



REPORT OF ERRORS AND INSOLVENCIES

Section 197.492, Florida Statutes

DR-505
R. 01/25
Rule 12D-16.002,
F.A.C.
Effective 04/25
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Certified to the Board of County Commissioners by _____, Tax Collector for _____ County, Florida.

Discounts, errors, double assessments, insolvencies, federal bankruptcies, properties in which taxes are below the minimum tax bill under s. 197.212, F.S., and properties assigned to the list of lands available for taxes and exemptions are the only reasons for not collecting personal property taxes. Do not list any personal property tax item unless it is uncollectible. Do not take credit for items which are expected to be collected and remitted later.

Before submitting this list to the board of county commissioners, the tax collector must fill out and sign the certificate at the end of this form as the last page of the report and recapitulate the amount of all taxes that will be credited.

[illegible]

Year	Population (millions)	Population (billions)
1950	2.5	0.25
1960	3.0	0.30
1970	3.7	0.37
1980	4.4	0.44
1990	5.3	0.53
2000	6.1	0.61
2010	6.9	0.69
2020	7.8	0.78
2030	8.5	0.85
2040	9.1	0.91
2050	9.7	0.97
2060	10.2	1.02
2070	10.7	1.07
2080	11.2	1.12
2090	11.7	1.17
2100	12.2	1.22

{table continues as long as needed}

[illegible]

	Increase	Decrease	Net
Correction Totals			
Total Insolvent			
Total Litigation			
Grand Totals			

INSTRUCTIONS

To Tax Collectors:

1. Use this for the last sheet on your report of discounts, errors, double assessments, and insolvencies.
2. Do not list any item without showing the reason for reduction in the right-hand column.
3. As much as possible, group together all items coming under one heading. For instance, place all errors under one heading, all double assessments under another, and exemptions under another heading.
4. For exemptions, specify whether widow, veteran, homestead, disability, or other specified exemption.

Tax Collector Recapitulation

I, _____, Tax Collector of _____ County, Florida, certify this is a report of all discounts, errors, double assessments, insolvencies, federal bankruptcies, properties in which taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes on the assessment roll for 20____; that the discounts were actually earned for the month as shown; that the attached list shows all errors and double assessments as the property appraiser certified; that I have allowed no exemptions, other than those the attached list shows as certified by the property appraiser; that each item marked insolvent on the attached list is in fact insolvent and, although I have made a diligent search, I have been unable to find the tangible personal property to levy on to enforce the payment of the tax; and that I have not collected any of the items on the attached list.

I am entitled to credit against the 20____ assessment roll on the following amounts:

Discounts	
Errors	
Double Assessments	
Insolvencies	
Federal Bankruptcies	
Properties in which taxes are below the minimum tax bill	
Properties assigned to the list of lands available for taxes	
Total	

Signature, Tax Collector

County

Date