.

**Column 4 Penalty**

Enter the amount of the penalty due. This is 50 percent of the tax under ss. 193.155(10), 193.1554(10), 193.1555(10), 193.501, 193.703(7), 196.011(5), 196.011(10), 196.075(9), and 196.161(1), F.S. If the property appraiser made a clerical mistake or omission, a penalty is not due.

If a penalty is not due, enter zero. See ss. 193.155(9) and 196.161(1)(b), F.S., and Rule 12D-8.0064(3)(d), F.A.C.

### TAX COLLECTOR

**Column 5 Interest on Tax Exempted or Excluded**

Enter the amount of interest due:

- Interest is 15 percent of the tax per annum running from the due date, usually November 1, until paid.
- Multiply Column 3 by 15 percent per annum.

If a penalty is not due:

- Interest is not due.
- Enter zero in this column.

See ss. 193.155(9), 193.1554(10), 193.1555(10), 193.501, 193.703(7), 196.011(10), 196.075(9), and 196.161(1), F.S.

**Column 6 Subtotal:**

Enter the sum of Columns 3, 4, and 5.

**Total:** Enter the total of Column 6 plus added fees and costs.

### DISTRIBUTION

The distribution of funds collected under ss. 196.011(9) and 196.161(1), F.S., is:

- Fees and cost must be returned to the party initially expending them.
- Taxes, penalties, and interest distributed based on millage that was in effect for the year of the assessment.