

NOV 16 2016

**TO:** Board of County Commissioners  
**FROM:** Bill Kinsaul, Clerk of the Circuit Court & Comptroller  
**DATE:** November 15, 2016  
**RE:** Tax Certificate Refunds and/or Cancellations

*J. Rosen*

Pursuant to Section 197.131 and 197.122, F.S., and Chapters 12D-8.021 and 12D-13.006, F.A.C., the following tax certificates have been approved for correction or cancellation by the Florida Department of Revenue and a refund is due as follows:

RE# 33313-000-000 Donald & Lorah Buchanan .....	\$ 445.98
RE# 08945-150-000 Robert G. Richardson .....	225.88
RE# 34506-000-000 Concepcion & Patricia Garcia.....	<u>229.90</u>
TOTAL	<u>\$ 901.76</u>

The requested action is for the Board to approve the refund totaling \$901.76. The Bay County Tax Collector and the Department of Revenue have approved the refund request.

BK/dlfowler

**PEGGY C. BRANNON  
TAX COLLECTOR, BAY COUNTY  
850 W 11<sup>TH</sup> STREET  
PANAMA CITY, FLORIDA  
32401**

**PHONE: (850) 248-8501  
FAX: (850) 248-8540**

**CERTIFIED FLORIDA COLLECTOR**

**POST OFFICE BOX 2285  
PANAMA CITY, FLORIDA 32402**

November 1, 2016

Attn: Maranda Griffin  
Board of County Commissioners  
P.O. Box 2269  
Panama City, FL 32402

Dear Sir:

Please be advised that a refund has been granted by the Florida Department of Revenue and/or Bay County Property Appraiser's office for the 2013, 2014 and 2015 property taxes for parcel number 33313-000-000 assessed in the name of Donald E. & Lorah R. Buchanan. This refund is due to an assessment and/or exemption error.

Your pro-rata share for this refund is \$ 445.98. Please remit our office your check in this amount made payable to Peggy C. Brannon, Tax Collector. Our office will refund the property owner when all monies have been received.

Thank you for your assistance in this matter.

Sincerely,



Mark Peel  
Tax Dept.



# APPLICATION FOR REFUND OF AD VALOREM TAXES

Section 197.182 Florida Statutes

DR-462  
R.12/11  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

COMPLETED BY APPLICANT		
Applicant name <u>Donald E. Buchanan</u>	County <u>Bay</u>	Date <u>11-1-16</u>
I am applying for a refund of \$ <u>1,152.88</u> For the tax year(s) <u>2013 2014 2015 20</u>	Mailing address <u>104 Manistee Dr Panama City Beach, FL 32413</u>	
Describe the reason for the refund. Attach any documents that support your request for a refund.		
I declare I have read this application and the facts in it are true. If prepared by someone other than the taxpayer, the declaration is based on all information the preparer knows.		
Signature, applicant <u>Donald Buchanan</u>		Date <u>11-1-16</u>



Applicant: File this form and supporting documents with your County Tax Collector.

COMPLETED BY TAX COLLECTOR		
<input type="checkbox"/> Approved	Parcel ID: <u>33313-000-600</u>	Date received
<input type="checkbox"/> Denied	Page and number	Check #
<input type="checkbox"/> Submitted to the Department of Revenue (DOR)	Recommendation: <input type="checkbox"/> Order <input type="checkbox"/> Deny	
Explanation: <u>Creggy Buchanan</u>		
Signature <u>Creggy Buchanan</u>		Title <u>TAX COLLECTOR</u> Date <u>11-1-16</u>
<b>Tax collector instructions for submitting to DOR, if \$2,500 or above or otherwise required</b>		
<b>Complete DR-462 and send with:</b>		
1. A copy of the paid tax receipt for each tax year requested		
2. Certificate of correction to the tax roll signed and dated by the property appraiser		
3. Other supporting documents		
4. Copy of homestead application or renewal, if required		
<b>For taxes paid in error:</b>		
1. Copy of certified letter to taxpayer (45 day notice)		
2. Copy of certified mail, return receipt requested		
3. Tax notice receipt		
4. Other supporting documents		
Mail: Property Tax Oversight Program Refund Section P.O. Box 3000 Tallahassee, FL 32315-3000		Email: <u>PTORefunds@dor.state.fl.us</u> Efax: <u>850-617-6107</u>

COMPLETED BY DOR		
Subject matter index code _____	<input type="checkbox"/> RP <input type="checkbox"/> TPP	Date approved
<input type="checkbox"/> Ordered <input type="checkbox"/> Denied	Reviews	
Signature, DOR _____		

Certificate of Correction of Tax Roll  
Sections 197.131 and 197.122, F.S.,  
and Rules 12D-8.021 and 12D-13.006(2) F.A.C.

2013-630  
BC-409  
R. 06/98

To: Tax Collector

You are hereby authorized to correct the valuation and/or tax, legal description, or owner's name and address of the following described ☒ Real ☐ Tangible Personal Property on the 2013 Tax Roll:  
(year)

Parcel ID Number 33313-000-000 O.R. Book & Page Number ORB 1912 P 1058  
Name & Address \*CONFIDENTIAL\* Tax Roll Description GULF HIGHLANDS UNIT #2  
BUCHANAN, DONALD E & LORAH R LOT 80 BLK 10  
See Tax Roll For Complete Legal

**The Initial Assessed Valuation Was:**

Market Value	<u>116,771</u>
Assessed or Classified Use Value	<u>116,771</u>
Exempt Value	<u></u>
Taxable Value	<u>116,771</u>
Penalty (TPP)	<u></u>
Initial Total Tax	<u>1,246.88</u>

**The Correct Assessed Valuation Is:**

Market Value	<u>116,771</u>
Assessed or Classified Use Value	<u>116,771</u>
Exempt Value	<u>50,000</u>
Taxable Value	<u>66,771</u>
Penalty (TPP)	<u></u>
Corrected Total Tax	<u>882.01</u>

A material mistake of fact relating to an essential condition of the property is being corrected pursuant to section 197.122, F.S., within one (1) year of approval of the tax roll which occurred on 7/17/2013,  
pursuant to section 193.1142, F.S. This correction is (check applicable box) (Date)

- ☒ a refund order being sent to the tax collector to issue the refund.\*  
☐ sent to the tax collector for action by the Department of Revenue under section 197.182, F.S.

