How to Apply for a Property Tax Refund

Please visit this webpage for more information about property taxes.



If you believe you overpaid your property taxes, you may be eligible for a refund. See section 197.182, Florida Statutes (F.S.).

How to Apply for a Refund

If you believe you have overpaid your property taxes (for real property and tangible personal property), you may be eligible for a refund. To apply for a refund, complete an *Application for Refund of Ad Valorem Taxes* (Form <u>DR-462</u>) and submit it to your <u>county tax collector</u>. Explain the reason for the refund, attach any documents that support your request, and sign and date the application. The tax collector has the authority to approve refunds less than \$2,500. If the refund request is \$2,500 or more, the tax collector must send the application to the Department of Revenue (Department) for consideration.

If the tax collector or Department approves your application, you will receive a refund.

Examples of Reasons to Request a Refund

A taxpayer may request a property tax refund for these reasons:

- An approved exemption not applied to your bill
- Being billed for the wrong building or incorrect square footage
- Being double assessed
- A miscalculated early payment discount
- A mathematical error
- Overpayment of property taxes
- Payment when no tax is due
- Payment of someone else's taxes in error

If the Property Appraiser or Tax Collector Discovers an Error

If the property appraiser or tax collector discovers an error of \$10 or more on your property taxes, they will send you a refund application.

If You Think There is an Error

If you think there is an error on your property tax bill, compare your bill with prior bills and your notice of proposed property taxes (also known as a TRIM notice), which your county property appraiser mails to you in August every year. You can research your county tax collector's and property appraiser's websites for information about your property. You can also call them for more information.

Time Limits on Refund Requests

Refund applications must be submitted within four years after January 1 of the tax year for which the taxes were paid. For example, if you discover an error on your 2020 tax bill, you have until January 1, 2024, to request a refund.

Refund Requests of \$2,500 or More

The tax collector must send the Department any refund requests of \$2,500 or more. If the Department approves your refund application, your tax collector will receive notification from the Department, and the tax collector will send you a refund. If the Department approves the refund and county funds are available, a taxpayer will usually receive the refund within 100 days after making a claim. The tax collector, property appraiser, or the Department may extend this time up to 60 additional days if there is good cause for issuing the refund after that date.

Appealing a Denial of a Refund Request

If the tax collector or the Department denies your refund request, the tax collector will send you a denial letter. After meeting the requirements of ss. <u>194.171</u> and <u>197.182</u>, F.S., you have 60 days to appeal a denial of your refund request. The denial will be sent to you either by postal mail or electronically. Tax collectors use electronic notifications only with the property owner's express consent. Contact your tax collector to appeal the denial of your refund request.