

## REPORT OF ERRORS AND INSOLVENCIES

DR-505 R. 01/25 Rule 12D-16.002, F.A.C. Page 1 of 2 Provisional

Section 197.492, Florida Statutes

Certified to the Board of County Commissioners by	Amy L. Blackburn, CFC_,	Tax Collector for Hernando	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.

Name of Assessed	Account/ Property ID #	Assessed Value Deleted from Roll	Exempt Value Deleted from Roll	Millage/District Code	Tax Increase	Tax Decrease	Correction #	Litigation/ Insolvent	Reason/ Status

{table continues as long as needed}

District Type	District Code	District Name	Increase	Decrease	Net

	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, Amy L. Blackburn, CFC, Tax Collector of	Hernando	County, Florida, certify this is a report of all
discounts, errors, double assessments, insolvencies, fede	eral bankruptcies	, properties in which taxes are below the
minimum tax bill, and properties assigned to the list of lan	nds available for	taxes on the assessment roll for 202024 ; that
the discounts were actually earned for the month as show	vn; that the attack	hed list shows all errors and double
assessments as the property appraiser certified; that I have	ve allowed no ex	emptions, other than those the attached list
shows as certified by the property appraiser; that each ite		
although I have made a diligent search, I have been unab	ole to find the tan	gible personal property to levy on to enforce the
payment of the tax; and that I have not collected any of the	ne items on the a	ttached list.

I am entitled to credit against the 202024 assessment roll on the following amounts:

Discounts	11,587,326.30
Errors	541,333.76
Double Assessments	0.00
Insolvencies	0.00
Federal Bankruptcies	88,811.63
Properties in which taxes are below the minimum tax bill	511.85
Properties assigned to the list of lands available for taxes	
Total	12,217,983.54

amy L. Blackbur	Hernando	06/23/2025	
Signature, Tax Collector	County	Date	