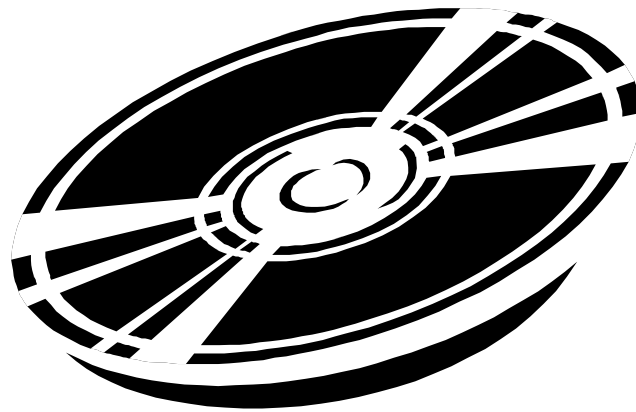




Hillsborough County, Florida



Mass Validation/CD Payment Program Information & Procedures





Table of Contents

Changes	3
Calendar	3
Deadlines	4
Internet Downloads	4
Letter of Intent	5
Escrow Account CD	6
Record Layout	7
Mortgage Code Update	8
Property Tax CD	8
Payment CD	9
Supplemental/Payment CD's	10
Wire Transfer Instructions	11
Validation Process	12
Refund Process	12
Erroneous Payments Procedure	13
Contact Information	19

Changes for 2009 –

Folio or PIN Number

For your convenience, please submit either **all Folio Numbers or all PIN Numbers** on your CD's. In the past, we would accept either number or both numbers; however, in some cases when submitting both numbers, the Folio Number and the PIN Number did not identify the same parcel. Hopefully, this will reduce the number of invalid Folio Numbers that are being submitted to our office for payment.

Pay Codes

Per the request of the mortgage companies, we have changed the paycodes to be used for the 2009 tax roll. They are:

- 0 - Mortgage Company does not want to pay the parcel**
- 2 - Mortgage Company intends/wants to pay the parcel**

This change will reduce refunded items due to the improper pay code submission.

Property Tax Calendar –

Approximate Date	Action
August 15th	Mass Validation – Letter of Intent Deadline
September 1st	Mass Validation – Escrow Account CD Deadline
October 31st	Tax Roll Certification
	Tax Bills Mailed
	Mass Validation – Property Tax Due CD's Mailed
	Tax Roll Copies Mailed
November 1st	Tax Roll Opens
November 30th	4% Discount Deadline – Payment CD Deadline
April 1st	Current Year Taxes Delinquent – Penalty, Interest & Advertising Assessed
	Certified Funds Required
June 1st	Tax Certificate Sale Begins
June 30th	Current Year Tax Roll Closed

Mass Validation Deadlines –

August 1st –

- Letter of Intent Deadline

September 1st –

- Escrow Account CD* Due;
- 1 Blank CD; and
- 2 Completed Shipping Labels Due

October 31st (Approximate Date) –

- Tax Roll Certified
- Property Tax CD* Mailed

November 30th –

- Payment Mailed for 4% Discount Deadline
- Payment CD* Mailed **Must Mail Payment & CD to:**
Hillsborough County Tax Collector

Attn: QAS Division

2506 N Falkenburg Rd

Tampa, FL 33619

Tax Information Free Downloads –

The Current and Delinquent Tax Files are available for download free of charge from our website at the following address:

Current Tax File: <http://www.hillstax.org/download/curextract.zip>
Delinquent Tax File: <http://www.hillstax.org/download/delqextract.zip>
Litigation Tax File: <http://www.hillstax.org/download/litextract.zip>

In addition, the Current Tax File is available for download with the full legal description. It is available at:

Current Tax Full Legal: <http://www.hillstax.org/download/curfulllegalex.zip>

When you access these sites, you will not see a web page, only the download wizard will appear on your screen. These files are zipped to help speed up the download process. The files will be updated on Monday evenings and available Tuesday mornings for downloads. If Monday happens to be a holiday, then the file will be updated on Tuesday evening.

Letter of Intent –

Please complete a Letter of Intent, and return by the specified deadline – **August 15th**. A sample is completed below for your convenience. In addition, please provide your updated company name, address, contact person, and telephone number.

When we have received your letter of intent, we will prepare our file for your upcoming accounts, which will be submitted on your *Escrow Account CD*.