\* Must be sent to DOR if this box is not checked.

**Reason(s) For Correction**

- |   |                                      |   |   |   |   |
|---|--------------------------------------|---|---|---|---|
| <input type="checkbox"/> Correct N & A            | <input type="checkbox"/> Add to Roll | <input type="checkbox"/> Delete from Roll       | <input checked="" type="checkbox"/> Exemptions: | <input checked="" type="checkbox"/> HX            | <input type="checkbox"/> Widow(er)s                   |
| <input type="checkbox"/> Combined with Parcel #   |                                      |   |   | <input type="checkbox"/> Disab.                   | <input type="checkbox"/> Wholly                       |
| <input type="checkbox"/> Doubled with Parcel #    |                                      |   |   | <input type="checkbox"/> Allow Ag. Classification |   |
| <input type="checkbox"/> Adj. Value               | <input type="checkbox"/> Land        | <input type="checkbox"/> Bldg.                  | <input type="checkbox"/> Misc.                  | <input type="checkbox"/> TPP                      | <input type="checkbox"/> Correct Property Description |
| <input type="checkbox"/> Adjust Square Feet       |                                      | <input type="checkbox"/> Adjust Lot Size        |   |   | <input type="checkbox"/> Amendment 10 Change          |
| <input type="checkbox"/> Adjust Acreage           |                                      | <input type="checkbox"/> Adjust No. of Lots     |   |   | <input type="checkbox"/> Back Assess                  |
| <input type="checkbox"/> Adjust No. of Res. Units |                                      | <input type="checkbox"/> Adjust Use of Property | <input type="checkbox"/> Improv.                | <input type="checkbox"/> Vacant                   | <input type="checkbox"/> Curtilage Change             |
| <input type="checkbox"/> Other                    |                                      |   |   | <input type="checkbox"/> Comm.                    |   |

Please Explain Reason(s) For Correction (Use Additional Sheets if Necessary)

CLERICAL ERROR. HX REMOVED IN ERROR.

REASON CODE 02  
TAX DIST 013

Dan Sowell, Property Appraiser  
County Property Appraiser/Deputy (Title)

Sheila Gray  
Quality Control

11/1/2016  
Date

Original - Tax Collector

Duplicate - Property Appraiser

Certificate of Correction of Tax Roll  
Sections 197.131 and 197.122, F.S.,  
and Rules 12D-8.021 and 12D-13.006(2) F.A.C.

2014-309  
BC-409  
R. 06/98

To: Tax Collector

You are hereby authorized to correct the valuation and/or tax, legal description, or owner's name and address of the following described ☒ Real ☐ Tangible Personal Property on the 2014 Tax Roll:  
(year)

Parcel ID Number 33313-000-000 O.R. Book & Page Number ORB 191 2 P 1058  
Name & Address \*CONFIDENTIAL\* Tax Roll Description GULF HIGHLANDS UNIT #2  
BUCHANAN, DONALD E & LORAH R LOT 80 BLK 10  
See Tax Roll For Complete Legal

**The Initial Assessed Valuation Was:**

Market Value	<u>115,968</u>
Assessed or Classified Use Value	<u>115,968</u>
Exempt Value	<u></u>
Taxable Value	<u>115,968</u>
Penalty (TPP)	<u></u>
Initial Total Tax	<u>1,368.54</u>

**The Correct Assessed Valuation Is:**

Market Value	<u>115,968</u>
Assessed or Classified Use Value	<u>115,968</u>
Exempt Value	<u>50,000</u>
Taxable Value	<u>65,968</u>
Penalty (TPP)	<u></u>
Corrected Total Tax	<u>950.71</u>

A material mistake of fact relating to an essential condition of the property is being corrected pursuant to section 197.122, F.S., within one (1) year of approval of the tax roll which occurred on 7/18/2014,  
pursuant to section 193.1142, F.S. This correction is **(check applicable box)** (Date)

☒ a refund order being sent to the tax collector to issue the refund.\*

☐ sent to the tax collector for action by the Department of Revenue under section 197.182, F.S.

\* Must be sent to DOR if this box is not checked.

**Reason(s) For Correction**

<input type="checkbox"/> Correct N & A	<input type="checkbox"/> Add to Roll	<input type="checkbox"/> Delete from Roll	<input checked="" type="checkbox"/> Exemptions: <input checked="" type="checkbox"/> HX	<input type="checkbox"/> Widow(er)s
<input type="checkbox"/> Combined with Parcel #			<input type="checkbox"/> Disab.	<input type="checkbox"/> Wholly
<input type="checkbox"/> Doubled with Parcel #			<input type="checkbox"/> Allow Ag. Classification	
<input type="checkbox"/> Adj. Value	<input type="checkbox"/> Land	<input type="checkbox"/> Bldg.	<input type="checkbox"/> Misc.	<input type="checkbox"/> TPP
<input type="checkbox"/> Adjust Square Feet		<input type="checkbox"/> Adjust Lot Size		<input type="checkbox"/> Correct Property Description
<input type="checkbox"/> Adjust Acreage		<input type="checkbox"/> Adjust No. of Lots		<input type="checkbox"/> Amendment 10 Change
<input type="checkbox"/> Adjust No. of Res. Units		<input type="checkbox"/> Adjust Use of Property	<input type="checkbox"/> Improv.	<input type="checkbox"/> Vacant
<input type="checkbox"/> Other			<input type="checkbox"/> Back Assess	<input type="checkbox"/> Curtilage Change
			<input type="checkbox"/> Comm.	

Please Explain Reason(s) For Correction (Use Additional Sheets if Necessary)

CLERICAL ERROR. HX REMOVED IN ERROR.

REASON CODE 02

TAX DIST 013

Dan Sowell, Property Appraiser

County Property Appraiser/Deputy (Title)

Sheila Gray  
Quality Control

11/1/2016

Date

Original - Tax Collector

Duplicate - Property Appraiser

Certificate of Correction of Tax Roll  
Sections 197.131 and 197.122, F.S.,  
and Rules 12D-8.021 and 12D-13.006(2) F.A.C.

