

**Announcement by
Mary M. Johnson, Santa Rosa County Clerk of Courts**

Effective June 1, 2008, 201.022, FS, is repealed, per Chapter 2008-24, Laws of Florida. The repeal means that the DR-219 form (Return of Transfers of Interest in Real Property), previously required as a condition of recording for any document transferring an interest in real property, will no longer exist.

Please be advised that 201.02(1), FS, the **obligation to pay** documentary stamp taxes at a rate of \$0.70 per \$100.00 consideration, **still is in effect**. Also still in effect is 201.02(3), FS, the requirement that the documentary stamp taxes be **paid to my office**, as County Recorder, upon recording of a deed or other document transferring an interest in property.

Failure to pay the full amount of documentary stamps due will result in a penalty under 201.17(2)(b), FS. The penalty is equal to 10 percent of any unpaid tax and may escalate to 50 percent of the unpaid tax, depending on the amount of time the tax is unpaid. Interest of one percent per month is charged based upon the amount of tax due from the date of recordation until the tax is paid.

There is a continuing obligation to pay documentary stamp taxes based on the actual consideration or value paid for the deed transferring any interest in real property. If incorrect documentary stamp taxes are paid, penalty and interest may accrue.

If you have any questions , we suggest that you contact the Florida Department of Revenue Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671. Or you may want to contact James McAdams, Program Director, Property Tax Oversight, Florida Department of Revenue, PO Box 3000, Tallahassee, FL 32315-3000, 850-488-3338, dorto@dor.state.fl.us.