



**Worksheet to Calculate the Prorated Refund of
 Ad Valorem Taxes Paid by Certain Qualifying Veterans
 or Veterans' Surviving Spouses**
 Section 196.081(1)(b), Florida Statutes

Suggested
 Worksheet
 DR-464
 R. 11/23
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Section 1: TO BE COMPLETED BY THE PROPERTY APPRAISER			
Veteran or Spouse Name			
Property Address			
Date title acquired		Parcel number	
<i>Calculation of proration ratio:</i> 1. Number of days remaining in the year after the date of acquisition, plus the day of acquisition: _____ 2. Line 1 divided by 365 days (366 if a leap year); enter this proration ratio: _____ / 365 days = _____			
_____ Signature, Property Appraiser or designee		_____ Date	

Next Step: Property appraiser makes the entries on the tax roll and provides a copy of the worksheet to the county tax collector to complete section 2 and issue the refund.

Section 2: TO BE COMPLETED BY THE TAX COLLECTOR	
<i>Calculation of prorated refund:</i>	
3. Enter the amount of ad valorem taxes paid by the applicant, exclusive of non ad valorem assessments, on the newly acquired property in the previous tax year.	\$ _____
4. Multiply the amount of taxes paid entered on line 3 by the proration ratio entered on line 2 to calculate the prorated refund amount.	_____ x _____ = \$ _____
_____ Signature, Tax Collector or designee	_____ Date

Next Step: Tax Collector issues the refund.

Worksheet Instructions

Worksheet Purpose

This suggested worksheet is intended to facilitate the exchange of information between county property appraisers and county tax collectors for the purpose of calculating and documenting the refund due to a veteran or surviving spouse of a veteran under section 196.081(1)(b), Florida Statutes, for ad valorem taxes paid in the previous tax year on newly acquired property. Refunds due under the statute are prorated as of the date of transfer of the property.

This suggested worksheet is for calculating the prorated refund amount for the assistance of property appraisers, tax collectors, taxpayers and other interested persons. The statutes involved are summarized here. Please refer to the Florida Statutes referenced below for further information.

Prorated Refund Eligibility Review

The review to determine whether the veteran or surviving spouse is eligible for a prorated refund begins with the filing of the application for the veteran or veteran's surviving spouse exemption, Form DR-501, *Application for Homestead and Related Tax Exemptions* (incorporated by reference in Rule 12D-16.002, F.A.C.), with the property appraiser on the newly acquired property.

The veteran or veteran's surviving spouse is eligible for a prorated refund if the property appraiser determines the following statutory criteria have been met:

1. The veteran or veteran's surviving spouse qualifies for and receives an exemption under section 196.081, F.S., in the current tax year.
2. The property identified in the application for the veteran or veteran's surviving spouse exemption, Form DR-501, was acquired between January 1 and November 1 of the previous tax year.

If the property appraiser determines the veteran or veteran's surviving spouse is eligible for a prorated refund, the property appraiser will complete section 1 of the worksheet. The purpose of this section is to calculate the proration ratio. This ratio will be used by the tax collector to complete section 2 of the worksheet to determine the amount of the prorated refund payable to the veteran or veteran's surviving spouse for ad valorem taxes, exclusive of non ad valorem assessments, paid for the previous tax year on the newly acquired property.