2015-157  
BC-409  
R. 06/98

To: Tax Collector

You are hereby authorized to correct the valuation and/or tax, legal description, or owner's name and address of the following described ☒ Real ☐ Tangible Personal Property on the 2015 Tax Roll:  
(year)

Parcel ID Number 33313-000-000 O.R. Book & Page Number ORB 1912 P 1058  
Name & Address \*CONFIDENTIAL\* Tax Roll Description GULF HIGHALDINS UNIT #2  
BUCHANAN, DONALD E & LORAH R LOT 80 BLK 10  
See Tax Roll For Complete Legal

**The Initial Assessed Valuation Was:**

Market Value	<u>113,918</u>
Assessed or Classified Use Value	<u>113,918</u>
Exempt Value	<u></u>
Taxable Value	<u>113,918</u>
Penalty (TPP)	<u></u>
Initial Total Tax	<u>1,346.26</u>

**The Correct Assessed Valuation Is:**

Market Value	<u>113,918</u>
Assessed or Classified Use Value	<u>113,918</u>
Exempt Value	<u>50,000</u>
Taxable Value	<u>63,918</u>
Penalty (TPP)	<u></u>
Corrected Total Tax	<u>928.04</u>

A material mistake of fact relating to an essential condition of the property is being corrected pursuant to section 197.122, F.S., within one (1) year of approval of the tax roll which occurred on 7/24/2015,  
pursuant to section 193.1142, F.S. This correction is (check applicable box) (Date)

- ☒ a refund order being sent to the tax collector to issue the refund.\*  
☐ sent to the tax collector for action by the Department of Revenue under section 197.182, F.S.

\* Must be sent to DOR if this box is not checked.

**Reason(s) For Correction**

- |   |                                      |   |  |   |
|---|--------------------------------------|---|--|---|
| <input type="checkbox"/> Correct N & A            | <input type="checkbox"/> Add to Roll | <input type="checkbox"/> Delete from Roll   | <input checked="" type="checkbox"/> Exemptions: <input checked="" type="checkbox"/> HX | <input type="checkbox"/> Widow(er)s       |
| <input type="checkbox"/> Combined with Parcel #   |                                      |   | <input type="checkbox"/> Disab.  | <input type="checkbox"/> Wholly           |
| <input type="checkbox"/> Doubled with Parcel #    |                                      |   | <input type="checkbox"/> Allow Ag. Classification                                      |   |
| <input type="checkbox"/> Adj. Value               | <input type="checkbox"/> Land        | <input type="checkbox"/> Bldg.              | <input type="checkbox"/> Correct Property Description                                  |   |
| <input type="checkbox"/> Adjust Square Feet       |                                      | <input type="checkbox"/> Misc.              | <input type="checkbox"/> Amendment 10 Change   |   |
| <input type="checkbox"/> Adjust Acreage           |                                      | <input type="checkbox"/> Adjust Lot Size    | <input type="checkbox"/> Back Assess   | <input type="checkbox"/> Curtilage Change |
| <input type="checkbox"/> Adjust No. of Res. Units |                                      | <input type="checkbox"/> Adjust No. of Lots | <input type="checkbox"/> Comm.   |   |
| <input type="checkbox"/> Adjust Use of Property   | <input type="checkbox"/> Improv.     | <input type="checkbox"/> Vacant             |  |   |
| <input type="checkbox"/> Other                    |                                      |   |  |   |

Please Explain Reason(s) For Correction (Use Additional Sheets if Necessary)

CLERICAL ERROR. HX REMOVED IN ERROR

REASON CODE 02  
TAX DIST 013

Dan Sowell, Property Appraiser  
County Property Appraiser/Deputy (Title)

Sheila Gray  
Quality Control

11/1/2016  
Date

Original - Tax Collector

Duplicate - Property Appraiser

## # TC906H 10 T13 ACS Tax Collection System

## Collections System Inquiry

Bill No. Parcel No.

Roll History

R 878200 R 33313-000-000

thru 10/06/2016

2016 --- 2014 ---

--- 2013 ---

Bill# R 869760  
Owner BUCHANAN, DONALD E & LORAH R  
Valu 115968 Use 000100 .298 AC  
Assess 115968 District 0013  
Exempts

	County	City	School	Other
ExmpVal	0	0	0	0
Txb1Val	115968	115968	115968	115968

Taxes 1368.54  
Asmts 37.00  
\*Total 1405.54  
Rcpts 1349.32 11/21/2014 4519377 DSC  
CORELOGIC R E TAX S

Legals GULF HIGHLANDS UNIT #2  
LOT 80 BLK 10  
ORB 1912 P 1058

R 867950  
BUCHANAN, DONALD E & LORAH R  
116771 Use 000100 .298 AC  
116771 District 0013

County	City	School	Other
0	0	0	0
116771	116771	116771	116771

1246.88  
37.00  
1283.88  
1232.52 11/25/2013 3518473 DSC  
CORELOGIC R E TAX S

GULF HIGHLANDS UNIT #2  
LOT 80 BLK 10  
ORB 1912 P 1058

Action ?

## # TC906H 10 T13 ACS Tax Collection System

## Collections System Inquiry

Bill No. Parcel No.

Roll History

R 878200 R 33313-000-000

thru 10/06/2016

2016 --- 2015 ---

--- 2014 ---

Bill# R 874310  
Owner BUCHANAN, DONALD E & LORAH R  
Valu 113918 Use 000100 .298 AC  
Assess 113918 District 0013  
Exempts  
County City School Other  
ExmpVal 0 0 0 0  
TxblVal 113918 113918 113918 113918  
Taxes 1346.26  
Asmts 37.00  
\*Total 1383.26  
Rcpts 1327.93 11/19/2015 5522672 DSC  
CORELOGIC R E TAX S

Legals GULF HIGHLANDS UNIT #2  
LOT 80 BLK 10  
ORB 1912 P 1058

R 869760  
BUCHANAN, DONALD E & LORAH R  
115968 Use 000100 .298 AC  
115968 District 0013  
County City School Other  
0 0 0 0  
115968 115968 115968 115968  
1368.54  
37.00  
1405.54  
1349.32 11/21/2014 4519377 DSC  
CORELOGIC R E TAX S

GULF HIGHLANDS UNIT #2  
LOT 80 BLK 10  
ORB 1912 P 1058

Action ? ..