Servicing Agents –

When returning your completed letter of intent, please include your updated company name, address, contact person, and telephone number for each mortgage company that you service. Make sure that you specify the number of accounts and pay type (CD or Hardcopy) for each company. New mortgage codes may be assigned to companies with 5 or more escrow accounts.

We will update our records and assign mortgage codes upon receipt. When completed, we will mail or fax an updated listing back to you for your approval.

Please note: If a Mortgage Company changes the pay type, please notify our office immediately by faxing request to (813) 612-6746.

Any Mortgage Company
1111 E Any St
Anywhere, USA 11111
(123) 345-6789 x1234 or FAX: (123) 345-6780
E-mail Address: Doe@emailaddress.com

June 8, 2009

Hillsborough County Tax Collector's Office
ATTN: Erin Kwiecinski, QAS
2506 N Falkenburg Rd
Tampa, FL 33619

RE: Mass Validation Payment Program Letter of Intent
Mortgage Code 1

Dear Ms. Kwiecinski,

This letter is to inform you that Any Mortgage Company will be participating in the Mass Validation Payment Program for the 2009 Tax Year.

Sample

Sincerely,

J Doe

Any Mortgage Company/1

Hillsborough County

Mass Validation Payment CD and Supplemental/Payment CD Layout

Record Layout Input:

File Name: Hillstax.txt
 Format: ASCII

Record Length: 82 Characters per Record/1 Record per line

Label: Omitted

Sort: By Mortgage Code, then Folio Number/PIN Number

Position	Field Description	Field Type (Length)	Instructions
1 - 5	Mortgage Code	9(5)	Numeric Only -- Right Justify and Zero Fill Sample Data: 00123 = Mortgage Code #123
6 - 19	Mortgage Company ID Number (Loan Number)	X(14)	Right Justify and Zero Fill Sample Data: 00000012345678 = Loan #12345678
20 - 25	Filler	X(6)	6 Spaces
26 - 35	Folio Number	9(6)V9(4)	Numeric Only -- Assumed Decimal Point Right Justify and Zero Fill Sample Data: 0012340000 = Folio #1234.0000
36 - 41	Filler	X(6)	6 Spaces
42 - 50	Real Estate Tax Amount Due (4% Discounted Amount)	9(7)V9(2)	Assumed Decimal Point Right Justify and Zero Fill Sample Data: 000012345 = \$123.45
51	Payment Code	9(1)	<u>Valid Values:</u> (Numeric Only) 0 = Do Not Pay Item 2 = Pay Item
52	Filler	X(1)	Space
53 - 82	Parcel Identification Number (PIN)	X(30)	Display Format -- Include all Punctuation Left Justify -- Alpha and Numeric Characters Sample Data: U-20-31-20-ZZZ-000003-03489.0

CD's supplied by Mortgage Companies do not have labels. CD's returned to Mortgage Company from our office will be labeled.

Wiring Instructions – Mass Validation Payment

Individual Mortgage Company – (Mortgages without a Servicing Agent) Prior to your wire transfer, complete the following form, and e-mail to fundtransfer@hillstax.org or fax to the Accounting department at (813) 635-5218.

Servicing Agent – Prior to your wire transfer, complete the following form, and e-mail to fundtransfer@hillstax.org or fax to the Accounting department at (813) 635-5218.

Only one wire will be accepted for all the mortgage companies that you service

DO NOT INSTRUCT MORTGAGE COMPANIES TO SEND INDIVIDUAL WIRES. Individual wires from Mortgage Companies under a Servicing Agent will be rejected.

You will need to contact your bank directly and provide them with the information below.

Please allow 24 hours for the wired funds to post to our account.

DOMESTIC WIRE TRANSFER

SunTrust Bank – Wire Transfer Dept. – 401 East Jackson Street, STE 1850 –Tampa, FL 33602

RTN #: 061000104

Credit: HILLSBOROUGH COUNTY TAX COLLECTOR

Our Account #: 1000054540983

Date _____ Tax Year _____ Mortgage Code _____

1. Amount of Wire \$ _____ Bank Name _____

2. Paid By (name) _____

Address _____

City _____ State _____ Zip _____

3. Phone () _____ Ext. _____ Fax # () _____

4. E-mail address _____ @ _____

Validation Process –

Once received and amounts verified, the Tax Collector will deposit monies and process your *Payment CD*.

Reports created during Validation include:

Zero Pay Listing -- a listing of all accounts with a “0” paycode from the *Payment CD*;

Refund/Reject Listing -- a listing of all accounts eligible for a refund; and

Validation Listing -- a listing of all accounts validated sorted by receipt number.

