



# PROCEDURES CHANGE FOR REAL PROPERTY TRANSFERS

SHARON R. BOCK  
Clerk & Comptroller  
Palm Beach County

Due to legislative changes that took effect on June 1, 2008, the Clerk & Comptroller is no longer accepting the Return for Transfer of Interest in Real Property form, or DR-219. The Florida Department of Revenue previously required the form, which included information such as the sale or transfer price of the property, when recording with the Clerk's office a deed or document transferring interest. In place of the form, the Clerk's office will accept the consideration, or property transfer amount, in a transmittal letter or memo accompanying the deed. It can also be included in the document itself.



Sharon R. Bock

**Why The Change?** Earlier this year, the Florida legislature repealed Statute 201.022, a law that required sellers, buyers or agents to report certain transaction information and led to the creation of the DR-219 form. It was repealed after the state's Department of Revenue determined that the 22-year-old form was no longer useful or reliable, and the information contained on the form was available from other sources.

## Documentary Stamp Requirements Not Affected!

It is important to note that the elimination of the DR-219 has no impact on requirements pertaining to the payment of documentary stamp taxes on property. Florida Statute 201.02 (1), which requires documentary stamp taxes to be paid at a rate of \$0.70 per \$100.00 consideration, is still in effect. Delinquent payment of tax will continue to be subject to penalty and interest charges.

For more information, please refer to the contact information provided.

Best regards,

Sharon R. Bock, Esq.  
Clerk & Comptroller  
Palm Beach County

## Want to Know More?

### Florida Department of Revenue

Visit [www.myflorida.com/dor](http://www.myflorida.com/dor) or call the department's Taxpayer Services line at (800) 352-3671 for more information about documentary stamp taxes or other requirements.

### Clerk & Comptroller - Recording Department

Visit [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com) or call (561) 355-2991 for general information regarding recording a document.

If you have questions regarding the proper method of transferring property, including document preparation, the Clerk's office recommends consulting an attorney.

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301 North Olive Avenue, Room 901.1, West Palm Beach, FL 33401  
Phone: (561) 355-2996 E-Mail: [sbock@mypalmbeachclerk.com](mailto:sbock@mypalmbeachclerk.com)  
[www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com)

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