PEGGY C. BRANNON  
TAX COLLECTOR, BAY COUNTY  
850 W 11<sup>TH</sup> STREET  
PANAMA CITY, FLORIDA  
32401

PHONE: (850) 248-8501  
FAX: (850) 248-8540

CERTIFIED FLORIDA COLLECTOR

POST OFFICE BOX 2285  
PANAMA CITY, FLORIDA 32402

November 09, 2016

Attn: Doris Fowler  
Board of County Commissioners  
P.O. Box 2269  
Panama City, FL 32402

Dear Sir:

Please be advised that a refund has been granted by the Florida Department of Revenue and/or Bay County Property Appraiser's office for the 2014 and 2015 property taxes for parcel number 08945-150-000 assessed in the name of Robert G. Richardson. This refund is due to an assessment and/or exemption error.

AND  
2013

Your pro-rata share for this refund is \$ 225.88. Please remit our office your check in this amount made payable to Peggy C. Brannon, Tax Collector. Our office will refund the property owner when all monies have been received.

Thank you for your assistance in this matter.

Sincerely,



Mark Peel  
Tax Dept.

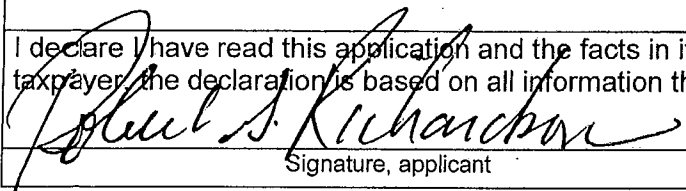


# APPLICATION FOR REFUND OF AD VALOREM TAXES

Section 197.182 Florida Statutes

DR-462  
R. 12/11  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

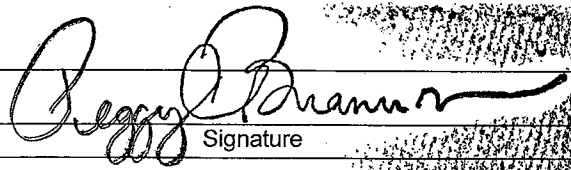
## COMPLETED BY APPLICANT

Applicant name		County	Date
I am applying for a refund of \$ <u>568.38</u> For the tax year(s) <u>2013</u> , <u>2014</u> , <u>2015</u> , 20__		Mailing address	
Describe the reason for the refund. Attach any documents that support your request for a refund.			
I declare I have read this application and the facts in it are true. If prepared by someone other than the taxpayer, the declaration is based on all information the preparer knows.			
 Signature, applicant		<u>11-9-16</u> Date	



**Applicant:** File this form and supporting documents with your **County Tax Collector**.

## COMPLETED BY TAX COLLECTOR

<input type="checkbox"/> Approved	Parcel ID <u>08945-150-000</u>	Date received
<input type="checkbox"/> Denied	Page and number	Check #
<input type="checkbox"/> Submitted to the Department of Revenue (DOR)		Recommendation: <input type="checkbox"/> Order <input type="checkbox"/> Deny
Explanation:		
 Signature		<u>Tax Collector</u> Title
		<u>11-9-16</u> Date
<b>Tax collector instructions for submitting to DOR, if \$2,500 or above or otherwise required</b>		
<b>Complete DR-462 and send with:</b>		
1. A copy of the paid tax receipt for each tax year requested		
2. Certificate of correction to the tax roll signed and dated by the property appraiser		
3. Other supporting documents		
4. Copy of homestead application or renewal, if required		
<b>For taxes paid in error:</b>		
1. Copy of certified letter to taxpayer (45 day notice)		
2. Copy of certified mail, return receipt requested		
3. Tax notice receipt		
4. Other supporting documents		
Mail: Property Tax Oversight Program Refund Section P.O. Box 3000 Tallahassee, FL 32315-3000		Email: <a href="mailto:PTORefunds@dor.state.fl.us">PTORefunds@dor.state.fl.us</a> Efax: 850-617-6107

## COMPLETED BY DOR

Subject matter index code _____	<input type="checkbox"/> RP <input type="checkbox"/> TPP	Date approved
<input type="checkbox"/> Ordered <input type="checkbox"/> Denied	Reviews	
_____ Signature, DOR		

Certificate of Correction of Tax Roll  
Sections 197.131 and 197.122, F.S.,  
and Rules 12D-8.021 and 12D-13.006(2) F.A.C.

2013-631  
BC-589  
R. 06/98

Bay County, Florida

To: Tax Collector

You are hereby authorized to correct the valuation and/or tax, legal description, or owner's name and address of the following described ☒ Real ☐ Tangible Personal Property on the 2013 Tax Roll:  
(year)

Parcel ID Number 08945-150-000 O.R. Book & Page Number ORB 3178 P 665  
Name & Address RICHARDSON, ROBERT G  
734 BEACHCOMBER DR Tax Roll Description NORTH SHORES PLAT U 2  
LYNN HAVEN, FL 32444 LOT 17 BLK C  
See Tax Roll For Complete Legal

**The Initial Assessed Valuation Was:**

Market Value	<u>536,075</u>
Assessed or Classified Use Value	<u>519,937</u>
Exempt Value	<u>50,000</u>
# Taxable Value	<u>469,937</u>
Penalty (TPP)	<u></u>
Initial Total Tax	<u>5,621.95</u>

**The Correct Assessed Valuation Is:**

Market Value	<u>514,792</u>
Assessed or Classified Use Value	<u>514,792</u>
Exempt Value	<u>50,000</u>
Taxable Value	<u>464,792</u>
Penalty (TPP)	<u></u>
Corrected Total Tax	<u>5,562.24</u>

A material mistake of fact relating to an essential condition of the property is being corrected pursuant to section 197.122, F.S., within one (1) year of ap  
pursuant to section 193.1142, F.S. This correction is (check applicable box) 7/17/2013  
(Date)

- ☒ a refund order being sent to the tax collector to issue the refund.\*  
☐ sent to the tax collector for action by the Department of Revenue under se  
\* Must be sent to DOR if this box is not checked.