Using the second shipping label provided, the following items will be returned to you:

- 1) Original *Escrow Account CD*;
- 2) *Payment CD*;
- 3) Zero Pay Listing;
- 4) Refund/Reject Listing; and
- 5) Validation Listing.

Refund Process –

After your *Payment CD* has been validated, one copy of the refund/reject listing, zero pay listing and validation listing are forwarded to our Accounting Department. If a refund is required, the refund check will be issued to the applicable Mortgage Company/ Servicing Agent.

Items to be refunded include:

- 1) Duplicate payments;
- 2) Already paid items;
- 3) Overpayments; and
- 4) Items where the taxes have been reduced via correction since *Payment CD* was created.

Refund checks will be accompanied by a copy of the refund/reject listing to identify mortgage company accounts to be credited.



Servicing Agents --

One refund check will be made payable and sent to you for verification and reimbursement into applicable escrow accounts.

Erroneous Payments

Guidelines: The request for funds of taxes paid in error must be made within 24 months of the date of the erroneous payment **and** before the property on which taxes were paid is transferred to a third party for consideration. The taxpayer seeking the refund must request reimbursement for the erroneous payment from the property owner, via certified mail, return receipt requested. The taxpayer **must** send a copy to the Tax Collector's Office. If the property owner fails to reimburse the taxpayer within 45 days after the request is made; the taxpayer is entitled to apply to the tax collector for a refund.

197.182 Department of Revenue to pass upon and order refunds.-

(1)1(a) Except as provided in paragraph (b), the department shall pass upon and order refunds when payment of taxes assessed on the county tax rolls has been made voluntarily or involuntarily under any of the following circumstances:

1. When an overpayment has been made.
2. When a payment has been made when no tax was due.
3. When a bona fide controversy exists between the tax collector and the taxpayer as to the liability of the taxpayer for the payment of the tax claimed to be due, the taxpayer pays the amount claimed by the tax collector to be due, and it is finally adjudged by a court of competent jurisdiction that the taxpayer was not liable for the payment of the tax or any part thereof.
4. When a payment has been made in error by a taxpayer to the tax collector, if, within 24 months of the date of the erroneous payment and prior to any transfer of the assessed property to a third party for consideration, the party seeking a refund makes demand for reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid and reimbursement of the erroneous payment is not received within 45 days after such demand. The demand for reimbursement shall be sent by certified mail, return receipt requested, and a copy thereof shall be sent to the tax collector. If the payment was made in error by the taxpayer because of an error in the tax notice sent to the taxpayer, refund must be made as provided in subparagraph (b) 2.
5. When any payment has been made for tax certificates that are subsequently corrected or are subsequently determined to be void under s.

197.443

1(b)1. Those refunds that have been ordered by a court and those refunds that do not result from changes made in the assessed value on a tax roll certified to the tax collector shall be made directly by the tax collector without order from the department and shall be made from undistributed funds without approval of the various taxing authorities. Overpayments in the amount of \$5 or less may be retained by the tax collector unless a written claim for a refund is received from the taxpayer. Overpayments over \$5 resulting from taxpayer error, if determined within the 4-year period of limitation, are to be automatically refunded to the taxpayer. Such refunds do not require approval from the department.

2. When a payment has been made in error by a taxpayer to the tax collector because of an error in the tax notice sent to the taxpayer, refund must be made directly by the tax collector and does not require approval from the department. At the request of the taxpayer, the amount paid in error may be applied by the tax collector to the taxes for which the taxpayer is actually liable.

(c) Claims for refunds shall be made in accordance with the rules of the department. No refund shall be granted unless claim is made therefore within 4 years of January 1 of tax year for which the taxes were paid.

(d) Upon receipt of the department's written denial of the refund, the tax collector shall issue the denial in writing to the taxpayer.

(e) If funds are available from current receipts and, subject to subsection (3), if a refund is approved, the taxpayer is entitled to receive a refund within 100 days after a claim for refund is made, unless the tax collector, property appraiser, or department states good cause for remitting the refund after that date the times stated in this paragraph and paragraphs (f) through (j) are directory and may be extended by a maximum of an additional 60 days if good cause is stated.

(f) If the taxpayer contacts the property appraiser first, the property appraiser shall refer the taxpayer to the tax collector

(g) If a correction to the roll by the property appraiser is required as a condition for the refund, the tax collector shall, within 30 days, advise the property appraiser of the taxpayer's application for a refund and forward the application to the property appraiser.

