

Notice of Tax Lien For Assessment of Escaped Taxes

DR-453B
R. 12/03

_____ County

Pursuant to the provisions of sections 193.092, Florida Statutes, notice is hereby given that the recipient(s) named below has failed to pay lawfully assessed escaped ad valorem property taxes on property located at:

Address, City, County

Which was sold on _____ to _____
Date Purchaser

FOR OFFICIAL USE ONLY

The statutes provide for recovery of unpaid taxes from the previous owner of property that escaped taxation that was sold to a bona fide purchaser before certification of the back assessment to the tax collector, by means of a lien on any property of the previous owner. This document shall constitute a lien on any property that is legally owned by said taxpayer in the State of Florida.

NAME _____
ADDRESS _____

Tax Year/Date tax due 1	Tax due 2	Interest 3	Total (2+3)

NOTICE TO COLLECTOR: The Tax Collector shall also collect any fees and costs which the Property Appraiser or Tax Collector has incurred in filing this lien, or collecting same.

Fees and cost paid by the Property Appraiser: _____ Fees and costs paid by the Tax Collector: _____

Under penalties of perjury, I declare that I have read the forgoing notice of tax lien and that the facts stated in it are true. If prepared by someone other than the Property Appraiser, his/her declaration is based on all information of which he/she has any knowledge.

Signature and Title

Date

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

GENERAL INSTRUCTIONS FOR COMPLETION OF FORM DR-453B

Enter for each column:

PROPERTY APPRAISER:

- Column 1. Tax Year/Date Tax Due: Insert the tax year and the date the tax was due for that year, usually November 1. Back taxes may only be assessed for the 3 years preceding the year in which it was discovered back taxes were due.
- Column 2. Tax Due: This is the amount of tax due based on the valuation applied to the property for the year or years in which it escaped taxation extended by the millage that was in effect for the year of the assessment.

TAX COLLECTOR:

- Column 3. Interest: Interest is 18 percent of the tax per annum running from the delinquency date until paid. Section 197.172, F.S.
- TOTAL: Sum of columns 2 and 3.

Notice:

The distribution of funds collected pursuant to section 193.092, Florida Statutes, shall be as follows: Fees and cost will be returned to the party initially expending said fees or costs. Taxes shall be distributed based upon millage that was in effect for the year of the assessment.