**Reason(s) For Correction**

- |   |                                      |   |                                      |   |   |
|---|--------------------------------------|---|--------------------------------------|---|---|
| <input type="checkbox"/> Correct N & A            | <input type="checkbox"/> Add to Roll | <input type="checkbox"/> Delete from Roll       | <input type="checkbox"/> Exemptions: | <input type="checkbox"/> HX                       | <input type="checkbox"/> Widow(er)s                   |
| <input type="checkbox"/> Combined with Parcel #   |                                      |   |                                      | <input type="checkbox"/> Disab.                   | <input type="checkbox"/> Wholly                       |
| <input type="checkbox"/> Doubled with Parcel #    |                                      |   |                                      | <input type="checkbox"/> Allow Ag. Classification |   |
| <input checked="" type="checkbox"/> Adj. Value    | <input type="checkbox"/> Land        | <input checked="" type="checkbox"/> Bldg.       | <input type="checkbox"/> Misc.       | <input type="checkbox"/> TPP                      | <input type="checkbox"/> Correct Property Description |
| <input type="checkbox"/> Adjust Square Feet       |                                      | <input type="checkbox"/> Adjust Lot Size        |                                      |   | <input type="checkbox"/> Amendment 10 Change          |
| <input type="checkbox"/> Adjust Acreage           |                                      | <input type="checkbox"/> Adjust No. of Lots     |                                      |   | <input type="checkbox"/> Back Assess                  |
| <input type="checkbox"/> Adjust No. of Res. Units |                                      | <input type="checkbox"/> Adjust Use of Property | <input type="checkbox"/> Improv.     | <input type="checkbox"/> Vacant                   | <input type="checkbox"/> Curtilage Change             |
| <input type="checkbox"/> OTHER - XFOB             |                                      |   |                                      |   | <input type="checkbox"/> Comm.                        |

Please Explain Reason(s) For Correction (Use Additional Sheets if Necessary)

CLERICAL ERROR. BLDG TRAVERSE MEASUREMENTS KEYED INCORRECTLY.

REASON CODE 09  
TAX DIST 040

Dan Sowell, Property Appraiser  
County Property Appraiser/Deputy (Title)  
Sheila Gray  
Quality Control

11/9/2016  
Date

Original - Tax Collector

Duplicate - Property Appraiser

Certificate of Correction of Tax Roll  
Sections 197.131 and 197.122, F.S.,  
and Rules 12D-8.021 and 12D-13.006(2) F.A.C.

2014-311  
BC-589  
R. 06/98

Bay County, Florida

To: Tax Collector

You are hereby authorized to correct the valuation and/or tax, legal description, or owner's name and address of the following described ☒ Real ☐ Tangible Personal Property on the 2014 Tax Roll:  
(year)

Parcel ID Number 08945-150-000 O.R. Book & Page Number ORB 3178 P 665  
Name & Address RICHARDSON, ROBERT G  
734 BEACHCOMBER DR Tax Roll Description NORTH SHORES PLAT U 2  
LYNN HAVEN, FL 32444 LOT 17 BLK C  
See Tax Roll For Complete Legal

**The Initial Assessed Valuation Was:**

Market Value 532,487  
Assessed or Classified Use Value 531,006  
Exempt Value \_\_\_\_\_  
# Taxable Value 481,006  
Penalty (TPP) \_\_\_\_\_  
Initial Total Tax 6,501.31

**The Correct Assessed Valuation Is:**

Market Value 511,422  
Assessed or Classified Use Value 511,422  
Exempt Value 50,000  
Taxable Value 461,422  
Penalty (TPP) \_\_\_\_\_  
Corrected Total Tax 6,243.61

A material mistake of fact relating to an essential condition of the property is being corrected pursuant to section 197.122, F.S., within one (1) year of ap  
pursuant to section 193.1142, F.S. This correction is (check applicable box) 7/18/2014  
(Date)

- ☒ a refund order being sent to the tax collector to issue the refund.\*  
☐ sent to the tax collector for action by the Department of Revenue under se  
\* Must be sent to DOR if this box is not checked.

**Reason(s) For Correction**

- ☐ Correct N & A ☐ Add to Roll ☐ Delete from Roll ☐ Exemptions: ☐ HX ☐ Widow(er)s  
☐ Combined with Parcel # ☐ Disab. ☐ Wholly  
☐ Doubled with Parcel # ☐ Allow Ag. Classification  
☒ Adj. Value ☐ Land ☒ Bldg. ☐ Misc. ☐ TPP ☐ Correct Property Description  
☐ Adjust Square Feet ☐ Adjust Lot Size ☐ Amendment 10 Change  
☐ Adjust Acreage ☐ Adjust No. of Lots ☐ Back Assess ☐ Curtilage Change  
☐ Adjust No. of Res. Units ☐ Adjust Use of Property ☐ Improv. ☐ Vacant ☐ Comm.  
☐ OTHER - XFOB

Please Explain Reason(s) For Correction (Use Additional Sheets if Necessary)

CLERICAL ERROR. BLDG TRAVERSE MEASUREMENTS KEYED INCORRECTLY.

REASON CODE 09  
TAX DIST 055

Dan Sowell, Property Appraiser

County Property Appraiser/Deputy (Title)  
Sheila Gray  
Quality Control

11/9/2016  
Date

Original - Tax Collector

Duplicate - Property Appraiser

Certificate of Correction of Tax Roll  
Sections 197.131 and 197.122, F.S.,  
and Rules 12D-8.021 and 12D-13.006(2) F.A.C.

2015-159  
BC-589  
R. 06/98

Bay County, Florida

To: Tax Collector

You are hereby authorized to correct the valuation and/or tax, legal description, or owner's name and address of the following described ☒ Real ☐ Tangible Personal Property on the 2015 Tax Roll:  
(year)

Parcel ID Number 08945-150-000 O.R. Book & Page Number ORB 3178 P 665  
Name & Address RICHARDSON, ROBERT G Tax Roll Description NORTH SHORES PLAT U 2  
734 BEACHCOMBER DR LOT 17 BLK C  
LYNN HAVEN, FL 32444  
See Tax Roll For Complete Legal

**The Initial Assessed Valuation Was:**

Market Value	<u>527,809</u>
Assessed or Classified Use Value	<u>527,809</u>
Exempt Value	<u>50,000</u>
# Taxable Value	<u>477,809</u>
Penalty (TPP)	<u></u>
Initial Total Tax	<u>6,467.71</u>

**The Correct Assessed Valuation Is:**

Market Value	<u>506,962</u>
Assessed or Classified Use Value	<u>506,962</u>
Exempt Value	<u>50,000</u>
Taxable Value	<u>456,962</u>
Penalty (TPP)	<u></u>
Corrected Total Tax	<u>6,193.05</u>

A material mistake of fact relating to an essential condition of the property is being corrected pursuant to section 197.122, F.S., within one (1) year of ap  
pursuant to section 193.1142, F.S. This correction is (check applicable box) 7/24/2015  
(Date)

- ☒ a refund order being sent to the tax collector to issue the refund.\*  
☐ sent to the tax collector for action by the Department of Revenue under se  
\* Must be sent to DOR if this box is not checked.