(h) The property appraiser has 30 days after receipt of the form from the tax collector to correct the roll if a correction is permissible by law. After the 30 days, the property appraiser shall immediately advise the tax collector in writing whether or not the roll has been corrected, stating the reasons why the roll was corrected or not corrected.

(i) If the refund is not one that can be directly acted upon by the tax collector, for which an order from the department is required, the tax collector shall forward the claim for refund to the department upon receipt of the correction from the property appraiser or 30 days after the claim for refund, whichever occurs first. This provision does not apply to corrections resulting in refunds of less than \$400, which the tax collector shall make directly, without order from the department, and from undistributed funds, and may make without approval of the various taxing authorities.

(j) The department shall approve or deny all refunds within 30 days after receiving from the tax collector the claim for refund, unless good cause is stated for delaying the approval or denial beyond that date.

(k) Subject to and after meeting the requirements of s. 194.171 and this section, an action to contest a denial of refund may not be brought later than 60 days after the date the tax collector issues the denial to the taxpayer, which notice must be sent by certified mail, or 4 years after January 1 of the year for which the taxes were paid, whichever is later.

(l) In computing any time period under this section, when the last day of the period is a Saturday, Sunday, or legal holiday, the period is to be extended to the next working day.

(2)(a) When the department orders a refund, it shall forward a copy of its order to the tax collector who shall then determine and certify to the county, the district-school board, each municipality, and the governing body of each taxing district, their pro rata shares of such refund, the reason for the refund, and the date the refund was ordered by the department.

(b) The board of county commissioners, the district school board, each municipality, and the governing body of each taxing district shall comply with the order of the department in the following manner

1 Authorize the tax collector to make refund from undistributed funds held for that taxing authority by the tax collector;

2. Authorize the tax collector to make refund and forward to the tax collector its pro rata share of the refund from currently budgeted funds, if available; or

3. Notify the tax collector that the taxing authority does not have funds currently available and provide in its budget for the ensuing year funds for the payment of the refund.

1(3) A refund ordered by the department pursuant to this section shall be made by the tax collector in one aggregate amount composed of all the pro rata shares of the several taxing authorities concerned, except that a partial refund is allowed when one or more of the taxing authorities concerned do not have funds currently available to pay their pro rata shares of the refund and this would cause an unreasonable delay in the total refund. A statement by the tax collector explaining the refund shall accompany the refund payment. When taxes become delinquent as a result of a refund pursuant to subparagraph (1)(a)4. or subparagraph (1)(b)2., the tax collector shall notify the property owner that the taxes have become delinquent and that a tax certificate will be sold if the taxes are not paid within 30 days after the date of delinquency.

(4) Nothing contained in this section shall be construed to authorize any taxing authority to make any tax levy in excess of the maximum authorized by the constitution or the laws of this state.

History.--s. 136, ch. 85-342; ss. 3, 7, ch. 91-295; s. 3, ch. 98-139; ss. 1, 11, ch. 2000-312; s. 6, ch. 2002-18.

1Note.--Section 11, ch. 2000-312, provides that “provisions of this act shall be reviewed by the Legislature prior to October 1, 2005, and shall be repealed on that date unless otherwise reenacted by the Legislature.” If the provisions of ch. 2000-312 are repealed, effective October 1, 2005, paragraphs (1)(a) and (b) and subsection (3) will read:

(1)(a) Except as provided in paragraph (b), the department shall pass upon and order refunds when payment of taxes assessed on the county tax rolls. has been made voluntarily or involuntarily under any of the following circumstances:

SAMPLE SAMPLE SAMPLE SAMPLE SAMPLE

January 26, 2007

MR. & MRS. USA
111 ANY STREET
ANYWHERE, USA 000000

Re: Erroneous Tax Payment
Parcel No.

Dear MR. & MRS. USA

I have enclosed a copy of our cancelled check in reference to the above parcel.

It has come to our attention that because of an error in our records, we paid your property taxes, due November 2006, for \$1413.51.

The Hillsborough County Tax Office confirmed that they received the payment we mailed on November 16, 2006. However, they would not issue a refund because they only show the one payment applied. The tax office suggested we contact you because you were responsible for paying these taxes.

This letter is an attempt to recover funds disbursed to pay your taxes. If your taxes are paid through a mortgage company, please forward this letter to them. If you are responsible for payment of these taxes, please send a check or money order in the enclosed envelope for the amount listed above.

