

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://dor.myflorida.com/dor/opengovt/meetings.html>

MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jeff Atwater
Commissioner Adam H. Putnam

March 2, 2016

Contacts: Debra Longman
Director of Legislative and Cabinet Services
(850) 617-8324

MaryAnn Murphy, Executive Asst. II
(850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
-------------	----------------	-----------------------

- | | | |
|----|---|--|
| 1. | Respectfully request approval of the minutes of the October 27, 2015, and December 8, 2015, meetings. | |
|----|---|--|

(ATTACHMENT 1)

RECOMMEND APPROVAL

- | | | |
|----|--|--|
| 2. | Respectfully submit the Agency 2nd Quarter Report for Fiscal Year 2015-2016. | |
|----|--|--|

(ATTACHMENT 2)

INFORMATION/DISCUSSION

- | | | |
|----|--|--|
| 3. | Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rule amendments relating to general tax administration. Rule 12A-1.097 is amended to make improvements to the application and renewal process for a Consumer's Certificate of Exemption. | |
|----|--|--|

Rule 12A-1.097 – Public Use Forms

(ATTACHMENT 3)

RECOMMEND APPROVAL FOR FINAL ADOPTION

- | | | |
|----|---|--|
| 4. | Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to child support. The rules streamline the process for handling unidentifiable collections; update the form and specifications related to financial institution data matches; detail the process used for recovering non-covered medical expenses; and, outline the process and forms used in the administrative establishment of paternity and support obligations. | |
|----|---|--|

ATTACHMENT 1

STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR
AND CABINET

CABINET MEMBERS:

GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER
JEFF ATWATER
COMMISSIONER OF AGRICULTURE
ADAM PUTNAM

DATE:

TUESDAY, OCTOBER 27, 2015

LOCATION:

CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY:

YVONNE LAFLAMME
COURT REPORTER and
NOTARY PUBLIC

C & N REPORTERS
POST OFFICE BOX 3093
TALLAHASSEE, FLORIDA 32315
(850) 697-8314

I N D E X

1		
2		
3	SUNSHINE TRAINING	4
4	By Pat Gleason, Office of the Attorney General	
5	OFFICE OF FINANCIAL REGULATION	70
6	By Commissioner Drew Breakspear	
7	OFFICE OF INSURANCE REGULATION	72
8	By Commissioner Kevin McCarty	
9	DEPARTMENT OF REVENUE	91
10	By Executive Director Marshall Stranburg	
11	BOARD OF TRUSTEES OF THE INTERNAL	
12	IMPROVEMENT TRUST FUND	93
13	By Secretary Jon Steverson	
14	STATE BOARD OF ADMINISTRATION	124
15	By Executive Director Ash Williams	
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

DEPARTMENT OF REVENUE

GOVERNOR SCOTT: Next, I would like to recognize Marshall Stranburg with the Department of Revenue. Good morning.

EXECUTIVE DIRECTOR STRANBURG: Thank you, Governor Scott, General Bondi, Commissioner Putnam, and CFO Atwater.

We have two items on our agenda this morning. The first item, we respectfully request approval of the minutes of the August 5th, 2015, Cabinet meeting.

GOVERNOR SCOTT: Is there a motion on the item?

CHIEF FINANCIAL OFFICER ATWATER: So moved.

GOVERNOR SCOTT: Is there a second?

COMMISSIONER PUTNAM: Second.

GOVERNOR SCOTT: Any comments or objections? Hearing none, the motion carries.

EXECUTIVE DIRECTOR STRANBURG: Thank you.

Our second item is we respectfully request approval and authority to publish notices of proposed rules in the Florida Administrative Register for rules relating to general tax administration, proposed rules relating to laws changes effective in 2015, administrative changes to reduce burdens and updates to forms.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

GOVERNOR SCOTT: Is there a motion on the item?

CHIEF FINANCIAL OFFICER ATWATER: So moved.

GOVERNOR SCOTT: Is there a second?

COMMISSIONER PUTNAM: Second.

GOVERNOR SCOTT: Any comments or objections?

Hearing none, the motion carries.

EXECUTIVE DIRECTOR STRANBURG: Thank you.

GOVERNOR SCOTT: Thanks, Marshall.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND
CABINET

CABINET MEMBERS: GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER
JEFF ATWATER
COMMISSIONER OF AGRICULTURE
ADAM PUTNAM

DATE: TUESDAY, DECEMBER 8, 2015

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
COURT REPORTER

C & N REPORTERS
POST OFFICE BOX 3093
TALLAHASSEE, FLORIDA 32315-3093
(850) 697-8314 / FAX (850) 697-8715
nancy@metzke.com
candnreporters.com

INDEX

PAGE NO.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

Administration Commission By Director Kruse	5
Highway Safety and Motor Vehicles By Director Rhodes	10
Department of Law Enforcement By Commissioner Swearingen	13
Department of Veterans Affairs By Colonel Prendergast	20
Department of Revenue By Director Stranburg	39
Office of Financial Regulation By Commissioner Breakspear	49
Office of Insurance Regulation By Commissioner McCarty	52
Division of Bond Finance By Director Watkins	58
State Board of Administration By Executive Director Williams	87

* * * *

DEPARTMENT OF REVENUE

1
2
3 GOVERNOR SCOTT: Next I would like to
4 recognize Marshall Stranburg with the Department of
5 Revenue.

6 Good morning, Marshall.

7 EXECUTIVE DIRECTOR STRANBURG: Good morning,
8 Governor, General Bondi, CFO Atwater, and
9 Commissioner Putnam.

10 Our first agenda item this morning is we
11 respectfully submit our agency first quarter report
12 for fiscal year 2015/2016.

13 We'd just like to take a second to acknowledge
14 that in our report, we have noted a couple of
15 accomplishments that we're particularly proud of,
16 our employees at the agency for achieving some of
17 the high performance they have.

18 Our child support program finished this recent
19 federal physical (sic) year achieving the highest
20 performance levels in the program's history. Our
21 general tax administration program continues to
22 have their high performance acknowledged through
23 the results of the federal reviews of the functions
24 we perform for the reemployment tax system. And
25 our property tax system -- the property tax program

1 is working to improve stakeholder communications
2 through an outreach effort.

3 We've had some positive feedback from that
4 outreach effort with the tax collectors and
5 property appraisers, the elected officials we've
6 reached out to. We're going to continue that
7 effort in the first part of the year and reach out
8 to more of those elected officials as well as
9 taxpayers and also to taxpayer representatives.

10 So turning to our performance measures, I'd
11 just like to highlight that eight of our nine
12 measures were at a four or a five level. We know
13 on some of those levels of performance, we had
14 established some stretch goals which challenged our
15 employees; our employees stepped up to the table.
16 I'm very proud of them for their efforts and for
17 them putting a lot of hard work in reaching those
18 levels; however, there was one level where -- one
19 performance measure where we were a little bit
20 below where we wanted to be. That is in our
21 property tax program.

22 We have a measure that deals with the
23 percentage of training participants who are
24 satisfied with the training services that we
25 provide. We reached a 95.1% level of satisfaction,

1 but we were looking to hit for a Level 3, a 96%
2 level of satisfaction; and for a Level 4, above
3 that.

4 We took a look at what could be the cause for
5 these levels to be a little bit lower than where we
6 expected them to be, and we found two contributing
7 factors: One was in response to an audit general
8 finding a few years ago. We modified the training
9 for a course from our website using another
10 training platform which required some greater
11 accountability for the participants in the
12 training. It's an on-line training, and we wanted
13 to be sure that the participants were actually
14 viewing the screens of the training, they weren't
15 just going to the end of it and saying that they
16 had completed the training, taking a test, and
17 passing the test.

18 So we have some people who are not happy with
19 having to do that, and we have found that that has
20 led a little lower level of satisfaction with the
21 training. We believe it's best, however, to
22 continue what we're doing with respect to that
23 training; and so we're also taking a look at are
24 there other better ways maybe that we could present
25 some of this on-line training in this one area as

1 well.

2 So we're going to keep working on that and
3 looking at that, and then hopefully that particular
4 training measure will go up. In another area, we
5 had a couple of classroom training sessions where
6 we provided training by using some outside
7 trainers. They bring in some expertise that our
8 staff does not possess in order to fulfill the
9 requirements for certifications for property
10 appraisers and tax collectors.

11 We got a little bit of negative feedback about
12 those outside vendors, the training that they
13 performed. We have provided that feedback to those
14 vendors and are going to be working with them to be
15 sure that we make whatever adjustments we need to
16 do that.

17 So as we go throughout the rest of the year,
18 we expect this measure to get back to where it
19 needs to be. We're thinking again with this one
20 training -- it's particularly centered in the first
21 quarter of the year, so we anticipate that we will
22 get back on track and do that.

23 So with that, we respectfully submit our
24 report for the first quarter, and I'd be glad to
25 answer any questions that y'all may have with

1 respect to our report.

2 GOVERNOR SCOTT: First of all, are there any
3 questions?

4 CFO ATWATER: No.

5 ATTORNEY GENERAL BONDI: No.

6 GOVERNOR SCOTT: Okay. All right. Is there a
7 motion to accept the report?

8 CFO ATWATER: So moved.

9 GOVERNOR SCOTT: Is there a second?

10 ATTORNEY GENERAL BONDI: Second.

11 GOVERNOR SCOTT: Any comments or objections?

12 (NO RESPONSE).

13 GOVERNOR SCOTT: Hearing none, the motion
14 carries.

15 EXECUTIVE DIRECTOR STRANBURG: Thank you.

16 Our second item, we respectfully request
17 adoption of and approval to file and certify with
18 the Secretary of State for final adoption under
19 Chapter 120, Florida Statutes, rules relating to
20 general tax administration. These rules relate to
21 law changes that were effective in 2015,
22 administrative changes to reduce burdens, and
23 updates to forms.

24 GOVERNOR SCOTT: Is there a motion on the
25 item?

1 ATTORNEY GENERAL BONDI: So move.

2 GOVERNOR SCOTT: Is there a second?

3 CFO ATWATER: Second.

4 GOVERNOR SCOTT: Any comments or objections?

5 (NO RESPONSE).

6 GOVERNOR SCOTT: Hearing none, the motion
7 carries.

8 EXECUTIVE DIRECTOR STRANBURG: Thank you.

9 Our third item, we respectfully request
10 approval of and authority to publish a notice of
11 proposed rule in the Florida Administrative
12 Register to adopt rule amendments relating to
13 improvements in the application and renewal process
14 for a consumer certificate of exemption.

15 GOVERNOR SCOTT: Is there a motion on the
16 item?

17 ATTORNEY GENERAL BONDI: So move.

18 GOVERNOR SCOTT: Is there a second?

19 CFO ATWATER: Second.

20 GOVERNOR SCOTT: Any comments or objections?

21 (NO RESPONSE).

22 GOVERNOR SCOTT: Hearing none, the motion
23 carries.

24 EXECUTIVE DIRECTOR STRANBURG: Thank you.

25 Our fourth item, we respectfully request

1 approval of and authority to publish a notice of
2 proposed rule in the Florida Administrative
3 Register to amend and create rules related to
4 child support. These proposed rules streamline the
5 process for handling unidentifiable collections,
6 update the form and specifications related to
7 financial institution data matches, detail the
8 process used for recovering noncovered medical
9 expenses, and outline the process and forms used in
10 the administrative establishment of paternity and
11 support obligations.

12 GOVERNOR SCOTT: Is there a motion on the
13 item?

14 ATTORNEY GENERAL BONDI: So move.

15 GOVERNOR SCOTT: Is there a second?

16 COMMISSIONER PUTNAM: Second.

17 GOVERNOR SCOTT: Any comments or objections?

18 (NO RESPONSE).

19 GOVERNOR SCOTT: Hearing none, the motion
20 carries.

21 EXECUTIVE DIRECTOR STRANBURG: Thank you.

22 And, General Bondi, I just want to acknowledge
23 the assistance of your staff. We asked them to
24 take a look at those rules.

25 ATTORNEY GENERAL BONDI: Exactly, thank you.

1 EXECUTIVE DIRECTOR STRANBURG: We appreciate
2 their input on them. And, also, I think you've
3 probably been updated on the outreach we had with
4 the folks at your call center and meeting with our
5 folks in our call center; and we look forward to
6 continuing the dialogue with them and setting up
7 our first quarterly meetings to exchange ideas and
8 to help each other in dealing with our child
9 support cases.

10 ATTORNEY GENERAL BONDI: Yes, thank you.

11 EXECUTIVE DIRECTOR STRANBURG: Thank you.

12 Our fifth item, we respectfully request
13 approval of and authority to publish a notice of
14 proposed rule in the Florida Administrative
15 Register for rules related to property tax
16 oversight. These rule amendments remove obsolete
17 duties of the Admissions and Certification
18 Committee specified under Rule Chapter 12-9 of the
19 Florida Administrative Code.

20 GOVERNOR SCOTT: Is there a motion on the
21 item?

22 ATTORNEY GENERAL BONDI: So move.

23 GOVERNOR SCOTT: Is there a second?

24 COMMISSIONER PUTNAM: Second.

25 GOVERNOR SCOTT: Any comments or objections?

1 (NO RESPONSE) .

2 GOVERNOR SCOTT: Hearing none, the motion
3 carries.

4 EXECUTIVE DIRECTOR STRANBURG: Thank you.

5 And our last item, we respectfully request
6 approval of and authority to publish notices of
7 proposed rule in the Florida Administrative
8 Register for rules relating to property tax
9 oversight. The proposed rules update Rule
10 Chapter 12D-13, tax collector rules and regulations
11 to reflect statutory language, clarify language,
12 and to repeal unnecessary rules. Additionally, we
13 are going to be updating Rule 12D-16.002, index to
14 forms to include revisions made to forms as a
15 result of these rule amendments.

16 GOVERNOR SCOTT: Is there a motion on the
17 item?

18 ATTORNEY GENERAL BONDI: So move.

19 GOVERNOR SCOTT: Is there a second?

20 COMMISSIONER PUTNAM: Second.

21 GOVERNOR SCOTT: Any comments or objections?

22 (NO RESPONSE) .

23 GOVERNOR SCOTT: Hearing none, the motion
24 carries.

25 EXECUTIVE DIRECTOR STRANBURG: Thank you very

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

much, and I just want to wish all of you and your families a happy holiday and joyous holiday season.

GOVERNOR SCOTT: Thanks, Marshall. Thanks for your hard work.

* * * *

ATTACHMENT 2



Department of Revenue
2nd Quarter FY 2015-2016
Objective Performance Measures
(October 1 – December 31, 2015)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)

	Objective	Weight	Range	Result	Score	Weighted Score
1	Average number of days from receipt of payment to deposit	10%	5 = Less than 1 day 4 = 1-2 days 3 = 3-4 days 2 = 5-6 days 1 = 7 days or more	<1 day	5	.50
2	Percent of revenue distributions made timely	15%	5 = 98-100% 4 = 95-97% 3 = 92-94% 2 = 90-92% 1 = 87-89%	100.0%	5	.75
3	Median number of days to process a refund	5%	5 = Less than 30 days 4 = 30-39 days 3 = 40-49 days 2 = 50-59 days 1 = 60 days or more	32 days	4	.20
4	Percent of IV-D cases with an order of support (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	82.6%	4	.40
5	Percent of current support collected (FFY)	5%	5 = 80-100% 4 = 60-79% 3 = 40-59% 2 = 20-39% 1 = Less than 19%	64.0%	4	.20
6	Percent of support collected and distributed during the year that was due within the federal fiscal year (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	82.3%	4	.40
7	Percent of State Distributions Unit collections disbursed within two business days of receipt (SFY)	10%	5 = 100% 4 = 99% 3 = 98% 2 = 97% 1 = 96%	99.6%	4	.40
8	Statewide Level of Assessment for real property	10%	5 = 90% and up 1 = 89.9% and below	94.8%	5	.50
9	Percent of training participants satisfied with services provided	5%	5 = 100% 4 = 99% 3 = 96-98% 2 = 93-95% 1 = 90-92%	96.0%	3	.15
Total		80%				3.50



Department of Revenue
2nd Quarter FY 2015-2016
Objective Performance Measures
(October 1 – December 31, 2015)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)

Highlights



General Tax Administration

Exceeded Goal in Reducing Auditor Vacancies

During FY 2012-2013, Revenue's tax audit process had a vacancy rate reaching as high as 19% and a separation rate of 15%. To assist in the retention and recruitment of tax auditors, Governor Scott and the 2014 Legislature approved \$2.5 million in additional funding for salaries and benefits. Release of the funding was contingent upon the development of an implementation plan. The implementation plan outlined strategies that included expansion and realignment of tax audit position classifications, increasing the minimum starting salary for new hires, establishing criteria for reclassifying current audit staff, and granting performance based salary increases. The plan was approved and the funds were released in December 2014. Additionally, Governor Scott challenged Revenue to establish a goal specific to the intent of the funding. Revenue committed to reducing the vacancy rate to 10% within one year. As of December 31, 2015, the auditor vacancy rate was 6.8%, exceeding the goal of 10%. The separation rate dropped a percentage point to 14% in FY 2014-2015. The plan has boosted the morale of audit staff and granted additional flexibility to spark innovative and nontraditional strategies in combatting recruitment and retention challenges. Revenue will continue to monitor retention and separation rates to determine the plan's effectiveness over time.

New Partnership to Drive Florida Business Success & Increase Tax Education

One of General Tax Administration's key strategic priorities is to heighten tax awareness and enhance future compliance by strengthening the Department's partnership and communication with the public, industry, trade and professional associations. In support of this initiative, the Department has recently partnered with the SCORE Association, a nonprofit organization that offers business mentoring regarding planning, start-up activities, and business management. This agreement mutually benefits both parties by utilizing existing resources without incurring additional costs to the State or the Association. The SCORE Association will offer workshops hosted at Revenue service centers throughout the State. This allows the Department to leverage the SCORE Association's technology resources to present tax education webinars on various topics. The goal of this partnership is to establish a hybrid education program that focuses not only on tax education but also on business success.



Department of Revenue
2nd Quarter FY 2015-2016
Objective Performance Measures
(October 1 – December 31, 2015)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)



Child Support Program

Performance Improvement

The Child Support Program is performing at the highest levels for the percent of IV-D cases with an order for support; percent of current support collected; and percent of support collected and distributed during the year. These three measures are based on the Federal Fiscal Year (FFY), which began on October 1, 2015. When comparing our first FFY quarter performance this year to last year, we are seeing significant performance increases.

	Oct – Dec FFY 2014/15	Oct – Dec FFY 2015/16
Percent of IV-D cases with an order for support	80.9%	82.6%
Percent of current support collected	61.6%	64.0%
Percent of support collected and distributed during the year that was due within the federal fiscal year	78.9%	82.3%

Enhancements to Child Support eServices

The Child Support Program implemented several enhancements to increase accessibility of the Child Support eServices web application. Improvements include email notifications to customers when changes are made to their account and an online reporting process for customers who inadvertently lock their account when they answer their security questions incorrectly. When customers forget their username, they are now offered an online process for customers to obtain this information.

Web Chat Representative Expansion

The Program recently increased the number of customer service agents handling web chats based on increasing use of this option by customers. The number of monthly web chats increased by approximately 17,000 after we expanded chat hours from 10 AM – 4 PM to 8 AM – 5 PM. We also implemented several marketing efforts for web chat, including informational slides for TVs in our walk-in centers and advertisements on our Interactive Voice Response (IVR) system.

Caller Satisfaction Survey

In November 2015, the Child Support Program implemented a satisfaction survey on the customer service 1-800 number providing customers the opportunity to provide feedback on the level of service they received by our call center representatives. The survey results for the first two months indicate over 44,000 callers have been offered the survey and we have received a 94% satisfaction rate from those completing the survey.

Paternity Establishment Percentage

The Program successfully met and exceeded its required 90% Paternity Establishment Percentage measure for 2014, which is reported to the Federal Office of Child Support Enforcement in December 2015. The Program's performance percentage was 91.1%. This measure counts the number of paternities established statewide during the calendar year compared to the total number of out of wedlock births in the state during the preceding calendar year.

ATTACHMENT 3



Executive Director
Marshall Stranburg

March 2, 2016

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Director of Cabinet Affairs
Amanda Carey, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rule

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? The Department requests approval to file and certify with the Secretary of State for final adoption under Chapter 120, F.S., amendments to Rule 12A-1.097, F.A.C.

CONSUMER'S CERTIFICATE OF EXEMPTION

Why is the proposed rule necessary? The proposed amendment to Rule 12A-1.097, F.A.C., is necessary to adopt updates to Form DR-5, Application for Consumer's Certificate of Exemption. This form is used by government entities and nonprofit organizations to apply for an exemption certificate they can use when purchasing items tax-exempt.

What does the proposed rule do?

The rule changes simplify the application process by reducing the types of documentation needed when applying, providing that the Department will use public information when available to reduce unnecessary paperwork, and allows for the automatic renewal of certain certificates.

Were comments received from external parties? No. A rule workshop was scheduled to be held on November 18, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department. On December 8, 2015, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for January 14, 2016, if requested. No request was received to hold the scheduled rule hearing. No written comments from the public were received.

Were comments received from the staff of the Joint Administrative Procedures Committee?

Yes. A Notice of Change addressing the comments was published in the Florida Administrative Register on January 11, 2016 (Vol. 42, No. 6, p. 126).

Attachments

- Summary of the proposed rule
 - Statements of the facts and circumstances justifying the rule
 - Federal comparison statement
 - Summary workshops and hearings
- Rule text
- Incorporated Material

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, updates and changes to Form DR-5, Application for Consumer's Certificate of Exemption.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12A-1.097, F.A.C., adopts, by reference, changes to Form DR-5, Application for Consumer's Certificate of Exemption. Changes to this form allow for automatic renewals of expiring exemption certificates, clarify and simplify documentation requirements for applications, provide that the Department will confirm exemptions using publicly available information when possible, bring the forms into compliance with current administrative procedures, update contact information for the Department, and allow the form to be accessed electronically through the Department of State's website.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 18, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 4, 2015 (Vol. 41, No. 215, p. 5251), to advise the public of the proposed changes to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 18, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

DECEMBER 8, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 8, 2015¹⁴, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-1.097, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on November 25, 2015 (Vol. 41, No. 229, p. 5820).

SUMMARY OF RULE HEARING

JANUARY 14, 2016

The proposed amendments to Rule 12A-1.097, F.A.C., were noticed for a rule hearing in the Florida Administrative Weekly on December 22, 2015 (Vol. 41, No. 246, pp. 6219-6230), to provide that, if requested in writing, a rule hearing would be held on January 14, 2016. No timely request for a hearing was received by the Department, and no hearing was held. No written comments were received by the Department.

In response to written comments received from the staff of the Joint Administrative Procedures Committee dated December 29, 2015, the following revision to the form incorporated by reference has been made:

The line “I declare that I have read the information provided in this application, and the facts stated in it are true.” is replaced with “Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.” This change is in accordance with Sections 213.37 and 92.525, F.S.

A Notice of Change to this effect was published in the January 11, 2016, edition of the Florida Administrative Register (Vol. 42, No. 6, p. 126).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
-------------	-------	----------------

(2)(a) through (3) No change.

(4) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R. 04/1611/03) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	04/1609/04
----------	---	-----------------------

(5) through (23) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75,

403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2),
(7) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00,
6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-
05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10,
7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15,_____.



Application for a Consumer's Certificate of Exemption Instructions

DR-5
R. 04/16
Rule 12A-1.097
Florida Administrative Code
Effective 04/16

General Information

Exemption from Florida sales and use tax is granted to certain nonprofit organizations and governmental entities that meet the criteria set forth in sections (ss.) 212.08(6), 212.08(7), and 213.12(2), Florida Statutes (F.S.). Florida law requires that these nonprofit organizations and governmental entities obtain an exemption certificate from the Department.

Application Process: This application provides the various exemption categories under which a nonprofit organization or governmental entity (political subdivision) may obtain a *Consumer's Certificate of Exemption* (Form DR-14). The information in each exemption category includes:

- who qualifies;
- what is exempt; and
- how to establish qualification for the exemption.

The Department will issue a *Consumer's Certificate of Exemption* to each nonprofit organization or governmental entity that qualifies for an exemption. The certificate will be valid for a period of five (5) years.

Renewal Process: At the end of the five-year period, the Department will use available information to determine whether your nonprofit organization or governmental entity is actively engaged in an exempt endeavor. If you are located outside Florida, the Department will request information on whether you wish to have your *Consumer's Certificate of Exemption* renewed. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

When the Department is able to determine that your nonprofit organization or governmental entity continues to be actively engaged in an exempt endeavor using available information, a new *Consumer's Certificate of Exemption* will be issued. When the Department is unable to make a determination based on the available information, a letter requesting the documentation listed in "How to Establish Qualification" for the appropriate exemption category will be mailed to you. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

Sales and Use Tax Registration: If your nonprofit organization or governmental entity will be selling items, or will be leasing or renting commercial or transient rental property to others in Florida, you will also need to register with the Department to collect, report, and pay sales and use tax. To register, go to our website at www.myflorida.com/dor. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

Questions? If you have any questions about the application process, call Account Management at 800-352-3671, Monday through Friday, excluding holidays, 8:00 a.m. to 5:00 p.m., ET.

Exemption Categories

501(c)(3) Organizations

Who qualifies? Organizations determined by the Internal Revenue Service (IRS) to be currently exempt from federal income tax pursuant to Internal Revenue Code (IRC) 501(c)(3).

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a nonprofit organization that are used in carrying on the organization's customary nonprofit activities.

How to Establish Qualification as a Single Organization. Verify that the federal employer identification number (FEIN) included in the application is identical to the FEIN contained in the determination letter for 501(c)(3) federal tax status issued by the IRS. Your organization's federal tax exemption status will be verified using the FEIN that you provide and the IRS *Exempt Organizations Select Check* [publication of organizations exempt from federal income tax under IRC 501(c)(3)].

Option to Establish Qualifications for a Group of Organizations:

- Attach a list of the following information for each subsidiary applying for exemption: legal name, mailing address, location address, and FEIN;
- Provide a copy of the determination letter for 501(c)(3) federal tax status issued by the IRS (including the list of qualified subsidiary organizations); and
- Provide a copy of any changes submitted to the IRS regarding information for the subsidiaries applying for exemption.

Community Cemeteries

Who qualifies? Organizations determined by the IRS to be currently exempt from federal income tax pursuant to IRC 501(c)(13) that operate a cemetery donated by deed to the community.

What is exempt? Purchases or leases of items or services used in maintaining the donated cemetery.

How to Establish Qualification.

Provide:

- A copy of the determination letter for 501(c)(13) federal tax status issued by the IRS; and
- A copy of the deed transferring the cemetery property to the community.

Credit Unions

Who qualifies? State-chartered and federally-chartered credit unions.

What is exempt? Purchases and leases by the credit union.

How to Establish Qualification. Include the charter number issued to the credit union by the National Credit Union Administration (NCUA).

Fair Associations

Who qualifies? Nonprofit fair associations incorporated and permitted by the Florida Department of Agriculture and Consumer Services to conduct and operate public fairs or expositions in Florida as provided in Chapter 616, F.S. See Rule Chapter 5H-23, Florida Administrative Code (F.A.C.).

What is exempt?

- The sale, use, lease, rental, or grant of license to use items, services, or real property directly to or by a qualified fair association;
- Rentals and subleases of items or real property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee for the furnishing of amusement rides;
- Charges by a qualified fair association or its agents for parking;
- Charges for rentals by the owner of the central amusement attraction and the owner of an amusement ride for furnishing amusement rides at a public fair or exposition; and
- Other transactions incurred directly by the fair association in the financing, construction, and operation of a fair, exposition, or other event or facility authorized by s. 616.08, F.S.

What is taxable?

- Sales of tangible personal property made by a fair association through an agent or independent contractor;
- Sales of admissions and tangible personal property by a concessionaire, vendor, exhibitor, or licensee; and
- Rentals and subleases of tangible personal property or real property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee that are not for the furnishing of amusement rides.

How to Establish Qualification. Provide a copy of the Fair Permit, FDACS-06118, issued by the Florida Department of Agriculture and Consumer Services.

Florida Retired Educators Association

Who qualifies? The Florida Retired Educators Association (Association) and its local work units.

What is exempt? Purchases of office supplies, equipment, and publications by the Association or by its local work units.

How to Establish Qualification.

Provide:

- A copy of the Association's Articles of Incorporation; and
- If applying separately as a local work unit, a copy of documentation establishing the work unit as a part of the Association.

Library Cooperatives

Who qualifies? Library cooperatives that are certified under s. 257.41(2), F.S.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property directly to, a library cooperative.

How to Establish Qualification. Provide a copy of the certificate or letter of designation under s. 257.41(2), F.S. (Issued by the Florida Department of State, Division of Library and Information Services.)

Nonprofit Cooperative Hospital Laundry

Who qualifies? A Florida nonprofit corporation treated as a cooperative under Subchapter T, IRC, for federal income tax purposes whose sole purpose is to offer laundry supplies and services to their members who have been determined by the IRS to be exempt from federal income tax under IRC 501(c)(3).

What is exempt? Purchases and leases of items or services, and rentals or leases of real property, directly by a nonprofit cooperative hospital laundry.

How to Establish Qualification.

Provide:

- A copy of the cooperative Articles of Incorporation;
- A list of all members of the cooperative and the federal identification number of each member; and
- A copy of documentation establishing treatment as a cooperative association under Subchapter T, IRC.

Nonprofit Water Systems

Who qualifies? A nonprofit corporation that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(12), whose sole or primary function is to construct, maintain, or operate a water system in Florida.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property directly to, a nonprofit water system.

How to Establish Qualification.

Provide:

- A copy of the corporation's Articles of Incorporation; and
- A copy of the determination letter for 501(c)(4) or 501(c)(12) federal tax status issued by the IRS.

Organizations Benefiting Minors

Who qualifies? A Florida nonprofit corporation whose primary purpose is to provide activities contributing to the development of good character or good sportsmanship, or to the educational or cultural development, of minors. Only the level of the organization that has a salaried executive officer or an elected non-salaried executive officer qualifies.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property directly to, the organization benefiting minors. Sales of donated property (any property transferred to the organization for less than 50 percent of its fair market value) by the organization benefiting minors.

How to Establish Qualification.

Provide:

- A copy of the organization's Articles of Incorporation;
- A copy of documentation containing the organization's current executive officer (i.e., the most recent annual report filed with the Florida Department of State); and
- A description of the activities conducted by the organization which contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors.

Parent-Teacher Organization or Association

Who qualifies? Any parent-teacher organization (PTO) or parent-teacher association (PTA) that is associated with a school having grades K through 12 and whose purpose is to raise funds for the school.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, the PTO or PTA. See Rule 12A-1.0011, F.A.C., for the purchase and sale of fundraising items.

How to Establish Qualification. Provide a copy of the Bylaws of the PTO or PTA.

Political Subdivisions

Who qualifies? Federal government, and state, county, municipality, or political subdivision.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, the governmental entity.

How to Establish Qualification. Provide a copy of the statute or law creating or describing the federal or state agency, county, municipality, or political subdivision.

Religious Institutions with Established Physical Place for Worship

Who qualifies? Any church, synagogue or other religious institution with an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified religious institution used in carrying on its customary nonprofit religious activities. Sales and leases of items of tangible personal property by the qualified religious institution.

How to Establish Qualification.

Provide:

- A copy of the institution's Articles of Organization or Articles of Incorporation;
- Documentation that the institution maintains a physical place for worship (e.g., a copy of a lease or use agreement, mortgage, insurance policy, or utility billings issued to the institution for the physical place of worship); and
- A copy of a schedule of services and activities regularly conducted at the physical place for worship.

Religious Institutions as Providers of Free Transportation Services to Church Members and Others

Who qualifies? Any nonprofit corporation whose sole purpose is to provide free transportation services to church members, their families, and other church attendees.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified provider of transportation services used in carrying on its free transportation services to church members, their families, and other church attendees.

How to Establish Qualification. Provide a copy of the corporation's Articles of Incorporation.

Religious Institutions as Governing or Administrative Offices

Who qualifies? Any nonprofit state, nonprofit district, or other nonprofit governing or administrative office that functions to assist or regulate the customary activities of religious institutions.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified nonprofit governing or administrative office used in carrying on its customary religious activities.

How to Establish Qualification.

Provide:

- A copy of the Articles of Organization or Articles of Incorporation; and
- A copy of documentation establishing the organizational structure of the religious institution.

Schools, Colleges, and Universities

Who qualifies? Any state tax-supported school, college, or university.

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified school, college, or university.

How to Establish Qualification. Provide documentation that public funds are used to fund the school, college, or university.

Veterans' Organizations

Who qualifies? Any nationally chartered or recognized veterans' organization that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(19), and its auxiliaries (posts).

What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified veteran organization used in carrying on its customary activities.

How to Establish Qualification as a Single Organization.

Provide:

- A copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS; and
- If applying separately as an auxiliary or post of a veterans' organization, a copy of documentation establishing the auxiliary or post as a part of the veterans' organization.

Option to Establish Qualification as a Group of a national veterans' organization and its auxiliaries or posts.

- Attach a list of the following information for each auxiliary or post applying for exemption: legal name, mailing address, location address, and FEIN; and
- Provide a copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS for the national organization and for each auxiliary or post applying for exemption.

Volunteer Fire Departments

Who qualifies? Any Florida nonprofit corporation that is a volunteer fire department.

What is exempt? Purchases of firefighting and rescue service equipment and supplies by the volunteer fire department.

How to Establish Qualification. Provide a copy of the volunteer fire department's Articles of Incorporation.



Application for a Consumer's Certificate of Exemption

DR-5
R. 04/16
Rule 12A-1.097
Florida Administrative Code
Effective 04/16



Mail with Supporting Documentation to:
Account Management-Exemptions
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

Exemption category for which you are applying (check only one):

- 501(c)(3) Organization
- Community Cemetery
- Credit Union
- Fair Association
- Florida Retired Educators Association
- Library Cooperative
- Nonprofit Cooperative Hospital Laundry
- Nonprofit Water System
- Organization Benefiting Minors
- Parent-Teacher Organization or Association
- Political Subdivision
- Religious Institution - physical place for worship
- Religious Institution - transportation provider
- Religious Institution - governing or administrative
- School, College, or University
- Veterans' Organization
- Volunteer Fire Department

Legal Name of Organization or Political Subdivision		Federal Employer Identification Number (FEIN)	
Street		Business Phone	
City	State	ZIP	
Mailing Address (If different than above)		Alternate Phone	
City	State	ZIP	
Name of Contact Person		Title	
Email Address - Your email address is treated as confidential information (s. 213.053, F.S.), and is not subject to disclosure as public records (s. 119.071, F.S.).			
Credit Union Charter Number - If you are applying as a credit union.			

Your **privacy** is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this *Application for a Consumer's Certificate of Exemption*. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

I authorize the Florida Department of Revenue to send information regarding this *Application for a Consumer's Certificate of Exemption* using the Department's secure email. I understand that this method requires additional steps to view the information provided.

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Consumer's Certificate of Exemption* will only be used in the manner authorized for this organization under s. 212.08(6), (7), or 213.12(2), F.S.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.

Signature

Title

Print Name

Date

ATTACHMENT 4



FLORIDA

Executive
Director
Marshall Stranburg

March 2, 2016

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Director of Cabinet Affairs
Amanda Carey, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rule

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

March 2, 2016

Page 2

What is the Department requesting? The Department requests that this rule package be approved for adoption and certification with the Secretary of State under Chapter 120, Florida Statutes.

UNIDENTIFIABLE COLLECTIONS (Rule 12E-1.0052, F.A.C.)

Why is the proposed rule necessary? The change to Rule 12E-1.0052, F.A.C., Unidentifiable Collections, is necessary to simplify the rule and address how unidentifiable collections become program income after all efforts to disburse the collections to the intended recipient have failed.

What does the proposed rule do? The amendment to Rule 12E-1.0052, F.A.C., changes the steps used in the process of determining unidentifiable collections that become program income.

Were comments received from external parties? No.

Were comments received from the staff of the Joint Administrative Procedures Committee? Yes. A Notice of Change in response to the comments was published in the Florida Administrative Register on February 18, 2016.

FINANCIAL INSTITUTION DATA MATCHES (Rule 12E-1.029, F.A.C.)

Why is the proposed rule necessary? The change to Rule 12E-1.029, F.A.C., Financial Institution Data Matches, is necessary to update a reference to an incorporated form and update the Internet hyperlink for the federal Financial Information Data Match data specifications list.

What does the proposed rule do? The amendment to Rule 12E-1.029, F.A.C. replaces the Memorandum of Agreement (CS-EF100) form with the Financial Institution Data Match Election (CS-EF133) form as incorporated by reference.

Were comments received from external parties? No.

Were comments received from the staff of the Joint Administrative Procedures Committee? Yes. A Notice of Change in response to the comments was published in the Florida Administrative Register on February 18, 2016.

NONCOVERED MEDICAL EXPENSES (Rule 12E-1.031, F.A.C.)

Why is the proposed rule necessary? Creating Rule 12E-1.031, F.A.C., Noncovered Medical Expenses, is necessary to inform the public how the Department determines and collects noncovered medical expenses.

What does the proposed rule do? Creating Rule 12E-1.031, F.A.C., provides the public the steps the Department uses when it seeks to determine and collect noncovered medical expenses, outlines the rights of the parties subject to the action, and provides the most current forms used within the rule.

March 2, 2016

Page 3

Were comments received from external parties? No.

Were comments received from the staff of the Joint Administrative Procedures Committee?

Yes. A Notice of Change in response to the comments was published in the Florida Administrative Register on February 18, 2016.

ADMINISTRATIVE ESTABLISHMENT OF PATERNITY AND SUPPORT OBLIGATIONS (*Rule 12E-1.036, F.A.C.*)

Why is the proposed rule necessary? Creating Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, is necessary to inform the public how the Department establishes administrative paternity and support orders.

What does the proposed rule do? Creating Rule 12E-1.036, F.A.C., delineates the Department's process for creating administrative orders to establish paternity, or paternity and support obligations for a child. The rule also establishes the criteria for cases that qualify for the administrative establishment of paternity, or a paternity and support obligation.

Were comments received from external parties? No.

Were comments received from the staff of the Joint Administrative Procedures Committee?

Yes. A Notice of Change in response to the comments was published in the Florida Administrative Register on February 18, 2016.

Attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summaries of the workshops.
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT ENFORCEMENT PROGRAM
AMENDING RULE 12E-1.0052
AMENDING RULE 12E-1.029
CREATING RULE 12E-1.031
CREATING RULE 12E-1.036

SUMMARY OF PROPOSED RULES

The proposed amendment to Rule 12E-1.0052, F.A.C. (Unidentifiable Collections), substantially rewords the rule which establishes a method for determining a support collection to be unidentifiable. The rule provides for retrieving unidentifiable collections once the collection becomes identified and establishes how the Department processes payment return requests. The proposed amendment to Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), replaces the Memorandum of Agreement form CS-EF100 with the Financial Institution Data Match Election form, CS-EF133, as a form incorporated by reference. Rule 12E-1.031, F.A.C. (Noncovered Medical Expenses), establishes criteria the Department will use to determine and collect noncovered medical expenses, how an obligee may request these services, and required documentation the Department must have to collect noncovered medical expenses. The rule also states the Department will send the Notice of Proceeding to Establish the Amount Owed for Medical Expenses Not Covered by Insurance, CS-EF210, along with the actions the Department will take if the Notice is uncontested or contested. Rule 12E-1.036, F.A.C. (Administrative

Establishment of Paternity and Support Obligations), establishes the criteria for the Department's administrative establishment of paternity and support order process. The rule informs the parties of their rights under the proceeding along with the actions required of them to establish an administrative order of paternity and support. If the action is not successfully contested and not eligible for support the Department renders a Final Order of Paternity, CS-OP50. If the case is eligible for support and the alleged father does not successfully contest the Department's actions, the Department renders a Final Administrative Paternity and Support Order, CS-OA40.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12E-1.0052, F.A.C., are necessary to simplify the search process for identifying collections before making the determination that they are unidentifiable and transferred to the federal government and General Revenue Fund.

The proposed amendment to Rule 12E-1.029, F.A.C., is being amended to re-incorporate the Financial Institution Data Match Election Form, CS-EF133, to change the title, form number and text. It is also being amended to correct the link to the federal data match specifications handbook as well as update text within the body of the rule.

Creating proposed Rule 12E-1.031, F.A.C., is necessary to implement the provisions of section 409.25635 F.S., which establishes a method for administratively determining and collecting noncovered medical expenses when payments are not made as ordered.

Creating proposed Rule 12E-1.036, F.A.C., is necessary to implement section 409.2563 F.S., which authorizes the department to administratively determine paternity and establish a support obligation. The rule specifies criteria for cases that are not eligible for the administrative process to establish an administrative paternity and support order.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 14, 2015 (Vol. 41, No. 158, p. 3715), to advise the public of the proposed changes to Rule 12E-1.0052, F.A.C. and Rule 12E-1.029, F.A.C., and the proposed creation of two new rules, Rule 12E-1.031 F.A.C., and Rule 12E-1.036, F.A.C. The notice also provided that, if requested in writing, a rule development workshop would be held on September 1, 2015. No requests for a workshop were received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

DECEMBER 8, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 8, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12E-1.0052 and Rule 12E-1.029, F.A.C., and creation of two new rules, Rule 12E-1.031 and Rule 12E-1.036, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on November 25, 2015 (Vol. 41, No. 229, p. 5820).

SUMMARY OF RULE HEARING

JANUARY 19, 2016

A Notice of Proposed Rule was published in the Florida Administrative Register on December 22, 2015 (Vol. 41, No. 246, p. 6220-6233), to advise the public of the proposed changes to Rule 12E-1.0052 and Rule 12E-1.029, F.A.C., and the creation of two new rules, Rule 12E-1.031, and Rule 12E-1.036, F.A.C. The notice also provided that, if requested in writing, a public hearing would be held on January 19, 2016. No timely request for a hearing was received by the agency, and no hearing was held. No public comments were received by the Department.

In response to written comments from the Joint Administrative Procedures Committee dated January 11, 2016, a Notice of Change was published in the February 18, 2016, edition of the Florida Administrative Register (Vol. 42, No. 33, p. 706-713).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
AMENDING RULE 12E-1.0052

Substantial rewording of Rule 12E-1.0052 follows. See Florida Administrative Code for present text.

12E-1.0052 Unidentifiable Payments Collections.

(1) Introduction. The Department is responsible for receipt and disbursement of child support payments under Section 409.2558, F.S. The State Disbursement Unit operating under Section 61.1824, F.S., is responsible for the receipt and disbursement of child support payments for:

(a) Cases enforced by the Department under Title IV-D of the Social Security Act; and

(b) Cases not enforced by the Department under Title IV-D of the Social Security Act (non Title IV-D cases) in which the support order is issued on or after January 1, 1994, and in which the obligor's support obligation is being paid through income deduction.

(2) Definitions. For purposes of this rule:

(a) "Comprehensive Case Information System or "CCIS" means a secured internet portal developed and set up by the Florida Association of Court Clerks and Comptrollers (FACC) that provides a single point of search for statewide court case information.

(b) "Department" means the Florida Department of Revenue.

(c) "State Disbursement Unit" or "SDU" means the unit operated by the Title IV-D agency, under Section 61.1824, F.S. The SDU provides one central address for receipt and disbursement of child support payments for the cases listed in subsection (1).

(d) “Unidentifiable payment” means “unidentifiable collection” as defined by section 409.2554(15), Florida Statutes, and includes a payment received by the Department, including the State Disbursement Unit, for which the Department cannot identify the intended recipient or remitter.

(3) Payment Processing Procedures.

(a) The State Disbursement Unit’s automated remittance processing system matches and applies child support payments to individual cases.

(b) If the payment cannot be automatically applied and there is legible identifying information on the payment instrument, the State Disbursement Unit shall search the State Disbursement Unit database, the Department’s case management computer system, and CCIS using the information available from the payment instrument to try to identify the intended recipient or remitter.

(c) If the search identifies the intended recipient or remitter, the State Disbursement Unit shall apply the payment to the intended recipient’s case for which payment is made.

(d) If the intended recipient cannot be identified, the State Disbursement Unit shall return the payment to the remitter.

(e) If the searches do not identify the intended recipient, the remitter, or the remitter’s address, the payment is considered unidentifiable. Payments determined as unidentifiable by the State Disbursement Unit are submitted to the Department for review.

(f) If the Department is able to identify the intended recipient or remitter, the Department notifies the State Disbursement Unit to apply the payment to the intended recipient’s case for which payment is made. If the payment is unidentifiable, the Department processes it as program income. The Department shall deposit the state share of an unidentifiable payment in

the General Revenue Fund. The federal share of the payment is deposited in the Grants and Donations Trust Fund.

(g) If after a payment is processed as program income, a parent provides information to the Department that identifies the payment, the Department shall apply the payment to the case or refund it to the remitter as appropriate.

