

To: Property Appraisers, Tax Collectors, and Interested Parties
From: James McAdams
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Bulletin: PTO 10-01

**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

**Return of Real Property in Attempt to Establish Adverse Possession without
Color of Title, Form DR-452**

The purpose of this bulletin is to clarify what actions should be taken when Form DR-452 is filed with the Property Appraiser's office. It has recently come to the Department's attention that Form DR-452 is being treated differently in different counties due to the lack of clear instructions to the Property Appraiser regarding what he or she should do when this form is filed. This bulletin is an attempt to provide those instructions.

The purpose of this form is to create a public record which a person claiming adverse possession may refer back to when trying to gain title to the land years in the future. Accordingly, the Property Appraiser will need to file and retain this form in their records.

In no case should the person attempting to establish adverse possession be listed as an "owner" of the property, either singly or jointly with the legal owner of the property, solely because they filed Form DR-452. Because there has been some confusion on this point, we are proposing an amendment to Form DR-452 to remove the language on the form stating that the person claiming adverse possession will be added to the tax roll. While the revised form is undergoing the promulgation process an alternate form is available for use at:
<http://dor.myflorida.com/dor/property/forms/#5>.

Finally, some Property Appraisers have inquired about notifying the legal property owner that this form has been filed on their property. While the Property Appraiser has no duty to notify the legal owner of the property of this filing, the Property Appraiser may, at his or her discretion, send a letter to the property owner notifying them of the filing and including a copy of the Form DR-452 which was filed.

If you have questions regarding this matter, you may e-mail DORPTO@dor.state.fl.us or call Kama Monroe at (850) 414-6104.