



HOW TO APPLY FOR A REFUND

Property Tax Oversight

If you believe you overpaid your property taxes, you may be able to apply for a refund (see section [197.182](#), Florida Statutes).

How to apply for a refund

If you believe you have overpaid your property taxes, you may be eligible for a refund. To apply for a refund, complete an *Application for Refund of Ad Valorem Taxes* (Form [DR-462](#)) and submit it to your county tax collector. Explain the reason for the refund, attach any documents that support your request, and sign and date the application. If the tax collector approves your application, he or she will send you a refund. Refunds may apply to both real and tangible personal property taxes.

Examples of reasons to request a refund

- An approved exemption not applied to your bill
- Being billed for the wrong building or incorrect square footage
- Being double assessed
- A miscalculated early payment discount
- A mathematical error
- Overpayment of property taxes
- Payment when no tax is due
- Payment of someone else's taxes in error
- Payment for a tax certificate that is subsequently corrected or amended

If the property appraiser or tax collector discovers an error

If the property appraiser or tax collector discovers an error of \$10 or more on your property taxes, they will contact you and send you an application to apply for a refund.

If you think there is an error

If you identify an error on your property tax bill, compare your bill with prior bills and your notice of proposed property taxes (also known as a TRIM) notice, which your county property appraiser mails to you in August every year. You can research your county tax collector's and property appraiser's [websites](#) for information about your property. You can also call them for more information.

Time limits on refund requests

A refund may not be granted unless a claim for the refund is made within four years after January 1 of the tax year for which the taxes were paid. For example, if you discover an error on your 2020 tax bill, you have until January 1, 2024, to request a refund.

If the Department of Revenue approves a refund request

The tax collector must send the Florida Department of Revenue any refund requests of \$2,500 or more. If the Department approves your refund application, your tax collector will receive notification from the Department and will send you a refund. If the tax collector or the Department denies your refund request, the tax collector will send you a denial letter. If the Department approves the refund and county funds are available, in most cases a taxpayer will receive the refund within 100 days after making a claim. The tax collector, property appraiser, or the Department may extend this time up to 60 additional days if there is good cause for issuing the refund after that date.

Appealing a denial of a refund request

After meeting the requirements of sections [194.171](#) and [197.182](#), F.S., you have 60 days to appeal a denial of your refund request. The tax collector may send a notice of denial to you either by postal mail or electronically. Tax collectors use electronic notifications only with the property owner's express consent. Contact your tax collector to appeal the denial of your refund request.