**CANCELLATION OR CORRECTION**

DR-510

R. 08/25

Rule 12D-16.002

F.A.C.

**OF TAX CERTIFICATE**

Section 197.443, Florida Statutes

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **COMPLETED BY TAX COLLECTOR** | | | | | | | | | | |
| County | | | | Cancellation  Correction | | | Tax certificate # | | | |
| Current holder | | | | | | | Date sold | Amount | | |
| Parcel ID or legal description | | |  | | | | | | | |
| **PART 1. ERROR IN ASSESSMENT** | | | | | | | | | | |
| An error was made in the assessment of this property. A copy of the Certificate of Correction from the property appraiser is attached. Check all that apply. | | | | | | | | | | |
| Description  Assessed value  Owner of record  Other, specify: | | | | | | | | | | |
| Describe error and correction to be made. | |  | | | | | | | | |
| **PART 2. TAXES PAID** | | | | | | | | | | |
| The taxes were paid before the tax certificate was issued. A copy of the Tax Notice/Receipt is attached. | | | | | | | | | | |
| Tax notice/receipt # | | | | | | | | | | |
| **Part 3. Recommendation** | | | | | | | | | | |
| Recommendation to DOR:  Approval  Denial | | | | | | | | | | |
| Explanation |  | | | | | | | | | |
| I certify that I have entered a memorandum on the list of certificates sold for taxes in this office, according to s. 197.443, F.S. | | | | | | | | | | |
|  | | | | |  |  | | |  |  |
| Signature, tax collector or deputy | | | | |  | Title | | |  | Date |

**Instructions for Submission to Department of Revenue**

The tax collector must electronically submit the completed form and supporting documentation to Property Tax Oversight through the Oversight and Assistance System (OASYS) electronic portal using the Refunds and Certificates System (RACS) at the following web address: <http://ptoportal.floridarevenue.com>.