Rulemaking Authority 409.2557(3)(j), 409.2558(4), 409.2558(9), FS. Law Implemented, 409.2558(4), FS. History–New 1-12-10, Amended.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT ENFORCEMENT PROGRAM
AMENDING RULE 12E-1.029

12E-1.029 Financial Institution Data Matches.

(1) Procedures for Entering into Agreements With Financial Institutions.

(a) The Department shall send a Financial Institution Data Match Election Form Memorandum of Agreement (Form CS-EF133 CS-EF100) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference, effective XX/XX/XX, with a revision date of May 20, 2002, for the operation of the data match system described in Section 409.25657(2), F.S., to each financial institution doing business in the state ~~that meets~~ meeting the definition of a financial institution in Section 409.25657(1)(a), F.S., and which has not elected to participate in the Federal Office of Child Support Enforcement's national data match process specified in paragraph (c) below. ~~Members of the public may obtain a copy of the Memorandum of Agreement by writing to: Department of Revenue, Child Support Enforcement Program, Attn. Forms Coordinator, P. O. Box 8030, Tallahassee, FL 32314-8030.~~

(b) ~~At a minimum, the Memorandum of Agreement specified in paragraph (a) above shall identify the records that will be compared, the methods of accomplishing the record comparisons, the methods for electronic or other transmission of records between the Department and the financial institution, fees to be paid to the financial institution for services provided, and the financial institution's contact persons.~~ The financial institution's electronic

files containing data match records shall be prepared according to the specifications prescribed by the Federal Office of Child Support Enforcement's Financial Institution Data Match Specifications Handbook edition dated August 3, 2010 (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference, effective XX/XX. ~~Members of the public may view the Financial Institution Data Match Specifications Handbook or obtain a copy through the Internet~~ at: <http://www.acf.dhhs.gov/programs/cse/fct/fidm/dataspees.pdf>.

(c) The Department has designated the Federal Office of Child Support Enforcement as its agent authorized to enter into operational agreements for data matching, on behalf of the Department, with financial institutions doing business in two or more states ~~that elect~~ electing to participate in the Federal Office of Child Support Enforcement's national data match process. The authorization only extends to ~~entering into~~ agreements entered into ~~only~~ with financial institutions doing business in this state and excludes the authority to negotiate fees to be paid to financial institutions for the costs of participating in the data match.

(2) Selecting Cases for Data Matching. The Department shall include the following cases in the data match system provided by Section 409.25657(2), F.S.:

(a) Temporary cash assistance cases in which the amount of past due support is equal to or greater than \$150;

(b) Non-temporary cash assistance cases in which the amount of past due support is equal to or greater than \$500.

(3) Fees for Conducting Data Matches. The Department shall pay quarterly fees to financial institutions doing business in the state that submit an invoice to the Department for payment of the costs incurred for ~~of~~ conducting the data match during a quarter, as follows:

(a) To financial institutions that ~~enter into~~ sign and return the Financial Institution Data Match Election Form Memorandum of Agreement with the Department specified in paragraph

(a) of subsection (1) of this rule to the Department:

1. Not more than \$250 per quarter if the financial institution performs the data match provided by Section 409.25657(2)(a), F.S.; or

2. Not more than \$50 per quarter if the financial institution selects the option provided by Section 409.25657(2)(b), F.S., to have the Department match each individual who maintains an account at the financial institution.

(b) To financial institutions ~~that elect~~ electing to participate in the Federal Office of Child Support Enforcement's national data match process specified in paragraph (c) of subsection (1) of this rule, not more than \$100 per quarter.

(c) The Department shall not pay quarterly fees to financial institutions not doing business in this state.

Rulemaking Specific Authority 409.2557(3)(i), 409.25657(6) FS. Law Implemented 409.25657

*FS. History—New 1-23-03, Amended*_____.



Child Support Program

Financial Institution Data Match Election Form

Financial Institution Name: _____

FEIN: _____

State Purchase Order Number: _____
(assigned by Child Support Program)

Complete this form to tell us the data exchange method you will use to submit electronic financial information to us for matching quarterly (As authorized by sections 409.25657 and 409.25656, Florida Statutes).

As used in this form "we" or "the Program" refers to the Florida Department of Revenue, Child Support Program and "you" or "your" refers to the Financial Institution completing this form.

Select one of the following methods for exchanging data with us:

Method 1 - All Accounts Method _____

We will provide an electronic file identifying all our open accounts as detailed in Method 1 of the [National] *Financial Data Match Specifications Handbook* (available through the Child Support Program (the 'Program') or through the Internet at: <http://www.acf.dhhs.gov/programs/cse/fct/fidm/dataspecs.pdf>. We will submit an electronic file to the Program within ten (10) business days after our quarterly data run week. This data file will identify all open accounts as of the most current date prior to submitting the quarterly file.

Method 2 - Matched Accounts Method _____

We will match an electronic inquiry file supplied by the Program against all open accounts we maintain. We will report, in an electronic file, all information (detailed in Method 2 of the *Financial Data Match Specifications Handbook*) on all our open accounts matching people listed in the Program's inquiry file. We will return a match file to the Program within fifteen (15) business days after receiving or downloading the Program's inquiry file.

Data Exchange Choice (select one):

- We will perform our data exchange through a data processing company indicated below.
- We will upload/download by file transfer protocol (FTP) through the Program's secure web site.
- We will exchange media with the Department in the following media formats:

<input type="checkbox"/> IBM 3480 cartridge	<input type="checkbox"/> CD-ROM	<input type="checkbox"/> 1.44MB 3.5" diskettes/ASCII
<input type="checkbox"/> IBM 3490 cartridge		<input type="checkbox"/> 9-track magnetic tape

The Program and the financial institution completing this form agree that information in our respective records and obtained from each other will be kept confidential and will be used solely for the purposes specified in sections 409.25657 and 409.25656, Florida Statutes.

Notice and Contacts:

Send all notices, paperwork, and other communications regarding Financial Institution Data Match (FIDM) to the address listed on the state purchase order, provided by the Program.

Quarterly billings and quarterly media (if FTP data exchange is not selected) should be mailed to: **Florida Department of Revenue, Child Support Program, Attention: FIDM Unit**, P.O. Box 5556, Tallahassee, FL 32314-5556

Complete the information requested below:

Data Processing Company (if used): _____

Address: _____

Contact Name: _____

Phone #: _____

E-mail: _____

FAX: _____

Financial Institution **Data Exchange** Contact Name: _____

Address: _____

Phone #: _____

E-mail: _____

FAX: _____

Financial Institution **Levy** Contact Name: _____

Address: _____

Phone #: _____

E-mail: _____

FAX: _____

Financial Institution **Billing** Contact Name: _____

Address: _____

Phone #: _____

E-mail: _____

FAX: _____

Payment Terms

- A. We will reimburse you for the data match according to state law if you choose to bill us quarterly, in accordance with an amount specified on the annual state purchase order. The total cost reimbursement for services shall not exceed \$50 per quarter/\$200 annually for Match Method 1 or \$250 per quarter/\$1,000 annually for Match Method 2.
- B. You understand and agree that the cost structure stated in the annual state purchase order is guaranteed and that such costs shall not exceed your actual costs incurred for conducting the data match.
- C. Submit an itemized invoice on your letterhead for that quarter within thirty (30) days after submission of the data to: Florida Department of Revenue, Child Support Program, Attention: FIDM Unit, P.O. Box 5556, Tallahassee, FL 32314-5556. Your invoice must contain:
- Your institution's name and payment mailing address
 - The requested reimbursement amount in accordance with paragraph A above
 - The month and year in which you or your data processor provided a data file
 - The annual state purchase order number provided by the Program
 - A contact name and phone number

Upon request, you will document data matching costs you incur and submit them to us along with an itemized statement of data matching services rendered.

Match Schedule

If you use a data processing company, we will contact them to establish a quarterly match week schedule.

If you process data internally, please enter a preferred data match week for each quarter (e.g., July 13-19, 2013, October 15-21, 2013, etc.): _____

Financial Data Match Specifications Handbook

(As of August 3, 2010)

Table of Contents	Page
Introduction and Participation	2
Exchanging Data Match Information	3
The "A" Record: Financial Institution Information for All Filers	4
Method One, The All Accounts Method	7
Method One "B" Record	8
Method One "T" Record	10
Method Two, The Matched Accounts Method	11
The Inquiry File: Specifications for Files to Be Given to Financial Institutions for Data Matching	12
The Match File: Specifications for Files to Be Given to State by Financial Institutions	14
Method Two "B" Record	14
Note for Method Two Filers Regarding Primary and Secondary SSN Matching	18
Method Two "T" Record	18
How to Report No Matches Found	19
Combined 1099/Data Match Under Method One Filing	20
Common Data Match Errors	21
Data Match Filing Schedule	22
Where to Send Data Match Forms and Files	22
Special Delivery	22
Where to Get Help	22
FIPS Code Directory	23

Background

The **Personal Responsibility and Work Opportunity Reconciliation Act of 1996** (PRWORA) makes it more important than ever that children and their custodial parents receive the child support to which they are entitled, as the Act places time limits on the receipt of welfare assistance. To assist in this effort, the child support enforcement requirements of PRWORA mandate that each State implement a quarterly matching of delinquent non-custodial parents to the accounts maintained at financial institutions. This Handbook establishes the Specifications to be used to conduct this matching.

Introduction

All Data Match filers are to use these Specifications for the reports filed in calendar year 1998. For a general explanation of the institutions and financial assets subject to Data Match reporting, please refer to the Federal Office of Child Support (OCSE) Action Transmittal 98-07, and the Data Match law of the State(s) in which you do business.

"State" is defined below as the State Data Match Reporting Site(s) to which your institution will file reports.

Participation

Check with your State for available reporting options. Many States offer two reporting methods. In those States, each financial institution subject to the Data Match laws must notify the State as to which of the two reporting methods will be used to report Data Match information. The description of each method follows.

Method One (All Accounts Method)

Institutions may elect to submit to the State a file identifying all open accounts by April 30, and quarterly thereafter. Certain States may require only one All Account tape to be filed in the first quarter of the year, followed by quarterly updates of accounts opened and closed. Please check with your State for this information.

Institutions electing Method One may also elect to treat their required Form 1099 filing as part of their obligation under the Data Match Program, making modifications in their 1099 filing to meet Data Match requirements. These institutions are then required to submit a supplemental report containing account information not included in the 1099 file.

Method Two (Matched Accounts Method)

Institutions may elect to match a file supplied by the State, not more than quarterly, against all accounts maintained at that institution. The file will be submitted to the person designated by the institution. It is to be returned with the Match File or No Match report after processing. Institutions electing this option must report information required by the Department on all accounts at the institution maintained by persons on the State's Inquiry File. These reports must be submitted within 30-45 days of receiving the Inquiry File.

Reporting Agents

Many financial institutions contract with Reporting Agents (also known as Service Agents, Service Providers, or Transmitters) for Internal Revenue Service Form 1099 reporting. As these Specifications are similar to the Form 1099 format, these Reporting Agents may be used to report Data Match information. An institution electing Method Two that designates a Reporting Agent to receive, process and report Data Match information on its behalf must inform the State of this designation. This is to ensure the confidentiality of the information on the State Inquiry File.

Anytime an institution wishes the State to send the Inquiry File to a recipient whose Tax Identification Number (TIN) is different from the institution, the State must be notified.

Exchanging Data Match Information

Electronic Data Transmission is highly a desirable method of sharing Data Match information, yet there are few States or institutions currently capable of utilizing this method of exchanging data. Please check with your State for the availability of electronic filing.

These specifications are for magnetic 9-track tape, and 18-track IBM 3480 and 3490 cartridges. These are the current financial industry standards used to report large amounts of tax data on Form 1099. The general specifications for these media (parity, density, etc.) are to be found in IRS Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or on Magnetic Media*. Please consult with your State for any other acceptable forms of magnetic media.

These specifications apply specifically to the files and reports named below. These will hereafter be called:

- **Account Tapes.** Files submitted to the State listing all accounts of the financial institution under the option provided by Method One, the All Accounts Method. This includes the supplemental file from institutions that have elected to include their annual Form 1099 filing as part of their Data Match reporting. (For further information, please refer to *Combined 1099 Data Match Filing* in this Handbook.)
- **Account Update Files.** Files submitted to the State reporting new, changed, or recently closed accounts which supplement or update information previously filed under Method One, the All Accounts Method.
- **Inquiry File.** Files sent by the State to financial institutions electing to report under Method Two, the Matched Accounts Method. This file contains a list of persons which the institution will match against its records.
- **Match Tapes.** The files submitted to the State of accounts matched under Method Two, where the State has supplied the institution with an Inquiry File.

All Magnetic Media files submitted to the State under the Data Match Program will contain only three types of records, which are similar in character to those on 1099 files.

"A"	Financial Institution Record
"B"	Account Owner Record
"T"	Total Record

These records are defined in this publication. Many of the field definitions match those used by the IRS in the 1997 Publication 1220 for Form 1099INT/DIV reporting.

These Specifications have been written to allow institutions to copy and modify existing Form 1099 programs, rather than create an entirely new layout. To minimize programming, certain Form 1099 fields are permitted in these Specifications, and are designated as "Optional."

Caution: Institutions copying existing 1099 programs to begin programming Data Match files must be sure to copy from the Tax Year 1997 IRS Publication 1220 for Form 1099 reporting. Beginning in Tax Year 1998, Publication 1220 underwent extensive changes and cannot be copied directly to produce a Data Match reporting layout.

These record layouts are used for all accounts which the financial institution must report under the Data Match Program, including those not reportable to the IRS under the 1099 program.

In consideration of Year 2000 concerns, these Specifications follow the format of the Federal Information Processing Standard (FIPS) Publication 4-1, *Representation for Calendar Date and Ordinal Date for Information Exchange* issued by the National Institute of Standards and Technology, and the latest Year 2000 Reporting Standards of the U.S. Treasury Department.

Publication 4-1 may be obtained from the Federal Department of Commerce, National Institute of Standards and Technology, Computer Systems Laboratory, Gaithersburg, MD 20899, telephone (301) 975-3058.

"A" Record: Financial Institution Information

The "A" Record will be used by all filers regardless of the reporting method chosen. Separate "B" Record layouts for each reporting method follow.

"A" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "A"
002-003	2	Blanks	
004-006	3	Tape Reel Seq. Number	(Optional)
007-015	9	Institution TIN	
016-019	4	Institution Name Control	(Optional)
020-025	6	Year and Month	CCYYMM. For Method One, enter the date the file is created. For Method Two, enter the date from positions 002-007 of the "D" Record from the Inquiry File.
026-031	6	Blanks	
032	1	Test/Corr Indicator	(Optional)
033	1	Service Bureau Indicator	(Optional)
034-04 1	8	Blanks	(Optional)
042-043	2	Mag Tape Indicator	(Optional)
044-048	5	Blanks	
049	1	Foreign Corporation Indicator	(Optional)
050-089	40	Institution Name	Institution name for levy service
090-129	40	Second Institution Name (or Transfer Agent)	(Optional)
130	1	Transfer Agent Indicator	(Optional)
131-170	40	Institution Street Address	Address to which a levy should be mailed
171-199	29	Institution City	Address to which a levy should be mailed
200-20 1	2	Institution State	Address to which a levy should be mailed
202-2 10	9	Institution Zip Code	Address to which a levy should be mailed
211-219	9	Reporting Agent/Transmitter TIN	
220-290	71	Reporting Agent/Transmitter Name	
29 1-330	40	Transmitter Street Address	
331-359	29	Transmitter City	
360-361	2	Transmitter State	
362-370	9	Transmitter Zip Code	
371	1	Data Match File Indicator	
372-420	49	Blanks	

"A" Position	Size	Description	Comments/Format
004-006	3	Tape Reel Sequence Number	(Optional)

This field is for the convenience of institutions filing multiple tapes. Enter the reel sequence number incremented by 1 for each tape or diskette on the file starting with 001. This field is not relevant to Data Match, and may be left blank.

007-015	9	Institution TIN	
---------	---	-----------------	--

Must be the valid nine-digit Taxpayer Identification Number assigned to your financial institution. Do not enter blanks, hyphens, or alpha characters.

016-019	4	Institution Name Control	(Optional)
---------	---	--------------------------	------------

The Payer Name Control can be obtained only from the mail label on the Package 1099 that is mailed to most payers each December. If a Package 1099 has not been received or the Payer Name Control is unknown, this field must be blank filled.

020-025	6	Year and Month	
---------	---	----------------	--

For Method One, enter the year and month (in the century format) the file is generated. For Method Two, enter in the century format, the date the Inquiry File was generated from the "D" Record. For example, April, 1998 would be entered as: "199804"

032	1	Test/Corr Indicator	(Optional)
Provide a valid test/corr indicator. Where allowed, enter a "T" if this is a test file, otherwise, enter blank.			
033	1	Service Bureau Indicator	(Optional)
Filers should enter a "1" if they used a person or organization to prepare and/or submit Data Match information. A parent company submitting data for a subsidiary is not considered a Service Agent.			
042-043	2	Magnetic Tape Indicator	(Optional)
Enter the letters "LS" if you are filing a magnetic tape or cartridge, otherwise, leave blank.			
049	1	Foreign Corporation Indicator	(Optional)
Enter a "1" if the financial institution is a foreign corporation. If not, enter a blank. A Foreign corporation is any corporation organized or created other than in or under the laws of the United States, any of its States, the District of Columbia, or territories.			
050-089	40	Institution Name	
Enter the name of the institution whose TIN appears in positions 007-015 of this "A" Record. Enter the name to be used by the State for proper levy processing. This is especially important for mutual funds.			
090-129	40	Second Institution Name (or Transfer Agent)	(Optional)
If the Transfer Agent Indicator in position 130 contains a "0" (zero) signifying there is no Transfer Agent, this field may be used to continue the Institution Name above. If the Indicator in Position 130 contains a "1," this field may contain the name of the Transfer Agent. Transfer Agents are not relevant to Data Match, but this information will be accepted from institutions that modify their Form 1099 programming for Data Match reporting. Fill unused positions with blanks.			
130	1	Transfer Agent Indicator	(Optional)
Enter a "1" if the entity in 090-129 is the Transfer Agent. A Transfer Agent is used by institutions to pay certain taxes. Transfer Agents are not relevant to Data Match, but this information will be accepted from institutions that modify their Form 1099 programming for Data Match reporting. Fill unused positions with blanks.			
131-170	40	Institution Street Address (Address for Levy Service)	
This address may be different from that entered in these positions for Internal Revenue Service 1099 reporting, particularly for larger institutions. Please verify and enter the address that is authorized to receive a State levy served upon your institution.			
211-219	9	Reporting Agent/Transmitter TIN.	
This must be the valid nine-digit Taxpayer Identification Number assigned to the Reporting Agent/Transmitter filing the report. This is for both Method One and Method Two Reporting Agents/Transmitters. For Method Two filers, this TIN would belong to the agent designated to receive the Data Match Inquiry Tape on an institution's behalf.			
This TIN must be the one entered on the State Magnetic Media Transmitter Report. Do not enter hyphens or alpha characters. If the Institution TIN (positions 007-015) and the Reporting Agent/Transmitter TIN are the same, enter blanks.			
220-290	71	Reporting Agent/Transmitter Name.	
This is not required if the Institution Name (positions 050-089) and Reporting Agent/Transmitter Name are the same.			
371	1	Data Match File Indicator	
M = The file submitted is a match tape (M); the institution has elected Method Two, has matched its accounts to a State Inquiry File and is remitting a list of those accounts owned by persons on that Inquiry File.			
A = The file submitted is an account tape (A); the institution has elected Method One and is submitting the tape quarterly for the State to use in its internal data matching system.			
U = The file submitted is a quarterly Account Update File (U); in States where permitted, an institution that has elected Method One may have the option to submit a quarterly tape to update the first quarter account tape, identifying those accounts opened and closed in the prior quarter.			

Method One filers should continue to the next section, the *Method One "B" Record*. Method Two filers should skip to the section entitled *Method Two, The Matched Accounts Method*.

**Method One,
The All Accounts Method**

Method One, The All Accounts Method
Method One "B" Record

This record layout is for filers electing Method One, the All Accounts Method of reporting Data Match information.

"B" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "B"
002-007	6	Year and Month	CCYYMM From "A" Record position 020-025
008-011	4	Payee Last Name Control	First 4 letters or non-blank characters
012-014	3	Blanks	
015-023	9	Payee SSN	
024-043	20	Payee's Account Number	
044-060	17	Blanks	
061-160	100	Account Full Legal Title	(Optional)
161	1	Payee Foreign Country Indicator	"1" = foreign (Optional)
162-201	40	1st Payee Name	
202-24 1	40	2nd Payee Name	
242-28 1	40	1st Payee Street Address	
282-310	29	1st Payee City	
311-312	2	1st Payee State	
313-321	9	1st Payee Zip Code	
322-3 50	29	Blanks	
351-357	7	Account Balance	Numeric, whole dollars, sign trailing. Zeroes are required if position 361 = 0
358	1	Blank	
359	1	Trust Fund Indicator	Possible values: 0 = Not a trust account 1 = UTMA/UGMA account 2= IOLTA account 3 = Mortgage escrow account 4 = Security deposits (incl. Real Estate) 5 = Other trust/escrow 6 = Information not available
360	1	Account Status Indicator	Possible values: 0= Open Account 1 = Closed Account 2= Inactive Account
361	1	Account Balance Indicator	Possible values: 0= Not provided 1 = Average balance (whether daily, monthly, etc.) 2= Current balance
362	1	Account Update File Indicator	Account Update Files only. Possible values: 0 = delete (closed account) 1 = add (new account since last match) 2 = change (either name/address change)
363-370	8	Date of Birth	CCYYMMDD Default: blanks if not available
371-380	10	Blanks	
381-382	2	Account Type	00= Not Applicable 01 = Savings Account 04= Checking/Demand Deposit Account 05 = Term Deposit Certificate 06= Collateral Account 11 = Money Market Account 12= IRA/KEOGH 14= ERISA Plan Account

16 = Cash Balances
 17 = Compound Account
 18 = Other

383-410	28	Blanks
411-419	9	2ndPayeeSSN
420	1	Blank

"B" Position	Size	Description
--------------	------	-------------

002-007	6	Month and Year
---------	---	----------------

Enter the year and month (century format) the file is generated. For example, April, 1998 would be entered as: "199804."

008-011	4	Payee Last Name Control
---------	---	-------------------------

Enter the first four characters of the last name on the matched account

015-023	9	Payee SSN
---------	---	-----------

Enter the Social Security Number of the primary owner of the account.

061-160	100	Account Full Legal Title (Optional)
---------	-----	-------------------------------------

Report the full account title of the account reported. Some institutions may find this helpful to report trust accounts, or other titles (i.e. Law Office of")

161	1	Payee Foreign Country Indicator
-----	---	---------------------------------

If the address of the payee is in a foreign country, enter a "1" (one) in this field; otherwise enter blank

162-201	40	1st Payee Name
---------	----	----------------

Enter the name of the primary owner of the account (preferably surname first) whose Social Security Number (SSN) was provided in positions 15-23 of the "B" Record.

202-24 1	40	2nd Payee Name
----------	----	----------------

If there are multiple payees, (e.g., joint owners, partners or spouses), use this field for those names not associated with the SSN provided in positions 12-20 of the "B" Record. If none, enter blanks.

242-32 1	80	1st Payee Name Address, City, State, Zip Code
----------	----	---

Enter the address of the person whose SSN has been entered in positions 0 15-023. If this does not exist, enter the address of the second account owner.

322-3 50	29	Blanks
----------	----	--------

35 1-357	7	Account Balance
----------	---	-----------------

The account balance is necessary to prevent financial institutions from receiving large numbers of State levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive/negative). For brokerage firms reporting margin accounts, the balance or value is the account holders equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.

359	1	Trust Fund Indicator
-----	---	----------------------

The Trust Fund Indicator is necessary for effective State levy service. Enter a single digit (0-6) to indicate whether the account registration indicates it is a trust or escrow account. For closed accounts, a zero may be entered but not a blank.

- | | |
|---|---|
| 0 = Not a Trust Account or Closed Account | 4 = Security Deposits (incl. Real Estate) |
| 1 = UTMA/UGMA Account | 5= Other Trust/Escrow |
| 2= IOLTA Account | 6 = Information Not Available |
| 3 = Mortgage Escrow Account | |

360	1	Account Status Indicator
-----	---	--------------------------

Enter "0" if the account is open.

Enter "1" if the account is closed.

Enter "2" if the account is inactive. An inactive account is an account that has not had activity for a specified period of time to be determined by the financial institution.

361	1	Account Balance Indicator
-----	---	---------------------------

Enter "0" if the Account Balance to be entered in positions 351-357 has not been provided.

Enter "1" if an average balance is reported.

Enter "2" if a current balance (as of the day the report is created) is provided.

362 1 Account Update File Indicator

For Account Update files only. Those filing Account Tapes will leave this blank.

Enter "0" if this account has been closed.

Enter "1" if this is a new account, opened since the last report filed by the financial institution.

Enter "2" if there is revised account information from the last report filed by the financial institution (changes in address, ownership, etc.).

363-370 8 Date of Birth

Report the date of birth of the account owner in CCYYMMDD format. If not available, enter blanks. Example: August 1, 1970= 19700801.

371-380 10 Blanks

381-382 2 Account Type

Enter two digits for the code which identifies the type of account. If an IRA or ERISA Plan contains any of the others, identify the account only as an IRA or ERISA Plan. A Compound Account is an investment account where portions of the balance are in differing funds - stock, money market, bonds etc..

00 = Not Applicable	12 = IRA/Keogh Account
01 = Savings Account	14 = ERISA Plan Accounts
04 = Checking/Demand Deposit Account	16 = Cash Balances
05 = Term Deposit Certificate	
06 = Collateral Account	17 = Compound Account
11 = Money Market Account	18 = Other

411-419 9 2ndPayeeSSN

Enter the SSN of the second owner of the account. If none, enter blanks.

Method One Totals Record

"T" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "T"
002-010	9	Total Number of Accounts Reported	Numeric, sign trailing
011-019	9	Number of Closed Accounts Reported	Numeric, sign trailing;
		Account Update Files Only	
020-028	9	Constant zero	Numeric, sign trailing
029-03 7	9	Number of Trust Accounts Reported (All Types)	Numeric, sign trailing
038-046	9	Number of New Accounts Reported	Account Update Files
Only			
		Numeric, sign trailing	
047-055	9	Blanks	
056-064	9	Number of Address/Owner Changes Reported	Account Update Files
Only			
		Numeric, sign trailing	
065-073	9	Blanks	
074-082	9	Constant zero	Numeric, sign trailing
083-09 1	9	Total Dollar Amount Reported	Numeric, sign trailing
092-100	9	Total Number of IRAs Reported	Numeric, sign trailing
101-420	320	Filler	

Method One filers should skip to the *Combined 1099/Data Match Filing* section.

**Method Two, The Matched
Accounts Method**

Method Two, The Matched Accounts Method

The Inquiry File: Specifications for Files to be Given to Financial Institutions for Data Matching

Financial Institutions (or their Reporting Agents) electing to perform the matching under Method Two, the Matched Accounts Method, will receive from the State a magnetic media "Inquiry File" containing a list of persons to be matched.

Files submitted by the State to institutions for matching purposes must be matched against all open accounts maintained by the institution and all account owners, including secondary owners. Note that institutions must match this file against accounts not normally considered for 1099 reporting, including non-interest bearing accounts and accounts earning less than \$10.00 in interest or dividends.

Files sent out by the State will likely be those most frequently used for 1099 reporting: IBM 3480 and 3490 tape cartridges or 9-track magnetic tape. Please consult with State for tape parity and density.

Inquiry Files will contain only 3 kinds of records:

- "D" A record identifying the year and month the file was created by the State.
- "I" The basic inquiry record, identifying the person to be matched.
- "T" The total record showing the number of inquiry records on this file.

All records will have a length of 99 characters and the records will be blocked in groups of 100 records. These records are further defined below:

"D" Record	Size	Description	Comments/Format
001	1	Record Type Constant "D"	
002-007	6	Year and Month File Generated	CCYYMM
008	1	Data Match File Indicator	Constant "M"
009-099	91	Blanks	

"I" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "I"
002-0 10	9	Inquiry Social Security Number	
011-020	10	State Pass-Back Information	
021-040	20	Inquiry Last Name	
041-056	16	Inquiry First Name	
057-07 1	15	Case Pass-Back Information	
072-076	5	FIPS Code Pass-Back Information	
077-099	23	Additional State Pass-Back Information	

"I" Position	Size	Description
002-010	9	Inquiry Social Security Number (SSN)

This is the SSN of the person to be matched. A match is to be reported by the financial institution anytime an account with the SSN indicated on the Inquiry File is found. It is possible that a single SSN will appear more than once on the inquiry tape. These multiple entries will be differentiated by entries in the Case Pass-Back Information (057-07 1). If a match is found, matches should be reported for each account with each SSN and Case Pass-Back Information.

011-020	10	State Pass-Back Information
---------	----	-----------------------------

This field is a 10-digit alphanumeric (may be blank) entry which has significance to the State in its administration of the Data Match System. This information must be passed back to the State if a match is found. (If this field is blank, a blank is passed back.)

021-040	20	Inquiry Last Name
---------	----	-------------------

This alphanumeric field will be left-justified and filled with blanks. If the name to be recorded in this field exceeds 20 characters, it will be continued in positions 041-056. Matches identified by a corresponding SSN should be reported by the financial institution even if the name does not match the inquiry record.

041-056	16	InquiryFirstName.
---------	----	-------------------

Left-justified and filled with blanks.

057-07 1	15	Case Pass-Back Information
----------	----	----------------------------

This 18-digit alphanumeric field (may be blank) has significance to the State for its Child Support case administration. This field must be passed back to the State if a match is found. (If the ID Suffix is a blank, a blank is passed back.)

072-076	5	FIPS Code Pass-Back Information
---------	---	---------------------------------

This field is a 5-digit alphanumeric field which contains the FIPS code of the State inquiring of the SSN. This information must be passed back to State if a match is found. Financial institutions will use this code to determine which State will receive the account information for the match.

"T" Record	Size	Description	Comment/Format
001	1	Record Type Constant "T"	
002-011	10	Number of Inquiry Records on this file	Numeric, sign trailing
012-099	88	Blanks	

The Inquiry File contains highly confidential data. Therefore all Method Two filers are to return the Inquiry File with their Data Match File.

The Match File: Specifications for Files to be Given to State by Financial Institutions

Method Two "A" Record

"A" Record	Size	Description	Comments/Format
-------------------	-------------	--------------------	------------------------

The character "M" (Match Tape) must be entered in position 371. Otherwise, The Matched Accounts "A" Record is nearly identical to the "A" Record found earlier in this specifications document. Please refer to it for filing instructions.

Method Two "B" Record

Once having matched an Inquiry SSN to an account, the financial institution will report account information on the following "B" Record. Be sure to read the note regarding Primary and Secondary SSN reporting at the end of the record description.

"B" Record	Size	Description	Comments/Format
001	1	Record Type Constant "B"	
002-007	6	Year and Month	CCYYMM Inquiry File data (passed back from "A" Record, positions 020-025)
008-011	4	Payee Last Name Control	First four characters of last name
012-014	3	Blanks	
015-023	9	Matched SSN	
024-043	20	Payee's Account Number	
044-060	17	Blanks	
061-160	100	Account Full Legal Title	(Optional)
161	1	Matched Name Foreign Country Indicator	"1" = Foreign
162-201	40	Matched Name	
202-24 1	40	2nd Payee Name	
242-28 1	40	Matched Name Street Address	
282-310	29	Matched Name City	
311-312	2	Matched Name State	
3 13-321	9	Matched Name Zip Code	
322-326	5	FIPS Code Pass-Back Information	FIPS Code Pass-Back Info from "I" Record, positions 072-076
327-349	23	Additional State Pass-Back Information	Pass-Back from "I" Record, positions 077-099
350	1	Blank	
351-357	7	Account Balance	Numeric, whole dollars, sign trailing. If position 361 = 0, then zeroes are required.
358	1	Match Flag	The FIN will compare SSN and first four characters of last name. Possible values: 0 = unwilling/unable to complete comparison 1 = did comparison & name/S SN matched 2 = did comparison & name did not match
359	1	Trust Fund Indicator	Possible values: 0 = Not a trust account 1 = UTMA/UGMA account 2= IOLTA account 3 = Mortgage escrow account 4 = Security deposits (incl. Real Estate) 5 = Other trust/escrow 6= Information not available
360	1	Account Status Indicator	Possible values: 0= open 1 = closed 2= inactive
361	1	Account Balance Indicator	Possible values: 0= not provided

1 = average balance (whether daily, monthly, etc.)
 2 = current balance

362	1	Blank	
363-370	8	Date of Birth	CCYYMMDD Default: zero if not available
371-380	10	State Pass-Back Information	
381-382	2	Account Type	00= Not applicable 01 = Savings account 04= Checking/demand deposit account 05 = Term deposit certificate 06 = Collateral Account 11= Money market account 12= IRA/KEOGH 14= ERISA Plan Account 16 = Cash Balances 17 = Compound Account 18 = Other
383-397	15	Case Pass-Back	Case Pass-Back Information from "I" Record, positions 057-07 1
398-400	3	Blanks	
401	1	Payee Indicator	Possible values: 0= if match is primary and sole account holder 1 = if match is secondary holder 2 = if match is primary, but not sole account holder
402-410	9	Primary SSN	
411-419	9	2ndPayeeSSN	
420	1	Blank	
"B" Position	Size	Description	
002-007	6	Year and Month	Enter the year and month (century format) the file is generated. For example, April, 1998 will be entered as "199804."
015-023	9	Matched SSN	Enter the numeric social security number matched from the Inquiry File (see note below)
061-160	100	Account Full Legal Title (Optional)	Report the full account title of the account matched. Some institutions may find this helpful to report trust accounts, or other titles (i.e. Law Office of...")
161	1	Matched Name Foreign Country Indicator	If the address of the payee is in a foreign country, enter a "1" (one) in this field; otherwise, enter blank
162-20 1	40	Matched Name	Enter the name on the account from the financial institution account records. Be sure to enter both the first and last name. (See note below).
202-24 1	40	2nd Payee Name	Method Two filers having matched an account to the name entered in positions 162-201, will enter the name of any other owner of the account. If none exists, leave blank. (See note below). If the secondary owner has been entered in position 162-201, enter the primary owner name.

242-321 80 Matched Name Address, City, State, Zip Code.

Enter the address of the Matched Name whose S SN has been entered in positions 015-023. If this does not exist, enter the address of the second account owner.

322-326 5 FIPS Code Pass-Back Information

For Federal data matching, insert the two-letter abbreviation of the state where the account is located. The FIPS Code Pass-Back Information field supplied by the state on the Inquiry File for matching purposes must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State Inquiry File.

327-349 23 Additional State Pass-Back Information

For Federal data matching, this field may be left blank. The Additional State Pass-Back Information field supplied by the State on the Inquiry File for matching purposes must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State file.

351-357 7 Account Balance

The Account Balance is necessary to prevent financial institutions from receiving large numbers of State levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive/negative). Do not include decimals. For brokerage firms reporting margin accounts, the balance or value is the account holders equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.

358 1 Match Flag

All SSN matches identified by a corresponding SSN should be reported by the institution. An additional comparison of the matched last name to the last name on the Inquiry File may prevent the financial institution from receiving incorrect levies.

Enter "0" if the institution is unable to match the last name.

Enter "1" if the first four letters of the matched last name, and that of the Inquiry File last name are the same.

Enter "2" if the first four letters of the matched last name, and that of the Inquiry File last name are not the same.

359 1 Trust Fund Indicator

Enter a single digit (0-6) to indicate whether the account registration indicates it is a trust or escrow account. Enter a zero (0) if the account is not registered as a trust or escrow. For closed accounts, a zero may be entered but not a blank.

0 = Not a Trust Account	4 = Security Deposits (incl. Real Estate)
1 = UTMA/UGMA Account	5 = Other Trust/Escrow
2 = IOLTA Account	6 = Information Not Available
3 = Mortgage Escrow Account	

360 1 Account Status Indicator

Enter "0" if account is open.

Enter "1" if account is closed.

Enter "2" if account is inactive. An inactive account is an account that has not had activity for a specified period of time to be determined by the financial institution.

361 1 Account Balance Indicator

Enter "0" if the Account Balance to be entered in positions 351-357 has not been provided.

Enter "1" if an average balance is reported.

Enter "2" if a current balance (as of the day the report is created) is provided.

363-370

8

Date of Birth

Report the date of birth of the matched account owner, if known, in CCYYMMDD format, otherwise, enter zeros (0).

Example: August 1, 1970 = 19700801.

37 1-380 10 State Pass-Back Field

The State Pass-Back field supplied on the Inquiry File must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State file.

381-382 2 Account Type

Enter two digits for the code which identifies the type of account. If an IRA or ERISA Plan contains any of the others, identify the account only as an IRA or ERISA Plan. A Compound Account is an investment account where portions of the balance are in differing funds - stock, money market, bonds etc.

00= Not Applicable	12 = IRA/Keogh Account
01 = Savings Account Accounts	14 = ERISA plan
04= Checking/Demand Deposit Account	16= Cash Balances
05 = Term Deposit Certificate	
06= Collateral Account	17 = Compound Account
11 = Money Market Account	18 = Other

3 83-3 97 15 Case Pass-Back Information

The Case Pass-Back field supplied by the State on the Inquiry File must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual SSN appears on the State file.

401 1 Payee Indicator

Enter "0" if the matched account owner is the sole owner of the account.

Enter "1" if a match is generated against a secondary owner's SSN.

Enter "2" if the matched account is to the primary owner, and there are secondary owners to the same account.

402-410 9 Primary SSN

If the SSN matched to an account is a secondary owner (and a "1" has been entered in position 401), enter the account's primary-owner SSN (see note below).

411-419 9 2ndPayeeSSN

Enter the SSN of the second owner of the account (see note below).

Note for Method Two Filers Regarding Primary and Secondary SSN Matching.

Generally, if there are multiple owners of an account, the Primary Owner is the SSN designated for tax reporting. A Secondary Owner would be any other(s). The following are instructions to clarify the Primary and Secondary owners reporting. All other fields not specified below are to be filled as instructed in the "B" Record layout above.

If an SSN matched from the State Inquiry File is found to be the **Primary Owner** of an account, follow these instructions:

- the Matched SSN is entered in the Matched SSN field in positions 0 15-023
- the Matched Name is entered in the Matched Name field in positions 162-201
- the Secondary Owner's name will be entered in the 2nd Payee Name field in positions 202-24 1
- if the account owner is the sole owner of the account, enter "0" in the Payee Indicator field in position 401; enter "2" in position 401 if more than one owner exists.
- the Secondary Owner's SSN will be entered in the 2nd Payee SSN in positions 411-419.

- All other fields are to be filled as instructed in the "B" Record layout.

If an SSN from the State Inquiry File is found to be a *Secondary Owner* of an account, follow these instructions:

- the Matched S SN is entered in the Matched S SN field in positions 015-023
- the Matched Name is entered in the Matched Name field in positions 162-201
- the Primary Owner's name will be entered in the 2nd Payee Name field in positions 202-241
- a "1" is entered in the Payee Indicator field in position 401
- the Primary Owner's SSN will be entered in the Primary SSN field in positions 402-410
- All other fields are to be filled as instructed in the "B" Record layout

"T" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "T"
002-010	9	Total Number of Accounts Reported	Numeric, sign trailing
011-019	9	Constant zero	Numeric, sign trailing
020-028	9	Number of Accounts with Match Flags	Numeric, sign trailing
029-037	9	Number of Trust Accounts Reported (All Types)	Numeric, sign trailing
038-046	9	Constant zero	Numeric, sign trailing
047-055	9	Blanks	
056-064	9	Constant zero	Numeric, sign trailing
065-073	9	Blanks	
074-082	9	Total Number of Accounts Compared Against State File	Numeric, sign trailing
083-091	9	Total Dollar Amount Reported	Numeric, sign trailing
092-100	9	Total Number of IRAs Reported	Numeric, sign trailing
101-420	320	Blanks	

"T" Position	Size	Description
002-010	9	Total Number of Accounts Reported
Enter the total number of accounts matched to the SSNs on the Inquiry File.		
020-028	9	Number of Accounts with Match Flags

Enter the total number of matches identified by SSN and the first four letters of the last name which are reported by the institution (where "B" Record position 358 = 1). This comparison of the matched last name to the last name on the Inquiry File may prevent financial institutions from receiving incorrect levies.

How to Report No Matches Found

Those filing under Method Two may have no matches to report after comparing their accounts against the State Inquiry File. Reporting Agents, and institutions that process Data Match Method Two in-house each have separate No Match directions.

For a Reporting Agent filing reports for more than one institution, follow these instructions:

- If the Agent finds **no matches for any institution**, it may file a report by entering "No Matches" on a completed Magnetic Media Transmitter Report. Attach a list containing every institution name, TIN and the total number of accounts compared against the Inquiry File for each.
- Agents **reporting both matches and no matches**, must include a **complete "A" and "T" Record** on the Match Tape for every institution it compares against the Inquiry File. Do not omit those institutions with no matches, but enter zeroes

in the appropriate positions of the "T" Record. An institution that has been omitted may find itself in violation of Data Match filing requirements.

c) Agents reporting for a single institution may follow the single institution instructions below.

A financial institution that files a Method Two report for itself, and finds no matches after comparing its accounts to the Inquiry File, may file a No Match Report by entering "No Matches" on a completed transmittal report. Include the total number of accounts compared against the Inquiry File.

Combined 1099/Data Match Under Method One Filing

Where permitted, institutions making the election to report under Method One and include Data Match account information with their annual Form 1099 filing must modify their 1099 "A & "B" Records. Because Form 1099 specifications can vary from state to state, the format below may not be suitable for your institution. You must contact your State for further information on this filing option.

"A" Record	Size	Description	Comments/Format
The character "A" (Account Tape) must be entered in position 371. Otherwise, positions 1-750 are to be filled as required in IRS Publication 1220 for Form 1099.			

"B" Record	Size	Description	Comments/Format
001	1	Record Type	Constant "B"
002-005	4	Year	(CCYY)

Positions 6-662 are to be filled as required in IRS Publication 1220. However, the following additional fields must be added to the "B" Record in the positions 663-684, where the IRS permits States to add "Special Data Entries." With the exception of the Account Status Indicator defined below, these fields and their description are found in the complete Method One "B" Record layout, however their location (position numbers) will be different.

663	1	Account Status Indicator	
664-671	8	Account Balance	Whole Dollars Only, Numeric, sign trailing
672	1	Trust Fund Indicator	
673-674	2	Account Type	
675-683	9	2nd Payee SSN	
684	1	Account Balance Indicator	
685-722	38	Blank	

350	1	Account Status Indicator	
Enter "0" if the account is still open.			
Enter "1" if the account has been closed.			

"T" Record	Size	Description
There are no modifications to be made to the Form 1099 "T" Record.		

After filing combined information by the February 28 due date, a Data Match supplemental report will be due April 30. This will include all accounts not included on the 1099 file (i.e. non-interest bearing accounts), and all accounts opened and closed since January 1. An institution may file a complete All Accounts file in place of this supplementary report.

Common Data Match Errors

The State encourages filers to verify the content of their Data Match files to ensure the accuracy of the data. This may eliminate the need for State to return your file for correction. This is especially important to those who have their reports prepared by a Reporting Agent.

Rejected files will be returned to the filing institution with an explanation for the rejection. The institution is to make the appropriate corrections and resubmit the file as soon as possible.

The following were frequently encountered problems experienced by the Massachusetts Department of Revenue in the first year of its Bank Match operation.

- **Form 1099 reports submitted in place of Method One Data Match reports.**

Although the magnetic media specifications for 1099 and Data Match reporting are similar, a 1099 report cannot be filed in place of a Data Match report as there are important differences. An institution may elect to combine 1099 and Data Match filing, but only after electing to do so on the BMRS-I, Data Match Election Form. Even so, *the 1099 file must be modified* as instructed in this Handbook.

- **Non-interest bearing accounts omitted or excluded.**

Although such accounts may be exempt from IRS 1099 reporting, these accounts are not excludable under the laws governing Data Match reporting.

- **Transmittal Report not included with Data Match tape.**

This slows the processing of your tape.

- **Transmitter TINXID omitted on Transmittal.**

- **"A" Record: The institution or money market fund TIN/FID is omitted, positions 007-015.**

Only numerals are to be entered in these positions. Hyphens and blanks between digits are also common errors.

- **Levy service mailing address is incorrect or omitted, positions 131-210.**

The levy service address may be different from that entered on the IRS 1099 report or the general street address.

- **"B" Record: Account Balance is omitted, positions 351-357**

Data Match Filing Schedule

These are general filing guidelines. Please consult with the State Data Match Reporting site for specific dates.

