



Ken Burton Jr.  
*Innovating Better Ways to Serve*

## 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 18 months after the date of the erroneous payment (or within 12 months if taxes are delinquent) and before 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 18 months (or 12 months if delinquent). 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](http://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 (see #2 above). 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 the following:
  - 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 page 2 of this document or can be obtained from the Department of Revenue website at <http://dor.myflorida.com/dor/property/forms/current/dr462.pdf>. *You must wait 45 days before applying for the refund.*
  - **Send all documents to:** Ken Burton Jr., Manatee County Tax Collector  
Attention: QA Department  
819 - 301 Blvd W  
Bradenton, FL 34205