

**NOTICE OF TAX LIEN FOR
ASSESSMENT OF
ESCAPED TAXES**

DR-453B
R. 04/16
Rule 12D-16.002
F.A.C.
Eff. 04/16

_____ County

Under Section 193.092, F.S., notice is given that the recipient(s) named below must pay escaped ad valorem property taxes on property located at: (address, city, county)

Sold to: _____ (Purchaser)

Date sold: _____, 20____

For official use only

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

| | |
|---------------|-------|
| Taxpayer name | _____ |
| Address | _____ |

| Column 1 | Column 2 | Column 3 | Column 4 |
|-----------------------|----------|----------|-------------|
| Tax Year/Date Tax Due | Tax Due | Interest | 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 or collecting on this lien.

Fees and cost paid by the property appraiser _____

Fees and costs paid by the tax collector _____

I certify that I have read this notice of tax lien and the facts in it are true. If prepared by someone other than the property appraiser, this declaration is based on all information of which he or she has knowledge.

Signature Title Date

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

INSTRUCTIONS

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PROPERTY APPRAISER

**Column 1
Tax Year/Date Tax Due**

Insert the tax year and the date taxes were due for that year, usually November 1. Back taxes may only be assessed for the 3 years immediately before the year in which it was discovered back taxes were due.

**Column 2
Tax Due**

Insert 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**

Insert interest calculated. Interest is 18 percent of the tax per year, from the delinquency date until paid. Section 197.172, F.S.

**Column 4
Total**

Insert sum of Columns 2 and 3.

DISTRIBUTION

The distribution of funds collected under section 193.092, Florida Statutes, must be as follows:

- Fees and cost must be returned to the party initially expending the fees or costs.
- Taxes shall be distributed based on the millage in effect for the year of the assessment.