- November: Contact the State to obtain updated Specifications if necessary.
- Mid-December for the following year: **Data Match Election Form due where required.**
- February 28 Combined 1099/Data Match files due where permitted.
- April 30 Account file is due if the All Accounts Method is elected.
- April 30 Combined 1099/Data Match filers submit a supplemental file to complete their first quarter Data Match reporting.
- Quarterly **Method One** (All Accounts Method) files are due 30 days after the end of each quarter. Where allowed, Update files are due. State will accept an All Accounts File in place of an Account Update File when necessary.
- Quarterly **Method Two** (Matched Accounts Method) Inquiry File sent to institutions. Institutions must match this file against their records and remit a list of matched accounts within 30-45 days of receipt.

A completed Magnetic Media Transmitter Report, must accompany all Data Match Reports.

Where to Send Data Match Forms and Files

Please consult your State Data Match Reporting site for this address. Method Two institutions reporting matched accounts to different States should use the FIPS Code Directory below to determine where to file their report.

Special Delivery

To ensure timely receipt, institutions are advised to send Data Match Tapes by courier mail.

Where to Get Help

If you have any questions, regarding these specifications, please call your State's Data Match Liaison.

Data Match FIPS Code Directory

The State Inquiry File contains the Name, SSN, and other information for matching purposes. Included in this information is the 5-digit Federal Information Processing Standard (FIPS) Code. The first two digits of this Code identifies the State which requested the match information.

To facilitate the return of the match information, the following list provides the FIPS Codes, and their corresponding State or territory.

FIPS Code	State	FIPS Code	State/Territory
01	Alabama	33	New Hampshire
02	Alaska	34	New Jersey
04	Arizona	35	New Mexico
05	Arkansas	36	New York
06	California	37	North Carolina
08	Colorado	38	North Dakota
09	Connecticut	39	Ohio
10	Delaware	40	Oklahoma
11	District of Columbia	41	Oregon
12	Florida	42	Pennsylvania
13	Georgia	44	Rhode Island
15	Hawaii	45	South Carolina
16	Idaho	46	South Dakota
17	Illinois	47	Tennessee
18	Indiana	48	Texas
19	Iowa	49	Utah
20	Kansas	50	Vermont
21	Kentucky	51	Virginia
22	Louisiana	53	Washington
23	Maine	54	West Virginia
24	Maryland	55	Wisconsin
25	Massachusetts	56	Wyoming
26	Michigan	60	American Samoa
27	Minnesota	66	Guam
28	Mississippi	69	Northern Mariana Islands
29	Missouri	70	Palau
30	Montana	72	Puerto Rico
31	Nebraska	74	U.S. Minor Outlying Islands
32	Nevada	78	Virgin Islands

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT ENFORCEMENT PROGRAM
CREATING RULE 12E-1.031

12E-1.031 – Noncovered Medical Expenses

(1) Introduction. The Department is responsible for determining and collecting noncovered medical expenses under Section 409.25635, F.S.

(2) Definitions. For purposes of this rule:

(a) “Obligee” means the person to whom support payments are made pursuant to a child support order.

(b) “Obligor” means a person who is responsible for making support payments pursuant to a child support order.

(3) Criteria. The Department will determine and collect noncovered medical expenses when:

(a). The support order requires the obligor to pay all or a percentage of a child's noncovered medical expenses.

(b). The obligee provides the Department with a written declaration under penalty of perjury that states:

1. Noncovered medical expenses have been incurred on behalf of the dependent child whom the obligor has been ordered to support.

2. The obligee has paid for noncovered medical expenses incurred on behalf of the child.

3. The obligor has not paid all or part of the child’s noncovered medical expenses as ordered.

4. The amount paid by the obligee for noncovered medical expenses and the amount the obligor allegedly owes to the obligee.

(c). The expenses are reasonable and necessary based on the specific language in the support order, the nature of the expense, and whether it is medically necessary as determined by a physician or other healthcare provider.

(d). The obligee has tried at least once to collect the amount owed from the obligor and provides the Department with a copy of the written document used to attempt to collect the amount from the obligor unless the obligee has reason to believe contacting the obligor may result in physical or emotional harm to themselves, to the child, or both.

(e). The obligee has not received services from the Department to determine and collect noncovered medical expenses for the same support order within the last six months.

(f). The last or only child on the case did not emancipate more than 24 months ago.

(g). The medical expenses are equal to or less than 24 months old.

(4) Requests for Service.

(a) If the case meets the criteria in subsection (3) upon request, the Department will send the obligee, by regular mail, the Instructions for Repayment of Medical Expenses Not Covered by Insurance (CS-EF204) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX/XX.

(b) The obligee must complete a Statement of Medical Expenses Not Covered by Insurance (CS-EF205) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX, declaring:

1. The amount of noncovered medical expenses the obligee paid for the child.

2. The percentage of the child's noncovered medical expenses the obligor is required to pay as specified in the support order.

3. The amount the obligor paid for noncovered medical expenses.

4. The amount the obligor still owes the obligee for noncovered medical expenses.

(c) The obligee must complete a Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX, and provide:

1. Proof of medical expenses for the child.

2. Proof of payment for the medical expenses.

(d) The obligee may only include medical expenses for services received after the date of the support order.

(e) The obligee may only include medical expenses that are equal to or less than 24 months old.

(f) The obligee must complete and return forms Statement of Medical Expenses Not Covered by Insurance (CS-EF205), Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206), and supporting documents to the Department within 30 calendar days from the date on the Instructions for Repayment of Medical Expenses Not Covered by Insurance (CS-EF204).

(g) When the Department is enforcing a support order for another state, the other state has 45 calendar days to return the information.

(5) Determination of Eligible and Ineligible Expenses.

(a) The Department shall review noncovered medical expense requests submitted.

(b) If the obligee returns any, but not all of the required information, or returns incomplete or inaccurate information, the Department will send the obligee, by regular mail, an Information

Request for Repayment of Medical Expenses (CS-EF207)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX, to the parent requesting the missing, incomplete, or corrected information.

(c) The obligee must complete and return the requested information to the Department within 21 calendar days from the mail date on the Information Request for Repayment of Medical Expenses (CS-EF207).

(d) If the obligee does not return the Statement of Medical Expenses Not Covered by Insurance (CS-EF205), Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206), and supporting documents within 30 calendar days the request is considered abandoned and the Department closes the request for services.

1. The Department will send the obligee, by regular mail, a Status Update Medical Expenses Not Covered by Insurance (CS-EF208) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX, to inform the obligee the information did not arrive timely.

2. If the obligee returns the requested information after 30 calendar days, but before six months, the Department will re-open the request for services.

3. If the other state returns the requested information after 45 calendar days, but before six months, the Department will re-open the request for services.

(e) The Department shall review the forms and supporting documents returned by the obligee to determine which expenses and payments qualify for repayment, and the amount of noncovered medical expenses owed to the obligee.

1. The Department accepts proof of payment as paid by the obligee unless the document shows someone other than the obligee made the payment.

2. The payment date of the expense must be within 24 months of the date the obligee signed the form CS-EF205.

3. The Department will determine the amount owed to the obligee by the obligor only for expenses the obligee has already paid.

4. If the obligee has partially paid an expense, the Department considers only the amount paid for repayment.

(f) The Department will not attempt to obligate and collect if:

1. The expense does not show who received the service or the patient name is missing.

2. The submitted expense is for a child not included in the support order.

3. The submitted expense has the child's name in freehand text rather than printed and does not appear to be a part of the original document.

4. The child emancipated before the medical services were incurred.

5. The submitted expense was not an uninsured medical, dental, or prescription medication expense ordered to be paid on behalf of a child as provided in Section 61.13(1)(b), F.S., or a similar law of another state.

6. The obligee does not provide proof of payment of the expense.

7. Someone other than the obligee paid the expense and there is no proof the obligee reimbursed the individual for the expense.

8. The expense was paid more than 24 months before the obligee signed the Statement of Medical Expenses Not Covered by Insurance (CS-EF205).

9. The expense was previously established as a noncovered medical expense owed by the obligor.

10. The expense is the same as another expense within the documentation provided by the obligee.

11. The expense is a health insurance, dental insurance, or prescription medication insurance premium payment.

12. The expenses are not reasonable and necessary based on the specific language in the support order, the nature of the expense, and whether it is medically necessary as determined by a physician or other healthcare provider.

13. The obligee did not initially try to collect the expense payment directly from the obligor.

14. The expense is interest charged on a credit or loan account while waiting for the obligor to reimburse noncovered medical expenses.

(g) If some or all of the expenses are not eligible for repayment, the Department will send the obligee, by regular mail, the Medical Expenses Not Eligible for Reimbursement (CS-EF209) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX. The form will list the receipt number, date the expense was incurred, type of service, name of service provider, name of child, and reason the Department cannot ask for repayment.

1. The obligee will have 15 calendar days from the mail date to provide the Department more information documenting why the expenses are eligible.

2. The other state will have 30 calendar days from the mail date to provide the Department more information documenting why the expenses are eligible.

(6) Notice of Proceeding. When the Department determines expenses claimed by the obligee as noncovered medical expenses are subject to reimbursement by the obligor, the Department will send the obligor, by regular mail, the Notice of Proceeding to Establish the Amount Owed

for Medical Expenses Not Covered by Insurance (CS-EF210)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX, by regular mail.

(7) Uncontested.

(a) If the obligor does not contest the Notice of Proceeding to Establish the Amount of Owed for Medical Expenses Not Covered by Insurance (CS-EF210) within 25 days of the Notice, the obligor is deemed to have waived the right to contest.

(b) Upon expiration of the contest period, the Department shall file a certified copy of the uncontested notice and the Notice to the Clerk of the Circuit Court Depository Determination of Noncovered Medical Expenses (CS-EF211)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), with the depository.

(8) Contested. Upon entry of a final order by the Department following an administrative hearing, the Department shall file a certified copy of the final order establishing the amount of noncovered medical expenses, if any, and the Notice to the Clerk of the Circuit Court Depository Determination of Noncovered Medical Expenses (CS-EF211) with the depository.

Rulemaking Authority 61.13(1)(b)7, 409.25635(9), 409.2557(3)(j) F.S. Law Implemented 61.17, 409.25635 F.S. History—New XX-XX-XX.



Child Support Program

Instructions for Repayment of Medical Expenses
Not Covered by Insurance

CS-EF204
Rule 12E-1.031
Florida Administrative Code
Effective XX/XX/XX

If your address has changed, provide new address here:

Form box for address information with three horizontal lines.

<<Date>>

Child Support Case Number: <<CSECaseNum>>

Other Parent: <<OtrParenName>>

We received your request for repayment of medical expenses not covered by insurance.

For us to help you, complete and return the following forms:

- Statement of Medical Expenses Not Covered by Insurance (CS-EF205)
• Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206)

When you send the forms include:

- Proof of medical expenses for the child(ren), such as copies of doctor bills or account statements.
• Proof of payment for the medical expenses, such as copies of invoices, canceled checks, or credit card statements.
• Proof of documentation you sent the other parent to request reimbursement of each expense. Documentation can be a letter, fax, email, electronic text message, social networking page, etc.

We will determine which expenses and payments qualify for reimbursement. We will send the other parent a Notice of Proceeding to Establish the Amount Owed for Medical Expenses Not Covered by Insurance (CS-EF210) with copies of the forms and other papers you send to us.

You may only include medical expenses for services:

- Received after the date of the support order.
• Less than 2 years old.

If you are requesting repayment of medical expenses not covered by insurance for more than one case, you must contact our office to obtain a separate set of forms for the other case(s).

XXXX

We will only determine an amount owed on each case once every 6 months.

XXXX

XXXX

Return the forms and proof of medical expenses and payment to:

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

To contact us call <<Option 1>>.

T

Option 1 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (all other sites)



Child Support Program

CS-EF205
Rule 12E-1.031
Florida Administrative Code
Effective XX/XX/XX

Statement of Expenses Not Covered by Insurance

Child Support Case Number: <<CSE case number>>
Depository Number: <<depository number>>
Other Parent: <<NCP first name, middle initial, last name, suffix>>

I, _____, state:
Your Name (print)

1. I have paid \$_____ in medical expenses not covered by insurance for
Name of the child(ren)

whom the other parent has been ordered to support.

- 2. The other parent is ordered to pay <<NCP noncovered medical expense % obligation>>percent of the child(ren)'s medical expenses not covered by insurance. The other parent has not paid all or part of the child(ren)'s medical expenses not covered by insurance as ordered.
3. The other parent has paid \$_____ of the medical expenses.
4. The other parent still owes \$_____ of the medical expenses.

Signature

Your name (print)

Boxed date format: [][] / [][] / [][][][]

Date

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T



Child Support Program

Worksheet for Medical Expenses Not Covered by Insurance

CS-EF206
Rule 12E-1.031
Florida Administrative Code
Effective XX/XX/XX

Child Support Case Number: <CSE case number>

Depository Number: <<DepositoryNumber>>

Other Parent: <<NCP first name, middle initial, last name, suffix>>

Activity Number: <<ActivityNum>>

INSTRUCTIONS - Please read this page before completing the worksheet.

Step 1: Fill in all the information on the worksheet.

Step 2: Attach proof of your expenses and payments. The proof must show:

1. The name of the doctor or medical provider
2. The date the service was provided
3. The bill, statement, or proof of payment must include the name of the child(ren)
4. The total amount of the medical expenses
5. The amount of the medical expenses that **you** paid

Number each document you attach with the item number from column 1 on the worksheet. For example, if you paid a doctor bill and recorded that expense on line 3 of column 1, write a "3" (and circle it) on both the bill and your canceled check or other proof of payment.

Step 3: Fill in the total number of items entered on the worksheet. If more than one page is used enter the total for all pages.

Step 4: Fill in the total amount to be paid by the other parent.

Step 5: Attach a copy of all receipts, invoices, insurance statements, bills, or proof of payment to the worksheet.

Step 6: Print your name, sign and date the worksheet.

Step 7: Return the forms and proof of medical expenses and payment to:

Child Support Program

<<Insert Street Address of local service site>>
<<Insert City, State and Zip of local service site>>

To contact us call <<Option 1>>.



Worksheet for Medical Expenses Not Covered by Insurance

Child Support Case Number: <<CSE case number>>
 Other Parent: <<NCP first name, middle initial, last name, suffix>>

Depository Number: <<Depository Number>>
 Activity Number: <<ActivityNum>>

Step 1: For each expense you paid, provide the information below (please copy form and attach more pages if needed).

Column 1 Item Number	Column 2 Date of Service	Column 3 Name of Minor Child	Column 4 Amount of Medical Expense	Column 5 Amount You Paid	Column 6 Amount Paid by Other Parent	Column 7 Amount Owed by Other Parent
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
						TOTAL =

Step 2: Total number of items provided _____ (the total number of items listed in column 1 on all pages)

Step 3: Total amount requested to be paid by the Other Parent _____ (the total of column 7 for all pages)

Step 4: Attach a copy of all receipts, invoices, insurance statements, bills, or proof of payment to the worksheet.

Pursuant to section 92.525, Florida Statutes, under penalties of perjury, I declare that I have read this statement and that the facts stated in it are true.

Step 5: Your name (print)

 Signature

 Date

Option 1 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (all other sites)



Child Support Program

CS-EF207
Rule 12E-1.031
Florida Administrative Code
Effective XX/XX/XX

Information Request for
Repayment of Medical Expenses

If your address has changed, provide new address here

Form with three horizontal lines for address input.

<<date>>

Child Support Case Number:<<CSECaseNum>>

Activity Number: <<ActivityNumber>>

Other Parent: <<NCPfirst,middle,lastNamesuffix>>

We received your request for repayment of medical expenses not covered by insurance.

We are missing information needed to act on your request.

<<Option 1>>

Return this form and the above listed items to us at the address below within 21 days from the date of this notice. We cannot proceed with your request without this form and the above checked items.

Return this form and the above checked items to:

Child Support Program
<<LocalServiceSiteAddr>>
<<LocalServiceSiteAddr>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

To contact us <<Option 2>>.

T

Option 1 (All and any combination could appear)

- A. Complete, sign and return the “Statement of Medical Expenses Not Covered by Insurance” (Form CS-EF205).
- B. Complete, sign and return the “Worksheet for Medical Expenses Not Covered by Insurance” (Form CS-EF206).
- C. You did not give us proof of payment for the medical expenses you are claiming. Please submit copies of the invoice, cancelled check, or credit card statement to show proof of payment.
- D. You did not give us a copy of your documentation that was sent to the other parent requesting them to reimburse you for their part of the medical expenses. Documentation can be a letter, email, fax, social networking page, electronic text message, etc.
- E. << FreeFormText >>

Option 2 (based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B. 1-800-622-KIDS (5437) (all other sites)



Child Support Program

CS-EF208
Rule 12E-1.031
Florida Administrative Code
Effective XX/XX/XX

Status Update
Medical Expenses Not Covered by Insurance

If your address has changed, provide new address here:

Form with three horizontal lines for address input.

<<Date>>

Child Support Case Number: <<CSEcaseNumber>>

Other Parent: <<NCP first name, middle initial, last name, suffix>>

<<Option 1>>

To contact us call <<Option 2>>.

<<Optional Educational Message Line1>>
<<Optional Educational Message Line2>>
<<Optional Educational Message Line3>>
<<Optional Educational Message Line4>>
<<Optional Educational Message Line5>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

<<OPTION 1>>

- A.** We cannot act on your request for repayment of medical expenses not covered by insurance. The support order does not require the other parent to pay a percentage of medical expenses. **(this option is selected automatically by the system when the activity status indicates that the request for noncovered medical expenses services was closed due to no percentage of noncovered medical expenses verbiage in the support order)**

- B.** The other parent has contested the action. We will notify you if there is a hearing. **(this option is selected automatically by the system when the activity status indicates that the NCP has contested the action to establish an amount owed for medical expenses not covered by insurance)**

- C.** You are not currently eligible for our services for repayment of medical expenses. You have received services on this case within the last six months. You may request this service again on or after **<<Signature Date of most recent CP statement on the CS-EF205 + 183 days>>**. **(this option is selected automatically by the system when the activity status indicates that the CP is not eligible for services to establish an amount owed for medical expenses not covered by insurance due to 6 months not having passed since the date of the most recent CP statement date on the CS-EF205)**

- D.** We reviewed your request and documentation. Some of the expenses you submitted are not eligible for reimbursement. Please see the attached Medical Expenses Not Eligible for Reimbursement (Form CS-EF209) for the list of the expenses and the reasons they are not eligible. If you agree, you do not need to do anything. We will notify the other parent of the amount owed (**\$<<proposed amount of noncovered medical expenses owed>>**) based upon our review. If you disagree, you must contact our office by **<<system generation date + 15 days>>** and give us additional information showing why you think the expenses are eligible. **(this option is selected automatically by the system when the activity status indicates that the Notice of Medical Expenses Not Eligible for Reimbursement (Form CS-EF209) was generated.)** If this option is selected, this form is generated and mailed with the CS-EF209.

- E.** We are closing your request for repayment of medical expenses not covered by insurance because you have not returned the information we previously requested. If you need assistance, contact us at the number below or visit your local Child Support office. **(this option is selected automatically by the system when the activity status does not indicate that the CS-EF205/CS-EF206 forms were returned; the system shall also allow the user to manually select this option)**

Option 2 (based on the office handling the case)

- A.** 1-305-530-2600 **(if case is handled in Miami-Dade County)**

- B.** 1-800-622-KIDS (5437) **(all other sites)**



Child Support Program

CS-EF210
Rule 12E-1.031
Florida Administrative Code
Effective XX/XX/XX

Notice of Proceeding to Establish the Amount Owed for Medical Expenses Not Covered by Insurance

If your address has changed, provide new address here:

Form box for address change with three horizontal lines.

<<Date>>

Child Support Case Number: <<CSECaseNum>>
Depository Number: <<DepNum>>
Activity Number: <<ActivityNum>>
Parent Owed Support: <<CPFirstMiddleLastSffx>>
Parent Who Owes Support: <<NCPfirstMiddleLastSffx>>

- 1. We have started an action to establish the amount you owe for medical expenses not covered by insurance for your minor child(ren).
2. This action is based on:
- The support order entered by <<Option 1>> on <<date of original or recently modified support order>> which requires you to pay <<NCP noncovered medical expense % obligation>> percent of the medical expenses for your minor child(ren).
- The other parent's written statement.
- Proof of medical expenses and payment by the other parent.
3. Based on the information we were given by the other parent, you owe \$<<proposed amount of noncovered medical expenses owed>> in medical expenses not covered by insurance from <<date of earliest expense incurred> to <date of latest expense incurred>>for:
<<DP1 first name, middle initial, last name, suffix>>
<<DP2 first name, middle initial, last name, suffix>>
<<DP3 first name, middle initial, last name, suffix>>

<<Option 2>>

<<Option 3>>

- 5. You have the right to contest this action if you disagree that you owe the amount stated in paragraph 3.

<<Option 4>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

6. If you do not timely file a motion or petition to contest the amount, you will owe the amount claimed in this notice.
7. If the amount owed is determined after a hearing or becomes final because you did not file a timely motion or petition to contest, we will begin collection action. We can collect by using any remedies available to collect child support.
8. This action is authorized by section 409.25635, Florida Statutes.

To contact us call <<Option 5>>.

<<Option 6>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

OPTION 1 (either A or B, not Both)

- A. the Department of Revenue (Use when FDOR entered an administrative order)
- B. the court in<<County>> County, <<State>> (use when order is judicial)

OPTION 2 (system automatically populates the following verbiage if one or more medical expenses were determined to be ineligible even after notifying the CP and a CS-EF209 “Notice of Medical Expenses Not Eligible for Reimbursement” is to be attached to this form for NCP notification.)

- A. We calculated the total owed by subtracting the ineligible medical expenses (see attached Notice of Medical Expenses Not Eligible for Reimbursement - CS-EF209), from the total amount of medical expenses claimed by the other parent, (see attached Statement of Medical Expenses Not Covered by Insurance - CS-EF205).
- B. We filed the Notice of Proceeding to Establish Amount Owed for Medical Expenses Not Covered by Insurance with the Clerk of Court. Your copy is enclosed. (Use this option when the CS-EF210 is being used as a cover letter when sending copies of the EF210 & EF211 to the CP and NCP IP E-030-120-350)

OPTION 3 (the system shall auto-populate OPTION 3A verbiage if the \$<proposed noncovered medical expense repayment obligation amount> field contains a dollar amount, else the system shall auto-populate with OPTION 3B verbiage.)

- A. The amount owed is to be paid at \$<<proposed noncovered medical expense repayment obligation amount>> per <<Proposed noncovered medical expense repayment obligation frequency>> effective <<Proposed noncovered medical expense repayment obligation effective date>>.

- 4. If you agree you owe this amount, send the periodic payment amounts indicated above to the Florida State Disbursement Unit at:

Florida State Disbursement Unit

<<SDUAddress>>

B.

- 4. If you agree you owe this amount, send payment in full to the Florida State Disbursement Unit at:

Florida State Disbursement Unit

<<SDUAddress>>

Or you may visit our local office to work out a repayment plan.

OPTION 4 (if the original or recently modified order is judicial or from another state the system shall auto-populate OPTION 4A; else the system shall auto-populate OPTION 4B)

A - To contest:

- You must file a motion in circuit court within 25 days after the date of this notice.
- You must provide a copy of the motion to the Department at:

Department of Revenue,
Child Support Program

<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

- You cannot file a petition with the Department. You must file in circuit court.

If you contest, the circuit court will determine the amount owed and enter judgment as appropriate.

B - To contest:

- You must file a petition with the Department within 25 days after the date this notice was mailed.
- You must follow the procedures set out in the attached Notice of Rights.

If you contest, the Department will determine the amount owed and enter a final order as appropriate.

Option 5 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (all other sites)

**OPTION 6 – (system populates only if OPTION 4B was selected above)
(Design Note – if OPTION 6 verbiage is included, there should be a page break here so that the Notice of Rights begins on the next page)**

Notice of Rights

1. You have the right to an administrative hearing under sections 120.569 and 120.57(1), Florida Statutes. If you want a hearing, you must file a “Petition for Administrative Hearing” within 25 days after receipt of this notice. A petition is not considered filed until the Department receives it. Send your petition to the Department’s Deputy Agency Clerk at the following address:

Florida Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

If you do not file a petition within the time allowed, you lose your right to a hearing and this notice will become final agency action. If this notice becomes final agency action, you may appeal under section 120.68, Florida Statutes. To appeal you must file a notice of appeal as required by the Florida Rules of Appellate Procedure within 30 days of the date of final agency action.

2. If you disagree about issues of material fact, you may ask for a formal hearing. The rule that applies is provided on the last page of this notice.

At a formal hearing, you may represent yourself or hire a lawyer. You or your lawyer may present evidence, argue issues, question witnesses, submit written statements of fact and proposed orders, and file exceptions to the judge's recommended order.

3. If you agree with the Department on all issues of material fact, you may ask for an informal hearing. A petition for an informal hearing must be in the same form as required by Rule 28-106.301, Florida Administrative Code. A copy of the rule is provided with this notice.

At an informal hearing, you may represent yourself or hire a lawyer. You or your lawyer may ask questions, tell us about your situation and submit documents.

4. Mediation under section 120.573, Florida Statutes, is not available.

28-106.301, Florida Administrative Code, Initiation of Proceedings.

(1) Unless otherwise provided by statute and except for agency enforcement and disciplinary actions initiated under subsection 28-106.2015(1), F.A.C., initiation of a proceeding shall be made by written petition to the agency responsible for rendering final agency action. The term "petition" includes any document which requests a proceeding. Each petition shall be legible and on 8 1/2 by 11 inch white paper or on a form provided by the agency. Unless printed, the impression shall be on one side of the paper only and lines shall be doubled-spaced.

(2) All petitions filed under these rules shall contain:

(a) The name and address of each agency affected and each agency's file or identification number, if known;

(b) The name, address, any e-mail address, and telephone number of the petitioner, if the petitioner is not represented by an attorney or qualified representative; the name, address, e-mail address, facsimile number, and telephone number of the petitioner; if any, which shall be the address for service purposes during the course of the proceeding; and an explanation of how the petitioner's substantial interests will be affected by the agency determination;

(c) An explanation of how the petitioner's substantial interests will be affected by the agency determination;

(d) A statement of when and how the petitioner received notice of the agency decision;

(e) A concise statement of the ultimate facts alleged, including the specific facts the petitioner contends warrant reversal or modification of the agency's proposed action;

(f) A statement of the specific rules or statutes that the petitioner contends require reversal or modification of the agency's proposed action;

(g) A statement of the relief sought by the petitioner, stating precisely the action petitioner wishes the agency to take with respect to the agency's proposed action; and

(h) A statement that no material facts are in dispute.

Rulemaking Authority 14.202, 120.54(5) FS. Law Implemented 120.54(5) FS. History—New 4-1-97, Amended 9-17-98, 1-15-07, 12-24-07, 2-5-13.

Design Note for #3- Form must accommodate all dependants, three are shown just as an example.

Notice of Rights must be on its own page. Inserter marks will be needed.

Copy of the CS-EF210 & EF211 are sent to both NCP and CP.

Taxworld general address:

5050 West Tennessee Street, Building L
Tallahassee, FL 32399-0195

<<RecipientName>>

<<RecipientAddr1>>

<<RecipientAddr2>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T



IN THE CIRCUIT COURT OF THE <<judicial circuit number>> JUDICIAL
CIRCUIT IN AND FOR <<county name>> COUNTY, FLORIDA

State of Florida Department of Revenue
Child Support Program and
<<CP NAME>>
Petitioners,

<<Date>>
Depository Number: <<Dep#>>
Circuit Court Case Number: <<Court Case #>>

vs.

<<NCP NAME>>
Respondent.

Notice to Clerk of the Circuit Court Depository Determination of Noncovered Medical Expenses

1. Pursuant to section 409.25635, Florida Statutes, the Department of Revenue has determined the amount owed by the obligor as arrears for noncovered medical expenses.
2. Please find enclosed for filing with this notice:

<<OPTION 1>>

3. The depository is required by section 409.25635(6), Florida Statutes, to record the final order or uncontested notice in the same manner as a final judgment, and to maintain the necessary accounts to reflect obligations and payments for noncovered medical expenses.
4. Accordingly, please create and/or update the necessary accounts based on the attached administrative order or uncontested notice.

Child Support Program
<<SvsSiteAddr1>>
<<SvsSiteAddr2>>

Copies sent to:
Option 2
Option 3

Option 1 (select option 1A if ZNME activity status history indicates NCP contested, else select option 1B)

- A. A certified copy of a final order issued by the Department to determine noncovered medical expenses owed by the Respondent.
- B. A certified copy of the uncontested notice mailed by the Department to the Respondent concerning his/her obligation to pay noncovered medical expenses.

Option 2 (select option 2A unless the system indicates that the NCP is being represented by private counsel, then select option 2B)

- A. <<NCP>>
- B. <<NCP Private Counsel Name>>

Option 3 (select option 3A unless the system indicates that the CP is being represented by private counsel, then select option 3B)

- A. <<CP>>
- B. <<CP Private Counsel Name >>

Note: judicial circuit and county is based on depository number not service site assignment.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT ENFORCEMENT PROGRAM
CREATING RULE 12E-1.036

12E-1.036 Administrative Establishment of Paternity and Support Obligations.

(1) Introduction. Section 409.256, Florida Statutes, allows the Department to administratively establish the paternity of a child. The law also allows the Department to administratively establish a paternity and support obligation.

(2) Definitions. For purposes of this rule:

(a) “Administrative Support Order” or “Final Order” means a final order rendered by the Department as allowed by section 409.256, Florida Statutes. The Final Order establishes paternity or paternity and a support obligation for the child or children. The administrative support order may also include terms for monetary support, retroactive support, health insurance, and non-covered medical expenses if appropriate.

(b) “Alleged Father” means “Putative Father” as defined by section 409.256(1)(g) Florida Statutes, which is an individual who is or may be the biological father of a child whose paternity has not been established and whose mother was unmarried when the child was conceived and born.

(c) “Amended Proposed Administrative Support Order” or “Amended Proposed Order” is a modified Proposed Order issued by the Department to correct an error or reflect new information that changes the terms of the original or subsequent Proposed Order.

(d) “Caregiver” means a person other than the mother, father, or alleged father, who has physical custody of a child or with whom the child primarily resides.

(e) “Good cause” means the person scheduled for genetic testing missed the appointment for reasons beyond their control.

(f) “Legal service provider” means a program attorney as defined by section 409.2554(9), Florida Statutes.

(g) “Long-arm jurisdiction” refers to the conditions listed in sections 48.193(1)(a) and 88.2011, Florida Statutes, that allow the Department to assert personal jurisdiction over a respondent who does not reside in Florida.

(h) “Paternity and Administrative Support Proceeding” means an administrative action taken by the Department to order genetic testing, establish paternity, and establish a support obligation.

(i) “Proposed Administrative Support Order” or “Proposed Order” means the intended administrative order produced by the Department after having considered genetic testing results, income, and other information about the parents and child or children.

(j) “Public Assistance” means temporary cash assistance, food assistance, Medicaid, or any combination thereof.

(3) Case Selection Criteria.

(a) The Department uses administrative proceedings, judicial proceedings, and voluntary acknowledgment to establish paternity. As allowed by section 409.256(2)(a), Florida Statutes, the Department is authorized to start an administrative proceeding to establish paternity or paternity and support if:

1. Paternity has not been established for the child;

2. No father's name appears on the child's birth certificate or the person named on a birth certificate prior to July 1, 1997, is the alleged father named in the paternity declaration or affidavit;

3. The mother was not married when the child was conceived and born;

4. The mother or alleged father states in an affidavit or written declaration that the alleged father is or may be the child's biological father; and

5. The Department is providing services under Title IV-D of the Social Security Act.

(b) In addition to the criteria in paragraph (a), the Department will not start an administrative proceeding if any of the following conditions exist.

1. The child's birth certificate lists the mother as married.

2. The Department has referred the case to a legal service provider for judicial action.

3. The Department has received genetic test results that were obtained outside of the administrative establishment proceeding.

4. The alleged father or mother is a minor.

5. The alleged father does not live in Florida and long-arm jurisdiction is not applicable.

6. The child is in foster care.

7. There is a family violence indicator on the case.

(4) Statement of Mother Naming an Alleged Father or Fathers. For cases meeting the criteria in subsection (3), the Department requires the mother to name an alleged father or fathers. The Department uses the Paternity Declaration form

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-PO34 effective XX/XX/XX and incorporated by reference, to record the name of the alleged father or fathers.

(5) Notice of Proceeding to Establish Paternity and Order to Appear for Genetic Testing.

(a) Notice of Proceeding to Establish Paternity or Paternity and Administrative Support Requirements. The Department will serve the alleged father with a Notice of Administrative Proceeding to Establish Paternity form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OP01 effective XX/XX and incorporated by reference, hereafter referred to as the Notice of Proceeding. The Department will send the alleged father an Order to Appear for Genetic Testing form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OP02 effective XX/XX and incorporated by reference, with the Notice of Proceeding and a copy of the Paternity Declaration, CS-PO34, or an affidavit that names the alleged father. The Notice of Proceeding will be served on the respondent by certified mail, restricted delivery, return receipt requested, or by any other means of service that meet the requirements for service of process in a civil action. Once served, the alleged father must notify the Department in writing of any change of address. If the alleged father does not update the Department, the Department will serve by regular mail any other document or resulting order to the address where the Notice of Proceeding was served and the alleged father is deemed to have received them.

(b) The Department sends a Notice of Genetic Testing Appointment form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OP05 effective XX/XX and incorporated by reference, by regular mail to the mother or caregiver. The CS-OP05 informs the mother or caregiver where and when to appear to provide a sample for genetic testing, and it also informs the mother or caregiver to bring the children named on the form to be tested.

(c) Alleged Father Wishes to Proceed in Circuit Court.

1. As allowed by section 409.256 (4)(a) 11 and 12, Florida Statutes, the alleged father may file a paternity action in circuit court and serve the Department with a copy of the petition. The person ordered to appear must have the petition served on the Deputy Agency Clerk within 20

days after the date he is served the Notice of Proceeding. If the Department is served timely, the administrative proceeding ends and the case proceeds in circuit court. If the alleged father files a petition in circuit court, but does not serve the Department in the 20-day time frame, the Department will continue with the administrative establishment proceeding. If the petition is served on the Department timely, the Department will mail the child's mother or caregiver the Dismissal of Administrative Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA88 effective XX/XX and incorporated by reference.

2. Alleged Father Asks the Department to Proceed in Circuit Court. The alleged father may ask the Department to stop the administrative proceeding and proceed in circuit court. The alleged father must make this request in writing within 20 days after being served the Notice of Proceeding. The request from the alleged father must state that he requests the Department proceed with the determination of paternity in circuit court or that he has custody matters or parental rights issues which need to be addressed by the court. The Department will not accept oral requests to proceed in circuit court. When the Department receives a timely written request to proceed in circuit court, it will file a petition with the clerk of the circuit court and obtain a civil case number. When the Department receives a stamped copy of the petition back from the clerk, it will send a copy of the petition to the alleged father by certified mail, return receipt requested. Along with the copy of the petition, the Department will send the Notice of Commencement of Action and Request for Waiver of Service of Process Administrative Paternity Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA18 effective XX/XX and incorporated by reference. The Department will also send two copies of the Waiver of Service of Process

form (<http://www.flrules.org/Gateway/reference.asp?No=Ref->), CS-OA19 effective XX/XX and incorporated by reference. If the alleged father is represented by an attorney, the Department will send this packet of forms and petition to the alleged father's attorney. The alleged father has 10 days from the receipt of these forms to sign and complete one copy of the CS-OA19 and return it to the Department. If the Department does not receive the signed completed CS-OA19 within 10 days, it will proceed with the establishment of paternity administratively. The Department will also file a voluntary dismissal of the civil case with the clerk of court and mail a copy of the voluntary dismissal to the alleged father. If the alleged father completes and returns the CS-OA19 within 10 days, the Department will send the child's mother or caregiver the Dismissal of Administrative Proceeding CS-OA88 form. The Department will then end the administrative proceeding and proceed in circuit court.

(6) Right to Contest the Order to Appear for Genetic Testing.

(a) Alleged Father Requests Informal Review.

1. Section 409.256(5), Florida Statutes, allows the person ordered to appear to contest the Order to Appear for Genetic Testing by asking the Department, in writing, for an informal review within 15 days after the date the Notice of Proceeding is served. When the Department receives the request for an informal review, it will contact the alleged father and, if possible, conduct the review by telephone. If the alleged father asks to appear in person, the Department will schedule an appointment. If the alleged father is incarcerated, he may present any concerns to the Department in writing or arrange with confinement officials to receive a phone call from the Department. At the end of the informal review, the Department will inform the alleged father whether it will continue with the administrative establishment of paternity. If the Department decides not to continue, it will end the administrative proceeding and will send the Dismissal of

Administrative Proceeding form, CS-OA88, to the parties notifying them about the dismissal. If the Department intends to continue, it will inform the alleged father of its decision using the Notice of Conclusion of Informal Discussion Administrative Paternity Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA32 effective XX/XX and incorporated by reference. The CS-OA32 informs the alleged father of the Department's decision to continue and why. It also informs him of the right to contest the Order to Appear for Genetic Testing at an administrative hearing.

2. If the alleged father does not ask for an informal review within 15 days after the date of service of the Notice of Proceeding, the Department will inform him the request is outside the required time to ask for an informal review. The Department will do this using the Notice of Late Request for Informal Discussion Administrative Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA35 effective XX/XX and incorporated by reference, and will continue with the administrative establishment proceeding.

(b) Alleged Father Asks for an Administrative Hearing.

1. In accordance with section 409.256(5)(b), Florida Statutes, the person ordered to appear has 15 calendar days from the mailing date of the Notice of Conclusion of Informal Review to ask the Department for an administrative hearing. If the Department receives the request within the 15-day period, the Department will refer the request to the Division of Administrative Hearings. The Department will inform the requestor it sent the request to the Division of Administrative Hearings using the Acknowledgment of Hearing Request Administrative Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA55 effective XX/XX and incorporated by reference. If the Department receives a timely request, it will not continue the proceeding until the Division of Administrative Hearings issues an order, or

the alleged father withdraws his request for a hearing. The Department will mail the Notice of Proceeding, Order to Appear for Genetic Testing, Paternity Declaration, and the alleged father's request for hearing to the Division of Administrative Hearings within 15 calendar days after the receipt of the request for hearing.

2. If the alleged father does not ask for an administrative hearing within the 15-day time frame, the Department will proceed with the administrative proceeding. The alleged father may not ask for an administrative hearing without first requesting an informal review.

(7) Scheduling and Rescheduling of Genetic Testing Sample Collections.

(a) Scheduling of Genetic Testing Sample Collections. The Department will schedule the initial genetic testing sample collection before sending the alleged father the Order to Appear for Genetic Testing, CSOP02 and the mother or caregiver the Notice of Genetic Testing Appointment, CS-OP05. The CS-OP02 and CS-OP05 informs the parties when and where to appear for the genetic testing sample collection. The CS-OP05 will also direct the child's mother or caregiver to bring the child to the genetic test sample collection.

(b) Rescheduling of Genetic Testing. The Department will reschedule the appointment for a genetic testing sample collection:

1. When a person scheduled for the genetic testing sample collection asks the Department to reschedule the genetic testing sample collection before the ordered test date. The person does not have to provide the Department a reason for rescheduling the initial genetic testing sample collection. The Department will inform the person the new date using Department form Notice of Genetic Testing, Appointment, CS-OP05.

2. One time if the person ordered to test shows good cause for not appearing at the scheduled genetic testing sample collection. The person claiming good cause must provide the Department

with the facts that supports his or her claim for missing the scheduled genetic testing sample collection in writing no later than 10 days after the scheduled sample collection.

3. One time when a person sanctioned as described by subsection (8) of this rule asks for a genetic testing sample collection.

(c) The Department will require and schedule a second genetic testing sample collection if it has reason to believe that the result of the previous test may be unreliable.

(d) Per section 409.256(6)(c), Florida Statutes, a person previously tested may ask for a second genetic testing sample collection by filing a written request with the Department. The person asking for the second genetic testing sample collection must pay for the test before the Department schedules the test unless that person is receiving public assistance. To get a second genetic testing sample collection, the person must ask for the sample collection no later than 15 days after the Department mailed the initial test results.

(8) Refusal to Submit to Genetic Testing Sample Collection or Failure to Appear for Genetic Testing Sample Collection. Section 409.256(7), Florida Statutes, allows the Department to take one or more of the following actions if a person refuses to submit to the genetic testing sample collection or fails to appear on the ordered date, does not use the one-time opportunity to reschedule, or does not show good cause for missing the sample collection within 10 days after the scheduled sample collection.

(a) If the mother or caregiver does not appear, the Department will verify the reason and schedule a second genetic testing sample collection if the mother or caregiver agrees to submit to genetic testing. The Department will tell the mother or caregiver of the new sample collection date using the Notice of Genetic Testing Appointment form, CS-OP05. If the mother or caregiver does not appear at the second test or refuses to submit, and the mother or caregiver is not on

public assistance, the Department will begin action to close the case. If the mother or caregiver receives public assistance, the Department will report him or her to the Department of Children and Families for possible sanctions of benefits.

(b) If the alleged father does not appear without requesting rescheduling or providing good cause, the Department will schedule a second genetic sample collection and send the alleged father the Notice of Genetic Testing Appointment, CS-OP05, which will list the new date, time, and location of the genetic testing sample collection. If the alleged father does not appear to the second sample collection, the Department is authorized to start a proceeding to suspend the alleged father's driver license and motor vehicle registration as allowed by section 61.13016, Florida Statutes. The Department will tell the alleged father of the intent to suspend his driver license and vehicle registration by sending the Notice of Intent to Suspend Driver's License and Vehicle Registration(s) form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-EF55 effective XX/XX and incorporated by reference. The Department sends this form by regular mail and it also informs the alleged father of his right to contest the action in circuit court. If the alleged father does not request a new genetic testing sample collection or contest the driver license suspension within 20 days after the mailing date of the CS-OP05, the Department will send an electronic request to the Department of Highway Safety and Motor Vehicles to suspend the driver license and vehicle registration of the alleged father. If the alleged father later complies with the Department and requests another test, and appears at the rescheduled genetic testing appointment, the Department will electronically request reinstatement of the driver license/vehicle registration from the Department of Highway Safety and Motor Vehicles. The Department will provide the alleged father the Driver License/Vehicle Registration Reinstatement Notice (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-EF57

effective XX/XX and incorporated by reference, which informs the alleged father to go to a local Driver License Examining Office to get the license reinstated. If the alleged father does not contest the suspension of the driver license/vehicle registration or request a new appointment, the Department will end the administrative proceeding and proceed in circuit court. The Department will not authorize reinstatement of the license until the alleged father submits to genetic testing.

(c) Prior Test Results. If an alleged father refuses to comply with the Order to Appear for Genetic Testing, but previously provided a sample for another case, the Department is authorized to use the previous sample taken from the alleged father. The alleged father is informed that the Department is authorized to do this in the Order to Appear for Genetic Testing, CS-OP02.

(d) File a Petition in Circuit Court. If the alleged father refuses to comply with the Order to Appear, and a previous sample is not available, the Department will file a petition in circuit court to establish paternity, obtain a support order, and seek repayment from the alleged father for costs incurred by the Department. If the Department files a petition in circuit court, it will notify the mother or caregiver using the Dismissal of Administrative Proceeding, CS-OA88 form.

(9) Genetic Testing Results.

(a) A laboratory under contract with the Department performs genetic testing of the samples and notifies the Department of the results. If the genetic testing results show a statistical probability of 99% or greater that the alleged father is the biological father the Department will issue a Proposed Order of Paternity, issue a Proposed Administrative Paternity and Support Order, or refer the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income.

(b) The Department will close the alleged father's case if the genetic test shows a statistical probability of less than 99% that the alleged father is the biological father. In this circumstance the Department will:

1. Send the alleged father a copy of the Results of Genetic Testing form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-PO07a effective XX/XX and incorporated by reference, by regular mail. The CS-PO07a is sent to the alleged father to inform him of the results of the genetic test. If genetic testing results indicate less than a 99% probability that the alleged father is the biological father, the form states that he is not the biological father of the child listed on the notice and the Department will take no further action, unless a second test is required.

2. The Department will close the alleged father's case unless a second test is requested within 15 days after the mailing date of the genetic testing results or a second test is required by the Department.

3. Send the mother, caregiver, or other state a copy of the Results of Genetic Testing form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-PO07b effective XX/XX and incorporated by reference, by regular mail. The CS-PO07b informs the addressee the results of the genetic test. If genetic testing results indicate less than a 99% probability that the alleged father is the biological father, it states that alleged father is not the biological father of the child named in the notice.

