

GENERAL INSTRUCTIONS FOR COMPLETION OF FORM DR-453

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.
- Column 2. **Value Exempted:** The amount of taxable value on which the exemption was applied.
- Column 3. **Amount of Tax Exempted:** The amount of tax due on the taxable value exempted in column 2.
- Column 6. **Assessment Limitation Value:** The amount of taxable value on which the assessment limitation was applied. To calculate this amount subtract the limited assessed value (capped value) from just value shown on the tax roll for each year.
- Column 7. **Tax Due from Wrongful Assessment Limitation:** The amount of tax due on the taxable value limited in column 2.
- Column 4 & 8. **Penalty on Tax Exempted: Penalty on Assessment Limitation:** This is 50 percent of the tax under s. 196.011(9)(a) and 196.161(1)(a)(b), F.S. Penalty is not due on property appraiser clerical mistakes. s. 193.155(9), 196.161(1)(b); rule 12D-8.0064(3)(d). If penalty is not due, property appraiser should enter zero in columns 4, 5, 8, and 9.

TAX COLLECTOR:

- Column 5. **Interest on Tax Exempted:** Interest is 15 percent of the tax per annum running from the due date, usually November 1, until paid. Section 196.011(9)(a) and 196.161(1)(a), F.S. If penalty is not due in column 4, then enter zero in this column.
- Column 9. **Interest on Assessment Limitation:** Interest is 15 percent of the tax per annum running from the due date, usually November 1, until paid. Section 193.155(9), F.S. If penalty is not due in column 8, then enter zero in this column.
- Column 10. **TOTAL:** Sum of Columns 3+4+5+7+8+9.
- TOTAL DUE Column 10 totals plus fees and costs.

Notice: The distribution of funds collected pursuant to Section 196.011(9)(a) or 196.161(1)(a), Florida Statutes, shall be as follows: Fees and cost will be returned to the party initially expending said fees or costs. Taxes, penalties and interest shall be distributed based upon millage that was in effect for the year of the assessment.