



APPLICATION FOR SPECIAL DISTRIBUTIONS FOR CONTESTED PROPERTY TAXES

DR-593
N. 6/98

Section 218.66, Florida Statutes

An action to contest a tax assessment has been brought by a taxpayer in a county or municipality participating in the distribution of half-cent sales tax proceeds pursuant to s. 218.61 and the difference between the good-faith payment made by that taxpayer pursuant to s. 194.171(3), and the tax on the assessment is more than 6 percent of the total assessed taxes for the county or municipality, the county or municipality qualifies for a special distribution of funds from the Local Government Half-cent Sales Tax Clearing Trust Fund.

The action to contest a tax assessment has not been resolved or is not expected to be resolved by July 1 of the year following the year in which the tax was assessed. If the action to contest a tax assessment has not been resolved by July 1, distributions shall be made prior to September 30 of the year following the year in which the tax was assessed.

Determination of eligibility for the special distribution	
1. Assessed value of property for which assessment is contested. (Attach copy of lawsuit)	
2. Taxes that would have been paid on the property appraiser's tax assessment. (Attach copy of tax bill.)	
3. Good faith payment by the taxpayer (Attach paid receipt)	
4. Difference between 2 and 3.	
5. Total of district-wide millage levies by the county or municipality. (From DR 403CC - 4 must be more than 6 percent of 5)	
6. Distribution calculated based on the above. (95 percent of 4)	

Estimated date resolution is expected (if known): _____

Upon resolution of the action to contest the tax assessment, any county or municipality that received a special distribution pursuant to this section, shall immediately repay to the Local Government Half-cent Sales Tax Clearing Trust Fund the full amount of any tax revenues received as a result of the resolution.

I certify that all of the above and attached information is accurate and true to the best of my knowledge.

Signature, authorized official	Print name	Date
County or municipality	Title	

Overview of Process for Special Distributions for Contested Property Taxes under Section 218.66, F.S.	
County or Municipality	<ol style="list-style-type: none"> 1. Provide information requested on top of form. 2. Authorized official - Sign and date form indicating name of county or municipality and remit to Florida Department of Revenue, Property Tax Oversight, Research and Analysis Section, PO Box 3000, Tallahassee, FL 32399-3000 by September 1 of year of application. 3. Immediately repay the full amount of any tax revenues received as a result of the resolution of the dispute. Please contact Revenue Accounting, Florida Department of Revenue, regarding repayment.
Property Tax Oversight	<ol style="list-style-type: none"> 1. Verify the amounts attested to by the applying official exceed 6 percent of total district wide millage levies by the affected county or municipality. 2. Certify to Revenue Accounting, Florida Department of Revenue, based upon the amounts provided by local official, the county or municipality is eligible to receive a special distribution for contested property taxes.
Revenue Accounting	<ol style="list-style-type: none"> 1. Verify that applying county or municipality participates in the distribution of half-cent sales tax proceeds pursuant to s. 218.61 F.S. 2. Distribute appropriate funds by September 30 of year of application. 3. Notify county or municipality each subsequent April of the requirement to immediately repay the full amount of any tax revenues received as a result of the resolution of the dispute.
<p>If you have any questions regarding the application process, please contact Property Tax Oversight, Research and Analysis Section, at (850) 717-6570. If you have any questions regarding the distribution of funds, please call Revenue Accounting at (850) 617-8586.</p>	