4. Contact the mother or caregiver if he or she is on public assistance to find out if there is another possible father. If the mother or caregiver claims there is another possible father or fathers, the Department will have the mother or caregiver complete a Paternity Declaration, CS-PO34. If he or she does not cooperate and receives public assistance, the Department will report

the person to the Department of Children and Families for sanctions. If the mother or caregiver does not receive public assistance and does not provide the name of an alleged father, the Department will dismiss the administrative proceeding and close the case.

(10) Proposed Order of Paternity. The Proposed Order of Paternity (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OP30 effective XX/XX and incorporated by reference, is sent to the alleged father by regular mail. The Proposed Order of Paternity informs him that the Department intends to issue a final order establishing him as the legal father of the child or children named in the Proposed Order of Paternity. The Proposed Order of Paternity informs the alleged father of his right to an informal review and to an administrative hearing. The time frames, forms, and procedures for the informal review and administrative hearing are the same as described in paragraphs (11)(a) and (b). The Department will:

1. Serve the Proposed Order of Paternity, CS-OP30, on the alleged father by regular mail. A copy of the genetic test results from the laboratory must accompany the proposed order when the Department mails the Proposed Order of Paternity.

2. Send the alleged father the Results of Genetic Testing form, CS-PO07a. The CS-PO7a informs the alleged father that genetic testing has shown that he is the biological father of the child.

3. Mail a copy of the Proposed Order of Paternity, CS-OP30, to the mother, caregiver, or other state. The Results of Genetic Testing form, CS-PO07b, will be included in the packet indicating genetic testing has shown the alleged father is the biological father of the child or children.

(11) Proceeding to Establish an Administrative Paternity and Support Order.

(a) After paternity has been determined, the Department may serve the alleged father by regular mail with the Notice of Proceeding to Establish Administrative Support Order form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA01 effective XX/XX and incorporated by reference. The CS-OA01 informs the alleged father the Department intends to establish a paternity and a support obligation for the child named in the Notice and explains the steps the Department will take. The CS-OA01 also informs the alleged father of his right to file an action in circuit court or request the Department to proceed in circuit court instead of administratively. The Department will:

1. Send the alleged father the Notice of Proceeding to Establish Administrative Support Order form, CS-OA01, by regular mail informing him of the Department's intent to establish an order for paternity and support. The Department uses the Notice of Proceeding to Establish Paternity and Administrative Support Order form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OX01 effective XX/XX and incorporated by reference, when there is more than one child on the case and paternity has already been established for one or more children.

2. Send the alleged father, by regular mail, the Results of Genetic Testing form, CS-PO07a, which states the results of the genetic test.

3. Send the alleged father the Financial Affidavit Administrative Support Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA11 effective XX/XX and incorporated by reference. The CS-OA11 requests information to determine an individual's income for the purpose of calculating the child support guideline amount. Also included in the packet is the Parent Information Form Administrative Support Proceeding (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA12 effective XX/XX/XX

and incorporated by reference, which asks each party for case specific information regarding employment, residence, and children.

4. Send the mother, caregiver, or other state a copy of the Notice of Proceeding to Establish Administrative Support Order, CS-OA01, by regular mail. The Department will also include the Results of Genetic Testing, CS-PO07b, and a blank Financial Affidavit Administrative Support Proceeding, CS-OA11, in the packet. The Financial Affidavit is not sent to caregivers. The Department also sends the Notice to Parent or Caregiver of Administrative Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA06 effective XX/XX and incorporated by reference. The Notice to Parent or Caregiver of Administrative Proceeding informs the mother or caregiver of the proceeding to establish support and directs the mother to complete the enclosed forms. Included in the packet is the Parent Information Form Administrative Support Proceeding, CS-OA12.

(b) Alleged Father's Rights; Notice of Proceeding

1. The alleged father may file a paternity action in circuit court and serve the Department with a copy of the petition. The alleged father must have the petition served on the Deputy Agency Clerk at the address specified in the notice within 20 days after the date the Notice of Proceeding to Establish Administrative Support Order was mailed. If the Department is served timely, it will end the administrative establishment process and proceed in circuit court. If the alleged father files a petition in circuit court, but does not serve the Department in the 20-day time frame, the Department will continue with the administrative establishment proceeding by either issuing a Proposed Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA20 effective XX/XX and incorporated by reference, or referring the proceeding to the Division of Administrative Hearings

without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income.

2. The alleged father may ask the Department to stop the administrative proceeding and proceed in circuit court. The alleged father must make this request in writing within 20 days after the date the Notice of Proceeding to Establish Administrative Support Order was mailed. The request from the alleged father must state that he requests the Department to proceed with the establishment of paternity and a support obligation in circuit court, or that he has custody matters or parental rights issues which need to be addressed by the court. The Department will not accept oral requests to proceed in circuit court. When the Department receives a timely request to proceed in circuit court, it will file a petition with the clerk of court to obtain a civil case number. When the Department receives a stamped copy from the clerk, it will send one copy of the petition to the alleged father by certified mail, return receipt requested. Along with the copy of the petition, the Department will send a Notice of Commencement of Action and Request for Waiver of Service of Process Administrative Paternity and Support Proceeding, CS-OA18 form. The Department will also send two copies of the Waiver of Service of Process, CS-OA19 form. The alleged father has 10 days after the receipt of these forms to complete one copy of the CS-OA19 and return it to the Department.

a. If the Department does not receive the signed completed CS-OA19 within 10 days or if the alleged father does not respond to the Notice of Proceeding, the Department will proceed with the administrative establishment of paternity and support by issuing a Proposed Administrative Paternity and Support Order, CS-OA20, or referring the proceeding to the Division of Administrative Hearings if the Department determines that an evidentiary hearing is appropriate

to determine the respondent's income. The Department will also file a voluntary dismissal of the civil case with the clerk of court.

b. If the alleged father completes and returns the CS-OA19 within 10 days, the Department will send the child's custodian or caregiver the Dismissal of Administrative Proceeding, CS-OA88 form. The Department will end the administrative proceeding and proceed in circuit court.

(12) Proposed Administrative Paternity and Support Order. Not sooner than 20 days after notice is served under subsection (10) the Department may proceed with the administrative establishment of paternity and support by either sending the alleged father a Proposed Administrative Paternity and Support Order, CS-OA20, or referring the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income. The Department uses a Proposed Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OX20 effective XX/XX and incorporated by reference, when a proceeding involves more than one child and paternity has already been established for one or more of the children. The Administrative Proposed and Final Orders Options List (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OP100 effective XX/XX and incorporated by reference, contains optional text for the proposed orders issued under this subsection. The Proposed Administrative Paternity and Support Order may include terms for monetary support, retroactive support, health insurance, and non-covered medical expenses as appropriate. The Proposed Administrative Paternity and Support Order tells the alleged father that the Department intends to issue an administrative order establishing paternity and a support obligation for the child or children listed in the Proposed Administrative Paternity and Support

Order. The Proposed Order also informs the alleged father of his rights to contest the Proposed Administrative Paternity and Support Order. The alleged father's rights to contest the Proposed Administrative Paternity and Support Order, CS-OA20, CS-OX20, or the Proposed Order for Paternity, CS-OP30, discussed in paragraph (10), are:

(a) Informal Review. The alleged father has the right to an informal review, and may contact the Department within 10 days after the mailing date of the proposed order to ask for an informal review. The alleged father may ask for an informal review either orally or in writing. If the informal review results in a change to the proposed order or if an error is detected, the Department will issue either an Amended Proposed Order of Paternity, CS-OP30, or an Amended Proposed Administrative Paternity and Support Order, CS-OA20. The Department may discontinue the support proceeding if the alleged father provides proof that an obligation should not be established. Types of circumstances where the Department would not proceed to render a support obligation includes: all children reside with the alleged father, or the alleged father, mother, and children reside together. If at the conclusion of the informal review the Department intends to render a final order, it will tell the alleged father using the Notice of Conclusion of Informal Discussion Administrative Paternity and Support Proceeding form, CS-OA32.

(b) Administrative Hearing. The alleged father or the Department has the right to an administrative hearing. If the alleged father wishes to ask for an administrative hearing, he has 20 days after the mailing date of the Proposed Administrative Paternity and Support Order or the Proposed Order for Paternity or, if the Department receives an informal review request timely, 10 days from the mailing date of the CS-OA32, whichever is later. If the Department receives the request for administrative hearing timely, it will refer the request to the Division of

Administrative Hearings. The Department will inform the requestor that the Department sent the request to the Division of Administrative Hearings using the Acknowledgment of Hearing Request Administrative Proceeding form, CS-OA55. The genetic test results will be admitted as evidence and made part of the hearing record. If the statistical probability equals or exceeds a 99% probability that the alleged father is the biological father, there is a presumption of paternity. The presumption can be rebutted only by clear and convincing evidence to the contrary. If the Department determines that an administrative hearing is appropriate, it may refer the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order. At the hearing, the administrative law judge may issue a final order that addresses paternity, or paternity and support. The administrative law judge will also determine any applicable retroactive support and include it as a sum certain in the final order. The retroactive support will be calculated for the 24 months prior to the date of the service of process for the Notice of Proceeding to Establish Paternity. If the administrative law judge issues an order, the Department will render it.

(13) Final Order Establishing Paternity or Paternity and Child Support.

(a) The Department will render a Final Order of Paternity

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OP50 effective XX/XX, or a

Final Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OA40 effective XX/XX,

both forms incorporated by reference, if the alleged father does not ask for a hearing timely. The

Department may use a Final Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OX40 effective XX/XX and

incorporated by reference, in cases where there is more than one child on the order and paternity

does not need to be established for all of the children. The Administrative Proposed and Final Orders Options List (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OP100 effective XX/XX and incorporated by reference, contains optional text for the final orders issued under this subsection.

(b) Any Final Order of Paternity or Final Administrative Paternity and Support Order rendered as allowed by this rule has the same effect as a judgment entered by the circuit court pursuant to chapter 742, Florida Statutes.

(c) The Department will notify the Department of Health's Bureau of Vital Statistics when paternity is established for a child under this rule. The Department will ask the Bureau of Vital Statistics to amend the child's birth certificate to include the name of the legal father. In cases where the child was born in a state or U.S. Territory other than Florida, the Department will send a copy of the Final Order of Paternity or Final Administrative Paternity and Support Order to the birth registrar where the child was born.

(14) Right to Judicial Review.

(a) Each Final Order of Paternity or Final Administrative Paternity and Support Order rendered by the Department shall inform the adversely affected party of his or her right to judicial review. The adversely affected party must file a Notice of Appeal within 30 days after the date of rendition of the final order.

(b) The Department has 30 days to ask for judicial review of any Final Order of Paternity or Final Administrative Paternity and Support Order issued by an administrative law judge.

(15) Modification, Termination, or Suspension of a Final Administrative Paternity and Support Order. The Department shall follow the procedures in section 409.2563, Florida

Statutes, to modify, terminate, or suspend the support obligation of a Final Administrative Paternity and Support Order.

(16) Dismissing the Administrative Paternity Proceeding. At any time before the entry of a Final Order of Paternity or a Final Administrative Paternity and Support Order, the Department may end the administrative proceeding and either close the case or proceed judicially. Instances when the Department will not proceed administratively include: a previous judicial support order for the children is provided by a party, the parties currently reside together as an intact family, or all the children reside with the alleged father. When the Department decides to end the administrative proceeding it will send the Dismissal of Administrative Proceeding form, CS-OA88, to the parties.

(17) Forms. Members of the public may get copies of the forms used in this rule chapter, incorporated by reference, without cost, by writing to the Department of Revenue, Child Support Program, Attn.: Forms Coordinator, P.O. Box 8030, Tallahassee, Florida, 32314-8030.
Rulemaking Authority 409.2557(3)(p) and 409.256(17) FS. Law Implemented 409.256 and 409.2563 FS. History – New _____.



Child Support Program

Paternity Declaration

(See other side for instructions on how to complete this form)

<<Date>>

Case Number: <<Service Request or CSE Case Number>>

Child BP Number: <<Child BP Num>>

I, <<CPFirstNameMiddleInitialLastName>>, make the following declaration:

- 1. I am the biological mother of the following child who is the subject of this paternity or paternity and support action:

Child's Name

Child's Date of Birth

Child's Place of Birth

<<ChildName>>

<<ChildDOB>>

<<ChildPlaceBirthState/County>>

- 2. From ____/____/____ through ____/____/____, the period when I believe the pregnancy began, month/year month/year

I had sexual intercourse only with:

Name of possible father(s)

State/County where pregnancy began

- a. _____ in _____
- b. _____ in _____
- c. _____ in _____
- d. _____ in _____

I believe that the biological father of this child is the man or one of the men named above.

- 3. a. I was not married at or about the time the pregnancy began or when the child was born.
- b. I was married to: _____ at or about the time the pregnancy began or when the child was born.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

- 4. _____ is named as the father on the child's birth certificate.

- 5. I understand that a copy of this declaration will be given to the person(s) named in paragraph 2.

Under penalties of perjury, I declare that I have read this document and the facts stated in it are true to the best of my knowledge and belief.

Signed _____

Dated _____

T

INSTRUCTIONS FOR COMPLETING THE PATERNITY DECLARATION (CS-PO34)

Establishing paternity is one of the most important steps you can take for your child. You must complete a paternity declaration for each child who does not have a legal father.

You must complete this form if you are receiving temporary cash assistance, Medicaid or food stamps for yourself or child and the child was not born or conceived during marriage.

INSTRUCTIONS

If you are completing this form on the internet you and your child's name and other identifying information will be completed for you. This is the information we have on our case records and cannot be changed by completing this form. Please contact us by phone or in person to update any changes to you or your child's name, or date of birth.

- I. Check spelling of your first, middle and last name.
1. Check spelling of the child's full name, the child's date of birth and the state and county where the child was born.
2. Enter the earliest and latest date that you believe you may have become pregnant. This is your "period of conception" and should cover a time period of approximately 90 days. If the child was full term at birth the "period of conception" can be calculated by
 - a. Counting back 40 weeks from your child's date of birth; this is your child's estimated date of conception.
 - b. Then, count back 45 days prior to the estimated date of conception and enter that date in the first month/year blank in item 3. This is the earliest date you could have become pregnant.
 - c. Lastly, count forward 45 days after the date of conception and enter that date in the second month/year blank in item 3. This is the latest date you could have become pregnant.

Example: Child was delivered full term on 9/15/1990. Using a calendar, count back 40 weeks to 12/10/1989. Then from 12/10/1989 count back 45 days to 10/25/1989. Then count forward 45 days from 12/10/1989 to 1/25/1990.

On the lines 'a' through 'd' write the full name of every man you had sexual intercourse with during the 90 day period of conception. In the example provided above, every man you had sexual intercourse with from 10/25/1989 through 1/25/1990 would be listed. If you had intercourse and you cannot remember the man's name, enter the word 'unknown'.

3. If you were not married when the pregnancy began or when the child was born-check box A. If you were married to ANYONE when the pregnancy began or when the child was born-check box B.
4. If the child's birth certificate has a man named, list that man's name on the line provided.
5. Read the entire form again and all information you have entered. Make sure your written statements are true to the best of your knowledge. If you sign this form and have entered false information, you can be found guilty of perjury. It is very important that you enter all possible fathers for the child. If you fail to name all possible fathers and all men listed are found not to be the father, you will be determined as non-cooperative and the Department of Children and Families may cancel all temporary cash benefits for your family as provided by section 414.32(1), Florida Statutes.

. Return this form and your documentation to:
Florida Department of Revenue
Child Support Program
P.O. Box 5320
Tallahassee, FL 32314-5320

To contact us call <<Option 3>>.

For more information go to: <<InsertAppropriateFDORInternetAddr>>.

Option 3 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A. conditions are not met, [all other sites])

Note: Instructions must be on own page.



<<Option 1>> Notice of Administrative Proceeding to Establish Paternity

<<NCP Name>>
<<NCP Address>>

Child Support Case No. <<CSE Case #>>
<<date>>

- 1. We have started an administrative proceeding to determine whether you, <<NCP Name>>, are the biological father of the child(ren) named below. According to our records paternity has not yet been established for the child(ren), and the child(ren)'s mother was not married when the child(ren) was conceived or born. You have been named by the mother, <<mother's name>>, as a possible father of the child(ren) named below. The mother's written statement is included with this notice. The name and date of birth of the child(ren) is:

<<Child1Name>>	<<Child1DOB>>
<<Child2Name>>	<<Child2DOB>>

We have taken this action because public assistance has been received for the child(ren) or because other parent or caregiver has asked for our help. <<Option 8>>

The name of the other parent is <<OtherParentName>>.
<<Option 24>>

- 2. <<Option 42>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

- 3. If the genetic test results are equal to or greater than a 99 percent probability of paternity, we will send you either:
 - (a) a proposed order of paternity; or
 - (b) a notice of proceeding to establish an administrative support order. The notice requires both parents to submit financial information so that we can determine your child support obligations, if any. If we do this, but cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, we will issue a proposed order that addresses both paternity and child support. You will have the opportunity to contest the proposed order at an administrative hearing.

If we send you a proposed order and you do not contest it, we will issue a final order that establishes paternity or paternity and child support.

4. You must by law, tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may miss a deadline and lose your right to ask for a hearing or file an appeal.
5. You may file an action in circuit court for a determination of paternity, child support obligations, or both. There are two ways to do this:
 - (a) You can file an action in circuit court within 20 days after the date you were served with this notice and serve us with a copy of the petition at:

Deputy Agency Clerk
<<PO Legal Address>>

- (b) You can send a request to us in writing within 20 days after you were served with this notice (using the address listed at the end of this notice) and request that we file a legal action in circuit court. If you do that, our attorney will file an action in circuit court and mail you a copy of the petition and a waiver of service form. You must sign and return the waiver of service form within 10 days after you receive it. Upon timely receipt of your signed waiver, we will end this administrative proceeding and proceed in circuit court.

If you take either of the steps in 5(a) or 5(b), this administrative proceeding will end and we will proceed in circuit court. If paternity is established you may file a petition in circuit court for a determination of matters relating to custody and rights of parental contact. Only the circuit court has jurisdiction to award or change child custody, rights of parental contact, or make name changes. If you want to pursue these issues you must do so in circuit court.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county where you live. For availability, locations, forms, and other information go to www.flcourts.org.

6. This proceeding is authorized by sections 409.256, Florida Statutes.
7. We have given a copy of this notice to the custodial parent/caregiver.

8. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

Signed and dated this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:
Paternity Declaration or Affidavit
Order to Appear for Genetic Testing

Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice and order. If you do not understand English, ask someone you know to help translate the notice and order for you. If you have questions, call 1-800-622-5437 for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera página del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Inglés, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al 1-800-622-5437.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

The Department of Revenue, Child Support Program (DOR) komanse aksyon legal pou etabli patenite/yon dekre pou timoun/timoun-yo ki lonmen nan yon paj sou notis ki enfemen a. Pou konprann konpletman tout dwa-ou avek obligasyon-ou, fok ou li notis avek dekre ki enfemen a. Si ou pa konprann Angle, mande yon moun ou konnen pou tradui notis avke dekre-a pou ou. Si ou gen kesyon, rele 1-800-622-5437 pou asistans.

Option 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

Option 8 Jurisdiction/Long Arm for noncustodial parent/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. _____ resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. _____ resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. _____ maintained a matrimonial domicile in this state before this proceeding started.
4. _____ acknowledged paternity of the child(ren) in this state before this proceeding started.
5. _____ had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. _____ submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 24 (in caretaker cases only)

<<CP/CTR Name>> is the child(ren)'s caregiver.

Option 31 (based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B. _____
- C. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])

Option 42

A. When Alleged Father is being ordered to submit to genetic testing

An Order to Appear for Genetic Testing is enclosed with this notice. You are required by law to submit to genetic testing. Genetic testing will show if you are or are not the biological father of the child(ren). If the results of genetic testing do not prove that you are the father (99 percent or greater probability of paternity), this proceeding will end unless another test is required.

B. When we are using a sample that was previously collected

You have already given a sample for genetic testing. Enclosed are the results from that test, which proves that you are the biological father of the child(ren). If you think the test results are wrong, you may have another genetic test by sending a request to us at the address listed at the end of this notice. We must receive your written request within 15 days after the date of this notice and you must pay us in advance for the full cost of the test.



Child Support Program

CS-OP02
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX

Order to Appear for Genetic Testing



<<Date>>

Child Support Case Number: <<CSE Case #>>

Activity Number: <<ActivityNum>>

- 1. We have started an administrative proceeding to establish if you are the biological father of the child(ren) named below:

Child: <<Child's Name>>

Date of Birth:<<Child's Date of Birth>>

We have done this because you have been named as a possible biological father of the child(ren) named above based upon an affidavit or written declaration by the mother, <<Mother's Name>>.

- 2. YOU ARE HEREBY ORDERED to appear to provide a sample for genetic testing. <<Option 1>>
- 3. If you have custody of the child(ren) named above, you must also bring the child(ren) for genetic testing.

You must bring picture identification to identify yourself and the child. Valid adult identification includes: a state issued driver's license or ID card, a US passport, a foreign passport stamped by or an ID card issued by the US Bureau of Citizenship and Immigration Services, a US armed forces ID card or certain Florida or federal inmate ID cards. Valid child identification includes: a state issued ID card, a certified copy of a birth certificate, a social security card, an insurance card or a school ID.

If you appear as ordered, we will pay the cost of the genetic test and provide you with a copy of the test results in the mail. We will not give you the results by phone.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

- 4. If you fail to appear as ordered or refuse to submit to genetic testing without good cause, we may:
 - a) Start proceedings to suspend your driver's license and motor vehicle registration.
 - b) Impose an administrative fine of \$500.



- c) Use a genetic sample previously obtained from you, if available, to determine if you are the child(ren)'s biological father.
 - d) File a petition in circuit court to establish paternity and obtain a support order requiring you to pay child support and/or provide health insurance for the child(ren), and obtain an order for costs against you, including costs for genetic testing.
5. You may contest this order by filing a written request for informal review within 15 days of receipt of this order. The purpose of the informal review is to provide an opportunity to discuss the proceedings and the basis for this order. At the conclusion of the informal review, we will notify you in writing whether we intend to proceed with this Order to Appear for Genetic Testing. If you are notified that we intend to proceed, you will be given additional information with the notice about your right to contest this order at an administrative hearing.
6. **If you are unable to appear at the date, time and place stated in paragraph 2 above, you must notify us at the office listed below before the appointment date to reschedule. If you fail to appear and do not call in advance to reschedule, you may have your driver's license suspended, be fined \$500, or both.**

DONE AND ORDERED this <<day{ex: first}>> day of <<Month>>, <<year>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

To contact us call: <<Option 2>>

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

Option 1

A. (If the Alleged Father shows incarcerated Select this option)

We will arrange the date and time for genetic testing with the correctional facility named above.

B. (If the Alleged Father is not incarcerated Select this option)

You must appear for genetic testing as follows:

Date:

Time: <<This appointment date, time, and location will be done by auto schedule>>

Place:

Address:

Option 2 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])

Developers note: The system needs the ability to list the names and DOB of all children listed in the action



Child Support Program

CS-OP05
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX

Notice of Genetic Testing Appointment



<< Date >>

Child Support Case Number: << CSE Case Number >>

Activity Number: << ActivityNum >>

We have scheduled a genetic testing appointment to find out if << Alleged Father Name >> is the biological father of the child(ren) named below:

Child's Name
<< ChildName >>

Date of Birth
<< ChildDOB >>

We have done this because << Alleged Father Name >> has been named as an alleged father of the child(ren) based on an affidavit or written declaration by the mother that states he is or may be the child(ren)'s biological father. Your appointment date and time is:

<< Option 1 >>

<< Option 2 >>

If you have custody of the child(ren), you must also bring the child(ren) for genetic testing.

If you are a caregiver, only the child(ren) must provide a sample.

During your Genetic Testing appointment we will take a photo for identity verification.

You must bring picture identification to identify yourself and the child. Valid adult identification includes:

- A state issued driver's license or ID card.
- A U.S. passport, a foreign passport stamped by or an ID card issued by the U.S. Bureau of Citizenship and Immigration Services.
- A U.S. armed forces ID card or certain Florida or federal inmate ID cards.

Valid child identification includes:

- A state issued ID card.
- A certified copy of a birth certificate.
- A social security card.
- An insurance card or a school ID.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX



Option page for CS-OP05

Option 1

A. (If the recipient is NOT incarcerated)

- a. Date: <<Appointment Date>>
- b. Time:<<Appointment Time>>
- c. Place:<<First Name of Appointment Site>>
- d. Address:<<Appointment Site Address 2>>
<<Appointment Site Address 1>>
<<City, Region, Zip-Code>>

B. (If the recipient IS incarcerated)

- a. We arranged the date and time for genetic testing with the <<correctional facility name>>correctional facility.

Option 2:

A. (if case is Administrative and the notice is being sent to the NCP)

You must follow all other requirements in the Order to Appear for Genetic Testing.

If you cannot appear at the date, time and place stated above, you must contact us at <<Option 3>> before the appointment to reschedule.

If you are an alleged father and do not appear or call ahead of time, we may have your driver's license suspended, fine you \$500, or both.

B. (If not option A, then select option B)

If you cannot appear at the date, time and place stated above, you must contact us at <<Option 3>> before the appointment to reschedule.

If you are a custodial parent or caregiver and are receiving cash assistance, Medicaid or food stamps and do not appear or call ahead of time to reschedule we will tell the Department of Children and Families that you are not cooperating.

Important

If you do not cooperate the Department of Children and Families may:

- Cancel cash assistance for your family as provided by section 414.32(1) Florida Statutes.
- Cancel Medicaid and food stamps for yourself.
- Medicaid and food stamps for your child(ren) will continue.
- Medicaid during pregnancy continues.

If you are a custodial parent or caregiver and are not receiving cash assistance, Medicaid or food stamps and do not appear or call ahead of time to reschedule we may close your case.

Option 3 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A is not met, [all other sites])



Child Support Program

CS-OA88
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX

Dismissal of Administrative Proceeding

┌
<<Option 35>>

└

<< Date>>
Depository Number: <<DepNum>>
Child Support Case Number :<<CSECase Number>>
Activity Number: <<ActivityNum>>

On <<DateOptionA,B,orC isMailed>>, we started this proceeding by issuing a <<Option 1>>. We have decided to end this proceeding because <<Option 2>>

This proceeding is terminated without prejudice. If circumstances change, a judicial or administrative proceeding may be started at a later time.

To contact us call <<Option 3>> or visit:
Child Support Program
<<Local site address 1>>
<<Local site address 2>>

cc <<NCP attorney>>
<<CP attorney>>
<<Other parent or Caretaker>>

<<Optional Educational Message Line1>>
<<Optional Educational Message Line2>>
<<Optional Educational Message Line3>>
<<Optional Educational Message Line4>>
<<Optional Educational Message Line5>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

OPTION 1

- A. Notice of Proceeding to Establish Administrative Support Order
- B. Notice of Administrative Proceeding to Establish Paternity
- C. Notice of Proceeding to Establish Administrative Support Order

OPTION 2

- A. The parent who requested our services has asked that we no longer provide child support services in this case.
- B. the required information needed to proceed was not provided.
- C. a judicial order has been issued which supersedes any administrative order.
- D. we have been unable to find the other parent to serve the first notice.
- E. the issue is now being pursued in circuit court.
- F. the parents are now living together.
- G. genetic testing has excluded the Respondent.
- H. <<FreeFormText>> (If H is chosen the user must enter free text)

Option 3 (based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B. 1-800-622-KIDS (5437) (if condition A is not met, [all other sites])

<<Option 35>> refers to common administrative logic option 35 for recipients address

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

To: <<Resp or Atty name>>
<<Resp or Atty Address>>

Court Case No. <<Courtcase#>>
Child Support Case No. <<CSECaseNo>>

NOTICE OF COMMENCEMENT OF ACTION AND
REQUEST FOR WAIVER OF SERVICE OF PROCESS
ADMINISTRATIVE <<Option 1>> PROCEEDING

<<Option 2>>

At your request, we commenced a lawsuit against you. A copy of our <<Option 3>> is enclosed with this Notice. The Petition has been filed in the Circuit Court for <<CountyName>> County and assigned Case Number <<Courtcase#>>.

This is not a formal summons or notification from the court, but a process permitted by section 409.2563, Florida Statutes, which allows you to request that we begin a judicial action to establish paternity and/or support obligations, rather than continuing with the administrative paternity and/or support proceeding. To continue with the court action, you must sign and return the enclosed Waiver of Service of Process form (Waiver) so that we receive it within 10 days after the date you receive this Notice, the Petition, and the Waiver. Enclosed is a stamped envelope and an extra copy of this Notice, including the Waiver, for your records.

If you return the signed Waiver within the time limit, it will be filed with the court and no summons will be served on you. The administrative proceeding will end without prejudice. The lawsuit will proceed as if you had been served on the date the Waiver is filed in court, except you will not be required to respond to the Petition until 60 days after the date you received this Notice and the Waiver. By law, our participation in the court action will be limited to issues concerning your paternity and/or support obligations. If you wish to have the court hear and consider other issues such as child custody or rights of parental contact, you must file your own pleadings concerning those issues in the court action, and have a summons issued and served on the other parent.

If we do not receive the signed Waiver within 10 days from the date you received this Notice, the Petition, and the Waiver, we may dismiss the lawsuit and continue the administrative proceeding, or may choose to continue the lawsuit.

I hereby certify that this Notice of Commencement of Action and Request for Waiver of Service of Process has been sent to you by certified mail, return receipt requested, on behalf of the Department of Revenue this <<dd>> day of <<month>>, <<calendar year>>.

<<ElectronicSignature>>
<<AttyName>> (<<Attye-mailAddr>>)
Florida Bar Number: <fl bar #>
Attorney for Department of Revenue
<<FirmName>>
<<atty address line 1>>
<<atty address line 2>>
<<atty phone #>>

This document has been electronically signed as authorized by s. 668.004, F.S.

Enclosures:

<<Option 3>>

Copies of this Notice of Commencement of Action and Request for Waiver of Service of Process and Waiver of Service of Process form (two)
Stamped Envelope Addressed to DOR

Option 1 (Auto populate)

- A. SUPPORT
- B. PATERNITY
- C. PATERNITY AND SUPPORT

Option 2 [Auto populate - Option if addressed to attorney for respondent]

This letter is being addressed to you as the attorney for the Respondent, <<RespName>>. References to “you” and “your” mean the Respondent, except that references to signing the enclosed Waiver of Service of Process refer to you if you are authorized to execute the Waiver on behalf of your client.

Option 3 (Auto populate)

- A. Petition for Support and Other Relief
- B. Petition to Establish Paternity and Other Relief
- C. Petition to Establish Paternity, Support and Other Relief

If Option 1A populates with Option 3A.

If Option 1B populates with Option 3B.

If Option 1C populates with Option 3C.

IN THE CIRCUIT COURT, <<CircuitNumber>> JUDICIAL CIRCUIT, IN AND FOR
<<County Name>> COUNTY, FLORIDA

State of Florida Department of Revenue
Child Support Program and
<<CP NAME>>
Petitioners,

vs.

<<NCP NAME>>
Respondent.

Court Case Number: <<CtCaseNum>>

Child Support Case Number
<<CSECaseNum>>

WAIVER OF SERVICE OF PROCESS

TO: <<OPTION 4>>

I acknowledge receipt of the Notice of Commencement of Action from the Florida Department of Revenue, Child Support Program (DOR). This Notice informed me that DOR has commenced this lawsuit against me in the Circuit Court of <<County Name>> County, Florida, to determine paternity and/or my child support obligations, and that I may waive service of process in this action.

I have received a copy of DOR's <<OPTION 1>>, two copies of this Waiver of Service of Process form (Waiver), and a means by which I can return the signed Waiver to DOR without cost to me.

I agree to waive all requirements to be served with judicial process by a sheriff or other officer as provided by Rule 1.070, Florida Rules of Civil Procedure. My execution of this Waiver constitutes an appearance and submission to the jurisdiction of the court when it is filed with the court. If I sign and return this Waiver and it is received by DOR within 10 days of the date I received it, DOR will file it with the court, pursue this lawsuit to establish paternity and/or my support obligations, and terminate the Administrative <<OPTION 2>> Proceeding.

I will retain all defenses or objections to this lawsuit or to the jurisdiction or venue of the court except for any objections based on a defect in a summons or in the service of a summons. I understand if I wish to raise issues other than paternity and/or child support, it will be my responsibility to follow the proper procedures for filing and serving pleadings to bring those other issues before the court.

I understand a judgment may be entered against me if I do not serve DOR with a written response to the Petition within 60 days from the date I received the Notice of Commencement of Action and Request for Waiver of Service of Process.

DATED on _____, 20_____

<<Option 3>>

Fill out if you wish to have future pleadings and orders mailed to you at an address other than the one indicated at the top of the Notice of Commencement of Action.

NEW ADDRESS:

(Name of building or complex and apartment number, if applicable)

Street Address

City, State, and Zip Code

Home/Cell Telephone Number _____

Business Telephone Number _____

cc: .Addressed Stamped Envelope to DOR
Copy of the Waiver of Service of Process (two)
<<Option 1>>
Notice of Commencement of Action and Request for Waiver of Service of Process (two copies)

OPTION 1 (Auto populate):

- A. Petition for Support and Other Relief
- B. Petition to Establish Paternity, Support and Other Relief
- C. Petition to Establish Paternity and Other Relief

OPTION 2 (Auto populate):

- A. Paternity
- B. Support

Option 3 (Auto populate)

- A. **If Respondent:** <<RespondentName>>, Respondent
- B. **If Respondent's Attorney:** <<RespondentName>>, Respondent

By: _____
<<Respondent AttorneyName>>
Attorney for Respondent <<RespondentName>>
Authorized to sign on behalf of <<RespName>>

Option 4

<<FreeFormText>>
<<FreeFormText>>
<<FreeFormText>>



Child Support Program

CS-OA32
Rule 12E-1.036
Florida Administrative Code
Effective XX/XXXX5

**Notice of Conclusion of Informal Discussion
Administrative <<Option 1>> Proceeding**

If your address has changed, provide new address here:

<<Option 35>>

Empty rectangular box with horizontal lines for address input.

<<Date>>

Child Support Case Number: <<CSE Case #>>

Activity Number: <<ActivityNum>>

We have concluded the informal review you requested because <<Option 2>>

<<Option 3>>

<<Option 4>>

To contact us call <<Option 5>>.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

Option 1: (only one would populate)

- A. Support
- B. Paternity
- C. Paternity and Support
- D. Modification

Option 2: (outcome of review, status update-only one would populate)

- A. you did not appear as agreed.
- B. we were unable to reach an agreement.
- C. we have been unable to contact you since your request.
- D. you did not provide necessary information as required.
- E. we addressed your issues.

Option 3: (can only be used if in Option 1 you chose B)

This notice is to tell you we intend to proceed with the Order to Appear for Genetic Testing issued <<date order to appear for genetic testing was issued>>.

You may request an administrative hearing to contest the Order by filing a written request no later than 15 days from the date of this notice with:

DEPUTY AGENCY CLERK
<<local office address>>

If you file a written request for a hearing, the Division of Administrative Hearings (DOAH) will mail you a written notice of the date, time, and place of the hearing. Any hearing will address only the Order to Appear for Genetic Testing

If we do not receive a request for a hearing within the time allowed, you lose your right to a hearing and we will proceed with the Order to Appear for Genetic Testing.

Option 4 (can only be used if in Option 1 you chose A, C, or D- Not used for B)

You may request an administrative hearing to contest the Proposed Order by filing a written request no later than 10 days from the date of this notice with:

DEPUTY AGENCY CLERK
<<local office address>>

If you file a written request for a hearing, the Division of Administrative Hearings (DOAH) will mail you a written notice of the date, time, and place of the hearing. If there is a hearing, DOAH may issue a Final Administrative Support Order. Any hearing will address only issues related to child support. Neither the Department of Revenue, Child Support Program nor DOAH has the authority to decide issues of custody, divorce, alimony, visitation, or contested paternity. Only a circuit court may decide these issues.

If we do not receive a request for a hearing within the time allowed, you lose your right to a hearing and we will issue a Final Administrative Order.

Option 5 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if condition A is not met, [all other sites])

This notice is sent to the party who was served in the admin action.

<<Option 35>> refers to common administrative logic option 35 for recipients address



Child Support Program

CS-OA35
Rule 12E-1.036
Florida Administrative Code
Effective XX/XXXX

Notice of <<Option 1>>
Administrative Proceeding

If your address has changed, provide new address here:

<<Option 35>>

Form with three horizontal lines for address input.

<<Date>>
Child Support Case Number: <<CSE Case #>>
Activity Number: <<ActivityNum>>

<<Option 2>>

To contact us call <<Option 7>>:

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

<<Optional Educational Message Line1>>
<<Optional Educational Message Line2>>
<<Optional Educational Message Line3>>
<<Optional Educational Message Line4>>
<<Optional Educational Message Line5>>

T

Option 1

- A. Late Request for Informal Discussion
- B. Late Request for Second Genetic Test
- C. Non-Payment of Second Genetic Test

Option 2

A. (use this if Option 1A is chosen)

We received your request for an informal discussion about the <<Option 3>>. Your request is late. We received it more than <<Option 4>> days after <<date order in Option 1 was mailed>> when we mailed, faxed, or hand-delivered to you the <<Option 5>>. Because your request is late, the time you have to request an administrative hearing is not extended. If you want to request a hearing you must do so as directed by the <<Option 5>>.

<<Option 6>>

B. (Use this if Option 1B is chose)

We received your request for a second genetic test. Your request is late. We received it more than 15 days after the mailing of the initial genetic testing results.

C. (Use this if Option 1c is chosen)

We received your request for a second genetic test, but we have not received your payment for that test. Since we have not received the payment, we will not be scheduling a second test.

Option 3

- A. administrative support proceeding
- B. administrative paternity proceeding
- C. administrative paternity and support proceeding
- D. administrative modification proceeding

Option 4 (Decided by business rules associated with the activity)

- A. 10 days (use for 3A, 3C, and 3D-when parent activity is NOT ZACP)
- B. 15 days (use for 3B or 3D when parent activity is ZACP)

Option 5

- A. Proposed Order (used with any of the Option 3A, 3C, or 3D options, default if Option 3B is not chosen)
- B. Order to Appear for Genetic Testing (Administrative Paternity Activities is only used for the status "informal discussion of Order to Appear". Used with Option 3B- or 3D when parent activity is ZACP)

Option 6

All requirements and terms of the Order to Appear for Genetic Testing remain in effect. (Paternity Activities Only [status to be determined] can only be used with Option 3B)

Option 7(based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B. 1-800-622-KIDS (5437) (if conditions A is not met, [all other sites])

Directions

Option 4: (Decided by business rules associated with the activity).

Option 5B. paternity activities only.

Option 6 Paternity activities only.

This notice is sent to the party who was served in the admin action.

<<Option 35>> refers to common administrative logic option 35 for recipients address



Child Support Program

CS-OA55
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX

Acknowledgment of <<Option 1>>
Administrative Proceeding

If your address has changed, provide new address here:

<<Option 35>>

Form with three horizontal lines for address input.

<<Date>>

Child Support Case Number: <<CSE Case #>>

Activity Number: <<ActivityNum>>

<<Option 2>>

To contact us call <<Option 3>> or visit:

Child Support Program
<<Local CSE Site Address 1>>
<< Local CSE Site Address 2>>.

<<Option 4>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

<<Option 5>>

T

OPTION 1:

A. (when notice is generated from C-030-190 (opt out))

Request to Proceed in Civil Court

B. (when notice is generated from B-020-020-020-300 or from B-020-020-240)

Hearing Request

OPTION 2 (A or B or C or D)

A. (Use this option ONLY with 1.B when the request for hearing was received timely)

We received your request for a hearing on <<date request was received>>. We will send your request to the Division of Administrative Hearings (DOAH). DOAH will assign an Administrative Law Judge to hear the case. You will receive a Notice of Hearing from DOAH when a hearing date and time are set.

Although you have requested a hearing, it still may be possible to resolve your issues or concerns without the need for a hearing. If issues are resolved, you may be able to reduce the time spent or avoid the need to travel to and attend the hearing. We look forward to the opportunity to discuss your case.

NOTE: We will record all testimony at the hearing. If you decide to appeal you may need a written transcript of the testimony. A transcript may be prepared after the hearing, at your expense, by a certified court reporter. You may also hire a certified court reporter to attend and record the hearing and to prepare a transcript. If you hire a reporter to attend the hearing, you must notify us and the Administrative Law Judge before the hearing of the court reporter's name, mailing address, and telephone number. That reporter's record will be the official transcript of the hearing.

B. (Use this option ONLY with 1.B if the hearing request was late, but the Final Administrative Order HAS NOT been sent)

Your request for a hearing was not received until <<date request was received>>, which was after the deadline of <<deadline date for hearing request>>. Failure to file your request by the deadline is considered to be a waiver of your right to request a hearing. Because your request was late, you are not entitled to a hearing, and we will render a Final Administrative Order.

C. (Use this option ONLY with 1.B if the request was late and the Final Administrative Order HAS been sent)

You requested a hearing, but your request was not received until <<date request was received>>, which is after the deadline. Because your request was late, you are not entitled to a hearing. We rendered a Final Order of <<Option 6>> on <<date final order rendered>>.

D. (Use this option ONLY with 1.A. if the notice is generated from C-030-190)

You requested that we proceed in circuit court to address your support obligation. However, your request was not received within the required timeframe or was not a valid request. The administrative proceeding will continue.

Option 3 (based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B. 1-800-622-KIDS (5437) (if Condition A is not met, [all other sites])

Option 4 (Only appear with 2B and 2C)

<<Optional Educational Message Line1>>
<<Optional Educational Message Line2>>
<<Optional Educational Message Line3>>
<<Optional Educational Message Line4>>
<<Optional Educational Message Line5>>

Option 5 (Only used when Option 2A is generated [other party address should not appear in address block, only name])

cc: <<NCPorCP(who was not served in admin action) or Caretaker Relative Name>>

Option 6

- A. Support
- B. Paternity
- C. Paternity and Support
- D. Modification

This notice is sent to the party who was served in the admin action.

<<Option 35>> refers to common administrative logic option 35 for recipients address



Child Support Program

CS-EF55
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX

Notice of Intent to Suspend Driver License and Motor Vehicle
Registration(s) for <<Option 1>>

If your address has changed, provide new address here:

<<NCP/AF Name>>
<<NCP/AF Addr1>>
<<NCP/AF Addr2>>

Date: <<Date>>

Child Support Case Number: <<CSECaseNum>>

<<Option 2>>

<<Option 3>>

To contact us call <<Option 4>>.

T

Option 1 [Select A or B]

- A. Nonpayment of Support**
- B. Failure to Submit to Genetic Testing**

Option 2

- A. Court Case Number: <<CtCaseNum>>**
- B. Depository Number: <<DepNum>>**

Option 3 [Select A or B]

A. Compliance [Nonpayment of support]

1. Suspending your driver license. We plan to tell the Department of Highway Safety and Motor Vehicles to suspend your driver license and the registration of all motor vehicles you own because:
 - You are \$<<delinquency>> behind in your support payments as of the date of this notice.
 - The support order we are enforcing requires you to pay \$<<total periodic payment due>> <<payment frequency>>.

2. You have 20 days after the date of this notice to:
 - Pay the amount you are behind in full and stay current in your payments;
 - Sign a written agreement to make payments on the amount you are behind;
 - Provide documentation that you:
 - Receive reemployment assistance or unemployment compensation;
 - Are disabled and incapable of supporting yourself;
 - Receive SSI (Supplemental Security Income) benefits;
 - Receive Social Security Disability Income benefits;
 - Receive temporary cash assistance;
 - Are paying support payments under a confirmed bankruptcy plan under Chapter 11, 12, or 13 of the United States Bankruptcy Code; or
 - Contest this action by filing a petition in circuit court.

Please tell us right away if you believe this notice was sent in error. If a mistake was made we will stop this action.

3. We will consider your current situation and ability to pay. If you enter into a written agreement:
 - We will not suspend your license as long as you pay as agreed.

To enter into a written agreement contact us at:

Child Support Program
<<LocalServiceSiteAddr>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX



Find office location at <https://childsupport.state.fl.us/LocationInfo/LocationMap.aspx>

4. You can contest this action if:
 - You are not the person who owes support
 - You are not late in your payments
 - You have no ability to make payments

Please tell us right away if you believe this notice was sent in error. If a mistake was made we will stop this action.

5. To contest you must:
 - File a petition with the circuit court.
 - If you have questions about how to file a petition, contact the Clerk of Court.
 - If you file a petition we will stop this action until the court rules on your petition.
 - Send a copy of the petition to:

Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support Program office location. Find office locations at <https://childsupport.state.fl.us/LocationInfo/LocationMap.aspx>

6. If you do not take one of the actions in number 2 above within 20 days after the date of this notice, we will tell the Department of Highway Safety and Motor Vehicles to suspend your driver license and registrations of vehicles you own.
7. Legal authority: Sections 61.13016 and 322.058, Florida Statutes.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

- XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
1. Suspending your driver license. We plan to tell the Department of Highway Safety and Motor Vehicles to suspend your driver license and the registration of all motor vehicles you own because:
 - You have not complied with the Order to Appear for Genetic Testing that you were served with on <<insert date of service of process of the order>>.



