

**IN THE SUPREME COURT OF FLORIDA**

**BILL FURST, as Property Appraiser  
of Sarasota County, Florida,  
Appellant,**

**v.**

**Case No.: SC2020-1479  
Dist. Ct. Case No.: 2D18-3323  
T/C Case No.:2015 CA 001039 NC**

**ROD REBHOLZ, as Trustee of Rod  
Rebholz Revocable Trust,  
Appellee.**

\_\_\_\_\_ /

**APPENDIX TO APPELLANT'S REPLY BRIEF**

<b><u>No.</u></b>	<b><u>Document</u></b>	<b><u>No. of Pages</u></b>
1.	Notice of Tax Lien for Homestead Exemption and/or Limitation Exclusion, recorded in official records on November 6, 2014, as Instrument #2014133203.	1

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was filed via the Florida Courts e-Filing Portal and delivered by e-service through to: Sherri L. Johnson, Esq., JOHNSON LEGAL OF FLORIDA, P.L., 2937 Bee Ridge Rd. Suite 1, Sarasota, FL 34239, [sjohnson@johnsonlegalfl.com](mailto:sjohnson@johnsonlegalfl.com), **Attorneys for Appellee Rebholz**; Robert P. Elson at [robert.elson@myfloridalegal.com](mailto:robert.elson@myfloridalegal.com), [lisa.ryder@myfloridalegal.com](mailto:lisa.ryder@myfloridalegal.com), [jon.annette@myfloridalegal.com](mailto:jon.annette@myfloridalegal.com), **Attorneys for Department of Revenue**; Bora S. Kayan, Esq., Assistant County Attorney, 1660 Ringling Boulevard, 2nd Floor,

RECEIVED, 09/02/2022 12:51:21 PM, Clerk, Supreme Court

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***s/ Jason Lessinger***

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***Counsel for Appellant***

To print a blank form, click on the "Print Form" button.

DR-453  
R. 12/05

**Return To:**  
Property Appraiser's Office  
2001 Adams Lane  
Sarasota, FL 34237

## Notice of Tax Lien For Homestead Exemption and/or Limitation Exclusion

SARASOTA County

Pursuant to the provisions of Sections 196.031, Florida Statutes, homestead exemption has been allowed on the property described below and the taxpayer named below received exemption(s) for a homestead in the aggregate amount of \$ 353,548 for 2004-2011 & 2013 year(s). In accordance with §196.011(9)(a), §196.161(1)(a) and §193.155 Florida Statutes, notice is hereby given that the recipient(s) named below was not legally entitled to receive said exemption(s) or limitation(s) because said person(s) rented 15% of property as of January 1, 2004.

The statutes provide for recovery of unpaid taxes by means of a lien, including a 50% penalty and 15% interest for any year or years within the prior 10 years from the person(s) who was not entitled, but granted a homestead tax exemption. This document shall constitute a lien on the real property specifically addressed and legally owned by said taxpayer in the State of Florida.

NAME Rod Rebholz TTEE  
ADDRESS 2538 Trinidad St  
SARASOTA, FL, 34231

LEGAL DESCRIPTION LOT 40 PHILLIPPI COVE 2573/2737

RECORDED IN OFFICIAL RECORDS  
INSTRUMENT # 2014133203 1 PG(S)  
November 06, 2014 10:56:33 AM  
KAREN E. RUSHING  
CLERK OF THE CIRCUIT COURT  
SARASOTA COUNTY, FL



FOR OFFICIAL USE ONLY

PARCEL ID# 0075070010

1	2	3	4*	5	6	7	8*	9	10
Tax Year/ Date tax due	Enter number Value exempted	Amount of tax exempted	Penalty on tax exempted	Interest on tax exempted	Assessment limitation value	Tax due from wrongful assessment limitation	Penalty on assessment limitation	Interest on assessment limitation	TOTAL (3+4+5+7+8+9)
2004					\$42,026	\$616.10	\$308.05		\$924.15
2005					\$48,734	\$684.07	\$342.04		\$1,026.11
2006					\$65,134	\$872.04	\$436.02		\$1,308.06
2007					\$62,298	\$787.25	\$393.63		\$1,180.88
2008					\$58,719	\$737.44	\$368.72		\$1,106.16
2009					\$44,683	\$584.46	\$292.23		\$876.69
2010					\$25,031	\$339.18	\$169.59		\$508.77
2011					\$2,195	\$28.87	\$14.44		\$43.31
2013					\$3,748	\$33.16	\$16.58		\$49.74

**\*NOTICE TO COLLECTOR:** The 50% penalty applies to the year(s) the taxes were exempted and is calculated individually for each homestead exemption violation. The interest shall be based on the taxes exempted from the date the taxes become due for each assessment until satisfaction of this lien. The Tax Collector shall also collect any fees and costs which the Property Appraiser or the Tax Collector has incurred in filing this lien, or collecting same.

<b>Column 10 total</b>	\$7,023.87
<b>Fees and costs paid by Property Appraiser</b>	
<b>Fees and costs paid by Tax Collector</b>	
<b>TOTAL DUE</b>	\$7,023.87

"Under penalties of perjury, I declare that I have read the forgoing notice of tax lien and that the facts stated in it are true. If prepared by someone other than the Property Appraiser, his declaration is based on all information of which he has any knowledge."

Signature and Title Katherine Pearson for Sul Just Date 11/6/14  
Payment shall include all unpaid taxes, penalties, interest, fees, or the lien shall not be satisfied.

Exhibit "C"