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* Also Admitted in:
the District of Columbia

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Richard E. McGee, Sr.
(1916 - 2005)

PLEASE REPLY TO
POST OFFICE BOX

January 17, 2023

Hon. Sally L. Daniel, C.F.C
Hernando County Tax Collector
20 North Main Street, Room 112
Brooksville, Florida 34601-2892

Via Hand Delivery

Re: Stewart Ryan Derryberry
Parcel ID N° R35 18 0000 0080 0010; Key N° 01352477
15433 Taralane Avenue, Brooksville, Florida 34604-8470

Dear Ms. Daniel:

Please be advised that I represent Stewart Ryan Derryberry with regard to over-charges by Hernando County, and over-payment by him, both of Solid Waste Disposal District assessments, and of Fire/Rescue Municipal Service Benefit Unit (an "MSBU") assessments, for tax years beginning with his 1998 acquisition of the above-referenced parcel, and continuing through the 2022 tax year. In that regard, this will respond both to the December 12, 2022, e-mail from R. Brooks Ahrens, of the Hernando County Solid Waste Department, to Mr. Derryberry, and to your letter of December 15, 2022, to him, a copy of both of which is enclosed for your ready reference.

Also enclosed is the executed Form DR-462, *Application for Refund of Ad Valorem Taxes*, relating to those assessments for the 2022 tax year, as provided to Mr. Derryberry by your above-referenced letter, for execution and submittal by him. It has been signed by me as his attorney, and is submitted notwithstanding that the over-billing/payment related to special district and MSBU assessments, not ad valorem taxes. Further, it is submitted without any waiver of his right to a disgorgement by the County of the over-paid assessments for the prior twenty-five (25) years.

As noted in Mr. Ahrens' above-enclosed e-mail, Mr. Derryberry has been charged both for Solid Waste Disposal District assessments and for Fire/Rescue MSBU assessments on seven (7) parcels, notwithstanding that he owns, and is responsible for assessments on, only the one (1) above-referenced parcel. He suspects, but has been unable to confirm, that the over-charging began as a result of both his and six (6) and surrounding parcels having been consolidated, prior to his purchase, as a single parcel for tax and assessment purposes, with his parcel continuing under the same primary Parcel Identification and Key Numbers after his purchase, but without the assessments being adjusted to reflect the assessments properly to be assessed to his single parcel.

However, both the Solid Waste Disposal District and Fire/Rescue MSBU assessments were also allocated to the other six (6) parcels. In other words, the County has double-billed, and been double-paid, for those assessments for twenty-five (25) years.

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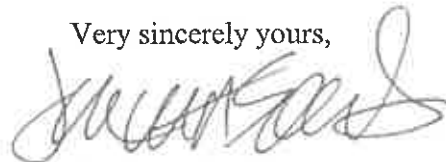
Despite significant effort by him, Mr. Derryberry has been unable to confirm exactly which parcels surrounding his parcel have been double-billed, once to the current owners thereof, and once to him, without any notice by the County, to him, of the identity of the parcels for which he was being billed. Further, he has been unable to determine the exact amount of his twenty-five (25) years of over-payments.

Please provide me with a list of the Parcel Identification and Key Numbers for each of the other six (6) parcels for which Mr. Derryberry has been billed, but which he does not own, and regarding which he is not responsible for payment. Also, please provide me with an accounting of the amounts of both the Solid Waste Disposal District assessments and the Fire/Rescue MSBU assessments for which he has been incorrectly charged, and paid without knowledge of the multiple assessments, for twenty-five (25) years.

This letter is submitted as the formal claim of, and by, Stewart Ryan Derryberry, pursuant to §199.182, *Fla. Stat.*, among other authorities, for disgorgement, by Hernando County and/or the Florida Department of Revenue, of all assessments double-billed by the County to him, and paid by him, over the past twenty-five (25) years. If there is a local or a Department of Revenue form to be completed and submitted for this claim, I have been unable to locate it, and will appreciate your forwarding it to me for completion and submittal.

We look forward to receiving your response to Mr. Derryberry's claim for disgorgement. In the meantime, if you have any questions regarding this matter, or if you need any further information regarding the same, please let me know.

Very sincerely yours,



JOSEPH M. MASON, JR.

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Enclosures

ec (w/encs.):	Hon. Sally L. Daniel, C.F.C	(sallyd@co.hernando.fl.us)
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	Chief Paul Hasenmeier	(phasenmeier@co.hernando.fl.us)
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	Mr. R. Brooks Ahrens	(Brooksa@co.hernando.fl.us)
	Mr. Stewart Ryan Derryberry	(rderryberry79@gmail.com)