2. You have 20 days after the date of this notice to:
- Comply with the Order to Appear for Genetic Testing. To arrange a time for your genetic testing contact us at

<<LocalServiceSiteAddr>>

- Contest this action by filing a petition in circuit court.

Please tell us right away if you believe this notice was sent in error. If a mistake was made we will stop this action.

3. You can contest this action if:
- You have complied with the Order to Appear for Genetic Testing
 - You are not the person who is ordered to submit to genetic testing

4. To contest you must:
- File a petition with the circuit court.
 - Send a copy of the petition to:

Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support Program office location. Find office locations at <https://childsupport.state.fl.us/LocationInfo/LocationMap.aspx>

- If you have questions about how to file a petition, contact the Clerk of Court.
- If you file a petition we will stop this action until the court rules on your petition.

5. If you do not take one of the actions in number 2 above within 20 days after the date of this notice, we will tell the Department of Highway Safety and Motor Vehicles to suspend your driver license and registrations of vehicles you own.
6. Legal authority: Sections 61.13016, 322.058, and 409.256(7), Florida Statutes.

Option 4 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A Condition is not met, [all other sites])

Note: Taxworld address to be used:

5050 West Tennessee Street, Building L
Tallahassee, FL 32399-0195

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX





Child Support Program

CS-EF57
Rule 12E-1.036
Florida Administrative Code
Effective ###/##

**Driver License/Vehicle Registration
Reinstatement Notice**

If your address has changed, provide new address here:

Form with three horizontal lines for address input.

<<Date>>

CSE Case Number: <<CSECaseNum>>

On <<DateDLSuspended>> your driver license was suspended because you did not pay support as ordered or did not appear as ordered in a paternity or child support action.

We told the Department of Motor Vehicles to reinstate your license because <<Option 1>>:

To get your license reinstated you must go to a local Driver License Examining Office. They will require a fee to reinstate your license. If you do not live in Florida, send the reinstatement fee and a letter to the Department of Highway Safety and Motor Vehicles, 2900 Apalachee Parkway MS87, Tallahassee, FL 32399. In the letter tell them we asked them to reinstate your license.

You can check the status of your license at <<<https://www6.hsmv.state.fl.us/DLCheck/main.jsp>>> or call DHSMV at 1-850-617-2000.

This notice applies only to suspension for child support and does not affect suspensions for other reasons.

To contact us call <<Option 2>>.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

Option 1

- A. you gave us the information required by a subpoena or order in a paternity or child support action.
- B. you are current in your support payments on this case.
- C. you have signed a written agreement to pay past-due support.
- D. the court has ordered reinstatement.
- E. you are now receiving SSI or temporary cash assistance.
- F. we are now receiving payments from your payor of income.
- G. you are now receiving unemployment compensation.
- H. we are no longer enforcing the support order.
- I. we are no longer enforcing the support order due to bankruptcy action filed before 10/17/2005.

Option 2 (based on the office handling the case)

- A. 1-305-530-2600 **(if case is handled in Miami-Dade County)**
- B. 1-800-622-KIDS (5437) **(if A. conditions are not met, [all other sites])**



Child Support Program

CS-PO07a
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX

Results of Genetic Testing



<<Date>>

Child Support Case Number: <<CSE case #>>

Activity Number: <<ActivityNum>>

Enclosed are the results of the genetic test to determine the paternity of:

Child's Name

Date of Birth

<<Child1's Name>>

<<Child1's Date of Birth>>

<<Child2's Name>>

<<Child2's Date of Birth>>

The test results show that <<Option 1>> the biological father of the child(ren) named above.

<<Option 2>>

If you have any questions call <<Option 3>>.

Encl: Genetic test results

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

[NOTE: The notice must include each child's name and date of birth for all children tested in the case with the same outcome. If there is more than one child tested in the case and there are different outcomes, there must be two notices. Example: Three children are tested. The paternity test is positive for two of the children and negative for one child. In this scenario there must be two notices. One notice will address the two children for whom we have a positive test; a separate notice must address the one child for whom the test is negative.]

Option 1 [select only one]

1A. [for positive test result] you are

1B. [for negative test result] you are not

Option 2 [select only one]

2A. [applies only when Option 1A is selected—positive test result]

Based on the test results we will take legal action to establish paternity for the child(ren).

Establishing paternity benefits you and your child(ren) in these ways:

- The child(ren) will have a legal father.
- You will have a legal determination that you are the father of the child(ren).
- You will be able to legally enforce your parental rights.
- The child(ren) may gain access to important family medical history.
- As your child, he or she may be entitled to social security, veterans, or insurance benefits.
- The child(ren) can inherit from both parents.
- Your name will appear as the father on the child's birth certificate.

2B. [applies only when Option 1B is selected—negative test result]

Based on the test results we will take no further action in this case.

Option 3 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])



Child Support Program
Results of Genetic Testing

CS-PO07b
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX



<<Date>>
Child Support Case Number: <<CSE case #>>
Activity Number: <<ActivityNum>>

Enclosed are the genetic test results to determine the paternity of:

Child's Name

Date of Birth

<<Child1's Name>>

<<Child1's Date of Birth>>

<<Child2's Name>>

<<Child2's Date of Birth>>

The test results show that<<alleged father's full name>> <<Option 1>> the biological father of the child(ren) named above.

<<Option 2>>

If you have questions call <<Option 3>>.

Encl: Genetic test results

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

[NOTE: The notice must include each child's name and date of birth for all children tested in the case with the same outcome. If there is more than one child tested in the case and there are different outcomes, there must be two notices. Example: Three children are tested. The paternity test is positive for two of the children and negative for one child. In this scenario there must be two notices. One notice will address the two children for whom we have a positive test; a separate notice must address the one child for whom the test is negative.]

Option 1 [select only one]

1A. [for positive test result] is

1B. [for negative test result] is not

Option 2 [select only one]

2A. [applies only when Option 1A is selected—positive test result]

Based on the test results we will take legal action to establish paternity for the child(ren).

Establishing paternity benefits you and your child(ren) in these ways:

- The child(ren) will have a legal father.
- The child(ren) may gain access to important family medical history.
- The child may be entitled to social security, veterans, or insurance benefits.
- The child(ren) can inherit from both parents.
- The father's name will appear on the child's birth certificate.

2B. [applies only when Option 1B is selected—negative test result]

2B-a. [applies when Option 2B is selected and CP is receiving public assistance]

You must contact us right away because you are receiving public assistance. You have not given us the name of any other man who might be the father of the child(ren). If you do not contact us or provide information to allow us to establish paternity your public assistance benefits may be reduced or ended by the Department of Children and Families for noncooperation as provided by section 414.32(1), Florida Statutes.

2B-b. [applies when Option 2B is selected and CP is not receiving public assistance]

We will be closing your case since the man tested is not the father of the child(ren). If you want to open a new case please call us at phone number given below.

Option 3 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A. conditions are not met, [all other sites])



Child Support Program

CS-OP30
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX

<<Option 1>> PROPOSED ORDER OF PATERNITY

<<Option 35>>

Child Support Case Number: <<CSECaseNum>>

Activity Number: <<ActivityNum>>

We have issued this Proposed Order of Paternity (Proposed Order) based upon the enclosed genetic testing results and intend to enter a Final Order of Paternity (Final Order) for the child(ren) named below. In this Proposed Order <<NCP NAME>> is referred to as the Respondent.

Proposed Findings of Fact and Conclusions of Law

The Department of Revenue (DOR) has jurisdiction over the subject matter of this proceeding under section 409.256, Florida Statutes, because paternity has not been established for the child(ren) and DOR is providing Title IV-D services for <<CPorCTRname>>.

<<Option 8>>

The mother, <<mother's name>>, was not married when the child(ren) named below was conceived, and the child(ren)'s paternity has not previously been established.

The enclosed genetic testing results prove that you are the biological father of the following child(ren):

Name	Date of Birth
<<ChildName>>	<<ChildDOB>>

The child(ren) resides with<<CP/CTRName>> No parenting plan or time-sharing schedule is being determined by this administrative proceeding.

We are not allowed to change the child's name in this proceeding. That can only be done in circuit court.

<< Free form text>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

Notice of Rights

There are three ways you can proceed at this point:

- A. If you, the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.
- B. You may contact us within 10 days of the mailing of this Proposed Order at the address, phone number, or fax listed at the end of this notice to request an informal review of this Proposed Order.
- C. You may request a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk

<<Local Office Address>>

<<Local Office Address>>

Your written request must be received no later than 20 days after the mailing date of this Proposed Order. If you file a written request for a hearing, you must tell us why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. Any hearing will consider only issues related to paternity. Neither DOR nor DOAH has authority to order a parenting plan, time-sharing schedule, or name change. Only a circuit court may decide these issues.

If you do not file a timely request for a hearing, we will find that you have waived your right to a hearing and we will render a Final Order.

Effect of Final Order

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the child(ren) named above and gain all the rights and responsibilities of a legal parent.

Notification Requirements

You must tell us and update all information about your identities and locations. This includes names you are known by, Social Security numbers, residential and mailing addresses, phone numbers, driver license numbers, and names, addresses, and telephone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will presume you have received any further papers we send you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

If you have any questions call <<Option 31>> or visit:

<<localsiteaddress>>

This the <<day{ex: first}>> day of <<Month>>, <<year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

Enclosures:
Genetic Testing Results

<<NCP NAME>>

cc: <<CP NAME>>



Child Support Program

CS-OA01
Rule 12E-1.036
Florida Administrative Code
Effective XX/XXXX

<<Option 1>> Notice of Proceeding to Establish
Administrative Support Order

<<Option 35>>

Child Support Case Number. <<CSE Case #>>
<<date>>

- 1. We have started a proceeding to establish an administrative support order that may require you,
<<NCP Name>> to pay child support and/or provide health insurance and noncovered medical
expenses for your child(ren) named below. The name and date of birth of the child(ren) is:

<<Child1Name>> <<Child1DOB>>
<<Child2Name>> <<Child2DOB>>

<<option 10>>

We have done this because public assistance has been received for the child(ren) or
because the other parent or caregiver has asked for our help in establishing support.
Our records show that there is no support order for the child(ren). You have a legal duty
to contribute to the support of the child(ren) named above because you are the
<<Option 11>> and the noncustodial parent. <<Option 8>>

The name of the other parent is <<OtherParentName>>.
<<Option 24>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

Based on public assistance records or a statement by the other parent or caregiver, you also
may owe past child support.

- 2. You are required by law to fill out and sign the enclosed Financial Affidavit and Parent
Information Form. You must return the filled out forms to the address below no later than 20
days after you receive this notice.

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

If you have already given support for the child(ren), send us written proof of this support with your Parent Information Form. If the information on this form changes you must let us know the changes in writing. <<InsertWebText:2>>.

The other parent/caregiver is also being sent this notice and has the same amount of time to complete and return these forms.

3. We will review the financial affidavits we receive and will use all available, reliable information about your income and the other parent's income to figure the monthly amount you should be required to pay to support the child(ren). If we cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, this amount will be placed in a Proposed Administrative Order (Proposed Order) and computed using the child support guidelines found in section 61.30, Florida Statutes. Sometimes the support amount may be changed to an amount more or less than the amount shown by the guidelines. A list of the reasons for making this change or deviation is included. If you believe any of the reasons on the list apply to you then give us detailed information about that reason along with your Financial Affidavit.

If we know what your actual monthly income is, we will use that amount. We may ask for copies of your credit report, employment records, state wage data, or information from other sources to compute or verify your monthly income. If you do not tell us your income we will use this other information to calculate a monthly income.

We will mail you the Proposed Order. We will include the worksheet(s) used to compute the support amount and any financial affidavits we received or prepared. We will send the same documents to the other parent/caregiver.

4. After you receive the Proposed Order you need to review it closely to be sure you agree with the information included in the order. You will have the opportunity to discuss the proposed order with us or to request an administrative hearing. Directions about how to request an informal discussion or administrative hearing are included in the Proposed Order.
5. If a Final Administrative Support Order is issued, it can be enforced in any way the law allows.
6. You must by law, tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may miss a deadline and lose your right to ask for a hearing or file an appeal.
7. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you were served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve us at:

Deputy Agency Clerk
<<P.O.LegalAddress>>

Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, or to award or change custody, visitation, alimony or make name changes. If you want a hearing on any of these issues, you must file a petition in circuit court.

A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a DOR administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

8. If you want us to proceed in circuit court to address your support obligation you must file a written request with us within 20 days after you receive this notice.

If we receive your request within that time we will file an action in circuit court to determine your support obligations, if any, and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action.

9. Call us if you are now in a bankruptcy or Chapter 13 proceeding. Parts of this notice may not apply to you.
10. This proceeding is authorized by section 409.2563, Florida Statutes.
11. If you have any questions call <<Option 31>>.

Enclosures:

Financial Affidavit
Parent Information Form

Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice and order. If you do not understand English, ask someone you know to help translate the notice and order for you. If you have questions, call 1-800-622-5437 for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera página del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Inglés, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al 1-800-622-5437.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

The Department of Revenue, Child Support Program (DOR) komanse aksyon legal pou etabli patenite/yon dekre pou timoun/timoun-yo ki lonmen nan yon paj sou notis ki enfemen a. Pou konprann konpletman tout dwa-ou avek obligasyon-ou, fok ou li notis avek dekre ki enfemen a. Si ou pa konprann Angle, mande yon moun ou konnen pou tradui notis avke dekre-a pou ou. Si ou gen kesyon, rele 1-800-622-5437 pou asistans.

NOTE: For tag <<InsertWebText2:>> We want the following text to be a condition that FDOR can turn on when the form is available on WSS:

You can complete this form online if you register at <<InsertAppropriateFDORInternetAddr>>.

Option 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

Option 8 Jurisdiction/Long Arm for noncustodial parent/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 10 One entry for each child. (A-F Based on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>>by affidavit or voluntary acknowledgment.
- B. Paternity has been established for<<Child Z>>through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>>because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>>in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>>because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>>by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.

H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

Option 11 (role/relationship of party to child[ren])

- A. *father*
- B. *mother*
- C. *caregiver*

Option 24 (in caretaker cases only)

<<CP/CTR Name>> is the child(ren)'s caregiver.

Option 31 (based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B.
- C. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])

Option 35 (Notice goes to both NCP and CP)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>



<<Option 1>> Notice of Proceeding to Establish Paternity and Administrative Support Order

<<NCP Name>>
<<NCP Address>>
<<NCP Address>>

Child Support Case Number: <<CSECaseNo>>
<<date>>

1. We have started a combined proceeding to establish paternity and an administrative support order that may require you to pay child support and/or provide health insurance and noncovered medical expenses for children named below. The name and date of birth of the child(ren) are:

<<Child1Name>> <<Child1DOB>>
<<Child2Name>> <<Child2DOB>>

We have done this because public assistance has been received for the child(ren) or because the other parent or caregiver has asked for our help in establishing paternity and support. Our records show that there is no support order for the child(ren).

<<Option 8>>

The name of the other parent is <<OtherParentName>>.

<<Option 24>>

2. According to our records:
 - A. You are the legal father of
<<Child Z Name.>>.
<<Child Z1 Name.>>.

<<Option 10>>

As the legal father you have a legal duty to contribute to the child(ren)'s support. We will not proceed to establish a support order until after we find out if you are the father of <<Child Y, Y1, etc.>>. If you are the father of <<Child Y, Y1, etc.>>, the support order will cover all of the children.

- B. Paternity has not been established previously for <<Child Y, Y1, etc.>> and the child(ren)'s mother was not married when the child(ren) was conceived or born. You have been named by the mother, <<mother's name>>, as a possible father of the child(ren). The mother's written statement is included with this notice. We will determine in this proceeding if you are the biological and legal father of the child(ren).

C. <<Option 42>>.

- 3. After we receive the genetic testing results, we will determine your child support obligations. We will mail you a notice that requires you to submit financial information that is needed to do that. If the genetic test results are positive (equal or exceed a 99 percent probability of paternity), we will determine support for that child(ren) and the other child(ren) named in paragraph 1. If the genetic test results are negative we will determine your support obligations only for the child(ren) for whom you are already the legal father. If we cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, after we calculate your support obligation based on the child support guidelines, we will mail you a proposed order, which you can contest at an administrative hearing. The proposed order will address paternity, if applicable, and your child support obligations for the children named above in paragraph 1.
- 4. If a support order is established you will may be required to pay child support and/or provide health insurance and payment of noncovered medical expenses for the child(ren), including retroactive child support for up to 24 months before the start of this proceeding.
- 5. If a Final Administrative Support Order is issued, it can be enforced in any way the law allows.
- 6. You must by law, tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

7. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you were served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve us at:

Deputy Agency Clerk
<<P.O.LegalAddress>>

Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, or to award or change custody, visitation, alimony or make name changes. If you want a hearing on any of these issues, you must file a petition in circuit court.

A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a DOR administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

8. If you want us to proceed in circuit court to address paternity and/or your support obligation you must file a written request with us within 20 days after you receive this notice.

If we receive your request within that time we will file an action in circuit court to determine your paternity and/or support obligations, if any, and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action.

9. This proceeding is authorized by section 409.256 and 409.2563, Florida Statutes.
10. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

Signed and dated this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:

Paternity Declaration or Affidavit
Order to Appear for Genetic Testing

Rule 12E-1.036, Florida Administrative Code

Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity and a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice and order. If you do not understand English, ask someone you know to help translate the notice and order for you. If you have questions, call 1-800-622-5437 for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera página del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Inglés, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al 1-800-622-5437.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

The Department of Revenue, Child Support Program (DOR) komanse aksyon legal pou etabli patenite/yon dekre pou timoun/timoun-yo ki lonmen nan yon paj sou notis ki enfemen a. Pou konprann konpletman tout dwa-ou avek obligasyon-ou, fok ou li notis avek dekre ki enfemen a. Si ou pa konprann Angle, mande yon moun ou konnen pou tradui notis avke dekre-a pou ou. Si ou gen kesyon, rele 1-800-622-5437 pou asistans.

NOTE: For tag <<InsertWebText2:>> We want the following text to be a condition that FDOR can turn on when the form is available on WSS:

You can complete this form online if you register at <<InsertAppropriateFDORInternetAddr>>.

Option 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

Option 8 Jurisdiction/Long Arm for noncustodial parent/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. _____ resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. _____ resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. _____ maintained a matrimonial domicile in this state before this proceeding started.
4. _____ acknowledged paternity of the child(ren) in this state before this proceeding started.
5. _____ had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. _____ submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 10 One entry for each child. (A-F Based on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.

H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

Option 24 (in caretaker cases only)

<<CP/CTR Name>> is the child(ren)'s caregiver.

Option 31 (based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B.
- C. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])

Option 42

A. When Alleged Father is being ordered to submit to genetic testing

An Order to Appear for Genetic Testing is enclosed with this notice. You are required by law to submit to genetic testing. Genetic testing will show if you are or are not the biological father of the child(ren). If the results of genetic testing do not prove that you are the father (99 percent or greater probability of paternity), this proceeding will end unless another test is required.

B. When we are using a sample that was previously collected

You have already given a sample for genetic testing. Enclosed are the results from that test, which proves that you are the biological father of the child(ren). If you think the test results are wrong, you may have another genetic test by sending a request to us at the address listed at the end of this notice. We must receive your written request within 15 days after the date of this notice and you must pay us in advance for the full cost of the test.



Child Support Program

CS-OA11
Rule 12E-1.036
Florida Administrative Code
Effective xx/xx/xx

Financial Affidavit
Administrative Support Proceeding

<<Recipient Name>>



<<Date>>
BP Number: <<RecipientNum>>

You are required by section 409.2563(13), Florida Statutes, to complete, sign, and return this form within 20 days after you receive it.

Your full name

INCOME

List separately all sources of income received over the last two years. Examples of income include all wages, interest, investments, business income, worker's compensation, unemployment compensation, Social Security, Veteran's benefits, pensions, inheritance, gifts, rental income, and alimony.

Example:

Table with 5 columns: Date from, To, Source of Income, Rate of Pay, Hours Worked. Example row: 01/01/07, 040709, Wages, \$ 7.25 per Hour, 40 per Week

Date from To Source of Income Rate of Pay Hours Worked

Table with 5 columns: Date from, To, Source of Income, Rate of Pay, Hours Worked. Includes 'Present' and 'XXXX' placeholder rows.

Reason you left your last job

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T

BP Number: <<RecipientNum>>

DEDUCTIONS

List separately all legally required deductions from your income. Some examples are deductions for state and federal income taxes, FICA, Medicare, health insurance premiums, and mandatory union dues.

<u>Type of Deduction</u>	<u>Amount</u>	<u>Frequency (month, week, year)</u>
_____	\$ _____	per _____
_____	\$ _____	per _____
_____	\$ _____	per _____
_____	\$ _____	per _____

Number of tax exemptions you claim on your W-4 form: _____

Attach a copy of your most recent pay stub, benefits statement or other proof of your income and deductions.

SELF EMPLOYMENT

Are you self employed? YES or NO If Yes, please provide the following information:

Business Name: _____

Type of work: _____

Attach a copy of your last Federal tax return, 1099, or other proof of income.

ASSETS

Cash in banks, credit unions, stocks, bonds, trusts or real estate, etc.:

<u>Name or location of asset</u>	<u>Amount</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____

LIABILITIES:

Mortgage or rent payment: Monthly payment \$ _____ Balance owed \$ _____

Student loan payment: Monthly payment \$ _____ Balance owed \$ _____

Monthly payments to other creditors:

<u>Creditor</u>	<u>Monthly payment</u>	<u>Balance owed</u>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

Liabilities do not increase or decrease the monthly child support obligation or net income.

BP Number: <<RecipientNum>>

OTHER SUPPORT OBLIGATIONS

(Complete only if you pay support. Do not enter support you receive.)

Do you pay legally ordered support for other children? Yes No \$_____ per _____

If yes, child(ren) name: _____

The order was issued in _____, _____
County State

by _____ on ____/____/____.
Court or Agency Date

Provide a copy of the order and payment record for any order that the Department of Revenue is not enforcing.

INSURANCE COVERAGE, CHILD CARE and EXTRAORDINARY EXPENSES

Do you presently have health insurance? Yes No

Insurance company name Address Policy number

The total premium you now pay for health insurance is \$_____ per _____.

List the names of all persons covered on this policy.

FULL NAME	RELATIONSHIP TO YOU
_____	_____
_____	_____
_____	_____

Is the child(ren) on this case covered by your health insurance? YES or NO

If you are not currently providing health insurance for the child(ren) in this case,
Is health insurance available through your employer for the child(ren)? Yes No

If no, do you have access to any other health insurance for the child(ren)? Yes No

If yes to either of the above questions, please provide the cost to cover the child(ren):

Provider: _____ Cost \$_____ per _____

CHILD CARE EXPENSES

The amount you now pay is \$_____ per _____ for _____ child(ren).

Which child(ren) do you now pay child care expenses for?

_____	_____
_____	_____
_____	_____



BP Number: <<RecipientNum>>

TIME-SHARING ARRANGEMENT/PARENTING PLAN

Do you and the other parent have a time-sharing arrangement/parenting plan for the child(ren)?

Yes No

If yes, please describe the arrangement/plan, including the number of days each month that the child stays overnight in your home. If the arrangement/plan is in writing, please attach a copy to this form.

DEVIATIONS (Complete this section only if you are requesting a deviation.)

The support amount calculated under Florida child support guidelines is presumed to be the correct amount of support owed. In some circumstances, the support amount may be adjusted to an amount more or less than the guideline amount. The enclosed "Deviation Factors" lists the circumstances that may be considered regarding a possible deviation from the guideline amount. If you believe any of these factors apply to your case, state your reasons below and give us any supporting documents you have.

Under penalties of perjury, I declare that I have read this Financial Affidavit and that the facts stated in it, and in any attached pages, are true and correct.

Sign Date

After completing and signing this affidavit, return it to:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

Child Support Guideline Deviation factors

Section 61.30(11)(a), Florida Statutes, provides that:

The court may adjust the total minimum child support award, or either or both parents' share of the total minimum child support award, based upon the following deviation factors:

1. Extraordinary medical, psychological, educational, or dental expenses.
2. Independent income of the child, not to include moneys received by a child from supplemental security income.
3. The payment of support for a parent which regularly has been paid and for which there is a demonstrated need.
4. Seasonal variations in one or both parents' incomes or expenses.
5. The age of the child, taking into account the greater needs of older children.
6. Special needs, such as costs that may be associated with the disability of a child, that have traditionally been met within the family budget even though the fulfilling of those needs will cause the support to exceed the presumptive amount established by the guidelines.
7. Total available assets of the obligee, obligor, and the child.
8. The impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption. The court may order a parent to execute a waiver of the Internal Revenue Service dependency exemption if the paying parent is current in support payments.
9. An application of the child support guidelines schedule that requires a person to pay another person more than 55 percent of his or her gross income for a child support obligation for current support resulting from a single support order.
10. The particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties, such as where the child spends a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child.
11. Any other adjustment that is needed to achieve an equitable result which may include, but not be limited to, a reasonable and necessary existing expense or debt. Such expense or debt may include, but is not limited to, a reasonable and necessary expense or debt which the parties jointly incurred during the marriage.



Child Support Program

CS-OA12
Rule 12E-1.036
Florida Administrative Code
Effective ##/###/##

Parent Information Form
Administrative Support Proceeding

If your address has changed, provide new address here:

Empty box for new address with horizontal lines

<<Date>>

Child Support Case Number: <<CSECaseNum>>

Activity Number: <<ActivityNum>>

You are required by section 409.2563(13), Florida Statutes, to complete, sign, and return this form within 20 days after you receive it.

Form fields for parent information: Your full name, Social security number, Other names known by, Date of birth, Driver license number, State issued, Other parent's full name, Social security number, Other names known by

If you are a nonparent caregiver, complete the section below:

Form fields for nonparent caregiver: Mother's full name, Other names known by, Mother's social security number, Father's full name, Other names known by, Father's social security number

YOUR ADDRESS AND EMPLOYMENT INFORMATION

Form fields for address and employment: Your home address, City, State, Zip, Your home phone, Mailing address, City, State, Zip, Your cell phone, email address, Your current employer, Occupation, Employer's address, City, State, Zip, Phone

T

Child Support Case Number: <<CSE case #>>

CHILD(REN)'S FATHER AND MOTHER LIVING TOGETHER

Have the child(ren)'s father and mother ever lived together? Yes No

During what period of time? _____

In what city and state? _____

When was the last date the parents lived together? _____

Did the child(ren) live with anyone else, not counting visits, during the last two years?

YES NO Who? _____ When? _____

SUPPORT PAID FOR THE CHILDREN

Has any financial support been paid, either by cash payments or by paying for child care, doctor bills, food or clothing for the benefit of the child(ren)? Yes No

If yes, list:

<u>Type of support</u>	<u>Paid by</u>	<u>Paid to</u>	<u>Dates</u>	<u>Amounts</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Please send proof (copies of checks, money orders, receipts, etc.) of the above payments with this information form.

Social Security number disclosure is mandatory based on Title 42 United States Code sections 666(a)(13), 653a, and 654a(e), and on section 409.2577, Florida Statutes. We collect social security numbers for child support purposes. For more information go to <http://dor.myflorida.com/dor/privacy.html>



Child Support Case Number: <<CSE case #>>
<<Option 1>>

DECLARATION

Under penalties of perjury, I declare that I have read this Parent Information Form and that the facts stated in it, and in any pages attached to it, are true and correct.

Signed

Dated

If we need to reach you, what is the best time and phone number at which to contact you?

Time: _____ AM PM

Phone Number: _____

After completing and signing this form, return it to:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330



<<Option 2>>

Options for CS-OA12

Option 1

(Insert the information below if form is sent to caretaker relative)

HEALTH CARE COVERAGE

Are you currently providing health insurance, for the child(ren)? Yes No

Insurance company _____ Address _____ Policy number _____

Names of child(ren) covered _____
Cost for that child _____

When did the child(ren) come to live with you? _____
Month/Year

DEVIATION

The support amount calculated under Florida child support guidelines is presumed to be the correct amount of support owed. In some circumstances, the support amount may be adjusted to an amount more or less than the guideline amount. The enclosed "Deviation Factors" lists the circumstances that may be considered regarding a possible deviation from the guideline amount.

As a caretaker relative you are not required to complete the Financial Affidavit referenced in the Notice of Proceeding to Establish Administrative Support Order. However, if you believe any of the circumstances on the enclosed "Deviation Factors" list apply to your case, state the reasons below and submit supporting documentation.

If you are paying child care expenses for the child(ren), we need to know so that we can factor them into the non-custodial parent's support obligation. Please document the expenses below. Use additional sheets if necessary.

Option 2 (Insert the information below if form is sent to caretaker relative, if inserted this will be "Page 4 or 4")

Child Support Guideline Deviation factors

Section 61.30(11)(a) , Florida Statutes, provides that:

The court may adjust the total minimum child support award, or either or both parents' share of the total minimum child support award, based upon the following deviation factors:

1. Extraordinary medical, psychological, educational, or dental expenses.
2. Independent income of the child, not to include moneys received by a child from supplemental security income.
3. The payment of support for a parent which regularly has been paid and for which there is a demonstrated need.
4. Seasonal variations in one or both parents' incomes or expenses.
5. The age of the child, taking into account the greater needs of older children.
6. Special needs, such as costs that may be associated with the disability of a child, that have traditionally been met within the family budget even though fulfilling those needs will cause the support to exceed the presumptive amount established by the guidelines.
7. Total available assets of the obligee, obligor, and the child.
8. The impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption. The court may order a parent to execute a waiver of the Internal Revenue Service dependency exemption if the paying parent is current in support payments.
9. An application of the child support guidelines schedule that requires a person to pay another person more than 55 percent of his or her gross income for a child support obligation for current support resulting from a single support order.
10. The particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties, such as where the child spends a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child.
11. Any other adjustment that is needed to achieve an equitable result which may include, but not be limited to, a reasonable and necessary existing expense or debt. Such expense or debt may include, but is not limited to, a reasonable and necessary expense or debt which the parties jointly incurred during the marriage.



Child Support Program

Notice to Parent or Caregiver of Administrative Proceeding

CS-OA06
Rule 12E-1.036
Florida Administrative Code
Effective XX/XXXX



<<Option 35>><<Option 5>>



<< Date>>

Child Support Case Number: <<CSE Case #>>

Activity Number: <<ActivityNum>>

Enclosed is a copy of a notice to establish or modify an administrative order. We are trying to serve or have already served the notice on <<Respondents Name>>. <<Option 2>>

If you have any questions or wish to give us additional information about the other parent or your case, please call us at: <<Option 1>>.

By law you must tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may miss a deadline and lose your right to ask for a hearing or file an appeal. Provide address updates to:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

<<Option 3>>



Option 1 (based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])

Option 2 (when the form is generated from the ZPSN activity)

If you are a parent, we have also enclosed a Financial Affidavit and Parent Information Form. If you are a nonparent caregiver, we have enclosed the Parent Information Form. You must complete these forms and return them within <<Option 4>> days to the address at the end of this notice.

We need this information to determine the amount of child support owed by the parent named above.

If you receive temporary cash assistance, Medicaid, or food stamps and do not complete and return the form(s), your benefits may be reduced. If you do not receive public assistance and do not complete and return the forms, your case may be closed.

If you are a nonparent caregiver, you will not receive the Financial Affidavit. You do need to fill out the Parent Information Form. If you are providing health insurance for the child(ren) please write the information about the insurance company and the cost to you for covering the child(ren) on the bottom of the form. The parent named in the notice may be ordered to pay for part of the cost of the health insurance.

Option 3: (based on option 2 selected above)

A. when option 2 is selected

Enclosures: Financial Affidavit
Parent Information Form
Initial Notice

B. when option 2 is not selected

Enclosures: Initial Notice

Option 4:

A. when case is not responding

20

B. when case is responding

45

Option 5:

A. when case is not responding CP address is printed normally

B. when case is responding CP name is selected, then the following text:

In Care Of Child Support Agency

Then the street, street 2, city, state, and zip of the BP in the role of other state county on the case, or, if other state county is missing, the BP in the role of other state agency on the case.

<<Option 35>> refers to common administrative logic option 35 for recipients address. Must also incorporate option 5 language.



CHILD SUPPORT PROGRAM

CS-OA20
Rule 12E-1.036
Florida Administrative Code
Effective XX/XXXX

<<Option 1>> PROPOSED ADMINISTRATIVE <<Option 2>> SUPPORT ORDER



<<Option 35>>

Depository Number: <<DepositoryNo>>

Case Number: <<CSECaseNo>>

Activity Number: <<Activity Number>>



Summary

- 1. The Florida Department of Revenue, Child Support Program, issues this <<Option 1>> Proposed Administrative <<Option 2>> Support Order (Proposed Order) as authorized by section<<Option 5>> 409.2563, Florida Statutes. In this Proposed Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).
2. Based on the enclosed <<Option 4>> Child Support Guideline Worksheet(s) and any relevant deviation factors, we propose and are prepared to enter a Final Administrative <<Option 2>> Support Order (Final Order) requiring the following support obligations for the child(ren) named later in this Proposed Order:
a. Current child support of \$<<Current Support>> per month to be paid by the Respondent.
b. Past (Retroactive) support of \$<<Net Retro Support Owed>> for <<Number Months Retro Owed>> months to be paid by the Respondent at the rate of an additional \$<<Monthly Retro Payment>> per month. The amount includes credit of \$<<Credit for Retro Paid>> for documented support payments made during the past period.
c. Health Insurance <<Option 38>>.
d. Noncovered medical expenses. The Respondent shall pay <<NCP Percent Support Need>> percent of the child(ren)'s reasonable and necessary noncovered medical, dental, and prescription medication expenses. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent of the expenses.

XXXX This page is only a summary. The pages that follow contain our findings and additional terms and
XXXX conditions of the Proposed Order. The start date for payments and health insurance (if ordered) will
XXXX be covered in the Final Order.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX



Respondent's Notice of Rights

- A. If you the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.
- B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address or phone number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended. We will work with you to resolve any concerns you have.
- C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
<< CSE Local Office and Address >>

Your written request must be received no later than 20 days after the issue date of this proposed order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. If there is a hearing, DOAH may enter a Final Order.

<<Option 28>>

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Order that incorporates the findings of this Proposed Order.

- D. If you do not respond timely to this Proposed Order we will issue a Final Order that <<Option 29>> requires you to provide support. We will mail the Final Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Order, you have the right to seek judicial review in the District Court of Appeal.

Effect of Final Order

- E. <<Option 30>> If we issue a Final Order, we may enforce it by any lawful means, including:
- Requiring your employer to deduct payments from your income
 - Filing liens against your property
 - Suspending drivers, occupational, and recreational licenses
 - Attaching bank accounts and settlement proceeds
 - Obtaining judgments by operation of law against you
 - Taking your lottery winnings and federal income tax refunds
 - Taking 40 percent of your unemployment benefits

- Taking part of your worker's compensation benefits
- Asking a court to enforce the order

And if payments are late we will report it and the amounts owed to credit reporting agencies.

- F. If we issue a Final Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

- G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver's license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

- H. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1s initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:
Child Support Guidelines Worksheet(s)
Financial Affidavits

Copies furnished to:

<<Option 33>>
<<CP/CTR name>>

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

CS-OA20
Rule 12E-1.036
Florida Administrative Code
Effective XX/XXXX

State of Florida Department of Revenue
Child Support Program and

<<CP/CTR NAME>>

Petitioners,

Depository Number: <<DepositoryNo>>

Case Number: <<CSECaseNo>>

vs.

<<NCP NAME>>

Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

Important Notice: This is only a Proposed Order at this time. It is not yet in effect. If you disagree with this Proposed Order, read the Notice of Rights section above. It tells you what to do to request a hearing. If you do nothing, we will enter this as a Final Order.

The Florida Department of Revenue, Child Support Program, enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Child Support Program has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section <<Option 5>> 409.2563, Florida Statutes.
2. The Child Support Program is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name

<<Child1Name>>

<<Child2Name>>

Date of Birth

<<Child1DOB>>

<<Child2DOB>>

<<Option 10>>

6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.

7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
8. This Final Order is being entered without a hearing because (Not Applicable – This is a Proposed Order).
9. The Child Support Program makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

10. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.
11. The Respondent's guideline share of the total child support need is \$ <<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

13. <<Option 19>>

<<Option 20>>

Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> father of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCP Name>> is the legal <<Option 22>> father of <<Child2FullName>>, date of birth <<Child2DOB>>
- B. Starting _____ (Start date will be stated in the Final Order) the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of \$<<Net Retro Support Owed>>, for a total monthly payment of \$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
- (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

- E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>
The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.
- F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.
- G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order.
- H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total monthly payment amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 25>>



CHILD SUPPORT PROGRAM

CS-OX20
Rule 12E-1.036
Florida Administrative Code
Effective XX/XX/XX

<<Option 1>> PROPOSED ADMINISTRATIVE <<Option 2>> SUPPORT ORDER



<<Option 35>>

Depository Number: <<DepositoryNo>>

Case Number: <<CSECaseNo>>



Activity Number: <<Activity Number>>

Summary

- 1. The Florida Department of Revenue, Child Support Program, issues this <<Option 1>> Proposed Administrative <<Option 2>> Support Order (Proposed Order) as authorized by section <<Option 5>> 409.2563, Florida Statutes. In this Proposed Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).
2. Based on the enclosed <<Option 4>> Child Support Guideline Worksheet(s) and any relevant deviation factors, we propose and are prepared to enter a Final Administrative <<Option 2>> Support Order (Final Order) requiring the following support obligations for the child(ren) named later in this Proposed Order:
a. Current child support of \$<<Current Support>> per month to be paid by the Respondent.
b. Past (Retroactive) support of \$<<Net Retro Support Owed>> for <<Number Months Retro Owed>> months to be paid by the Respondent at the rate of an additional \$<<Monthly Retro Payment>> per month. The amount includes credit of \$<<Credit for Retro Paid>> for documented support payments made during the past period.
c. Health Insurance <<Option 38>>.
d. Noncovered medical expenses. The Respondent shall pay <<NCP Percent Support Need>> percent of the child(ren)'s reasonable and necessary noncovered medical, dental, and prescription medication expenses. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent of the expenses.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

This page is only a summary. The pages that follow contain our findings and additional terms and conditions of the Proposed Order. The start date for payments and health insurance (if ordered) will be covered in the Final Order.

T

Respondent's Notice of Rights

- A. If you the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.
- B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address or phone number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended. We will work with you to resolve any concerns you have.
- C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
<< CSE Local Office and Address >>

Your written request must be received no later than 20 days after the issue date of this proposed order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. If there is a hearing, DOAH may enter a Final Order.

<<Option 28>>

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Order that incorporates the findings of this Proposed Order.

- D. If you do not respond timely to this Proposed Order we will issue a Final Order that <<Option 29>> requires you to provide support. We will mail the Final Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Order, you have the right to seek judicial review in the District Court of Appeal.

Effect of Final Order

- E. <<Option 30>> If we issue a Final Order, we may enforce it by any lawful means, including:
 - Requiring your employer to deduct payments from your income
 - Filing liens against your property
 - Suspending driver's, occupational, and recreational licenses
 - Attaching bank accounts and settlement proceeds
 - Obtaining judgments by operation of law against you
 - Taking your lottery winnings and federal income tax refunds
 - Taking 40 percent of your unemployment benefits

- Taking part of your worker's compensation benefits
- Asking a court to enforce the order

And if payments are late we will report it and the amounts owed to credit reporting agencies.

- F. If we issue a Final Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

- G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver's license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

- H. If you have questions about this Proposed Order call <<Option 31>> or see us in person at, <<CSE Local Office and Address>>.

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1s initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:
Child Support Guidelines Worksheet(s)
Financial Affidavits

Copies furnished to:

<<Option 33>>
<<CP/CTR name>>

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and

<<CP/CTR NAME>>

Petitioners,

Depository Number: <<DepositoryNo>>

Case Number: <<CSECaseNo>>

vs.

<<NCP NAME>>

Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

Important Notice: This is only a Proposed Order at this time. It is not yet in effect. If you disagree with this Proposed Order, read the Notice of Rights section above. It tells you what to do to request a hearing. If you do nothing, we will enter this as a Final Order.

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Child Support Program has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section<<Option 5>> 409.2563, Florida Statutes.
2. The Child Support Program is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent.

Child(ren) Name

<<Child1Name>>

<<Child2Name>>

Date of Birth

<<Child1DOB>>

<<Child2DOB>>

<<Option 10>>



6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
8. This Final Order is being entered without a hearing because (Not Applicable – This is a Proposed Order).
9. The Child Support Program makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<CP Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>

<<Option 14.2>>

10. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.
11. The Respondent's guideline share of the total child support need is \$ <<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

13. <<Option 19>>

<<Option 20>>

Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

- B. Starting _____ (Start date will be stated in the Final Order) the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of \$<<Net Retro Support Owed>>, for a total monthly payment of \$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by the Child Support Program.

- D. Duration of order. This Final Order stays in effect until:
(1) Vacated, modified, suspended or terminated by the Child Support Program;
(2) Vacated on appeal; or
(3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<nth child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total monthly payment amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 25>>





Administrative Proposed and Final Orders Options List

OPTIONAL SECTIONS FOR USE WITH PROPOSED ADMINISTRATIVE ORDERS CS-OP30, CS-OA20, CS-OX20, AND WITH FINAL ADMINISTRATIVE ORDERS CS-OP50, CS-OA40, and CS-OX40,

Option 1 (When applicable)

- A. **AMENDED (use in heading only)**
- B. Amended

Option 2 (When proceeding determines paternity)

- A. **PATERNITY AND (use in heading only)**
- B. Paternity and

Option 3 - If activity is for paternity and support order paternity and

Option 4 (when proceeding determines paternity) genetic testing results and

Option 5 (When proceeding determines paternity) (the leading 's' makes statute plural in the order s 409.256 and

Option 6

- A. parent
- B. caregiver

Option 6.1 (for each child for whom respondent is excluded by genetic testing,)

Based on the attached genetic test results the Respondent is not the biological father of
<<Child X>>.

Option 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.



Administrative Proposed and Final Orders Options List

Option 8 Based on activity status related to service of process for noncustodial parent/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 9

A. When proceeding determines paternity in non-mixed case (don't use option 10 when 9B is selected).

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

B. When Respondent is the Mother.

Paternity is not an issue in this case because the Respondent is the mother of the child(ren).

Option 10 One entry for each child. (A-F Based on paternity codes associated with individual child BP record. G based on existence of ZGT activity involving the child associated with the parent activity)



Administrative Proposed and Final Orders Options List

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> by a stipulation signed by both parents and filed with the court.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived
- D. Paternity has been established for <<Child Z>> by a court or tribunal of another state or by voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order.

Option 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

Option 12 (Based on activity status codes)

A. Non-expedited Orders

the Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. Expedited Order

the Respondent waived his or her right to contest the proposed order at an administrative hearing.

Option 13.1 (for NCP)

- A. imputed
- B. actual

Option 13.1 (for CP)

- A. imputed
- B. actual

Option 14.1 User selects additional findings related to income used for support guidelines for the NCP



Administrative Proposed and Final Orders Options List

Select only when NCP's income is imputed. Choose either A1, A2, or A3.

- A.** The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B.** The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C.** There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 14.2 User selects additional findings related to income used for support guidelines for the CP

Select only when CP's income is imputed. Choose either B1 or B2

- A.** The Petitioning parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B.** The Petitioning parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C.** There is a lack of sufficient, reliable information concerning the Petitioning parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 15 Based on guideline information (Use only when deviating)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.]

When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** The direct and indirect financial expenses for each child due to the percentage of overnight stays each child spends with each parent set forth in sections. 61.30(11)(b)3, Florida Statutes, as explained in the Additional Findings of Fact and Conclusions of Law.



Administrative Proposed and Final Orders Options List

- B.** The child(ren) spends a significant amount of time with the Respondent due to a shared parental arrangement as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print whenever 15 is selected.]



Administrative Proposed and Final Orders Options List

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>> <<Option 15.1>> per month than the guideline amount.

Option 15.1

- A. more
- B. less

Option 16.1 Select whether health insurance is or is not available at reasonable cost to the NCP

- A. is
- B. is not

Option 16.2 Select whether health insurance is or is not accessible to the child through the NCP

- A. is
- B. is not

Option 16.3 Select whether health insurance is or is not available at reasonable cost to the CP

- A. is
- B. is not

Option 16.4 Select whether health insurance is or is not accessible to the child through the CP

- A. is
- B. is not

Option 17

A. When CP is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either parent is active duty or retired military

The <<Option 27>> is active or retired United States military. As a dependent of the <<Option 27>>, the child(ren) is entitled to health insurance under the military health insurance program.