**Reason(s) For Correction**

- |   |                                      |   |                                      |   |   |
|---|--------------------------------------|---|--------------------------------------|---|---|
| <input type="checkbox"/> Correct N & A            | <input type="checkbox"/> Add to Roll | <input type="checkbox"/> Delete from Roll       | <input type="checkbox"/> Exemptions: | <input type="checkbox"/> HX                       | <input type="checkbox"/> Widow(er)s                   |
| <input type="checkbox"/> Combined with Parcel #   |                                      |   |                                      | <input type="checkbox"/> Disab.                   | <input type="checkbox"/> Wholly                       |
| <input type="checkbox"/> Doubled with Parcel #    |                                      |   |                                      | <input type="checkbox"/> Allow Ag. Classification |   |
| <input checked="" type="checkbox"/> Adj. Value    | <input type="checkbox"/> Land        | <input checked="" type="checkbox"/> Bldg.       | <input type="checkbox"/> Misc.       | <input type="checkbox"/> TPP                      | <input type="checkbox"/> Correct Property Description |
| <input type="checkbox"/> Adjust Square Feet       |                                      | <input type="checkbox"/> Adjust Lot Size        |                                      |   | <input type="checkbox"/> Amendment 10 Change          |
| <input type="checkbox"/> Adjust Acreage           |                                      | <input type="checkbox"/> Adjust No. of Lots     |                                      |   | <input type="checkbox"/> Back Assess                  |
| <input type="checkbox"/> Adjust No. of Res. Units |                                      | <input type="checkbox"/> Adjust Use of Property | <input type="checkbox"/> Improv.     | <input type="checkbox"/> Vacant                   | <input type="checkbox"/> Curtilage Change             |
| <input type="checkbox"/> OTHER - XFOB             |                                      |   |                                      |   | <input type="checkbox"/> Comm.                        |

Please Explain Reason(s) For Correction (Use Additional Sheets if Necessary)

CLERICAL ERROR. BLDG TRAVERSE MEASUREMENTS KEYED INCORRECTLY.

REASON CODE 09  
TAX DIST 055

Dan Sowell, Property Appraiser

County Property Appraiser/Deputy (Title)

Sheila Gray  
Quality Control

11/9/2016

Date

Original - Tax Collector

Duplicate - Property Appraiser

Bill No. Parcel No.

Roll History

R 3007.00 R 08945-150-000

thru 10/06/2016

2015 --- 2014 ---

--- 2013 ---

Bill# R 298020  
Owner RICHARDSON, ROBERT G  
Valu 532487 Use 000100 .344 AC  
Assess 531006 District 0055  
Exempts HX  
County City School Other  
ExmpVal 50000 50000 50000 25000  
TxblVal 481006 481006 481006 506006

Taxes 6501.31  
Asmts 40.00  
\*Total 6541.31  
Rcpts 6279.66 11/12/2014 4261932 DSC  
RICHARDSON, ROBERT G

Legals NORTH SHORES PLAT UNIT #2  
LOT 17 BLK C  
ORB 3178 P 665

R 297280  
RICHARDSON, ROBERT G  
536075 Use 000100 .344 AC  
519937 District 0040  
HX  
County City School Other  
50000 50000 50000 25000  
469937 469937 469937 494937  
5621.95  
40.00  
5661.95  
5435.47 11/18/2013 3162614 DSC  
RICHARDSON, ROBERT G

NORTH SHORES PLAT UNIT #2  
LOT 17 BLK C  
ORB 3178 P 665

Action ? ..

Bill No. Parcel No.

Roll History

R 3007.00 R 08945-150-000

thru 10/06/2016

2015 --- 2015 ---

--- 2014 ---

Bill# R 299650  
Owner RICHARDSON, ROBERT G  
Valu 527809 Use 000100 .344 AC  
Assess 527809 District 0055  
Exempts HX

	County	City	School	Other
ExmpVal	50000	50000	50000	25000
TxblVal	477809	477809	477809	502809

Taxes 6467.71  
Asmts 40.00  
\*Total 6507.71  
Rcpts 6247.40 12/03/2015 5096405 DSC  
RICHARDSON, ROBERT G

Legals NORTH SHORES PLAT UNIT #2  
LOT 17 BLK C  
ORB 3178 P 665

R 298020  
RICHARDSON, ROBERT G  
532487 Use 000100 .344 AC  
531006 District 0055

HX  

	County	City	School	Other
	50000	50000	50000	25000
	481006	481006	481006	506006

6501.31  
40.00  
6541.31  
6279.66 11/12/2014 4261932 DSC  
RICHARDSON, ROBERT G

NORTH SHORES PLAT UNIT #2  
LOT 17 BLK C  
ORB 3178 P 665

Action ? ..

**PEGGY C. BRANNON  
TAX COLLECTOR, BAY COUNTY  
850 W 11<sup>TH</sup> STREET  
PANAMA CITY, FLORIDA  
32401**

**PHONE: (850) 248-8501  
FAX: (850) 248-8540**

**CERTIFIED FLORIDA COLLECTOR**

**POST OFFICE BOX 2285  
PANAMA CITY, FLORIDA 32402**

November 07, 2016

Attn: Maranda Griffin  
Board of County Commissioners  
P.O. Box 2269  
Panama City, FL 32402

Dear Sir:

Please be advised that a refund has been granted by the Florida Department of Revenue and/or Bay County Property Appraiser's office for the 2014 and 2015 property taxes for parcel number 34506-000-000 assessed in the name of Concepcion & Patricia Garcia. This refund is due to an assessment and/or exemption error.