If you have any questions, please call me at extension

Sincerely,

SAMPLE

Tax Processor
CC: HILLSBOROUGH COUNTY TAX COLLECTOR

Enclosure

This is an attempt to collect a debt. Any information obtained will be used for that purpose.

449E 95E2 2000 0000 0000 0000 2002

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only. No Insurance Coverage Provided)
For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$	Postmark Here
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Form 38
MR. & MRS USA
Street, Apt. No., or PO Box No.
City, State, ZIP+4

PS Form 3800, June 2002



Doug Belden, Tax Collector

May 11, 2007

*
*
*

Re: Erroneous Payments
Folio No.

Dear Taxpayer:

Thank you for your recent communication. Please be advised, in accordance with Florida Statutes 197.182, of which a copy is enclosed, specific procedures must be followed in order to make application for refund when an ad valorem or tangible personal property tax payment has been made erroneously by a taxpayer.

The guidelines are as follows:

- The request for funds of taxes paid in error must be made within 24 months of the date of the erroneous payment and before the property on which taxes were paid is transferred to a third party for consideration.
- The taxpayer seeking the refund must request reimbursement for the erroneous payment from the property owner, via certified mail, return receipt requested. The taxpayer must copy the Tax Collector's Office.
- If the property owner fails to reimburse the taxpayer within 45 days after the request is made; the taxpayer is entitled to apply to the tax collector for a refund.

The documentation required to be submitted to the tax collector's office is outlined below:

- A copy of the written request for reimbursement sent to the property owner showing the copy to the Tax Collector.
- Return receipt indicating the written request was received by the property owner or the returned, unopened envelope in the event the property owner is no longer at the location.
- Tax receipt.
- Signed form DR-462 (which is enclosed).

If you have any questions, please contact our office at (813) 635-5200.

Sincerely,
DOUG BELDEN
TAX COLLECTOR

Dana L. Dove

By
Dana L. Dove, CFCA
General Manager of Processing Operations
DLD/

For DOR Use Only	
Refund Ordered <input type="checkbox"/> Denied <input type="checkbox"/>	AI#:
Date _____	
Department of Revenue	TPP:
Subject Matter Index Code:	
Control Number:	RP:
Date Received:	

Application for Refund of AD Valorem Taxes

State of Florida
 County of _____

Pursuant to Section 197.182 Florida Statutes;

_____ of _____
 (Payee) (Mailing Address)

hereby makes application to the County Tax Collector for refund of \$ _____ for the tax year _____ of
 (Amount)
 moneys paid to the County Tax Collector and as justification therefor present the following facts:(State specific reason for
 refund- See attachments.)

Under penalties of perjury, I declare that I have read the foregoing Application for Refund of Ad Valorem Taxes and that
 the facts stated in it are true. If prepared by someone other than the Taxpayer, his/her declaration is based on all
 information of which he/she has knowledge.

 Signature and Title Date
 Applicant/Payee

Submitted for
 Tax Collector by: _____ on _____,
 (Signature) (Year)

County of _____ Florida.
 (County)

Parcel # _____ Check No.: _____
 Page/Line _____ Date: _____
 Approved By: _____

Contact Information –

Tax Payments/Refund Information:

Hillsborough County Tax Collector
ATTN: Property Taxes
PO Box 172920
Tampa, FL 33672-0920
Telephone (813) 635-5200
FAX (813) 612-6748
Website <http://www.hillstax.org>

Mass Validation/CD Payments:

Hillsborough County Tax Collector
ATTN: QAS Division
2506 N Falkenburg Rd
Tampa, FL 33619
Telephone (813) 635-5210 ext 5255
FAX (813) 612-6746
E-mail Kwiecinski@hillstax.org

Wire Transfer Information/Verification:

Hillsborough County Tax Collector
ATTN: Accounting Department (Julie Perez)
601 E Kennedy Blvd, 14th FL
Tampa, FL 33602
Telephone (813) 635-5233
FAX (813) 635-5218
E-mail fundtransfer@hillstax.org

Tax File Downloads:

Current Tax File: http://www.hillstax.org/_download/curextract.zip
Full Legal Description: http://www.hillstax.org/_download/curfulllegalextract.zip
Delinquent Tax File: http://www.hillstax.org/_download/delqextract.zip
Litigation Tax File: http://www.hillstax.org/_download/litextract.zip

Websites:

Hillsborough County Tax Collector: <http://www.hillstax.org>
Hillsborough County Property Appraiser: <http://www.hcpafl.org>