Option 18 [Select A, B, C or D]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).



Administrative Proposed and Final Orders Options List

- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

Option 19: Retroactive support

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>> months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<Option 19A3>>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because <<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the custodial parent
3. DOR waives past (retroactive) support.

Option 20 (Must be included if option 15A – L is selected.) Center as header.



Administrative Proposed and Final Orders Options List

Additional Findings of Fact and Conclusions of Law

Option 20A Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.

The Respondent's obligation of \$<<DevOblig>> is based on a mutual agreement between the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B <<Free Form Text>>

Option 20C Must be selected when the past due amount owed is positive (for 120, 120R, 140 and 140R)

The Respondent has not made all payments as ordered under the <<Render Date of Order Being Modified>> Final Order and/or has not paid all retroactive support. Total past due support owed on this case, including retroactive support, is \$<<Total Past Due Owed>> as of <<date>>.

Option 21 When proceeding determines paternity (the leading ',' is needed in the order)
, 409.256

Option 22 When proceeding determines paternity
and biological

Option 23

A. When CP is providing health insurance

The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

Option 25 (Include if user selects)

Additional Findings of Fact and Conclusions of Law: <<Free Form Text>>



Administrative Proposed and Final Orders Options List

Option 26:

A. [Default setting]

the Respondent, <<NCPName>>, at the Respondent's address of record

B. [If the Respondent is represented by an attorney]

<<NCP Atty Name>>, attorney for Respondent, <<NCPName>>, at <<NCP Atty Address>>,

Option 27

- A. Respondent
- B. Petitioning parent
- C. Respondent and the Petitioning parent

Option 28

A. When paternity is already established

Any hearing will consider only issues related to child support. Neither DOR nor DOAH has authority in this proceeding to decide issues of divorce, alimony, time-sharing, or contested paternity. Only the circuit court may decide these issues.

B. When proceeding determines paternity

Any hearing will consider only issues related to paternity and/or child support. Neither we nor DOAH may decide issues of time-sharing or name change. Only the circuit court may decide these issues.

Option 29 When proceeding determines paternity

establishes paternity and

Option 30 When proceeding determines paternity

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the above named child(ren), and gain all the rights and responsibilities of a legal parent.

Option 31 (based on the office handling the case)

- A. 1-305-530-2600 (if case is handled in Miami-Dade County)
- B. 1-941-741-4039 (if case is handled in Manatee County)
- C. 1-800-622-KIDS (5437) (if A. or B. Conditions are not met, [all other sites])



Administrative Proposed and Final Orders Options List

Option 32

- A. mailed
- B. faxed
- C. hand-delivered

Option 33 (Use B if Respondent has an attorney)

- A. <<CP Name>>
<<CP Address>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 35 (Notice goes to both NCP and CP)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

Option 36 Reason for order modification

- A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
- B. the existing Final Order does not include support for <<Child(ren) Name(s)>>, born <<Child(ren) DOB(s)>>. <<Option 10>>
- C. the existing Final Order includes support for <<Child(ren) Name(s)>>, born <<Child(ren) DOB(s)>>, and the child(ren) no longer reside with the Petitioning parent/caregiver.
- D. <<Free Form Text>>

Option 37

Also, retroactive support in the amount of <<Net retro support owed>> is owed for <<child(ren) whose needs are being added>>.

Option 38

- A.
Health Insurance is to be provided by <<Option 27>>.
- B.
Neither parent is ordered to provide health insurance for the minor child(ren).



Administrative Proposed and Final Orders Options List

Option 39

A.

The <<Option 27>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<Option 27>>'s employer, union, or other source. The <<Option 27>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<Option 27>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>

B.

Neither parent is ordered to provide health insurance for the minor child(ren).

Option 40

A. an increase

B. a decrease

Option 41

Use when there is more than one child. If there is only one child the paragraph on the layout is sufficient. The paragraph on the layout is also the paragraph that contains the last child's support information in multi child cases. Example 1: the option below would not appear when there is only one child in the case, the paragraph under section D is sufficient. Example 2: for multi child case with three kids, the option below would populate for kid 1 & 2, kid 3 would be covered by the paragraph on the layout under section D of the final order and proposed final order of the proposed order. The option below must repeat for each child in the case up to the last child.

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Child Support Case Number:
<<DORcaseNo>>

Activity Number: <<ActivityNum>>

vs.

<<NCP NAME>>
Respondent.

FINAL ORDER OF PATERNITY

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Order of Paternity.

Findings of Fact and Conclusions of Law

1. DOR has subject matter jurisdiction to determine paternity in this administrative proceeding for the child(ren) named below as provided by section 409.256, Florida Statutes.
2. DOR is providing Title IV-D services on behalf of <<CPorCTRname>>. The child(ren) resides with <<CPorCTRname>>.
3. The child(ren)'s mother is <<Mother's Full Name>>.
4. The child(ren) was not born or conceived while the mother was married, and the child(ren)'s paternity has not previously been established.
5. <<Option 8>>
6. The attached genetic test results, which are hereby incorporated by reference and made a part of this Final Order, show a 99 percent or greater probability that the Respondent is the biological father of the following child(ren):

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

Child(ren) Name
<<ChildFullName>>

Date of Birth
<<ChildDOB>>

7. The Respondent did not file a timely request for an administrative hearing in response to DOR's Proposed Order of Paternity, which was served on the Respondent by regular U.S. mail. Under section 409.256(10)(b), Florida Statutes, the Respondent is deemed to have waived the right to a hearing.

<< Free form text1 – If populated starts with paragraph number 8 >>

Based upon these Findings of Fact and Conclusions of Law and in accordance with section 409.256, Florida Statutes, it is ORDERED that:

A. <<Respname>> is the legal and biological father of:

Child(ren)'s Name	Date of Birth
<<Child1FullName>>	<<ChildDOB>>
<<Child2FullName>>	<<ChildDOB>>

B. The Respondent shall notify DOR in writing within seven (7) days after the date of this Final Order of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, or driver's license number. It will be presumed that the Respondent receives any documents that DOR mails to the most recent mailing address provided by the Respondent.

<<Option 43>>

Effective Date. This Final Order is effective immediately and remains in effect unless vacated on appeal.

DONE and ORDERED this the <<Day, 1st, 2nd, etc>> day of <<MonthSpelledout>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Order of Paternity has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review, you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the copy of the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

CS-OP50
Rule 12E-1.036
Florida Administrative Code
Effective ####

Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
8. This Final Order is being entered without a hearing because <<Option 12>>
9. DOR makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>

<<Option 14.2>>

10. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.
11. The Respondent's guideline share of the total child support need is \$ <<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

13. <<Option 19>>

<<Option 20>>

Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

- B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of \$<<Net Retro Support Owed>>, for a total monthly payment of \$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
(1) Vacated, modified, suspended or terminated by DOR;
(2) Vacated on appeal; or
(3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to DOR, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>

Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

Copy furnished this date to:

<<County Name>> County Clerk of the Circuit Court

<<Option 33>>

<<CP/CTR name>>

NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number << DepositoryNo>>

Child Support Case Number << CSECaseNo>>

vs.

<<NCP NAME>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to
Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<Current Support>> per month for current child support, plus
 - (b) \$<<Monthly Retro Support Payment>> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Net Retro Support Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been filed on this date in the office records of the Florida Department of Revenue.

Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

(2) The Income Deduction Order section of this form must start on its own page.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and

<<CP/CTR NAME>>

Petitioners,

Depository Number: <<DepositoryNo>>

Child Support Case Number: <<CSECaseNo>>

vs.

<<NCP NAME>>

Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section<<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent.

Child(ren) Name

<<Child1Name>>

<<Child2Name>>

Date of Birth

<<Child1DOB>>

<<Child2DOB>>

<<Option 10>>

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.

7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.

8. This Final Order is being entered without a hearing because <<Option 12>>

9. DOR makes the following findings of fact:
- The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<CP Percent Support Need>> percent of the parents' combined net income).
 - Monthly child care costs are \$ <<Monthly Child Care Expense>>.
 - Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>

<<Option 14.2>>

10. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.
11. The Respondent's guideline share of the total child support need is \$ <<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

13. <<Option 19>>

<<Option 20>>

Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support
amount of \$<<Net Retro Support Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

D. Duration of order. This Final Order stays in effect until:

- (1) Vacated, modified, suspended or terminated by DOR;
- (2) Vacated on appeal; or
- (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<nth child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

- F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.
- G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.
- H. The Florida Department of Economic Opportunity, (or its successor agency) shall deduct, withhold, and pay to DOR, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

Copy furnished this date to:

<<County Name>> County Clerk of the Circuit Court

<<Option 33>>

<<CP/CTR name>>

NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number << DepositoryNo>>

vs.

CSE Case Number << CSECaseNo>>

<<NCP NAME>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to
Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<Current Support>> per month for current child support, plus
 - (b) \$<<Monthly Retro Support Payment>> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Net Retro Support Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<nth child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been filed on this date in the office records of the Florida Department of Revenue.

Notes:

- (1) The Certificate of Rendition paragraph must remain all together on a single page.**
- (2) The Income Deduction Order section of this form must start on its own page.**

ATTACHMENT 5



FLORIDA
Executive
Director
Marshall Stranburg

March 2, 2016

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Director of Cabinet Affairs
Amanda Carey, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rule

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact.

The department has reviewed this proposed amended rule for compliance with sections 120.54(3)(b) and 120.541, F.S. This proposed rule will not have an adverse impact on small businesses, small counties, or small cities and will not have an increased regulatory cost in excess of \$200,000 within one year. Additionally, it will not have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

March 2, 2016

Page 2

What is the Department requesting? The Department requests that this rule package be approved for adoption and certification with the Secretary of State under Chapter 120, Florida Statutes.

Why is the proposed rule amendment necessary?

Rule 12-9.002(4), Certified Florida Property Appraiser and Certified Florida Tax Collector Program, F.A.C.: The proposed amended rule is necessary to clarify the responsibilities of the admissions and certification committees.

What does the proposed amendment to these rules do?

Rule 12-9.002(4), Certified Florida Property Appraiser and Certified Florida Tax Collector Program, F.A.C.: The proposed amended rule removes two provisions from the list of duties performed by the admissions and certification committees in the Department's Certification Program.

Were comments received from external parties?

A notice of public hearing was published on December 15, 2015 (Vol. 41, No 241, p. 6084-6085) and was held on January 7, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. No comments were presented.

Were comments received from the staff of the Joint Administrative Procedures Committee?

No.

Attachments

- Summary of the proposed rule
 - Statement of the facts and circumstances justifying the rule
 - Federal comparison statement
 - Summaries of the workshops and hearings
- Rule Text

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12-9, FLORIDA ADMINISTRATIVE CODE
CERTIFIED FLORIDA PROPERTY APPRAISER AND CERTIFIED FLORIDA TAX
COLLECTOR PROGRAM
PROPOSED AMENDMENT TO RULE 12-9.002

SUMMARY OF PROPOSED RULE

Proposed amendment to Rule 12-9.002, F.A.C., (Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program) removes obsolete duties of the admissions and certification committees specified under Rule Chapter 12-9, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of adopting this proposed rule is to remove two provisions from the list of duties performed by the admissions and certification committees in the Department of Revenue's Certification Program.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed new rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD JUNE 24, 2015

A Notice of Rule Development for proposed new Rule 12-9.002 was published in the Florida Administrative Register (F.A.R.) on May 18, 2015 (Vol. 41, No. 96, p. 2303). A rule development workshop was held on June 24, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the workshop. The major changes are to:

- Remove 12-9.002(4)(a), “To prescribe policy regarding applicant requirements”
- Remove 12-9.002(4)(c), “To perform other duties pertaining to the fair and equitable operation of these programs”

SUMMARY OF GOVERNOR AND CABINET MEETING HELD DECEMBER 8, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 8, 2015, and approved the publication of the Notice of Proposed Rule for 12-9.002, F.A.C. A notice for the public meeting was published in the F.A.R. on November 23, 2015 (Vol. 41, No. 227, p. 5733).

SUMMARY OF PUBLIC RULE HEARING HELD JANUARY 7, 2016

A notice of public hearing was published on December 15, 2015 (Vol. 41, No 241, p. 6084-6085) and was held on January 7, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. No comments were presented.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12-9, FLORIDA ADMINISTRATIVE CODE
CERTIFIED FLORIDA PROPERTY APPRAISER AND CERTIFIED
FLORIDA TAX COLLECTOR PROGRAM
AMENDING RULE 12-9.002

12-9.002 Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program.

(1) through (3) No change.

(4) The duties of the committee shall be:

~~(a) To prescribe policy regarding applicant requirements;~~

~~(a)(b) To screen all applicants for certification; and~~

~~(b)(c) To recommend to the Department applicants who qualify for the professional designations; and~~

~~(d) To perform other duties pertaining to the fair and equitable operation of these programs.~~

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 213.05 FS. History—New 4-2-81, Formerly 12-9.02, Amended 4-11-89, 12-19-89, 12-30-97, xx-xx-xx.

ATTACHMENT 6



FLORIDA
Executive
Director
Marshall Stranburg

March 2, 2016

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Director of Cabinet Affairs
Amanda Carey, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:

No impact. The Department has reviewed these proposed new, amended, and repealed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. These proposed rules will not have an adverse impact on small businesses, small counties, or small cities and will not have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they will not have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kuttikrishnan, Director

<http://dor.myflorida.com/dor/>
Florida Department of Revenue
Tallahassee, Florida 32399-0100

What is the Department requesting?

The Department requests approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, amendments to Rule Chapter 12D-13, F.A.C., and Rule 12D-16.002, F.A.C.

Why are the proposed rule amendments necessary?

Rule Chapter 12D-13, Tax Collectors Rules and Regulations, F.A.C., and Rule 12D-16.002, Index to Forms, F.A.C., are updated to reflect statutory changes made to Chapter 197, Florida Statutes.

What do the proposed amendments to these rules do?

Rule Chapter 12D-13, Tax Collectors Rules and Regulations, F.A.C.: The proposed new, amended, and repealed rules in this rule package:

- Update Rule Chapter 12D-13, F.A.C, to reflect legislative changes made to Chapter 197, F.S.
- Repeal rules that are:
 - ✓ Redundant of statute.
 - ✓ No longer supported by statute.
 - ✓ Adequately addressed in statute.
- Modernize and streamline the procedures and forms property appraisers, tax collectors, and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments.
- Make the language easier to read.

Rule 12D-16.002, Index to Forms, F.A.C.: The proposed amendments adopt changes to:

- DR-409: Certificate of Correction of Tax Roll.
- DR-453: Notice of Tax Lien for Exemptions and Assessment Limitations.
- DR-453B: Notice of Tax Lien for Assessment of Escaped Taxes.
- DR-505: Report of Discounts, Errors, Double Assessments, and Insolvencies.
- DR-506: Tax Deed.
- DR-506E: Escheatment Tax Deed.
- DR-509: Tax Certificate.
- DR-509D: Deferred Payment Tax Certificate.
- DR-512: Application for Tax Deed.
- DR-513: Certification of Tax Deed Application.
- DR-514: Notice of Sale of Tangible Personal Property for Delinquent Taxes.
- DR-517: Tax Collector's Warrant.
- DR-517L: Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes.
- DR-518: Cut Out Request.
- DR-534: Application for Installment Payment of Property Taxes

The proposed amendments repeal these two forms:

- DR-507C (R): List of Certificates Sold for Taxes.
- DR-517C (R): Warrant Register (Continuous).

Were comments received from external parties?

Rule Chapter 12D-13, Tax Collector Rules and Regulations, F.A.C.: Yes. Rule development workshops were held on May 28, 2015, and August 27, 2015. Interested parties and local officials participated in person and by teleconference. Numerous comments were received and multiple changes were made to incorporate various suggestions. On December 8, 2015, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. Several comments were received at the public hearing that was held on January 21, 2016. A Notice of Change to address comments was published in the Florida Administrative Register on January 27, 2016 (Vol. 42, No. 17, pp. 397-400).

Rule 12D-16.002, Index to Forms, F.A.C.: Yes. Rule development workshops were held on May 28, 2015, and August 27, 2015. Interested parties and local officials participated in person and by teleconference. Several comments were received and changes to the forms were made. On December 8, 2015, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. Comments were received at the public hearing that was held on January 21, 2016. A Notice of Change to address comments was published in the Florida Administrative Register on January 27, 2016 (Vol. 42, No. 17, p. 400).

Were comments received from the staff of the Joint Administrative Procedures Committee?

Rule Chapter 12D-13, Tax Collector Rules and Regulations, F.A.C.: Yes. A Notice of Change in response to the comments was published in the Florida Administrative Register on January 27, 2016 (Vol. 42, No. 17, pp. 397-400).

Rule 12D-16.002, Index to Forms, F.A.C.: Yes. A technical change to correct a cross reference was made to Form DR-513, Certification of Tax Deed Application.

Attachments

- Summary of the proposed rule
 - Statement of the facts and circumstances justifying the rule
 - Federal comparison statement
 - Summaries of the workshops and hearings
- Rule Text
- Incorporated Material

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-13, FLORIDA ADMINISTRATIVE CODE
TAX COLLECTORS RULES AND REGULATIONS
PROPOSED AMENDMENTS TO RULE CHAPTER 12D-13

SUMMARY OF PROPOSED RULE

Proposed Rule 12D-13, F.A.C., (Tax Collectors Rules and Regulations) implements the following: The amendments to Rule 12D-13.001, F.A.C., (Definitions) revise or add definitions of words and phrases used in the administration and collection of property taxes and non-ad valorem assessments, including new terms and definitions for “designated collection office,” “express consent,” and “struck off to the county.” The amendments to Rule 12D-13.002, F.A.C., (When Taxes are Due; Notice of Publication; Discounts if Taxes are Paid Before Certain Times) incorporate statutory changes on how discounts apply to the payment of property taxes and non-ad valorem assessments, update how tax collectors determine if a payment is delinquent and change the title to When Taxes Are Due; Notice of Publication; Discount Payment Periods. The amendments also remove a suggested format for an advertisement that tax collectors used to notify taxpayers that the tax roll is open for collection. The amendments to Rule 12D-13.004, F.A.C., (Interest on Delinquent Taxes) clarify how interest will be calculated on unpaid property taxes and non-ad valorem assessments. The amendments to Rule 12D-13.005, F.A.C., (Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review) implement statutory changes the Legislature enacted in Section 197.162, F.S., regarding how discounts and

interest apply to property taxes and non-ad valorem assessments that a local value adjustment board reviews. New Rule 12D-13.0055 (Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales) combines existing provisions on distribution of proceeds from other rules in this rule chapter and describes how proceeds from property taxes and non-ad valorem assessments should be distributed to the appropriate local governments that imposed the taxes and assessments. The amendments to Rule 12D-13.006, F.A.C., (Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections) clarify the procedures that property appraisers and tax collectors use to correct errors on the property tax rolls. The amendments to Rule 12D-13.007, F.A.C., (Splits and Cutouts, Time for Requesting and Procedure) remove references to the term “split,” incorporate by reference the form the property owner uses to separate the property into multiple parcels, clarify how to handle a request for a cut out if a tax certificate will be sold on the original parcel and change the title to Cutouts, Time for Requesting and Procedure. The amendments to Rule 12D-13.008, F.A.C., (Errors and Insolvencies List) incorporate statutory changes to Section 197.492, F.S., regarding the report on discounts, errors, double assessments, and insolvencies that tax collectors must annually produce and submit to their county commission and change the title to Discounts, Errors, Double Assessments, and insolvencies Report. The amendments to Rule 12D-13.009, F.A.C., (Refunds) restructure provisions regarding the process taxpayers use to request a refund of property taxes and non-ad valorem assessments, incorporate the increase in the threshold for refund claims to be sent to the Department from \$400 to \$2,500, allows the tax collector to notify a refund applicant electronically that his or her claim was denied, and make the refund provisions easier to understand. The repeal of Rule 12D-13.010, F.A.C., (Destruction

of Twenty-Year-Old Tax Receipts) eliminates obsolete procedures regarding the destruction of old tax receipts. The repeal of Rule 12D-13.011, F.A.C., (Lien of Taxes) eliminates provisions that are adequately explained in the applicable statutes (Sections 192.053, 193.092, 197.122, and 197.332, F.S.). The amendments to Rule 12D-13.012, F.A.C., (Payment of Taxes Before Platting) clarify the requirement that a property appraiser must ask the tax collector if there are any unpaid taxes on a property before agreeing to accept a request from the property owner to file a plat or subdivide the property. The amendments to Rule 12D-13.013, F.A.C., (Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants) explain the procedures a taxpayer can use to contest a tax assessment in court. The amendments to Rule 12D-13.014, F.A.C., (Penalties or Interest, Collection on Roll) restructure the rule to make it easier for tax collectors to understand. The amendments to Rule 12D-13.015, F.A.C., (Printing and Posting of Tax Roll by Data Processing Methods, Delivery of Tax Roll to Tax Collector and Clerk of Court, Destruction of Tax Rolls, and Microfilm or Microfiching of Tax Rolls) specify that the property appraiser must certify the tax roll to all appropriate local officials and taxing authorities, provide that the certified roll can be in electronic format, authorize the clerk to destroy all copies of the tax roll he or she receives after delivery of the final roll and changing the title to Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and destruction of Tax Rolls. The amendments to Rule 12D-13.016, F.A.C., (Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account) revise the rule to conform it to the provisions of Section 196.295, F.S., and to make it easier to understand. The amendments to Rule 12D-13.019, F.A.C., (Collection of Interest or Penalties on Back Assessments) emphasize that the tax collector must follow the statutory provisions in Section 193.092, F.S., that apply to this collection activity. The repeal of Rules 12D-13.020, F.A.C., (Dishonored Checks Received for

Payment of Taxes and Tax Certificates, Procedure) and 12D-13.021, F.A.C., (Computerized Mass Payment of Real Estate Taxes) eliminates rule provisions that are redundant of statutory provisions in Sections 197.432 and 197.4325, F.S. The revisions to Rule 12D-13.022, F.A.C., (Installment of Taxes: Form of Notice and Application for Alternative Payment of Property Taxes and Form of Notice to be Advertised) combine into this rule the existing rule provisions for administering the installment method of paying property taxes and non-ad valorem assessments (including procedures for applying for the installment payment method, for making the required periodic payments, and for handling the transfer of part or all of the property on which the installment payment method was approved), instead of having the provisions in five separate rules as discussed below. The title is also being changed to Installment Taxes; Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of installment Plan. The repeal of Rules 12D-13.023, F.A.C., (Installment Taxes: Distribution of Taxes and Interest, Schedule); 12D-13.024, F.A.C., (Installment Taxes: Tax Collector to Mail Applications); 12D-13.025, F.A.C., (Installment Taxes: Who May File an Application; Minimum Tax Bill); 12D-13.026, F.A.C., (Installment Taxes: Preparation and Mailing of Tax Notices); and 12D-13.027, F.A.C., (Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan) supports the shift of all these administrative provisions into revised Rule 12D-13.022, F.A.C. The creation of Rules 12D-13.0283 (Property Tax Deferral – Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred), 12D-13.0285 (Property Tax Deferral — Procedures for Reporting the Current Value of All Outstanding Liens), and 12D-13.0287 (Property Tax Deferral – Appeal of Denied Tax Deferral and Imposed Penalties) and the amendments to Rules 12D-13.029, F.A.C., (Homestead Tax Deferral – Sale of Deferred Payment

Tax Certificates; Collection of Delinquent Undeferred and Delinquent Deferred Taxes) and 12D-13.030, F.A.C., (Homestead Tax Deferral – Adjustment of Current Year’s Income) combine the provisions of eight existing rules on the deferred payment of property taxes and non-ad valorem assessments into these five rules. The repeal of Rules 12D-13.028, F.A.C., (Homestead Tax Deferral – Definitions); 12D-13.031, F.A.C., (Homestead Tax Deferral – Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage); 12D-13.032, F.A.C., (Homestead Tax Deferral – Payment of Tax); 12D-13.033, F.A.C., (Homestead Tax Deferral – Notification to Tax Deferral Recipients); 12D-13.034, F.A.C., (Homestead Tax Deferral – Proof of Insurance); 12D-13.035, F.A.C., (Homestead Tax Deferral – Property Appraiser to Notify Tax Collector of Denial of Homestead Application); and 12D-13.0355, F.A.C., (Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants) supports the shift of the administrative provisions from these existing rules into new and revised Rules 12D-13.0283, 12D-13.0285, 12D-13.0287, 12D-13.029, and 12D-13.030, F.A.C. The amendments to Rule 12D-13.036, F.A.C., (Advertisement of Property with Delinquent Taxes) clarify the procedures tax collectors use to advertise property with delinquent taxes and provide an example of how to handle lots owned by the same taxpayer in a subdivision. The amendments to Rule 12D-13.037, F.A.C., (Collection of Taxes by Mail; Minimum Tax Bill; Collection Prior to Certified Roll) revise the rule by citing specific procedures for collecting tax based on various events and title change to Collection of Taxes before Certified Roll. The amendments to Rule 12D-13.038, F.A.C., (Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments; Informational Notice; Instructions for Preparation and Mailing) eliminate provisions which are already covered in statute (Sections 197.254, 197.322, 197.344, and 197.3635, F.S.), enable tax collectors to use alternative methods to send this notice to taxpayers, and change the title to

Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments. The repeal of Rule 12D-13.039, F.A.C., (Tax Certificate Notice) eliminates provisions that are redundant of provisions in Section 197.322, F.S. The amendments to Rule 12D-13.040, F.A.C., (Notice to Mortgagee of Real and Personal Property Taxes) eliminate provisions in the current rule that are covered in statute (Section 197.344, F.S.). The repeal of Rule 12D-13.041, F.A.C., (Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights) eliminates provisions that are redundant of provisions in Section 197.343, F.S., and moves an existing provision to new Rule 12D-13.0625). The amendments to Rule 12D-13.042, F.A.C., (Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors; Attachment of Personal Property in Case of Removal) remove provisions that are covered in statute (Section 197.413, F.S.), clarify the collection costs that local officials may recover through the imposition of fees, and simplify the procedures tax collectors can use for filing a petition with the court to authorize collection of these delinquent taxes. The amendments to Rule 12D-13.044, F.A.C., (Sale of Personal Property After Seizure) clarify the statutory provisions (Section 197.417, F.S.) that apply to the sale of seized personal property for unpaid taxes, authorize the sale to be advertised and conducted electronically, remove a requirement that the buyer pay immediately, and describe the procedures to be applied when proceeds during a sale are enough to cover the unpaid taxes and costs. The amendments to Rule 12D-13.045, F.A.C., (Sale of Tax Certificates for Unpaid Taxes) eliminate many of the provisions in the current rule because the revised statute (Section 197.432, F.S.) specifically addresses the issues, provide that a tax certificate sale doesn't end until all certificates are either sold or assigned to the county, and clarify how tax collectors will handle the sale of tax certificates for property that has been back assessed. The amendments to Rules 12D-13.0455, F.A.C., (Electronic Issuance of Tax Certificates) and 12D-13.046, F.A.C., (Taxation of

Governmental Property Under Lease to Non-Governmental Lessee) simplify the provisions of these rules. The amendments to Rule 12D-13.047, F.A.C., (Collector Not to Sell Certificates on Certain Homestead Land) require the tax collector to ensure that a tax certificate is not sold on a property for any specific year in which the property had a homestead exemption and authorize a county to sell tax certificates that have been issued to it if the property no longer has a homestead exemption and change the title to Tax Certificates on Certain Homestead Property. The repeal of Rule 12D-13.048, F.A.C., (Interest Rate on Tax Certificates) eliminates rule provisions that are obsolete or that another rule addresses. The amendments to Rule 12D-13.050, F.A.C., (Validity of Tax Certificates Sold on “Improvements Only” on Real Property Tax Rolls) simplify the language in the rule and remove a specific statement that a more general provision of the rule already covers. The repeal of Rules 12D-13.051, F.A.C., (General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates); 12D-13.052, F.A.C., (Redemption or Purchase of Tax Certificates Belonging to the County); 12D-13.053, F.A.C., (Redemption of Tax Certificates Sold to Purchaser Other than County); and 12D-13.054, F.A.C., (Transfer of Tax Certificates Sold to Purchaser Other than County) eliminates rule provisions that are redundant of language in Sections 197.462, 197.472, and 197.4725, F.S. The amendments to Rule 12D-13.055, F.A.C., (Redemption of Property after Tax Deed Application) clarify the procedures to follow when anyone redeems property after the tax collector has processed a tax certificate holder’s application and change the title to Redemption of Property After the Clerk Receives the Tax Collector’s Certification. The amendments to Rule 12D-13.056, F.A.C., (List of Certificates Sold for Taxes) remove obsolete terms and conform the rule to changes the Legislature enacted in Chapter 2011-151, Laws of Florida and change the title to Record of Tax Certificates Sold. The amendments to Rule 12D-13.057, F.A.C., (Cancellation of Void Tax Certificates and Tax Deeds;

Procedure; Return of Payments) remove most of the language in the rule because Section 197.443, F.S., addresses the provisions. The remaining provision in this rule discusses the form tax collectors must use to document the cancellation of a void tax certificate or tax deed. The repeal of Rules 12D-13.058, F.A.C., (Cancellation of Tax Certificates, Suit by Holder) and 12D-13.059, F.A.C., (Statute of Limitations on Tax Certificates and Tax Warrants) eliminates provisions that Sections 95.091, 197.416, 197.444, and 197.482, F.S., address. The amendments to Rule 12D-13.060, F.A.C., (Application for Obtaining Tax Deed by Certificate Holder; Fees) remove statements that the statutes address, require the tax collector to give the county written notice each year about the tax certificates the county holds for which a tax deed application may be filed, clarify when a tax deed application will be incomplete, and incorporate the provision of Chapter 2014-211, Laws of Florida, that requires a clerk to attempt to hold only one tax deed resale. The amendments to Rule 12D-13.061, F.A.C., (Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications; Fees) remove most of the provisions in the current rule because Section 197.502, F.S., addresses them and remove the term “Fees” from the title. The amendments also explain that a contract provider may provide the ownership and encumbrance report to the tax collector in either paper or electronic form. The amendments to Rule 12D-13.062, F.A.C., (Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale) remove provisions that Section 197.512, F.S., addresses, simplify the suggested format for the required notice, and provide how the clerk should handle a notice’s return as “undeliverable” when the clerk issued the notice to inform the property owner that a tax deed sale is about to occur. The creation of Rule 12D-13.0625, F.A.C., (Priority for Fee Owners of Subsurface Rights) is based on the transfer of the provisions of existing subsection (2) of current Rule 12D-13.041, to this new rule, because the provisions of subsection (2) should be in

close proximity to the rules on tax deed sales. The amendments to Rule 12D-13.063, F.A.C., (Sale at Public Auction) remove provisions in the current rule that Section 197.542, F.S., addresses, clarify how the opening bid for each property will be calculated, prohibit consolidated sales and change the title to Tax Deed Sale at Public Auction. The repeal of Rule 12D-13.064, F.A.C., (Lands Available for Taxes) eliminates provisions that subsection (7) of Section 197.502, F.S., addresses. The amendments to Rule 12D-13.065, F.A.C., (Disbursement of Sale Proceeds) clarify how the clerk must handle proceeds from a tax deed sale that exceed the amounts required to redeem all tax certificates and to recover all costs of the sale. The amendments to Rule 12D-13.066, F.A.C., (Procedure, Tax Deed Corrections and Cancellations) remove provisions that Section 197.602, F.S., addresses and simplify the remaining provisions. The repeal of Rule 12D-13.067, F.A.C., (Tax Collector's Certification, Murphy Act Lands) removes obsolete requirements.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of adopting these proposed new, amended, and repealed rules is to 1) revise DOR's rule chapter 12D-13, F.A.C., to implement changes the Legislature adopted in Chapter 2007-339, Laws of Florida (section 7); Chapter 2008-194, Laws of Florida (section 3); Chapter 2009-204, Laws of Florida (section 13); Chapter 2011-107, Laws of Florida (sections 2 and 3); Chapter 2011-151, Laws of Florida (all sections); Chapter 2011-181, Laws of Florida (section 3); Chapter 2012-57, Laws of Florida (section 3); Chapter 2012-193, Laws of Florida (sections 8, 9, and 10); Chapter 2013-148, Laws of Florida (section 1); Chapter 2013-246, Laws of Florida (section 2); and Chapter 2014-211, Laws of Florida (sections 4, 5, 6, 7, and 8); 2) repeal rules that are redundant of statute, are no longer supported by statute, or are adequately addressed in statute; 3) modernize and streamline the procedures and forms property appraisers, tax collectors

and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments; and 4) clarify existing language. The effect of these proposed new, amended, and repealed rules is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated, more efficient procedures for paying and collecting property taxes and non-ad valorem assessments.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD MAY 28, 2015

A Notice of Rule Development for proposed amendments to Rule Chapter 12D-13 was published in the Florida Administrative Register (F.A.R.) on May 4, 2015 (Vol. 41, No. 86, pp. 2065-2067). A rule development workshop was held on May 28, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the workshop. The major changes were to:

- Added clarity to definitions and additional statute cites.
- Added “non-ad valorem” in appropriate places throughout the Chapter for French Brown.
- Added language as requested by the Tax Collector Association Committee.
- Clarified a “copy” of the tax roll in Rule 12D-13.015 for Carol Fogelsong.

- Reviewed and changed portion of installment payment process for Amanda Coffey and Tax Collector Association Committee. Along with revisions to Form DR-534, title changed to Application for Installment Payment of Property Taxes.
- Corrected who issues a tax deed in Rule 12D-13.055 for Manatee County.
- Included suggestions on Notice of Application for Tax Deed in Rule 12D-13.062 for Jean Sperbeck.
- Added statute reference in Rule 12D-13.066 and various other rules for Shelia Anderson.
- Minor language corrections and formatting modifications.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD AUGUST 27, 2015

A Notice of Rule Development for proposed amendments to Rule Chapter 12D-13 was published in the Florida Administrative Register (F.A.R.) on August 11, 2015 (Vol. 41, No. 155, pp. 3647-3649). A rule development workshop was held on August 27, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system.

Several comments were presented at the workshop. The major changes were to:

- Provided additional changes to the definitions based on public comments.
- Made additional changes to process of correcting errors in Rule 12D-13.006 based on comments from French Brown, Miami-Dade Tax Collector, and the Tax Collector Association Committee.
- Changed title in Rule 12D-13.0283 and clarified the deferred process.
- Removed sentence in 12D-13.040 requiring a returned notice to be resent based on comment from Shelia Anderson.

SUMMARY OF GOVERNOR AND CABINET MEETING HELD DECEMBER 8, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 8, 2015, and approved proposed revisions to Chapter Rule 12D-13 (Tax Collectors Rules and Regulations).

A notice for the public meeting was published in the F.A.R. on November 23, 2015 (Vol. 41, No. 227, p. 5734).

SUMMARY OF PUBLIC HEARING HELD JANUARY 21, 2016

A Notice of Proposed Rule for proposed amendments to Rule Chapter 12D-13 was published in the Florida Administrative Register (F.A.R.) on December 29, 2015 (Vol. 41, No. 249, pp. 6310-6338). A public hearing was held on January 21, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the hearing and received from the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. A Notice of Change was created to address the following changes:

- 12D-13.001, Definitions. Based on a JAPC comment, the definitions were amended in subsections (10), (11), and (12) to remove language which repeats statutes.
- 12D-13.002, When Taxes Are Due; Notice of Publication; Discount Payment Periods. Based on a JAPC comment, the caveat “Generally” was removed in subsection (4). The text now reads: Tax payments made before delinquency are entitled to a discount at these rates. Language was added to Subsection (6) to clarify the notice size requirements.
- 12D-13.004, Interest on Delinquent Taxes. The Department added a statutory citation (s. 197.172, F.S.) to subsection (3) to clarify the interest rate.

- 12D-13.006, Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections. Based on a JAPC comments, the Department added s. 197.443, F.S. to subsection (11)(a) to clarify the standard used to determine whether to approve or deny requests to correct or cancel tax certificates.
- 12D-13.0283, Property Tax Deferral -- Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred. Based on a JAPC comment, the Department corrected s. 196.162 in Law Implemented of the history notes to 197.162.
- 12D-13.030, Homestead Tax Deferral – Adjustment of current Year’s Income. The rule language repeats s. 197.252(2)(b), F.S. This rule is being repealed as the result of a JAPC comment.
- 12D-13.042, Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors. Based on public comment, the rule is being amended to clarify the duties of issuing a warrant in subsection (4)(a).
- 12D-13.044, Sale of Personal Property After Seizure. As a result of a JAPC comment, the Department is amending the rule to clarify the authority for tax collectors when holding a sale of personal property in subsections (3)(b) and (4).
- 12D-13.0455, Electronic Issuance of Tax Certificates. Based on public comment, the term “county” has been changed to “Tax collectors.”
- 12D-13.060, Application for Obtaining Tax Deed by Certificate Holder; Fees. Based on a public comment, subsection (3)(a) was clarified to the ownership and encumbrance report to include the abstract or title search as required in s. 197.502(4), F.S.

12D-13.061 Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications. Based on a JAPC comment, statutes 197.512, 197.522, and 627.7843, F.S., were removed from Law Implemented because they were unclear how the content supported the rule.

- 12D-13.062, Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale. Based on public comment, the Notice of Application for Tax in subsection (1) has been amended to remove the check boxes for a live auction or electronic sale. Paragraph (2)(b) was amended to remove the duties of the sheriff when delivering a notice. And subsection (3) was amended to replace the “must” to “should” in two places.

The Notice of Change was published in the F. A.R. on January 27, 2016 (Vol. 42, No. 17, pp. 397-400).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The proposed amendments to this rule amend Forms DR-409 (Certificate of Correction of Tax Roll), DR-453 (Notice of Tax Lien for Exemptions and Assessment Limitations), DR-453B (Notice of Tax Lien for Assessment of Escaped Taxes), DR-505 (Report of Discounts, Errors, Double Assessments, and Insolvencies), DR-506 (Tax Deed), DR-506E (Escheatment of Tax Deed), DR-509 (Tax Certificate), DR-509D (Deferred Payment Tax Certificate), DR-512 (Application for Tax Deed), DR-513 (Certification of Tax Deed Application), DR-514 (Notice of Sale of Tangible Personal Property for Delinquent Taxes), DR-517 (Tax Collector's Warrant), DR-517L (Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes), DR-518 (Cutout Request), DR-534 (Application for Installment Payment of Property Taxes). The proposed amendments to this rule repeal Forms DR-507C (List of Certificates Sold for Taxes), and DR-517C(Warrant Register (Continuous)).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to adopt forms to implement revisions to DOR's rule chapter 12D-13, F.A.C., to implement changes the

Legislature adopted in Chapter 2007-339, Laws of Florida (section 7); Chapter 2008-194, Laws of Florida (section 3); Chapter 2009-204, Laws of Florida (section 13); Chapter 2011-107, Laws of Florida (sections 2 and 3); Chapter 2011-151, Laws of Florida (all sections); Chapter 2011-181, Laws of Florida (section 3); Chapter 2012-57, Laws of Florida (section 3); Chapter 2012-193, Laws of Florida (sections 8, 9, and 10); Chapter 2013-148, Laws of Florida (section 1); Chapter 2013-246, Laws of Florida (section 2); and Chapter 2014-211, Laws of Florida (sections 4, 5, 6, 7, and 8); and update forms property appraisers, tax collectors and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments.

The effect of this proposed amended rule is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated and more efficient forms for paying and collecting property taxes and non-ad valorem assessments.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD MAY 28, 2015

A Notice of Rule Development for proposed amendments to Rule 12D-16.002 was published in the Florida Administrative Register (F.A.R.) on May 4, 2015 (Vol. 41, No. 86, pp. 2067-2068). A rule development workshop was held on May 28, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the workshop. The major changes were to:

- Made changes to Form DR-513 format to allow for additional entries based on comment from tax collector staff.
- Added form number and title to Rule Chapter 12D-13 as incorporated by reference.
- Amended Form DR-534 and added to rule package based on request from Tax Collector staff to separate application and installment payment coupons.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD AUGUST 27, 2015

A Notice of Rule Development for proposed amendments to Rule 12D-16.002 was published in the Florida Administrative Register (F.A.R.) on August 11, 2015 (Vol. 41, No. 155, pp. 3650-3651). A rule development workshop was held on August 27, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. The changes made were to:

- Form DR-534, Application for Installment Payment of Property Taxes. Title was changed and minor language changes suggested by the Tax Collector Association Committee.

SUMMARY OF GOVERNOR AND CABINET MEETING HELD DECEMBER 8, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 8, 2015, and approved proposed revisions to Chapter Rule 12D-16.002 (Index to Forms) to amend associated tax roll forms.

A notice for the public meeting was published in the F.A.R. on November 23, 2015 (Vol. 41, No. 227, p. 5734).

SUMMARY OF PUBLIC HEARING HELD JANUARY 21, 2016

A Notice of Proposed Rule for proposed amendments to Rule 12D-16.002 was published in the Florida Administrative Register (F.A.R.) on December 29, 2015 (Vol. 41, No. 249, pp. 6338-6340). A public hearing was held on January 21, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the hearing and received from the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. A Notice of Change was created to address the following changes:

- Form DR-513, Certification of Tax Deed Application, is being amended to cite the correct Rule on page 2, Part 4, Line 6, based on a JAPC comment.
- Form DR-517, Tax Collector's Warrant, is being amended, based on a public comment, to clarify sheriff's duties when issuing a warrant.

The Notice of Change was published in the F.A.R. on January 27, 2016 (Vol. 42, No. 17, p. 400).

CHAPTER 12D-13, F.A.C.
TAX COLLECTORS RULES AND REGULATIONS

- 12D-13.001 Definitions
- 12D-13.002 When Taxes Are Due; Notice of Publication; Discount Payment Periods ~~Discounts~~
if Taxes Are Paid Before Certain Times
- 12D-13.004 Interest on Delinquent Taxes
- 12D-13.005 Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board
Review
- 12D-13.0055 Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible
Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales
- 12D-13.006 Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous
or Incomplete Personal Property Assessments; Tax Certificate Corrections
- 12D-13.007 ~~Splits and~~ Cutouts, Time for Requesting and Procedure
- 12D-13.008 Discounts, Errors, Double Assessments, and Insolvencies Report List ~~List~~
- 12D-13.009 Refunds
- 12D-13.010 Destruction of Twenty-Year-Old Tax Receipts
- 12D-13.011 Lien of Taxes
- 12D-13.012 Payment of Taxes Before ~~Prior to~~ Platting
- 12D-13.013 Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants
- 12D-13.014 Penalties or Interest, Collection on Roll
- 12D-13.015 ~~Printing and~~ Posting of Tax Roll by ~~Data Processing Methods~~, Delivery of Tax Roll
to Tax Collector and Clerk of Court, and Destruction of Tax Rolls, ~~and Microfilm~~
or Microfiche of Tax Rolls

- 12D-13.016 Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account
- 12D-13.019 Collection of Interest or Penalties on Back Assessments
- 12D-13.020 Dishonored Checks Received for Payment of Taxes and Tax Certificates, Procedure
- 12D-13.021 Computerized Mass Payment of Real Estate Taxes
- 12D-13.022 Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan ~~Form of Notice and Application for Alternative Payment of Property Taxes and Form of Notice to be Advertised~~
- 12D-13.023 Installment Taxes: Distribution of Taxes and Interest, Schedule
- 12D-13.024 Installment Taxes: Tax Collector to Mail Applications
- 12D-13.025 Installment Taxes: Who May File an Application; Minimum Tax Bill
- 12D-13.026 Installment Taxes: Preparation and Mailing of Tax Notices
- 12D-13.027 Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan
- 12D-13.028 Homestead Tax Deferral – Definitions
- 12D-13.0283 Property Tax Deferral – Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred
- 12D-13.0285 Property Tax Deferral – Procedures for Reporting the Current Value of All Outstanding Liens
- 12D-13.0287 Property Tax Deferral – Appeal of Denied Tax Deferral and Imposed Penalties

- 12D-13.029 ~~Property Homestead~~ Tax Deferral – Sale of Deferred Payment Tax Certificates;
Collection of Delinquent Undeferred and ~~Delinquent~~ Deferred Taxes
- 12D-13.030 Homestead Tax Deferral – Adjustment of Current Year's Income
- 12D-13.031 Homestead Tax Deferral – Application; Approval; Income and Age Requirements;
Outstanding Liens and Primary Mortgage
- 12D-13.032 Homestead Tax Deferral – Payment of Tax
- 12D-13.033 Homestead Tax Deferral – Notification to Tax Deferral Recipients
- 12D-13.034 Homestead Tax Deferral – Proof of Insurance
- 12D-13.035 Homestead Tax Deferral – Property Appraiser to Notify Tax Collector of Denial of
Homestead Application
- 12D-13.0355 Deferred Tax on Lands Subject to Development Right Conveyances and
Conservation Restriction Covenants
- 12D-13.036 Advertisement of Property with Delinquent Taxes
- 12D-13.037 Collection of Taxes ~~by Mail; Minimum Tax Bill; Collection Prior to~~ Before
Certified Roll
- 12D-13.038 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments; ~~Informational~~
~~Notice; Instructions for Preparation and Mailing~~
- 12D-13.039 Tax Certificate Notice
- 12D-13.040 Notice to Mortgagee of Real and Personal Property Taxes
- 12D-13.041 Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights
- 12D-13.042 Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors;
~~Attachment of Personal Property in Case of Removal~~
- 12D-13.044 Sale of Personal Property After Seizure

- 12D-13.045 Sale of Tax Certificates for Unpaid Taxes
- 12D-13.0455 Electronic Issuance of Tax Certificates
- 12D-13.046 Taxation of Governmental Property Under Lease to Non-Governmental Lessee
- 12D-13.047 ~~Tax Collector Not to Sell~~ Certificates on Certain Homestead ~~Property Land~~
- 12D-13.048 Interest Rate on Tax Certificates
- 12D-13.050 Validity of Tax Certificates Sold on “Improvements Only” on Real Property Tax Rolls
- 12D-13.051 General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates
- 12D-13.052 Redemption or Purchase of Tax Certificates Belonging to the County
- 12D-13.053 Redemption of Tax Certificates Sold to Purchaser Other than County
- 12D-13.054 Transfer of Tax Certificates Sold to Purchaser Other than County
- 12D-13.055 Redemption of Property After the Clerk Receives the Tax Collector’s Certification
~~after Tax Deed Application~~
- 12D-13.056 Record List of Tax Certificates Sold ~~for Taxes~~
- 12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure; ~~Return of~~
Payments
- 12D-13.058 Cancellation of Tax Certificates, Suit by Holder
- 12D-13.059 Statute of Limitations on Tax Certificates and Tax Warrants
- 12D-13.060 Application for Obtaining Tax Deed by Holder of Tax Certificate; Fees
- 12D-13.061 Minimum Standards for Ownership and Encumbrance Reports Made in Connection
with Tax Deed Applications; ~~Fees~~
- 12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale
- 12D-13.0625 Priority for Fee owners of Subsurface Rights

- 12D-13.063 Tax Deed Sale at Public Auction
- 12D-13.064 Lands Available for Taxes
- 12D-13.065 Disbursement of Sale Proceeds ~~of Sale~~
- 12D-13.066 Procedure, Tax Deed Corrections and Cancellations
- 12D-13.067 Tax Collector's Certification, Murphy Act Lands

Substantial rewording of Rule 12D-13.001 follows. See Florida Administrative Code for present text.