Your pro-rata share for this refund is \$ 229.90. Please remit our office your check in this amount made payable to Peggy C. Brannon, Tax Collector. Our office will refund the property owner when all monies have been received.

Thank you for your assistance in this matter.

Sincerely,



Mark Peel  
Tax Dept.



# APPLICATION FOR REFUND OF AD VALOREM TAXES

Section 197.182 Florida Statutes

DR-462  
R.12/11  
Rule 12D-16.002  
Florida Administrative Code  
Effective 11/12

COMPLETED BY APPLICANT		
Applicant name <u>CONCEPCION AND PATRICIA GARCIA</u>	County <u>BAY</u>	Date <u>11-4-2016</u>
I am applying for a refund of \$ _____ For the tax year(s) <u>2014</u> , <u>2015</u> , <u>20</u> , <u>20</u>	Mailing address <u>14206 BAY AVENUE</u> <u>PANAMA CITY BEACH, FLORIDA</u> <u>32413</u>	
Describe the reason for the refund. Attach any documents that support your request for a refund. <u>The total and heated/cooled square footage of home and garage was implemented or put in as being larger than actually. Home and garage are smaller than indicated.</u>		
I declare I have read this application and the facts in it are true. If prepared by someone other than the taxpayer, the declaration is based on all information the preparer knows. <u>[Signature]</u> <u>Patricia Garcia</u> <u>11-04-16</u> Signature, applicant Date		



**Applicant:** File this form and supporting documents with your **County Tax Collector**.

COMPLETED BY TAX COLLECTOR		
<input type="checkbox"/> Approved	Parcel ID <u>34506-000-000</u>	Date received
<input type="checkbox"/> Denied	Page and number	Check #
<input type="checkbox"/> Submitted to the Department of Revenue (DOR) Recommendation: <input type="checkbox"/> Order <input type="checkbox"/> Deny		
Explanation: <u>[Signature]</u> <u>TAX COLLECTOR</u> <u>11.7.16</u> Signature Title Date		
<b>Tax collector instructions for submitting to DOR, if \$2,500 or above or otherwise required</b>		
<b>Complete DR-462 and send with:</b>		
1. A copy of the paid tax receipt for each tax year requested		
2. Certificate of correction to the tax roll signed and dated by the property appraiser		
3. Other supporting documents		
4. Copy of homestead application or renewal, if required		
<b>For taxes paid in error:</b>		
1. Copy of certified letter to taxpayer (45 day notice)		
2. Copy of certified mail, return receipt requested		
3. Tax notice receipt		
4. Other supporting documents		
Mail: Property Tax Oversight Program Refund Section P.O. Box 3000 Tallahassee, FL 32315-3000		
Email: <a href="mailto:PTORefunds@dor.state.fl.us">PTORefunds@dor.state.fl.us</a> Efax: 850-617-6107		

COMPLETED BY DOR	
Subject matter index code _____	<input type="checkbox"/> RP <input type="checkbox"/> TPP Date approved
<input type="checkbox"/> Ordered <input type="checkbox"/> Denied	Reviews
_____	_____
Signature, DOR	

Certificate of Correction of Tax Roll  
Sections 197.131 and 197.122, F.S.,  
and Rules 12D-8.021 and 12D-13.006(2) F.A.C.

2014-310  
BC-409  
R. 06/98

To: Tax Collector

You are hereby authorized to correct the valuation and/or tax, legal description, or owner's name and address of the following described ☒ Real ☐ Tangible Personal Property on the 2014 Tax Roll:  
(year)

Parcel ID Number 34506-000-000 O.R. Book & Page Number ORB 1868 P 1657  
Name & Address GARCIA, CONCEPCION & PATRICIA Tax Roll Description 28 3S 16W -23- 38B1  
14206 BAY AVE COM AT NW COR LOT 9  
PANAMA CITY BEACH, FL 32413  
See Tax Roll For Complete Legal

The Initial Assessed Valuation Was:

Market Value	<u>187,945</u>
Assessed or Classified Use Value	<u>187,945</u>
Exempt Value	<u>55,000</u>
Taxable Value	<u>132,945</u>
Penalty (TPP)	<u></u>
Initial Total Tax	<u>1,741.11</u>

The Correct Assessed Valuation Is:

Market Value	<u>179,845</u>
Assessed or Classified Use Value	<u>179,845</u>
Exempt Value	<u>55,000</u>
Taxable Value	<u>124,845</u>
Penalty (TPP)	<u></u>
Corrected Total Tax	<u>1,645.52</u>

A material mistake of fact relating to an essential condition of the property is being corrected pursuant to section 197.122, F.S., within one (1) year of approval of the tax roll which occurred on 7/18/2014,  
pursuant to section 193.1142, F.S. This correction is (**check applicable box**) (Date)

☒ a refund order being sent to the tax collector to issue the refund.\*

☐ sent to the tax collector for action by the Department of Revenue under section 197.182, F.S.

\* Must be sent to DOR if this box is not checked.

Reason(s) For Correction

<input type="checkbox"/> Correct N & A	<input type="checkbox"/> Add to Roll	<input type="checkbox"/> Delete from Roll	<input type="checkbox"/> Exemptions:	<input type="checkbox"/> HX	<input type="checkbox"/> Widow(er)s
<input type="checkbox"/> Combined with Parcel #				<input type="checkbox"/> Disab.	<input type="checkbox"/> Wholly
<input type="checkbox"/> Doubled with Parcel #				<input type="checkbox"/> Allow Ag. Classification	
<input checked="" type="checkbox"/> Adj. Value	<input type="checkbox"/> Land	<input checked="" type="checkbox"/> Bidg.	<input type="checkbox"/> Misc.	<input type="checkbox"/> TPP	<input type="checkbox"/> Correct Property Description
<input type="checkbox"/> Adjust Square Feet		<input type="checkbox"/> Adjust Lot Size			<input type="checkbox"/> Amendment 10 Change
<input type="checkbox"/> Adjust Acreage		<input type="checkbox"/> Adjust No. of Lots			<input type="checkbox"/> Back Assess
<input type="checkbox"/> Adjust No. of Res. Units		<input type="checkbox"/> Adjust Use of Property	<input type="checkbox"/> Improv.	<input type="checkbox"/> Vacant	<input type="checkbox"/> Curtilage Change
<input type="checkbox"/> Other					<input type="checkbox"/> Comm.

