



## **MARYANNE MORSE**

**Clerk of the Circuit Court  
Seminole County**

### **Notice by**

### **Maryanne Morse, Clerk of the Circuit Court, Seminole County**

**Beginning June 1, 2008, the DR-219 form (Return of Transfers of Interest in Real Property), previously required as a condition to recording any document transferring an interest in real property, will no longer exist based on the repeal of Florida Statutes 201.022 pursuant to Chapter 2008-24, Laws of Florida.**

However, the obligation to pay documentary stamp taxes to my office at the rate of \$0.70 for each \$100.00 (or fractional part thereof) of the consideration pursuant to Florida Statutes 201.02 still is in effect and therefore is due upon recording a deed or other document transferring an interest in real property.

**Failure to pay the full amount of the documentary stamp tax due will result in a penalty added to the tax in the amount of 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 pursuant to Florida Statutes 201.17(2)(b). In addition to the penalty, interest amounting to one percent per month based on the amount of tax due from the date of recordation until the tax is paid, must also be paid to the Department of Revenue.**

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, Post Office Box 3000, Tallahassee, Florida 32315-3000, 850-488-3338, [dorpto@dor.state.fl.us](mailto:dorpto@dor.state.fl.us).