12D-13.001 Definitions.

As used in this chapter, these definitions apply, unless the context clearly requires otherwise:

(1) “Calculated monthly” means monthly interest accrues as of the first day of the month, calculated by dividing the annual rate by twelve. For example, if the rate of interest is 18 percent per year, and a tax certificate is purchased on June 15, a full one and one-half percent is earned by the purchaser on July 1.

(2) “Clerk” means the Clerk of the Circuit Court.

(3) “Department” means the Department of Revenue.

(4) “Designated collection office” means any tax collector office location at which payments are accepted for property taxes.

(5) “Designated system” means an electronic payment system, provided by the tax collector or a vendor authorized by the tax collector, which allows payments to be made via the Internet.

(6) “Electronic means” includes any one or more methods of transmitting funds, information, or data: electronic data interchange, electronic funds transfer, telephone, Internet, or any other technology designated by a tax collector.

(7) “Express consent” means an affirmative action (written documentation or attestation by electronic signature) taken by or on behalf of a taxpayer to indicate agreement to receive bills or notices by electronic means (eBills and eNotices). After a taxpayer establishes “express consent,” the consent is valid until the taxpayer requests that eNotices or eBills be discontinued.

(8) “Payment” is any form of remittance required by the tax collector or clerk.

(9) “Struck off to the county” means that the tax collector issued an unsold tax certificate to the county commission.

(10) A “tax certificate” as defined in paragraph 197.102(1)(f), F.S

(11) “Tax notice” as defined in paragraph 197.102(1)(g), F.S.

(12) “Tax receipt” as defined in paragraph 197.102(1)(h), F.S.

(13) “Taxes” are the total of ad valorem taxes and non-ad valorem assessments, including special assessments.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 197.102, 197.162, 197.172, 197.3225, 197.432, 197.573, 200.069, 213.05 FS. History—New 6-18-85, Formerly 12D-13.01, Amended 5-23-91, 2-25-96, xx-xx-xx.

12D-13.002 When Taxes Are Due; Notice of Publication; Discount Payment Periods

~~Discounts if Taxes Are Paid Before Certain Times.~~

(1) Taxes are due and payable November 1, of the year they are assessed, or as soon after November 1, ~~thereafter~~ as the tax collector receives the certified tax rolls. Taxes are delinquent on April 1, of the year following the year of assessment, or after 60 days have ~~has~~ expired from the date the original tax notice is sent ~~mailing of the original tax notice~~, whichever is later.

(a) The date of tax payment, the applicable discount if any, and whether the taxes were paid before the delinquency date is determined by:

1. The postmark for mailed tax payments;

2. The date the tax payment is submitted to the tax collector’s designated system for electronic payments. ~~If the tax collector receives the payment of taxes by mail, he or she shall use the postmark to determine the date of payment, the applicable discount if any, and if the taxes were paid before the delinquency date.~~

(b) Tax payments ~~Payments~~ received after the date of delinquency but postmarked or electronically submitted to the tax collector's designated system before the date of delinquency are not delinquent.

(c) When ~~However, where~~ the postmark or electronic submission date indicates that taxes are delinquent, ~~then the date payment is received in the tax collector's office~~ must use ~~shall be~~ the date the tax ~~of payment is received to determine~~ ~~for determining~~ if the tax payment was received before ~~prior to~~ the tax certificate sale date and to determine ~~for determining~~ penalties, advertising, and other costs.

(2) The tax collector must ~~shall~~ not accept partial tax payments ~~payment~~ or installment payments of taxes other than those authorized by statutes and these rules.

(3) The tax collector is required to collect ~~Where~~ the total amount due, including, ~~but not limited to~~ real and personal property taxes, non-ad valorem assessments, interest, penalties, fees, ~~and~~ advertising and other costs, even when the total amount due exceeds the amount listed on the tax notice, ~~the tax collector shall be required to collect the total amount due.~~

(4)(a) Tax payments made before delinquency ~~All taxes assessed on the county tax rolls~~ are entitled to a discount ~~for early payment~~ at these ~~the following~~ rates:

1.(a) Four percent in ~~the month of~~ November;

2.(b) Three percent in ~~the month of~~ December;

3.(c) Two percent in ~~the month of~~ January;

4.(d) One percent in ~~the month of~~ February; and

5.(e) Zero percent ~~Taxes are payable without discount~~ in March.

(b)(f) Discounts must ~~shall~~ be allowed on tax payments for:

1. The current year; and,

2. Back taxes and non-ad valorem the payment of back assessments as provided in Section 193.092, F.S. on real and personal property taxes as well as taxes for the current year.

~~(c)(g) If For purposes of this rule section, when a discount period ends on a Saturday, Sunday or legal holiday, the discount period, including the zero discount period, is shall be extended through to the next working day for tax payments if payment is delivered to a tax collector's designated collection office of the tax collector. Where discount periods are extended, payments postmarked after the end of the discount period are considered made within the discount period only when payment is delivered to a designated collection office of the tax collector on the extended date. This Such extension does shall not operate to extend any other discount period. Legal holiday means shall mean any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.~~

1. a. (h) If the tax notices are sent on or after November 2nd in any year so mailed in such a manner that a full 30-day four-percent discount period cannot be granted during November, then the four-percent discount period extends shall extend into the following month of December to allow a full 30 days. The discount otherwise applicable for that month shall apply during the balance of such following month.

b. Example: Tax notices are sent on November 6. Taxpayers are granted a four-percent discount through December 5. The three-percent discount applies for the remainder of the month of December (December 6 through 31).

2.a. When Where the four-percent discount period begins after any of the monthly allowable discount periods have expired, or extends through an allowable discount period then any expired discount such other discounts must shall not be allowed allowable.

b. Example: Tax notices are sent on January 6. Taxpayers are granted a four-percent discount

for 30 days which ends on February 4. For the remaining days in February, the one-percent discount authorized by law for February is granted. The three-percent discount normally granted for December, and the two-percent discount normally granted in January, do not apply.

3. ~~(i)~~ If the tax notices are sent mailed in March or later, ~~then~~ the four-percent discount must ~~shall~~ extend for 30 ~~thirty~~ days and the zero percent no other discount must shall be allowed for 30 days. Regardless of how late the tax notices are sent mailed, there must shall be at least 60 days in which to pay taxes before delinquency: a four-percent discount period applies to, ~~with~~ the first 30 days and being the applicable four-percent discount applies to period and the remaining time being the applicable discount for that period or no discount as the case may be.

~~(d)(j) The~~ However, when the tax collector must begin accepting tax payments as soon as the tax notices are sent, even if sent before ~~has received a certified tax roll and tax notices are mailed prior to November 1, the tax collector shall accept early payment of real and personal property taxes. The four-percent discount applies to these is authorized on such early tax payments and extends shall extend~~ through the month of November.

(5) ~~The four-percent discount shall commence running the day after the mailing of the original tax notices. Where the tax collector makes a correction to a tax notice not requested by a taxpayer, the corrected tax notice is considered to be the original tax notice.~~

(a) When a correction is made to a tax notice based on a taxpayer's request or as a result of a petition to the value adjustment board (VAB), taxpayer makes a request to have the original tax notice corrected and it is subsequently corrected, the discount rate that was valid for early payment applicable at the time of the taxpayer's request for correction is made applies will apply for 30 days after the mailing of the corrected tax notice is sent.

(b) It is shall be the property owner's responsibility to make a timely request, but this does

shall not ~~prevent preclude~~ the tax collector or property appraiser from making ~~such~~ corrections and ~~sending mailing~~ corrected tax notices.

(6)(a) The published notice ~~by publication~~ as required by Section 197.322, F.S., must be large enough to be easily seen, i.e. at least 3 by 6 inches. ~~shall include at a minimum the following information: A statement that the tax roll has been delivered by the property appraiser to the tax collector for collection, the tax year, location of the tax collector's office and annexes, if any, type of taxes, districts and cities, discounts and the month in which discounts are applicable, office hours, and telephone numbers. The size of the notice shall be large enough to be easily seen, i.e., 3 by 6 inches.~~

(b) ~~This~~ Such notice must ~~shall~~ be published on November 1, or as soon as the tax ~~assessment~~ roll is open for collection. The tax collector may publish this said notice in more than one publication of the same paper or in more than one newspaper.

~~(c) The affidavit shall be substantially as follows:~~

~~AFFIDAVIT OF PUBLICATION~~

~~State of Florida~~

~~County of ____~~

~~Before the undersigned authority, personally appeared ____, who on oath says that he or she is the ____ of the ____, a newspaper published at ____, in ____ County, Florida; that the attached copy of advertisement, being a notice that the ____ County tax roll is open for collection was published in said newspaper in the issues of _____.~~

~~Affiant further says that the said ____ is a newspaper published at ____, in said ____ County, Florida, and that the said newspaper has heretofore been continuously published in said ____ County, Florida, each day, and has been entered as second class mail matter at the post office in~~

____, in said ____ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement ; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this ____ day of _____, 20__ A.D. 19__.

Notary Public

My Commission Expires:

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.092, 197.122, 197.162, 197.322, 197.332, 197.333, 197.343, 197.344, 197.3635, 197.374, 213.05 FS. History—New 6-18-85, Formerly 12D-13.02, Amended 12-13-92, 12-25-96, 12-30-99, xx-xx-xx.

12D-13.004 Interest on Delinquent Taxes.

(1) Unpaid taxes on real and personal property are delinquent on April 1 of the year following the year of assessment, except when where the tax roll certifications required by pursuant to Section 193.122, F.S., are late and the tax notices are sent mailed less than 60 days before prior to April 1, following the year in which the taxes are assessed. In these such cases, the delinquency date is shall be the day after 60 days have expired from the date tax notices were sent following the expiration of sixty days from the mailing of tax notices.

(2) Delinquent payments shall be returned with the statement that the payment was delinquent and that interest has accrued and that unless total payment is received before the date of the sale, specifying the date of the sale, a tax certificate will be sold or a warrant will be

issued.

~~(2) (3)~~ Delinquent real property taxes and non-ad valorem assessments are subject to interest at the rate required by Section 197.172, F.S. of ~~18 percent per year~~, calculated monthly ~~(one and one half percent per month)~~ from the date of delinquency until the tax and non-ad valorem assessment is collected or a tax certificate is awarded issued. ~~A~~ ~~However~~, a minimum charge of three percent must ~~shall~~ be charged on delinquent real property taxes and non-ad valorem assessments. ~~Delinquent taxes may be paid at any time before a tax certificate is sold by payment of all taxes, tax collector's costs, advertising charges and interest as provided in Section 197.402, F.S.~~

~~(3) (4)~~ Delinquent personal property taxes are subject to interest at the rate required by Section 197.172, F.S. of ~~18 percent per year~~, calculated monthly ~~(one and one half percent per month)~~ from the date of delinquency until paid or barred under Chapter 95, F.S.

~~(5) Interest and penalties collected shall be distributed as are any taxes collected, that is, on a pro rata basis to the taxing authorities sharing in the distribution of the delinquent tax.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 192.048, 193.122, 197.172, 197.301, 197.332, 197.374, 197.402, 197.417, 197.402, 197.432, 213.05 FS. History—New 6-18-85, Formerly 12D-13.04, Amended xx-xx-xx.

Substantial rewording of Rule 12D-13.005 follows. See Florida Administrative Code for present text.

12D-13.005 Discounts and Interest on Taxes When Parcel is Subject to Value

Adjustment Board Review.

(1) Taxpayers whose tax liability was altered as a result of a value adjustment board (VAB) action must have at least 60 days from the mailing of a corrected tax notice to pay unpaid taxes

due before delinquency. During the first 30 days after a corrected tax notice is sent, a four-percent discount will apply. Thereafter, the regular discount periods will apply, if any. Taxes are delinquent on April 1 of the year following the year of assessment, or after 60 days have expired after the date the corrected tax notice is sent, whichever is later.

(2)(a) If the tax liability was not altered by the VAB, and the taxpayer owes ad valorem taxes in excess of the amount paid under Section 194.014, F.S., the unpaid amount is entitled to the discounts according to Section 197.162, F.S. If the taxes are delinquent, they accrue interest at the rate of 12 percent per year from the date of delinquency until the unpaid amount is paid. The three percent minimum interest for delinquent taxes assessed in Section 197.172, F.S., will not apply.

(b) If the VAB determines that a refund is due on all or a portion of the amount paid under Section 194.014, F.S., the overpaid amount accrues interest at the rate of 12 percent per year from the date taxes would have become delinquent until the refund is paid.

Rulemaking Specific Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.014, 194.034, 197.162, 197.172, 197.323, 197.333, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.05, Amended xx-xx-xx.

12D-13.0055 Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales.

(1) SALE OF SEIZED TANGIBLE PERSONAL PROPERTY. After the sale of personal property, the tax collector must distribute the proceeds in this order:

(a) All expenses, fees and costs of selling the property must be paid.

(b)1. If the remaining funds are sufficient to pay the delinquent taxes and interest, the tax

collector must distribute the appropriate proportion of the taxes and interest collected to each taxing authority.

2. If the remaining funds are not sufficient to pay the delinquent taxes and interest in full, the tax collector must distribute the appropriate proportion of the taxes and interest collected to each taxing authority and the deficit will be a general lien against all other personal property owned by the taxpayer.

(c) Any surplus proceeds from the sale must be returned to the property owner or the person who had possession at the time the property was seized.

(2) SALE OR REDEMPTION OF TAX CERTIFICATES; PROCEEDS FROM TAX DEED SALES.

(a)1.a. When a tax certificate not held by the county has been redeemed, in whole or in part, the tax collector must pay the certificate holder the whole or proportional amount of the certificate face amount plus accrued interest at the bid rate from the date of issuance to the date of redemption. If the accrued interest is less than five percent of the face amount of the certificate, the tax collector must pay the certificate holder a mandatory minimum interest of five percent of the face amount of the certificate.

b. Unclaimed redemption funds must be remitted to the state as provided in Sections 197.473, 717.113, and 717.117, F.S.

2.a. When tax certificates held by the county are purchased by an individual or redeemed in whole or in part, the tax collector must distribute the tax and interest to the various taxing authorities.

b. When a taxing authority has been abolished, the share it would have received should pass as directed by law. If the law contains no direction, the tax collector must distribute the abolished

taxing authority's share on a pro rata basis to the taxing authorities in existence at the time of purchase or redemption.

c. Taxing authorities not in existence when the taxes were levied are not entitled to share in the proceeds.

(b) Proceeds from tax deed sales must be distributed as provided in Section 197.582, F.S. Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.374, 197.383, 197.472, 197.473, 197.582, 717.113, 717.117 FS. History—New xx-xx-xx.

12D-13.006 Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections.

(1) This rule ~~applies shall apply~~ to errors made by tax collectors in the collection of taxes on ~~both~~ real and personal property. A tax collector may correct any error of omission or commission made by him or her, including those described ~~referenced~~ in Rule 12D-8.021, F.A.C.

(2) The payment of taxes, interest, fees and costs will ~~shall~~ not be excused because of an error ~~any act of omission or commission~~ on the part of a ~~any~~ property appraiser, tax collector, value adjustment board, board of county commissioners, clerk of the circuit court or newspaper in which an advertisement may be published. An ~~Any~~ error ~~or any act of omission or commission~~ may be corrected at any time by the party responsible. The party who discovers ~~discovering~~ the error must ~~shall~~ notify the party responsible for ~~person who made~~ the error. Subject to the limitations in this rule section, the error must be corrected. ~~and the person who made the error shall make such corrections immediately. If the person who made the error refuses to act, for any reason, then subject to the limitations in this rule section, the person~~

~~discovering the error shall make the correction. Corrections should be considered as valid from the date of the first act of omission or commission and shall not affect the collection of tax.~~

(3) The tax collector and the clerk ~~must of the court shall~~ notify the property appraiser of the discovery of any errors on the prior year's ~~years'~~ tax rolls when the property appraiser has not certified the current tax roll to the tax collector for collection.

(4) The tax collector ~~shall may~~ correct errors on all tax rolls in his or her possession when the provided that such corrections are certified by the property appraiser, taxing districts or non-ad valorem districts, or approved by the value adjustment board.

(5) The tax collector must prepare and send an original tax notice as provided in Section 197.322, F.S., and send a duplicate tax notice, as provided in Section 197.344, F.S.

(6) When the correction of any error will increase the assessed valuation and subsequently the taxes, the The property appraiser ~~must shall~~ notify the property owner, ~~upon the correction of any error that will increase the assessed valuation and subsequently the taxes,~~ of the owner's right to ~~present~~ a petition to the value adjustment board, except when a property owner consents to an increase, as provided in subsection (7) ~~(6)~~ of this rule section and Rule subsection 12D-8.021(10), F.A.C., or when the property appraiser has served a notice of intent to record a lien when the property has improperly received homestead exemption. However, this ~~must shall~~ not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to the value adjustment board.

(7) ~~(6)~~ If the value adjustment board has adjourned, the property owner ~~must shall~~ be granted these afforded the following options when the correction of an error has been made which when corrected will increase ~~have the effect of increasing~~ the assessed valuation and subsequently the taxes. The options are:

(a) The property owner ~~by waiver~~ may consent to the increase in assessed valuation and subsequently the taxes by waiver, stating that he or she does not want ~~desire~~ to ~~present a petition~~ ~~to~~ the value adjustment board and that he or she wants ~~desires~~ to pay the taxes on the current tax roll. If the property owner makes this such a waiver, the tax collector must ~~shall~~ proceed under Rule 12D-13.002, F.A.C.; or,

(b) ~~If the~~ ~~The~~ property owner decides to ~~may refuse to waive the right to~~ petition the value adjustment board, ~~at which time~~ the property appraiser must ~~shall~~ notify the property owner and tax collector that the correction must appear ~~shall be placed~~ on the subsequent year's tax roll, ~~and at such time as the subsequent year's tax roll is prepared,~~ ~~The~~ the property owner will ~~shall~~ have the right to file a petition contesting the corrected assessment.

~~(8) (7)~~ When the property owner taxpayer waives the ~~his or her~~ right to petition the value adjustment board, the tax collector must ~~shall~~ prepare a corrected notice immediately and send it ~~shall forward the same~~ to the property owner.

~~(9)(8) Special Rules Governing~~ Correction of Erroneous or Incomplete Tangible Personal Property Assessments.

(a) If the ~~a~~ property appraiser does not ~~fails or refuses to~~ correct an erroneous or incomplete personal property assessment within 30 days of a tax collector's request, the tax collector must ~~report the assessment~~ shall certify all such assessments to the Board of County Commissioners as an error or insolvency errors or insolvencies and enter the same on the final report to the Board of County Commissioners.

(b) When personal property ~~assessments are vague to the point that the property~~ being levied on upon cannot be identified, it is the responsibility of any county official or employee to request that the property appraiser provide necessary information to identify to the best of his or her

ability the property in question so that positive identification may be made. This applies shall apply to all assessments that have been perpetuated from year to year.

~~(c) Personal property returns perpetuated and on file with the statement "same as last year" or the equivalent statement may not be deemed a proper return and should be corrected before attempts are made to levy upon the property which is delinquent or may become delinquent. This shall apply to prior year's tax rolls as well as current assessments, which may or may not be delinquent.~~

~~(c)(d) Tax returns on file in the property appraiser's office may be used to identify establish the identity of property on which the tax is delinquent or may become delinquent. The return may also be used to identify property at risk which is in danger of being removed from the county before prior to the payment of taxes which may be due.~~

~~(10)(9) Special Rules Governing Double Assessments. When a tax collector discovers ~~that~~ any property that has been assessed more than once for the same year's taxes, he or she must ~~shall~~ collect only the tax justly due. The tax collector must ~~shall~~ notify the property appraiser that a double assessment exists and furnish the ~~such~~ information as shown on the tax roll to substantiate the ~~said~~ double assessment. After ~~Upon~~ receiving notification from the tax collector, the property appraiser must ~~shall~~ proceed under Rule subsection 12D-8.021(11), F.A.C. ~~If said taxes have been paid on both assessments then the tax collector shall apply to the Department of Revenue for a refund as provided by Section 197.182, F.S.~~~~

~~(11)(10) Special Rules Governing Tax Certificate Corrections and Cancellations.~~

~~(a) When a correction in assessment, or any other error that can be corrected, is certified to the tax collector on property on which a tax certificate has been sold and the property appraiser certifies to the tax collector that an error has been made in the assessment of the property, or any~~

~~other error that may be corrected~~, the tax collector must shall submit a request to correct or cancel the tax certificate. ~~The request to correct or cancel shall be forwarded to the Department of Revenue for consideration.~~ If the Department approves the request to correct or cancel the tax certificate, according to s. 197.443, F.S., the tax collector must notify the certificate holder and any affected taxing jurisdictions.

(b) If the tax collector issues a tax certificate against a parcel of real property which is subject to the protection of a United States Bankruptcy Court, ~~during the pendency of the bankruptcy stay, the tax collector may cancel the tax certificate and the Department must shall approve the such cancellation of the certificate when requested by the tax collector.~~ ~~Otherwise, only the Department of Revenue or a court of law may cancel a tax certificate.~~

(c)(b) When a tax certificate has been canceled or corrected pursuant to Chapter 197, F.S., the tax collector must shall correct the tax certificate records and notify the certificate holder ~~it~~ owner of the certificate that his or her certificate has been corrected or canceled, ~~and the correction or cancellation has been made pursuant to Chapter 197, F.S. If the tax certificate holder refuses to surrender the tax certificate for correction, the tax collector shall notify the holder of such correction by registered or certified mail, or personal service, and all county officials shall honor such correction.~~

(d)(e) When the correction results in a reduction in the face amount principal of the tax certificate, the holder of the certificate is shall be entitled to a refund of the amount of the reduction plus interest at the rate bid, not to exceed eight percent annually. ~~The refund shall be made in accordance with these rules. The county is not liable for interest on the amount refunded if the certificate was sold prior to June 15, 1976. For certificates sold on and after June 15, 1976, but before October 1, 1998, the amount refunded shall earn interest at the rate of eight percent~~

per year. For certificates sold on and after October 1, 1998, if the rate bid is less than eight percent, the amount refunded shall earn interest at the rate bid. Interest must ~~shall~~ be calculated monthly; from the date the certificate was purchased ~~sold~~ to the date the refund is issued ~~ordered~~.

~~(e)~~(d) This subsection applies ~~shall apply~~ to all tax certificates even if ~~though~~ a tax deed application has been filed with the tax collector and advertised by the clerk ~~of the court~~. Tax deeds that have been issued may be corrected by the clerk ~~pursuant to the Florida Statutes~~.

(f) When a void tax certificate or tax deed must be cancelled as provided by law, the tax collector must complete and send Form DR-510, Cancellation or Correction of Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., to the Department and add a memorandum of error to the list of tax certificates sold.

~~(12)~~(11) Corrections ~~Changes~~ to a any non-ad valorem assessment ~~roll~~ must ~~shall~~ be prepared by the local governing board that prepared and certified the roll for collection, consistent with ~~the provisions of~~ Rule 12D-18.006, F.A.C.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 192.048, 197.122, 197.123, 197.131, 197.162, 197.182, 197.322, 197.323, 197.344, 197.432, 197.442, 197.443, 197.444, 197.492, 197.593, 213.05 FS. History—New 6-18-85, Formerly 12D-13.06, Amended 5-23-91, 12-10-92, 12-25-96, 12-31-98, xx-xx-xx.

12D-13.007 ~~Splits and~~ Cutouts, Time for Requesting and Procedure.

(1) When property has been properly assessed in the name of the owner as of January 1 of the tax year, the property appraiser may not cancel the tax assessment because ~~by reason~~ of a sale of the whole or a part of the property. The tax assessment is against the property, not the owner.

(2) When the new owner or the original owner or a designated representative of either party

~~requests wishes~~ to pay taxes on his or her ~~proportionate~~ share of the ~~whole~~ property, ~~it is the duty~~ of the property appraiser ~~must calculate to figure~~ the amount of the ~~tax~~ assessment on that portion ~~of the whole~~. ~~The~~ However, the request for a ~~split or~~ cutout ~~must be submitted to the tax collector on Form DR-518, Cutout Request, incorporated by reference in Rule 12D-16.002, F.A.C., shall initiate with the tax collector. A cutout may be requested~~ The owner may request at ~~any time~~ from November 1, or as soon ~~thereafter~~ as ~~the tax collector receives the certified tax roll, comes into the hands of the tax collector and up until 45~~ 15 days before the tax certificate sale, an assessment on property to be split or cutout of a larger parcel.

~~(3) If a property owner files a request for a split or cutout within the 5 day period immediately prior to the sale of tax certificates then the tax collector may sell a Tax Sale Certificate on the land in question. If a Tax Sale Certificate is sold because the request for split or cutout was made within the 15 day period then the property owner will be in the same position to redeem a portion of the Tax Sale Certificate as any other person. The redemption of a portion of a Tax Sale Certificate shall be allowed as soon as the tax collector receives the split or cutout from the property appraiser. The person making a partial redemption shall pay the tax according to the split or cutout, the interest and tax collector's fee, or the partial redemption shall not be allowed.~~

~~(3)(4) The party requesting the split or cutout is~~ may be required to furnish proof to substantiate ~~the his or her~~ claim. Proof ~~is established through legally competent evidence, such as may be in the form of a recorded instrument that clearly reflects an ownership or possessory interest in the real property involved. (See Attorney General's Opinion 75-105.)~~

~~(4)(5) The tax collector must~~ upon request for a split or cutout being filed shall immediately forward ~~the completed DR-518 said request~~ to the property appraiser, who must return it within

ten days. ~~The completed request for the split or cutout, filed with the property appraiser, shall be returned to the tax collector not later than the ten days after the request was filed by the tax collector.~~

~~(5)(6) The tax collector shall issue his or her receipt showing that taxes have been paid on that portion of the property in order to prevent that part from having a tax certificate sold for delinquent taxes. If a portion of the taxes remain ~~remains~~ unpaid on any portion of the original or cutout property and become delinquent, ~~then~~ the tax collector must ~~shall~~ advertise and sell tax certificates as he or she would on other parcels of delinquent property.~~

~~(6)(7) If the request for split or cutout occurs after the property has ~~lands have~~ been advertised for delinquent taxes, but 45 days or more before the ~~15-day deadline of the tax certificate sale~~, then the tax collector must ~~shall~~ prorate the interest and advertising cost ~~incurred by the county~~.~~

~~(7) If the request for a cutout is less than 45 days before the tax certificate sale and the taxes are unpaid, the tax collector may sell a tax certificate. If a tax certificate is sold, the property owner can redeem a portion of the tax certificate when the completed DR-518 is returned by the property appraiser. The partial redemption is made by paying the taxes, interest and fees for the cutout.~~

~~(8) The tax collector is not prohibited from accepting requests for splits or cutouts within the 15-day period before the tax certificates sale. If possible, the tax collector and property appraiser may process such request prior to the sale of tax certificates. If Tax Sale Certificates are sold before the split or cutout is made, then the property owner may redeem the parcel according to the split or cutout as any other redemption would be made.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.192,

197.322, 197.332, 197.333, 197.343, 197.373, 197.432, 197.472, ~~213.05~~ FS. History—New 10-12-76, Formerly 12D-12.46, 12D-12.046, Amended xx-xx-xx.

12D-13.008 Discounts, Errors, Double Assessments, and Insolvencies Report List.

(1) ~~By~~ On or before the 60th day after the tax certificate sale is completed, the tax collector must provide a report to the Board of County Commissioners on Discounts, ~~shall make a report to the Board of County Commissioners of the List of Errors, Double Assessments, and Insolvencies, Form DR-505, Report of Discounts, Errors, Double Assessments, and Insolvencies, incorporated by reference in Rule 12D-16.002, F.A.C. and Double Assessments for each tax roll for which he or she is credited for collection. For each tax roll, the~~ The report must of errors, insolvencies, and double assessments shall show the following, in every case: the name of the person or parties to whom the credit was is allowed, the property identification number, the amount of taxes reduced to be ~~stricken~~ from the roll, and the reason for the reduction is allowed. This detailed information is not required for payment discounts that were allowed. The report may be submitted in an electronic format.

(2) It ~~is shall~~ not be necessary for the tax collector to have a certificate of correction from the property appraiser on each item that appears on the report ~~List of Errors, Insolvencies and Double Assessments. This shall apply to the Real Estate Tax Roll as well as the Personal Property Tax Roll.~~

(3) When it is ~~proved~~ to the tax collector has proof ~~that~~ an error has occurred, the tax collector must ~~he or she shall~~ place this error or correction on the report ~~List of Errors, Insolvencies and Double Assessments. A certificate of correction is only one method of offering proof to the tax collector that an error has occurred. (See Rule 12D-13.006, F.A.C.)~~

~~(4) The Board of County Commissioners, upon receipt of the report, shall examine and make such investigation as may be necessary to determine the correctness of said report. If it is discovered that the tax collector has taken credit as an insolvent item any personal property tax due by a solvent taxpayer, then the amount of tax due shall be charged to the tax collector. The report shall not be approved until the tax collector strikes such items from the report.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.492, 213.05 FS.

History—New 6-18-85, Formerly 12D-13.08, Amended xx-xx-xx.

Substantial rewording of Rule 12D-13.009 follows. See Florida Administrative Code for present text.

12D-13.009 Refunds.

(1) DEFINITIONS.

(a) “Claim,” “application,” or “request” for refund is the submission of a completed Form DR-462, Application for Refund of Ad Valorem Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., when required, to the tax collector.

(b) “Certificate of correction” is Form DR-409, Certificate of Correction of Tax Roll, incorporated by reference in Rule 12D-16.002, F.A.C. A letter from the property appraiser will not substitute for this form.

(c) “Overpayment” is:

1. A tax payment made in excess of the amount owed, due to an error. Examples include a mathematical error by a taxpayer or failure to take the applicable discount.

2. A tax payment determined to be in excess of the amount owed as determined due by a final order of a value adjustment board (VAB) or court, and not subject to an assertion. A refund request for these overpayments does not need to be accompanied by a certificate of correction from the property appraiser for that tax year. See Section 197.323(1), F.S.

(d) “Payment made in error” or “taxes paid in error” is any payment made by a taxpayer on the wrong parcel.

(e) “Payment when no tax was due” is:

1. A payment on a property not subject to taxes for that year, either because the property was not taxable on January 1 or an exemption should have been properly and timely applied.

2. A payment on property which was immune or exempt under federal or other controlling law. If a tax certificate has been sold, it is unenforceable and must be cancelled.

3. Examples include:

a. Payment on a state right of way or other exempt or immune governmental property.

b. Payment on an exempt property which had a timely exemption application but was not granted on the tax roll. This includes a postal/delivery error certified by the U.S. Postal Service or mailing service.

c. Illegal or unconstitutional levies with a court ordered refund of the taxes paid.

(f) “Taxpayer” is the person who paid the taxes or redeemed the tax certificate or tax deed.

(2) REQUIRED PRE-APPLICATION PROCEDURES FOR TAXES PAID IN ERROR.

(a) As provided in Section 197.182(1)(a) 4. and 5., F.S., if the taxpayer’s attempt to receive reimbursement from the property owner is not successful, the taxpayer may submit a refund request to the tax collector.

(b)After determining the refund is due, the tax collector must:

1. Cancel the payment;

2. Issue a full refund to the taxpayer from undistributed funds being held for distribution to the taxing authorities. If these funds are not sufficient, the tax collector must bill the appropriate taxing authorities for their proportionate share.

(c) The tax collector must proceed with collection of the unpaid taxes:

1. If the taxes are not delinquent, the tax collector must send a bill to the property owner. If taxes are paid before delinquency, the property owner is entitled to the appropriate discounts.

2. If taxes are delinquent, the tax collector must proceed with collection as described in Section 197.182(3), F.S. Interest accrues on these delinquent taxes as prescribed by Chapter 197, F.S.

(3) TIME LIMITATIONS AND REQUIRED FORM FOR REQUESTING A REFUND; RESTRICTIONS ON APPLICATIONS FOR REFUND; GENERAL APPLICATION PROCEDURES.

(a)1. A completed and signed application Form DR-462 is required for a refund, except when the tax collector and property appraiser have jointly established procedures for corrections based on current year's taxes that are not initiated by a property owner.

2. A completed and signed Form DR-462 must be provided within the time limits in Section 197.182(1)(e), F.S., except for a payment made in error, defined in Section 197.182(1)(a)4. and 5., F.S.

(b) The time limit to submit a claim for refund in Section 197.182(1)(e), F.S., does not apply to or bar refunds resulting from cancellation of void or corrected tax certificates and release of tax deeds. Refunds may be granted for void and corrected tax certificates when a completed and signed application for refund is submitted during the seven-year life of the certificate, as specified in Section 197.482, F.S.

(c) A tax collector must accept and review all completed and signed applications for refund.

(4) REQUESTS FOR REFUND TO BE DETERMINED BY THE TAX COLLECTOR; PROCEDURES.

The tax collector must approve or deny refunds:

(a) Described in Section 197.182(1)(b), (c), and (d), F.S., without an order from the Department or regard to the amount of the refund claimed, or

(b) Based on a correction which results in a refund of less than \$2,500 for each tax year, as provided by Section 197.182(1)(k), F.S.

(5) REQUESTS FOR REFUND THAT MUST BE SUBMITTED TO THE DEPARTMENT FOR DETERMINATION; PROCEDURES. The tax collector must forward completed and signed refund applications described in Section 197.182(1)(a)1. through 6. and paragraph (1)(k), F.S., with all application documentation to the Department.

(6) DENIAL OF A REQUEST FOR REFUND; NOTICE TO APPLICANT; CONTESTING A DENIAL.

(a) An applicant must be notified when a refund request has been denied as provided in Section 197.182(1)(f) and (m), F.S.

(b) The notification must include the procedures for contesting the denial, as provided in Sections 194.171 and 197.182(1)(m), F.S.

(7) PROCEDURES FOR PAYING AN APPROVED REFUND APPLICATION. After a refund application is approved by the tax collector or the Department, the refund amount must be paid to the applicant as provided in Section 197.182(1)(d), (g), and (k) F.S., and in Rule 12D-13.0055, F.A.C.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.1145, 194.171, 196.295, 197.122, 197.123, 197.131, 197.182, 197.2301, 197.323, 197.332, 197.343, 197.3632, 197.432, 197.443, 197.473, 197.482, 197.492, 197.502, 197.582, 213.05 FS. History—New 6-18-85, Formerly 12D-13.09, Amended 12-10-92, 12-31-98, 12-30-99, 12-30-02, xx-xx-xx.

12D-13.010 Destruction of Twenty-Year-Old Tax Receipts. The collector may destroy tax receipts as they become 20 years old. He or she may also destroy receipts after they are one year old, provided they are microfilmed or microfiche. For purposes of this rule, microfilm and microfiche includes storage in digital electronic format. Microfilm or microfiche of tax receipts may be destroyed as it becomes 20 years old. Approval must be obtained from the Department of State, Division of Library and Information Services before destruction of any tax receipts by the tax collector, regardless of age.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 119.041, 119.09, 197.202, 213.05 FS. History—New 6-18-85, Formerly 12D-13.10, Amended 12-13-92, 1-2-01, Repealed xx-xx-xx.

12D-13.011 Lien of Taxes.

(1) On January 1 of each year, all taxes levied pursuant to the constitution and laws of this state shall become a first lien on the taxable property. A tax lien is superior to all other liens on the property and continues in full force and effect until discharged by payment or until barred by Chapter 95 or 197, F.S. If the sale of the personal property assessed is insufficient to pay all delinquent taxes, interest, fees, and costs due, then the lien shall attach to other personal property of the taxpayer within the county. When personal property on which a lien has attached for the non-payment of taxes cannot be located within the county, then the tax collector may seize other personal property of the taxpayer and sell said property. However, the first liens described in this rule section shall not apply against such other personal property which has been sold, and the tax liens against other personal property shall be subordinate to any valid prior or subsequent liens against such other personal property after it has been sold.

~~(2) All property owners are held to know that taxes are due and payable annually. They are charged with the duty of ascertaining amount of current and delinquent taxes due.~~

~~(3) A lien created through the sale of a tax certificate may not be foreclosed or enforced in any manner except as prescribed in these rules and in Chapter 197, F.S. Foreclosure by any party other than a tax certificate holder shall not extinguish the lien of the tax certificate. The lien evidenced by a tax certificate is superior to all other liens and as such shall be redeemed prior to any action being filed to foreclose by another lienholder (unless the tax certificate holder is made a party to the foreclosure).~~

~~(4) A lien created through the back assessment on real property acquired by a bona fide purchaser, as defined under Section 193.092(1), F.S., that had no knowledge that the property purchased had escaped taxation shall be assessed to the previous owner in accordance with and in the manner prescribed under Section 193.092(1), F.S. Such recorded liens comprise a lien on property in the same manner as a recorded judgment and may be enforced by the tax collector using all remedies related to recorded judgments.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 192.053, 193.092, 197.122, 197.332, 197.432, 213.05 FS. History—New 6-18-85, Formerly 12D-13.11, Amended 12-13-92, 12-31-98, 12-30-02, Repealed xx-xx-xx.

12D-13.012 Payment of Taxes Before ~~Prior to~~ Platting.

Land must ~~shall~~ not be subdivided or any plat filed until all taxes due and payable have been paid. At the request of the property appraiser, the tax collector must determine if there are any delinquent taxes, outstanding tax certificates or omitted years' taxes due by searching the property tax payment ~~In determining whether taxes are paid, the tax collector shall furnish, upon~~

~~request, a search of his or her records for a period of twenty years in order to determine that there are no delinquent taxes, outstanding tax certificates or omitted year's taxes. When necessary, the~~
~~The tax collector must shall certify whenever necessary that all taxes have been paid. For the purpose of the tax collector's certification, the payment of taxes admitted to be owing pursuant to Section 194.171, F.S., shall be deemed to be paid and the tax collector shall so certify. Payment made pursuant to Section 194.171, F.S., shall be noted by the tax collector and shall not deny or restrict the right of the property owner or his or her representative to file a plat or to subdivide said lands.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 95.281, 194.171, 197.192, 213.05 FS. History—New 6-18-85, Formerly 12D-13.12, Amended xx-xx-xx.

Substantial rewording of Rule 12D-13.013 follows. See Florida Administrative Code for present text.

12D-13.013 Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax

Warrants.

(1) This rule applies when a taxpayer contests a tax assessment in circuit court. It does not apply when contesting an assessment before a value adjustment board (see Rule 12D-13.005, F.A.C.).

(2) As provided in Section 194.171(3), F.S., a taxpayer must pay the amount he or she admits is owed to the tax collector before he or she can bring an action to contest a tax assessment. The tax collector must issue a receipt that contains the name of the person appearing on the tax roll, the year of assessment, legal description, the date and amount paid.

(3) When the assessed value of several parcels is being contested according to Section 194.171, F.S., the taxpayer must make a written statement as to the amount he or she admits is owed on each parcel. If there are several parcels of property assessed and included on one tax

notice, the property owner must prepare a statement admitting the amount owed on each parcel.

The tax collector's receipt must show each parcel and the taxpayer's payment for each parcel.

The tax collector must not issue a receipt without a written statement by the taxpayer.

(4)(a) A partial payment of taxes as required by Section 194.171(3), F.S., and the timely filing of a complaint according to Section 194.171(2), F.S., suspends all procedures for the collection of taxes for the contested year until a final disposition of the action is rendered by the court. On the recapitulation of the tax roll, the tax collector must show the unpaid portion as currently in litigation.

(b) A partial payment of taxes as required by Section 194.171(3), F.S., without the timely filing of a complaint for the contested year according to Section 194.171(2), F.S., does not suspend the procedures for the collection of any unpaid amounts.

(5)(a) If the termination of litigation or the non-filing of a timely court action occurs during the delinquent period for all other parcels, the tax collector must:

1. Collect the taxes due within 30 days. No discount, interest, penalties, or fees will apply during this time.

2. If taxes remain unpaid, they will be delinquent and all applicable fees and interest will be due. Procedures for advertising, tax certificate sale and issuance of tax warrants as described in Chapter 197, F.S. and this rule must be followed.

(b) When the court awards interest or penalties on the unpaid portion of taxes in litigation, the interest or penalties must be distributed to the taxing authorities in their pro rata share.

(6) When assessments on the current tax roll are involved in bankruptcy proceedings and the court has ordered the tax collector not to collect the taxes due, the tax collector may accept full payment of the taxes due if offered.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 194.171, 194.192, 194.211, 197.162, 197.333, 197.383, ~~213.05~~, 219.07 FS. History—New 6-18-85, Formerly 12D-13.13, Amended 12-27-94, xx-xx-xx.

Substantial rewording of Rule 12D-13.014 follows. See Florida Administrative Code for present text.

12D-13.014 Penalties or Interest, Collection on Roll.

(1)(a) When a property appraiser is required by law to impose penalties, he or she must list the penalties on the tax roll for collection by the tax collector.

(b) When a tax collector is required by law to levy penalties, he or she must collect the penalties.

(c) When either official makes an error levying or collecting penalties, the official responsible for the error must correct it.

(2) The tax collector must collect the entire penalty and interest. If the tax and non-ad valorem assessments are collected within the period of time for receiving a discount, the tax collector must only allow the discounts on the taxes and non-ad valorem assessments.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.072, 193.085, 193.114, 193.116, 193.122, 194.192, 195.002, 195.027, 197.122, 197.123, 197.131, 197.162, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.14, Amended 12-31-98, 12-3-01, xx-xx-xx.

Substantial rewording of Rule 12D-13.015 follows. See Florida Administrative Code for present text.

12D-13.015 ~~Printing and Posting of Tax Roll by Data Processing Methods, Delivery of Tax Roll to Tax Collector and Clerk of Court, and Destruction of Tax Rolls, and Microfilm or Microfiching of Tax Rolls.~~

(1) The property appraiser must certify the tax roll to the tax collector, value adjustment board, Board of County Commissioners, any taxing district, and any municipality. For taxing districts and municipalities, it is only necessary to certify that part of the roll that applies to each. The clerk must accept the copy of the tax roll that the property appraiser certifies to the tax collector.