Please Explain Reason(s) For Correction (Use Additional Sheets if Necessary)

CLERICAL ERROR. BLDG SUB AREA WAS KEYED INCORRECTLY MAKING SQ FTG TOO BIG.

REASON CODE 16

TAX DIST 013

Dan Sowell, Property Appraiser

County Property Appraiser/Deputy (Title)

Sheila Gray

Quality Control

11/7/2016

Date

Original - Tax Collector

Duplicate - Property Appraiser

Certificate of Correction of Tax Roll  
Sections 197.131 and 197.122, F.S.,  
and Rules 12D-8.021 and 12D-13.006(2) F.A.C.

2015-158  
BC-409  
R. 06/98

To: Tax Collector

You are hereby authorized to correct the valuation and/or tax, legal description, or owner's name and address of the following described ☒ Real ☐ Tangible Personal Property on the 2015 Tax Roll:  
(year)

Parcel ID Number 34506-000-000 O.R. Book & Page Number ORB 1868 P 1657  
Name & Address GARCIA, CONCEPCION & PATRICIA Tax Roll Description 28 3S 16W -23- 38B1  
14206 BAY AVENUE COM AT NW COR LOT 9  
PANAMA CITY BEACH, FL 32413  
See Tax Roll For Complete Legal

**The Initial Assessed Valuation Was:**

Market Value	<u>222,975</u>
Assessed or Classified Use Value	<u>222,975</u>
Exempt Value	<u>55,000</u>
Taxable Value	<u>167,975</u>
Penalty (TPP)	<u></u>
Initial Total Tax	<u>2,157.77</u>

**The Correct Assessed Valuation Is:**

Market Value	<u>180,712</u>
Assessed or Classified Use Value	<u>180,712</u>
Exempt Value	<u>55,000</u>
Taxable Value	<u>125,712</u>
Penalty (TPP)	<u></u>
Corrected Total Tax	<u>1,658.31</u>

A material mistake of fact relating to an essential condition of the property is being corrected pursuant to section 197.122, F.S., within one (1) year of approval of the tax roll which occurred on 7/24/2015, pursuant to section 193.1142, F.S. This correction is (check applicable box) (Date)

- ☒ a refund order being sent to the tax collector to issue the refund.\*  
☐ sent to the tax collector for action by the Department of Revenue under section 197.182, F.S.  
\* Must be sent to DOR if this box is not checked.

**Reason(s) For Correction**

- |   |                                      |   |                                      |   |   |
|---|--------------------------------------|---|--------------------------------------|---|---|
| <input type="checkbox"/> Correct N & A            | <input type="checkbox"/> Add to Roll | <input type="checkbox"/> Delete from Roll       | <input type="checkbox"/> Exemptions: | <input type="checkbox"/> HX                       | <input type="checkbox"/> Widow(er)s                   |
| <input type="checkbox"/> Combined with Parcel #   |                                      |   |                                      | <input type="checkbox"/> Disab.                   | <input type="checkbox"/> Wholly                       |
| <input type="checkbox"/> Doubled with Parcel #    |                                      |   |                                      | <input type="checkbox"/> Allow Ag. Classification |   |
| <input checked="" type="checkbox"/> Adj. Value    | <input type="checkbox"/> Land        | <input checked="" type="checkbox"/> Bldg.       | <input type="checkbox"/> Misc.       | <input type="checkbox"/> TPP                      | <input type="checkbox"/> Correct Property Description |
| <input type="checkbox"/> Adjust Square Feet       |                                      | <input type="checkbox"/> Adjust Lot Size        |                                      |   | <input type="checkbox"/> Amendment 10 Change          |
| <input type="checkbox"/> Adjust Acreage           |                                      | <input type="checkbox"/> Adjust No. of Lots     |                                      |   | <input type="checkbox"/> Back Assess                  |
| <input type="checkbox"/> Adjust No. of Res. Units |                                      | <input type="checkbox"/> Adjust Use of Property | <input type="checkbox"/> Improv.     | <input type="checkbox"/> Vacant                   | <input type="checkbox"/> Curtilage Change             |
| <input type="checkbox"/> Other                    |                                      |   |                                      |   | <input type="checkbox"/> Comm.                        |

Please Explain Reason(s) For Correction (Use Additional Sheets if Necessary)

CLERICAL ERROR. BLDG SUB ARE WAS KEYED INCORRECTLY MAKING SQ FTG TOO BIG.

REASON CODE 16

TAX DIST 013

Dan Sowell, Property Appraiser

County Property Appraiser/Deputy (Title)

Sheila Gray  
Quality Control

11/7/2016

Date

Original - Tax Collector

Duplicate - Property Appraiser

# TC906H 10 T13 ACS Tax Collection System

Bill No. Parcel No.

R 928570 R 34506-000-000

2016 --- 2015 ---

Collections System Inquiry

Roll History

thru 10/06/2016

--- 2014 ---

Bill# R 925030  
Owner GARCIA, CONCEPCION & PATRICIA  
Valu 222975 Use 000100 .151 AC  
Assess 222975 District 0013  
Exempts HX VX

	County	City	School	Other
ExmpVal	55000	55000	55000	30000
Txb1Val	167975	167975	167975	192975

Taxes 2157.77

Asmts 37.00

\*Total 2194.77

Rcpts 2106.98 11/19/2015 5523681 DSC  
CORELOGIC R E TAX S

R 919560  
GARCIA, CONCEPCION & PATRICIA  
187945 Use 000100 .151 AC  
187945 District 0013

HX VX  
County City School Other  
55000 55000 55000 30000  
132945 132945 132945 157945

1741.11

37.00

1778.11

1706.99 11/21/2014 4520302 DSC  
CORELOGIC R E TAX S

Legals 28 3S 16W -23- 38B1  
COM AT NW COR LOT 9 BLK 1  
BID-A- WEE SUBD TH NELY 40'

28 3S 16W -23- 38B1  
COM AT NW COR LOT 9 BLK 1  
BID-A- WEE SUBD TH NELY 40'

Action ?