(2) The tax collector must deliver the original tax roll to the clerk after completing the collection of taxes, selling certificates for non-payment of taxes and balancing the rolls to account for all taxes. The final posted copy of the roll is considered to be the original and may be in electronic format. The certificates of the value adjustment board and the property appraiser must be provided to the clerk with the certified tax roll and may be in electronic format.

(3) Any time after the tax collector delivers a copy of the original tax roll to the clerk, the clerk may destroy copies of the tax rolls that were previously delivered to his or her office. (See Rule 12D-8.017, F.A.C.) The original tax roll may not be destroyed by the clerk or any other officer or person until written permission has been obtained from the Florida Department of State.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085, 193.114, 193.116, 193.122, 195.002, 195.027, 197.322, 197.323, 197.332; ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.15, Amended 1-16-06, xx-xx-xx.

12D-13.016 Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account.

(1)(a) When any governmental unit purchases; or otherwise acquires property for government purposes by any means except condemnation, the person who is transferring the property must

~~pay all unpaid taxes, including owning such property shall be required to place the current year's taxes prorated to the date of transfer of title. This amount is held in escrow by with the county tax collector of the county where in which the property is located, an amount equal to the current taxes prorated to the date of transfer of title. "Current taxes" shall be calculated by applying the current assessment to the current millage rates.~~

~~(b) When In those cases where there is no current assessment, the property appraiser must provide an estimate of the value to be placed on the current tax roll to the tax collector shall obtain from the property appraiser a written estimate of the value to be placed upon the current tax roll.~~

~~(c) If the current year ad valorem millage or non-ad valorem assessment is not available, the millage or assessment used in the calculation for the previous past immediate tax year must shall be used to compute the prorated taxes if there is no other millage figure available.~~

~~(2) If the procedure for acquiring the property does not require a determination by a court of law, then it is shall be the purchaser's responsibility to ensure that the deposit of the current year's tax prorated to the date of transfer of title is made to the tax collector. Payment shall be by cash, certified check or money order.~~

~~(3)(a) Immediately after receiving upon receipt of the tax roll, the tax collector must shall prorate the taxes from January 1 until the day of taking or transfer based on upon the number of days the property was in possession of the seller. Unless stated otherwise, the The date as shown on the deed is shall be the day of transfer and the last day of ownership by the seller unless stated otherwise.~~

~~(b) After determining Upon determination of the tax liability, overpayments must shall be refunded according pursuant to Section 197.182, F.S. When In those cases where the amount~~

paid by the owner does not cover the amount of taxes due from January 1 until transfer, the unpaid taxes are considered ~~the taxes remaining unpaid shall stand~~ canceled on the tax roll and the List of Errors, Insolvencies and Double Assessments ~~Assessment~~. The Board of County Commissioners may cancel the ~~remaining~~ unpaid portion of taxes due according to Sections pursuant to Section 196.28 or 196.29, F.S.

(4) The tax collector must ~~shall be required to~~ deposit all funds received under this section in an escrow account. The ~~In all cases the~~ tax collector must always ~~shall~~ furnish a receipt for the amount paid to the person making the payment ~~a receipt for the amount paid~~.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 196.28, 196.29, 196.295, 197.182, 197.492, ~~213.05~~ FS. History–New 6-18-85, Formerly 12D-13.16, Amended ~~xx-xx-xx~~.

12D-13.019 Collection of Interest or Penalties on Back Assessments.

The tax collector must ~~shall~~ collect back assessments as provided in Section 193.092, F.S., together with taxes for the current year. If the back assessments are unpaid as of the date of delinquency, they will be subject to the same procedures as the current year’s taxes. ~~interest due on back assessments listed by the property appraiser on the current tax roll. The tax collector shall compute the interest, if any, on the current tax roll if the current assessment and the back assessments are not paid prior to April 1 or the date of delinquency, whichever is later. As with the current year’s taxes, discounts and interest~~ Discounts shall apply to taxes and non-ad valorem assessments only.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.072, 193.092, 197.122, 197.152, 197.172, 197.322, ~~213.05~~ FS. History–New 6-18-85, Formerly 12D-13.19, Amended 12-3-01, ~~xx-xx-xx~~.

12D-13.020 Dishonored Checks Received for Payment of Taxes and Tax Certificates,

Procedure.

~~(1) When a check received by the tax collector for the payment of taxes has been dishonored, within ten days of the check being dishonored the tax collector shall notify the owner of the property by mail that such check has been dishonored. The tax collector shall cancel the official receipt issued on said property and shall make an entry on the tax roll that the receipt was canceled because of a dishonored check. Where feasible, the tax collector may make a reasonable effort to collect the taxes due before canceling the receipt.~~

~~(2) The tax collector shall retain a copy of the canceled tax receipt and the dishonored check. Such copies may be destroyed pursuant to Rule 12D-13.010, F.A.C.~~

~~3) When a check received by the tax collector for the payment of tax certificates is dishonored and said certificates have not been delivered to the bidder, he or she shall retain the deposit and resell the tax certificates. If the certificates have been delivered he or she shall notify the Department and upon approval by the Department, cancel the certificates and resell said certificates.~~

~~(4) When a bidder's deposit is forfeited, for whatever reason, the tax collector shall retain the deposit and resell the tax certificate. If the tax collector has adjourned the tax certificate sale he or she shall readvertise the tax certificate to be resold under this rule. When the bidder's deposit is forfeited and the certificates readvertised, then the deposit shall be used to pay the advertising fees before other costs or charges are imposed. If any excess remains after advertising and other fees or costs have been paid, then the tax collector shall deposit the remainder in his or her official office account. If the tax collector fails to require a deposit and tax certificates are resold,~~

~~then the advertising charges required for the second sale shall not be added to the face value of the tax certificate.~~

~~(5) If the tax certificate sale has not been adjourned the tax collector shall add the certificates to be resold to the sale list and continue the sale until all tax certificates are sold.~~

~~*Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.332, 197.333, 197.383, 197.432, 197.4325, 213.05 FS. History—New 6-18-85, Formerly 12D-13.20, Repealed xx-xx-xx.*~~

12D-13.021 Computerized Mass Payment of Real Estate Taxes.

~~(1) Mass tax payment is the use of a computerized system for aggregate billing, paying and receipting of large numbers of real estate tax accounts. Computerized mass payment eliminates validating individual tax notices and allows the use of data processing equipment and numerical property identifiers to facilitate the payment of taxes.~~

~~(2) When computerized mass payments are used, financial institutions which act as escrow agents for the payment of real estate taxes shall be required to keep the county parcel identification number on each escrow account or mortgage. In September, the mortgage company shall send to the tax collector a magnetic tape containing one record for each account to be paid. The county shall process this tape extending the tax amount and, as soon as the tax roll is extended, return the tape to the mortgage company.~~

~~(3) During the first 30 days in which the tax roll is open for payment of taxes the mortgage company shall return to the tax collector the magnetic tape under a cover letter with their remittance stating they wish to pay the accounts on the attached tape.~~

~~(4) A special cash register/validating machine number shall be assigned to data processing. As the magnetic tape is processed, the tax notices shall be printed and validated at the same time.~~

~~The validation shall consist of the computer printing and the consecutive receipt number. Other copies may be either mailed out to the taxpayer or returned to the mortgage company, depending upon the agreement between the two parties. The owner of the property must be mailed a mortgagor tax notice at the same time as other property owners' tax notices are mailed.~~

~~(5) Immediately after the tax notices are printed and validated by the computer, a printout of accounts paid shall be made. This printout shall show (1) the register number assigned, (2) the items so validated by identification number (item number, folio number, etc.) in consecutive receipt number order, (3) gross tax due on each item, (4) discount amount, (5) the validated amount and the total amount of taxes paid. A copy of the deposit slip depositing the remittance received with the magnetic tape shall be attached to this printout and maintained for auditing purposes.~~

~~(6) The method of mass tax payment may vary between counties, but in each case, the tax collector shall request authority from the Department authorizing him to collect taxes by mass payment. In this request the tax collector shall set forth the procedure to be used between his or her office, the financial institution and data processing. Financial institutions failing or refusing to comply with the tax collector's information requirements and deadline dates shall be in the same position as any other taxpayer receiving tax notices and paying taxes.~~

~~(7) The tax collector is not required to process requests for tax notices which have invalid identification numbers or multiple requests for the same tax notice. If more than one financial institution requests the same tax notice the tax collector shall forward the tax notice to the taxpayer (property owner). The tax collector shall then notify each financial institution as to why they have not received the requested tax notice.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.322,

*197.332, 197.333, 197.344; 213.05 FS. History—New 6-18-85, Formerly 12D-13.21, Repealed
xx-xx-xx.*

Substantial rewording of Rule 12D-13.022 follows. See Florida Administrative Code for present text.

12D-13.022 Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan ~~Form of Notice and Application for Alternative Payment of Property Taxes and Form of Notice to be Advertised.~~

(1) The tax collector must notify taxpayers of their right to pre-pay taxes and non-ad valorem assessments by installment, as provided in Section 197.222(5), F.S.

(2)(a) Any taxpayer who chooses to pay taxes by the installment method must file an application with the tax collector by the statutory deadline for each tax notice. Taxpayers must use application Form DR-534, Application for Installment Payment of Property Taxes, incorporated by reference in Rule 12D-16.002, F.A.C.

(b) The postmark, electronic submission or delivery date of each application determines whether the application was filed on time. A taxpayer who does not file on time cannot participate in the installment payment plan for that year.

(3) After receiving a timely application, the tax collector must prepare and send quarterly installment tax notices with the discount rates provided by Section 197.222, F.S. Tax notices for installment payments may be sent early, but must be sent so the taxpayer has at least 30 days to pay and receive the appropriate discount.

(4) Estimated taxes for installment payments must be divided into four payments to be made in June, September, December, and March. The December and March installment payments must be adjusted to reflect the increase or decrease of the current year's taxes.

(5) A taxpayer who applies to make installment payments and makes the first payment on time is required to pay by installments for that year. The taxpayer may pay installments before they are due if the current year's tax roll is open for collection. When paid early, the taxpayer is only entitled to the discounts applicable to the installment payments and not to the discounts applicable to annual payments under Section 197.162, F.S.

(6) When an application to pay taxes by installment has been filed on time and the property is then transferred in whole or part by any method, the new owner(s) must continue the installment payment plan for that tax year. The taxpayer may pay installments before they are due if the current year's tax roll is open for collection. When paid early, the taxpayer is only entitled to the discounts applicable to the installment payments and not to the discounts applicable to annual payments under Section 197.162, F.S.

(7) When the property has been divided, the owner(s) must file a request for cutout with the tax collector. Cutouts may be processed at any time in the payment schedule. Each cutout will continue to be paid by installment for that tax year and is subject to the same discounts and deadlines as the original tax bill.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 192.048, 195.022, 197.162, 197.222, 197.3632, 213.05 FS. History—New 6-18-85, Formerly 12D-13.22, Amended 12-13-92, xx-xx-xx.

12D-13.023 Installment Taxes: Distribution of Taxes and Interest, Schedule.

~~(1) Installment taxes and penalties collected shall be distributed as provided by Section 197.383, F.S. Interest earned on installment taxes shall be distributed pursuant to Section 197.383 or 219.075, F.S. The tax collector may retain ten (10) percent of each taxing authority's~~

~~estimated distribution to offset over or under distribution payments. Upon receipt of the final certified tax roll the collector shall balance the distribution account of each taxing authority.~~

~~(2) All taxes collected for installment payments shall be invested in accordance with Section 219.075, F.S.~~

~~*Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.222, 197.383, 213.05, 219.075 FS. History—New 6-18-85, Formerly 12D-13.23, Amended 12-30-97, Repealed xx-xx-xx.*~~

12D-13.024 Installment Taxes: Tax Collector to Mail Applications.

~~(1) The tax collector shall mail, to those taxpayers requesting it, an application for installment payment of ad valorem property taxes, Form DR 534, Notice and Application for Alternative Payment of Property Taxes (incorporated by reference in Rule 12D 16.002, F.A.C.). It shall only be necessary to mail one application to owners of multiple parcels. Owners of multiple parcels shall be notified that additional applications may be obtained from the tax collector upon request.~~

~~(2) The postage shall be paid out of the general fund of the county upon statement by the tax collector.~~

~~*Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.222, 197.322, 197.3632, 213.05 FS. History—New 6-18-85, Formerly 12D-13.24, Amended 12-13-92, 12-30-02, Repealed xx-xx-xx.*~~

12D-13.025 Installment Taxes: Who May File an Application; Minimum Tax Bill.

~~(1) Any person or other legal entity in whose name property is assessed on the assessment roll shall have the right to file an application to pay taxes by the installment plan. The terms~~

~~“owner” and “possessor” may be used interchangeably with “taxpayer” for the purpose of determining eligibility to file an application and pay installment taxes.~~

~~(2) To be eligible to apply for payment by installment, the estimated taxes and non-ad valorem assessments on the property for which a taxpayer desires to pay by installment must exceed one hundred dollars. Estimated taxes shall be equal to last year’s taxes, regardless of any change in assessment, millage, or homestead exemption. Effective with the 1998 tax year, payment by installment will be allowed where the estimated taxes and non-ad valorem assessments exceed one hundred dollars on each tax notice.~~

~~*Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.222, 197.3632, 213.05 FS. History—New 6-18-85, Formerly 12D-13.25, Amended 5-23-91, 12-13-92, 12-25-96, Repealed xx-xx-xx.*~~

12D-13.026 Installment Taxes: Preparation and Mailing of Tax Notices.

~~Upon timely receipt of an application for installment payment of taxes, the tax collector shall prepare and mail installment tax notices. When possible, tax notices for installment payments should be mailed so that the taxpayer has at least a 30 day period to pay.~~

~~*Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.222, 213.05 FS. History—New 6-18-85, Formerly 12D-13.26, Repealed xx-xx-xx.*~~

12D-13.027 Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan.

~~(1) A taxpayer who desires to pay taxes by installment shall file an application for each parcel with the tax collector on or before the last day of April of the tax year. Applications~~

mailed by the taxpayer shall be determined to be timely filed based upon the postmark.

Applications not timely filed shall not be accepted and the tax collector shall notify the taxpayer accordingly. Failure to file a timely application shall exclude a taxpayer from participation in the installment payment plan for ad valorem property taxes including non ad valorem assessments for that year.

(2)(a) Estimated taxes for installment payments shall be divided into four equal payments to be made in June, September, December, and March. The December and March installments shall be adjusted to reflect increases or decreases on the actual certified current year's tax roll.

(b) For purposes of this rule section, when an installment payment due date ends on a Saturday, Sunday, or legal holiday, the due date shall be extended to the next working day if payment is delivered to a designated collection office of the tax collector. Taxpayers making such payment shall be entitled to the applicable discount rate authorized by this rule section. Such extension shall not operate to extend any other payment due date. Legal holiday shall mean any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

(c) The first installment may be accepted after June 30 if payment is made no later than July 30 and the payment includes a penalty of 5 percent. Discounts do not apply to payments of the first installment made after June 30.

(3) The installment payment schedule is as follows:

First Installment

Payment: One quarter of the total estimated taxes discounted at 6 percent, if payment is made not later than June 30.
Payment accepted after June 30 and by July 30 is not

~~discounted and must include a 5 percent penalty.~~

~~Second Installment~~

~~Payment: One quarter of the total estimated taxes discounted at 4 1/2 percent. Payment shall be made not later than September 30.~~

~~Third Installment~~

~~Payment: One quarter of the total estimated taxes, plus or minus, as the case may be, one half of any adjustment pursuant to a determination of actual tax liability discounted at 3 percent. Payment shall be made not later than December 31.~~

~~Fourth Installment~~

~~Payment: One quarter of the total estimated taxes, plus or minus, as the case may be, one half of any adjustment pursuant to a determination of actual tax liability. No discount. Payment shall be made not later than March 31.~~

~~(4) Any installment not paid before April 1 shall become delinquent as other taxes and if not paid the delinquent taxes shall be advertised and a tax sale certificate shall be sold as required by law.~~

~~(5) When a taxpayer files a timely application the first installment must be paid not later than June 30, to avoid penalty, or not later than July 30 when accompanied by a penalty of 5 percent in order for the property owner to continue paying by installments.~~

~~(6) Once a taxpayer applies to make installment payments and timely makes the first payment, he or she is required to continue as an installment taxpayer for that year and only the discounts applicable to installment payments shall apply for that year. Any installment payments not paid timely shall be due in full without any discount. If the taxpayer attempts to pay off the third and fourth installment prior to the time they are due, such as in November, he or she may do so but is only entitled to the discounts applicable to the installment payment and not to the discounts applicable to annual payments.~~

~~(7) When an application to pay taxes by installment has been filed in a timely manner and where property is then transferred in whole or part by any method, the new owner or owners shall continue the installment payment plan for at least that tax year.~~

~~(8) Where the property has been divided owner or owners shall file with the tax collector a request for split or cutout. Splits and cutouts may be processed at any time in the payment schedule if desired by the property owner.~~

~~(9) The provisions of the installment payment plan shall pertain where the taxes for each tax notice are estimated to be more than \$100.~~

~~(10) After submission of an initial application, a taxpayer shall not be required to submit additional annual applications as long as he or she continues to elect to prepay taxes in installments pursuant to this section. However, if in any year he or she does not so elect, reapplication shall be required for a subsequent election to do so.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.222, 197.3632, 197.432, 213.05 FS. History—New 6-18-85, Formerly 12D-13.27, Amended 5-23-91, 12-13-92, 12-30-97, Repealed xx-xx-xx.

12D-13.028 Homestead Tax Deferral - Definitions.

~~For purposes of property tax deferral on homesteads:~~

~~(1) The applicant's "household" means a person or persons living together in a room or a group of rooms as a housing unit, but does not include persons boarding in or renting a portion of the abode upon which application for deferral is made.~~

~~(2) "Income" means the "adjusted gross income," as provided under Section 197.243(2), F.S., of all members of a household.~~

~~(3) "Inheritance income" means payments received by a member of the applicant's household as an heir of an intestate estate, a devisee under a will, a beneficiary under a testamentary trust, or through other means of distributing assets upon death.~~

~~(4) The "current value" of unsatisfied liens on the homestead means the amounts necessary to retire the principal debts, accrued interest and penalties for which a lien stands as security. The current value of unsatisfied liens shall be determined as of the date that application for tax deferral is made or the date that the tax deferral recipient responds to the tax collector's notification according to Section 197.263(5), F.S., and shall be presumed to remain unchanged until the next succeeding annual determination, unless the tax collector receives actual notice of a change in the current value of such liens. It shall be the affirmative duty of tax deferral applicants and recipients to forthwith advise the tax collector of the current value of new liens attaching to property upon which tax deferral application has been made or upon which tax deferral has been granted.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.242, 197.243, 197.252, 197.2524, 197.253, 197.263, 213.05 FS. History—New 6-18-85, Formerly 12D-13.28, Amended 12-20-01, Repealed xx-xx-xx.

12D-13.0283 Property Tax Deferral -- Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred.

(1) To participate in the tax deferral program, a property owner must submit an annual application to the tax collector by March 31 following the year in which the taxes and non-ad valorem assessments are assessed. A taxpayer must use Form DR-570, Application for Homestead Tax Deferral; Form DR-570AH, Application for Affordable Housing Property Tax Deferral; or Form DR-570WF, Application for Recreational and Commercial Working Waterfronts Property Tax Deferral, which are all incorporated by reference in Rule 12D-16.002, F.A.C. Each application for tax deferral must be signed and dated by the applicant, and, if mailed, must be postmarked by March 31.

(2) The tax collector must send notification of approval or disapproval to each taxpayer who files an application for tax deferral. Form DR-571A, Disapproval of Application For Tax Deferral, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify the applicant that the application was disapproved.

(a) If the tax collector approves an application for tax deferral, he or she must include the amount of any taxes, non-ad valorem assessments, and interest not deferred with the notification of approval.

(b) Any taxes, non-ad valorem assessments, and interest not deferred are eligible for the discount rate applicable to early payments as of the date the application was submitted, provided that the amount not deferred is paid within 30 days of the approval date.

(3) Outstanding taxes, non-ad valorem assessments, or tax certificates not deferred must be collected as provided in this rule chapter and are unaffected by the deferral of taxes for any other year.

(4) The tax collector must send a current bill for each year.

(5) If the application for tax deferral is denied, the tax must be paid at the discount or interest rate provided in Sections 197.162 or 197.172, F.S.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.172, 197.2421, 197.2423, 197.252, 197.3632 FS. History—New xx-xx-xx.

12D-13.0285 Property Tax Deferral – Procedures for Reporting the Current Value of All Outstanding Liens.

(1) By November 1 of each year, the tax collector must notify each owner of homestead property on which taxes have been deferred to report the current value of all outstanding liens on the property. Within 30 days of notification, the owner must submit a list of all outstanding liens with the current value of all liens.

(2) The “current value of all outstanding liens” means the amount necessary to retire all unpaid principal debts, accrued interest and penalties for which a lien acts as security. The current value must be computed on the date that the property owner responds to the tax collector’s notification according to Section 197.263(4), F.S. The current value is presumed to remain unchanged until the next annual determination, unless the tax collector receives actual notice of a change in the current value.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2423, 197.2425, 197.254, 197.263, 197.3632 FS. History—New xx-xx-xx.

12D-13.0287 Property Tax Deferral -Appeal of Denied Tax Deferral and Imposed

Penalties.

(1) Any applicant denied a property tax deferral may appeal the tax collector's decision to the value adjustment board (VAB). The petition must be filed with the VAB within 30 days after the tax collector sends the notice of denial.

(2) Any tax deferral applicant or recipient may appeal any penalties imposed on them to the VAB. The petition must be filed with the VAB within 30 days after the penalties are imposed.

(3) The petition must be filed using Form DR-486DP, Petition to The Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing, incorporated by reference in Rule 12D-16.002, F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2425, 197.301, FS.

History—New xx-xx-xx.

12D-13.029 Property Homestead Tax Deferral - Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and ~~Delinquent~~ Deferred Taxes.

(1) Deferred payment tax certificates will be issued for all deferred taxes, but these tax certificates ~~Deferred payment taxes~~ are exempt from the advertisement and public sale provisions of ~~Sections~~ ~~Section~~ 197.432 or 197.4725, F.S. The tax collector must ~~shall~~, ~~at the time of the tax certificate sale held pursuant to Section 197.432, F.S.~~, strike off each deferred payment tax certificate to the county.

(2) ~~In the event that undeferred taxes, including non-ad valorem assessments, or tax certificates are outstanding, they shall be collected in the usual manner provided in this rule~~

chapter and shall be unaffected by the homestead deferral of taxes for prior or later years. The tax collector shall send a current bill for each year.

~~(3) In the event that deferred taxes become delinquent, the tax collector shall, on June 1 following the date the taxes become delinquent, proceed with the collection of the delinquent deferred taxes in the manner prescribed by Sections 197.263 and 197.432, F.S., for the collection of undeferred delinquent taxes. A tax certificate shall be issued to the persons who will pay the amount of all outstanding delinquent deferred taxes and interest accrued thereon plus the statutory interest accruing by reason of delinquency.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.252, 197.253, 197.254, 197.262, 197.263, 197.301, 197.3632, 197.432, 197.4725 ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.29, Amended 5-23-91, 12-13-92, xx-xx-xx.

12D-13.030 Homestead Tax Deferral - Adjustment of Current Year's Income.

~~In the case of application for tax deferral before the end of the calendar year in which current taxes including non-ad valorem assessments are assessed, the applicant's household income shall be adjusted to reflect the full year's estimated income. The estimate of full year's household income shall be made by multiplying the household income received to the date of application by a fraction, the numerator being 365 and the denominator being the number of days expired in the calendar year to the date of application.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.252, 197.3632, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.30, Amended 12-13-92, Repealed xx-xx-xx.

12D-13.031 Homestead Tax Deferral - Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage.

~~(1)(a) Any person who is entitled to claim homestead tax exemption under Section 196.031(1), F.S., may defer payment of a portion of the combined total of ad valorem taxes and non-ad valorem assessments for which a tax certificate would be sold under Chapter 197, F.S., levied on his or her homestead by filing an annual application with the tax collector on or before January 31 following the year in which the taxes and non-ad valorem assessments are assessed. The application for tax deferral shall be upon Form DR 570, Application for Homestead Tax Deferral, and shall be signed by the applicant.~~

~~(b) Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish, with his or her application, a certificate of eligibility to receive the exemption from the property appraiser.~~

~~(2) When the application is approved, the tax collector shall defer that portion of the combined total described in subsection (1) of this rule section:~~

~~(a) Which exceeds five percent of the applicant's household income for the prior calendar year, or~~

~~(b) In their entirety if the applicant's household income for the prior calendar year is less than 10,000 dollars, or~~

~~(c) If the applicant is entitled to claim the increased exemption by reason of age and residency as provided in Section 196.031(3)(a), F.S., the tax collector shall defer that portion of the combined total described in subsection (1) of this rule section:~~

~~1. Which exceeds three percent of the applicant's household income for the prior calendar year, or~~

~~2. In their entirety if the applicant's household income for the prior calendar year is less than 10,000 dollars, or~~

~~3. In their entirety if the applicant is 65 years of age or older and the applicant's household income is less than the household income designated for the additional homestead exemption for persons age 65 and older as provided in Section 196.075, F.S.~~

~~(3) No tax deferral shall be granted.~~

~~(a) If the total amount of deferred taxes, non-ad valorem assessments, and interest plus the total amount of all other unsatisfied liens on the homestead exceeds 85 percent of the assessed value of the homestead, or~~

~~(b) If the primary mortgage financing on the homestead is for an amount which exceeds 70 percent of the assessed value of the homestead.~~

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 196.031, 196.075, 197.2423, 197.243, 197.252, 197.253, 197.3632, 213.05 FS. History—New 6-18-85, Formerly 12D-13.31, Amended 12-13-92, 10-2-07, Repealed xx-xx-xx.

12D-13.032 Homestead Tax Deferral - Payment of Tax.

~~If the application for tax deferral is approved, the applicant shall receive the discount prescribed by Section 197.162, F.S., on the amount of the undeferred portion of the current taxes including non-ad valorem assessments if paid within thirty days of the date of approval of the application. The tax collector shall give notice by mail of the approval and of the amount of any undeferred tax. If the undeferred portion of the taxes is not paid within thirty days of the approval of the application, the tax shall be paid at the discount or the interest rates prescribed by Section 197.162 or 197.172, F.S. If the application is disapproved the tax shall be paid at the monthly discount or interest rate prescribed by Section 197.162 or 197.172, F.S.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.172, 197.253, 197.3632, 213.05 FS. History–New 6-18-85, Formerly 12D-13.32, Amended 12-13-92, Repealed xx-xx-xx.

12D-13.033 Homestead Tax Deferral - Notification to Tax Deferral Recipients.

~~On or before December 31 of each year, the tax collector shall provide notice to each owner of property upon which taxes have been deferred of the duty to submit the current value of all outstanding liens upon the owner's homestead. Such notice shall be on a form designated by the tax collector. Within 30 days of notification the owner shall submit in writing, on a form designed by the tax collector, a list of all outstanding liens upon the owner's homestead, showing the current value thereof and shall sign the same.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.253, 197.263, 213.05 FS. History–New 6-18-85, Formerly 12D-13.33, Repealed xx-xx-xx.

12D-13.034 Homestead Tax Deferral – Proof of Insurance.

~~Upon application for tax deferral or upon the annual notification to a tax deferral recipient pursuant to Section 197.263(5), F.S., each tax deferral applicant or recipient shall provide to the tax collector proof of a current insurance policy as required by Section 197.253(5), F.S., containing a clause obligating the carrier to notify the loss payee of cancellation or nonrenewal of the policy.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2423, 197.253, 197.263, 213.05 FS. History–New 6-18-85, Formerly 12D-13.34, Repealed xx-xx-xx.

12D-13.035 Homestead Tax Deferral - Property Appraiser to Notify Tax Collector of Denial of Homestead Application.

~~The property appraiser shall promptly notify the tax collector of denials of homestead application and changes in ownership upon properties which have been granted tax deferral.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.252, 197.263, 213.05 FS. History—New 6-18-85, Formerly 12D-13.35, Repealed xx-xx-xx.

12D-13.0355 Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants.

~~Any payment of the deferred tax liability for lands subject to a conveyance of land development rights or a conservation easement covenant to the governing board of a public agency as described in Section 193.501(6)(a), F.S., or a charitable corporation for trust as described in Section 704.06(3), F.S., shall be payable to the county tax collector within 90 days of the date of approval by the board, corporation or trust of the reconveyance or release. The tax collector shall annually report to the Department the amount of deferred tax liability collected pursuant to Section 193.501, F.S.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.501, 704.06 FS.

History—New 4-18-94, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.036 follows. See Florida Administrative Code for present text.

12D-13.036 Advertisement of Property with Delinquent Taxes.

(1) The advertisement must include:

(a) A distinctive title (e.g., “Notice of Tax Certificate Sale”);

(b) The date and time the sale will begin;

(c) The location of the sale, including city and county, or the website on which the sale will be conducted (if by electronic means);

(d) A statement explaining the sale, specifying the amount due, and explaining that the amount due on each parcel includes costs, interest and prorated advertising costs, as well as taxes and non-ad valorem assessments;

(e) The person in whose name the property is assessed; and,

(f)1. The legal description as shown on the tax roll, or the parcel identification number or other information which identifies the property on the current tax roll.

2. If the parcel identification number is used, this language must be included in the newspaper notice of sale:

See Current Tax Roll for
Complete Legal Description.

(2)(a) The tax collector may list all lots to be sold that are owned by the same taxpayer in a subdivision under one subdivision heading. For example: Wild Subdivision, Lot 1, Block A, Lot 6, Block R.

(b) To apportion the advertising costs among the parcels of property, the costs of the subdivision heading will be prorated to all parcels advertised in that particular subdivision. The cost of advertising legal descriptions may be computed on a flat rate basis, regardless of the length of the description.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.402, 197.413, 213.05 FS. History—New 6-18-85, Formerly 12D-13.36, Amended 3-15-94, 12-27-94, 12-31-98, xx-xx-xx.

Substantial rewording of Rule 12D-13.037 follows. See Florida Administrative Code for present text.

12D-13.037 Collection of Taxes by Mail; Minimum Tax Bill; Collection Before Prior to Certified Roll.

The tax collector must not accept payment of taxes until the tax roll has been certified according to Section 193.122(2), F.S., except when:

(1) A taxpayer files a complaint before certification and makes payment according to Section 194.171(3), F.S.

(2) The tax collector must collect payment of prorated taxes on land acquired by a governmental unit after January 1, but before November 1 of the tax year, as provided in Section 196.295, F.S. (For the procedure to determine proration, see Rule 12D-13.016, F.A.C.)

(3) Collection under an interim assessment roll has been approved according to Section 193.1145, F.S.

(4) Collection of installment taxes are made according to Section 197.222, F.S.

(5) Collection of estimated taxes are made according to Section 197.2301, F.S.

Rulemaking Specific Authority 193.1145(9), 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.072, 193.1145, 193.122, 194.171, 196.295, 197.212, 197.222, 197.2301, 197.322, 197.343, 197.3632, 213.05 FS. History—New 6-18-85, Formerly 12D-13.37, Amended 5-23-91, 12-13-92, 12-25-96, 12-3-01, xx-xx-xx.

12D-13.038 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments; ~~Informational Notice; Instructions for Preparation and Mailing.~~

(1) Form DR-528, The form of the Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (example only), incorporated by reference in Rule 12D-16.002, F.A.C, must

~~comply with shall be as prescribed by~~ Section 197.3635, F.S.

(2) The tax collector ~~may shall be authorized to~~ include an additional statement with ~~in the mailing of the notice of ad valorem taxes and non-ad valorem assessments an additional statement~~ offering an explanation of any item on the notice. ~~This supplemental statement may include the name and address of the tax collector, telephone number, location and branch offices, information concerning payment by mail and the tax collector's policy regarding validating tax notices. Other information may be included as the tax collector deems necessary to accomplish the objective of collection and distribution of taxes.~~

(3) ~~The tax collector shall notify the taxpayer of each parcel appearing on the real property assessment roll of the right to defer payment of taxes and non-ad valorem assessments pursuant to Section 197.252, F.S. The notice shall be printed on the back of the envelope used for mailing the notice of ad valorem taxes and non-ad valorem assessments and shall read:~~

~~NOTICE TO TAXPAYERS ENTITLED TO HOMESTEAD EXEMPTION~~

~~If your income is low enough to meet certain conditions, you may qualify for a deferred tax payment plan on homestead property. An application to determine eligibility is available in the county tax collector's office.~~

~~Rulemaking Specific Authority 195.022, 195.027(1), 197.3635, 213.06(1) FS. Law Implemented 197.252, 197.254, 197.322, 197.343, 197.3632, 197.3635, 213.05 FS. History—New 6-18-85, Formerly 12D-13.38, Amended 5-23-91, 1-11-94, xx-xx-xx.~~

12D-13.039 Tax Certificate Notice.

~~(1) Pursuant to Section 197.322(3), F.S., annual notice of outstanding tax certificates shall be mailed to the taxpayer at the same time the tax notices are mailed, in the following~~

circumstances:

~~(a) Where there are outstanding tax certificates less than seven years old held by individuals without regard as to the levying local governing board or taxing authority; provided however that annual notice shall be given of certificates outstanding as of July 1, 1973, until such certificates are 20 years old.~~

~~(b) Where county owned tax certificates and omitted year's taxes are outstanding.~~

~~(2) The notice of outstanding tax certificates required by Section 197.322(3), F.S. and this rule may be included on the tax notice, or on Form DR-536, Notice of Outstanding Tax Sale Certificate(s) or Delinquent Taxes.~~

Rulemaking Specific Authority 195.022, 195.027(1), 197.343(4), 213.06(1) FS. Law Implemented 197.322, 197.343, 197.3632, 197.3635, 213.05 FS. History—New 6-18-85, Formerly 12D-13.39, Repromulgated 5-23-91, Amended 12-13-92, Repealed xx-xx-xx.

12D-13.040 Notice to Mortgage of Real and Personal Property Taxes.

It is the responsibility of the mortgagee, lienholder or vendee requesting information under Section 197.344, F.S., to provide his or her most current address to the tax collector so that the notice is sent to the proper address.

~~(1) Current Taxes:~~

~~(a) Upon delivery of a written request from a mortgagee or lienholder stating that he or she is the trustee of an escrow account for ad valorem taxes due on the property, the tax collector shall mail to the mortgagee or lienholder the notice of taxes against the property. When the original tax notice is mailed to a trustee of an escrow account, the tax collector shall mail a duplicate notice to the owner of the property with the additional statement that the original has been sent to~~

~~the trustee. The tax collector shall also mail a duplicate tax notice to the vendee of a recorded contract for deed, or, if the contract is not recorded, the duplicate shall be mailed to the vendee upon written application.~~

~~(b) When a written request from a trustee of an escrow account or vendee of a contract for deed is in the form of a computer printout or attached to a computer printout or some other method of listing multiple legal descriptions on which the mortgagee is requesting notice, then the tax collector shall whenever necessary make whatever reasonable requirements of the trustee or vendee as are necessary to ensure that the listing is correct. The tax collector may establish cut off dates, periods for updating the list and any other reasonable requirements to ensure that tax notices are mailed to the proper party on time. The trustee or vendee shall submit the written request annually on a date determined by the tax collector. The trustee or vendee shall also ensure that the list contains current accounts only and all satisfied mortgages have been purged.~~

~~(2) Delinquent Taxes:~~

~~(a) A mortgagee, lienholder or vendee whether the document is recorded or unrecorded, may file a description of land encumbered by a mortgage, lien or contract for deed with the collector on or before May 1 of each year and be entitled to receive all information during the current tax year concerning any delinquent taxes, certificates issued or tax sales of the property for the current year. The collector shall collect in advance a fee of two dollars annually for these services. This service charge shall apply to each legal description filed. This is an annual service charge and must be collected each year. The collector is not required to search the prior tax sales or other such records, but, on request, may search for information the immediate two prior tax years. The fee for each year's service shall be two dollars.~~

~~(b) With regard to delinquent taxes the collector shall notify the mortgagee, lienholder or~~

vendee as soon as a list of delinquent taxes is prepared. A copy of the newspaper advertisement of the List of Certificates to be sold shall suffice as notice. With regard to tax sale certificates, the notice should be furnished not later than 60 days after the issuance of tax certificates.

(3) The following information should be included in the above mentioned notices with regard to real property:

(a) A sufficient description of land sold, or for which a certificate has been issued, to put the mortgagee, lienholder, or vendee on notice that land in which it is interested has been affected;

(b) The number of each certificate issued and to whom;

(c) The face amount of the certificate and effective date for interest on the certificates;

(d) The cost for redemption of the certificates or cost to redeem the property from a tax deed sale.

(4) In the case of personal property, the tax collector shall notify the mortgagee, lienholder or vendee of delinquent taxes on the property described prior to April 25 of the year following the year of assessment. (See Rule 12D-13.036, F.A.C.) The following information shall be provided to the mortgagee, lienholder or vendee who has made application:

(a) Where practical, a general description of the property on which the taxes are assessed;

(b) The location of the personal property and the name in which the property is assessed; and

(c) The amount of taxes, interest, and all costs owed.

(5) Notice shall be by first class mail and it shall be the duty and responsibility of the mortgagee, lienholder or vendee to provide his or her most current address to the tax collector so that said notice is mailed to the proper address as required by this rule. Any notice mailed by the tax collector pursuant to this rule which is returned due to improper address or incorrect address shall not be required to be remailed.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.344, 213.05 FS. History—New 6-18-85, Formerly 12D-13.40, Amended xx-xx-xx.

12D-13.041 Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights.

~~(1) When the taxes under Section 193.481, F.S., on subsurface rights have become delinquent and a certificate is to be sold on the delinquent subsurface rights, the collector shall be responsible for notifying the assessed fee owner by regular first class mail of such delinquencies. The assessed fee owner shall have the right to purchase the certificate at the maximum rate allowed by law (18 percent per year) on the day of sale before other bids are accepted.~~

~~(2) When a tax certificate on subsurface rights is purchased by the fee owner and an application for a tax deed is initiated under Section 197.502, F.S., the fee owner is in the same position as are other bidders at the clerk's sale. Priority extends only to the purchase of a tax certificate by the fee owner and does not extend to the purchase of any tax deed.~~

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.481, 197.343, 197.502 213.05 FS. History—New 6-18-85, Formerly 12D-13.41, Amended 1-11-94, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.042 follows. See Florida Administrative Code for present text.

12D-13.042 Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax

Collectors; Attachment of Personal Property in Case of Removal.

(1)(a) A petition filed under Section 197.413(2), F.S., must request the court to authorize the collection of all costs and fees that any public official may expend or charge in their official duty of levying on, seizing, and selling personal property.

(b) Costs and fees which may be authorized include, but are not limited to:

1. A pro rata portion of the filing fee;
2. The fee charged by the clerk for taxpayer notification that a petition was filed;
3. A pro rata portion of the advertising fees or charges;
4. A pro rata portion of the attorney's fees incurred in the filing of the petition;
5. Statutory fees of the tax collector, sheriff and clerk;
6. Storage fees;
7. Transportation costs; and,
8. Insurance fees.

(2) The tax collector may include all delinquent personal property accounts on one petition, or may file several petitions which include any number of delinquent taxpayers the tax collector determines to be necessary.

(3) When the tax collector determines that the property appraiser has assessed personal property with an incomplete or improper identification, and the tax collector cannot proceed under Section 197.413, F.S., the tax collector must notify the property appraiser that the property is not properly described or identified.

(4)(a) Form DR-517, Tax Collector's Warrant, incorporated by reference in Rule 12D-16.002, F.A.C., may be used to notify the sheriff in the county where the tangible personal property is located, that the court has validated a warrant authorizing the seizure and sale of the tangible personal property to collect delinquent taxes as provided in Section 197.413, F.S.

(b) Form DR-517L, Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify a lessee that the court has validated a warrant authorizing the seizure and sale of real property or tangible personal property or both to collect delinquent taxes as provided in Sections 197.413

and 197.417, F.S.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 192.053, 197.122, 197.332, 197.412, 197.413, 197.414, 197.416, 197.417, ~~213.05~~ FS. History–New 6-18-85, Formerly 12D-13.42, Amended 5-23-91, 12-13-92, 12-27-94, xx-xx-xx.

Substantial rewording of Rule 12D-13.044 follows. See Florida Administrative Code for present text.

12D-13.044 Sale of Personal Property After Seizure.

(1)(a) Personal property which is seized for delinquent taxes must be sold at public auction as authorized by Section 197.417, F.S. The tax collector is entitled to the same fees and charges allowed to sheriffs for execution sales according to Section 30.231, F.S.

(b) Form DR-514, Notice of Sale of Tangible Personal Property for Delinquent Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify the owner of a scheduled public auction to sell the seized tangible personal property.

(2) In addition to the advertisement required by Section 197.417, F.S. the tax collector may also advertise in other publications, such as trade journals and newspapers.

(3)(a) When multiple items are seized, the tax collector must sell each item separately except when separate sale of the items would reduce the sale price of the whole, or when the items of property would be damaged or otherwise not bring the highest possible prices.

(b) If there are no bids, the tax collector may terminate the sale, readvertise, and sell the property at a later date.

(4) When the tax collector sells multiple items of property and the sale satisfies the tax lien and all costs and fees, but additional levied property exists, the tax collector may:

(a) Turn the remaining property over to the owner or last possessor of the property; or

(b) Return excess property to the location where it was seized.

(5) If the property is sold for more than the total amount due, the surplus shall be returned to either the owner of the property or to the person who had possession of the property at the time of seizure.

(6) A sale or conveyance of personal property for taxes is valid, except on proof that the:

(a) Property was not subject to taxation; or

(b) Taxes were paid before the sale of personal property; or

(c) Tax warrant for the collection of delinquent personal property taxes has been barred by the statute of limitation provided in Section 197.416, F.S.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 30.231, 197.122, 197.416, 197.417, 197.443, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.44, Amended 5-23-91, 12-13-92, xx-xx-xx.

Substantial rewording of Rule 12D-13.045 follows. See Florida Administrative Code for present text.

12D-13.045 Sale of Tax Certificates for Unpaid Taxes.

(1) The tax certificate sale must begin by June 1 or the 60th day after the date of delinquency, whichever is later.

(2) At the tax collector's discretion, the tax certificate sale may be conducted over multiple days. The tax collector may not conclude the tax certificate sale until all tax certificates are sold or struck off to the county.

(3) The face amount of the tax certificate must include:

(a) Delinquent taxes;

(b) Interest which has accrued between the date of delinquency and the date of sale calculated monthly, at a rate of 18 percent per year;

(c) Costs and any other charges, including advertising charges; and

(d) The tax collector's commission.

(4)(a) All delinquent property taxes and non-ad valorem assessments included on the tax notice due on a parcel in any one year must be combined into one tax certificate.

(b) When the property appraiser has back assessed property and has placed the assessment or assessments on the tax roll according to Rule 12D-8.006, F.A.C., and the taxes become delinquent, the tax collector must advertise and sell a tax certificate for each assessment for back taxes that is delinquent.

(5)(a) Form DR-509, Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., is the suggested form for issuing a tax certificate to a purchaser.

(b) Form DR-509D, Deferred Payment Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., is the suggested form for issuing a deferred payment tax certificate to a county.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.092, 193.102, 194.171, 197.122, 197.402, 197.403, 197.432, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.45, Amended 5-23-91, 12-13-92, 12-28-95, 1-26-04, xx-xx-xx.

12D-13.0455 Electronic Issuance of Tax Certificates.

Tax Collectors ~~In those counties~~ having the ability ~~computer capacity~~ to issue tax certificates electronically, ~~the tax collector~~ may, in lieu of issuing individual document tax certificates for each tax certificate sold, issue a listing of tax certificates sold to each purchaser or county. An entry on the list constitutes ~~shall constitute~~ the tax certificate document and must ~~shall~~ contain the name of the purchaser, the amount of each tax certificate purchased, the property

identification number and interest percentage bid.

Rulemaking Specific Authority 195.022, 195.027(1), ~~197.432(7)~~, 213.06(1) FS. Law Implemented 193.092, 197.102, 197.122, 197.402, 197.403, 197.432, ~~213.05~~ FS. History—New 5-23-91, Amended ~~xx-xx-xx~~.

12D-13.046 Taxation of Governmental Property Under Lease to Non-Governmental Lessee.

(1) When property is owned by a governmental unit and is leased to a non-governmental lessee and ~~is~~ has not exempt ~~been exempted~~ from taxation, the tax must ~~should~~ be assessed to the ~~non-governmental~~ lessee.

(2) If no rental payments are due pursuant to the agreement creating the leasehold estate, or if the property meets the requirements of Section 196.199(7), F.S., the leasehold estate must ~~shall~~ be taxed as real property.

(3) Taxes ~~Ad valorem real property taxes~~ relating to government property, levied on a leasehold that is taxed as real property under Section 196.199(2)(b), F.S., must be paid by the lessee. If such taxes are not paid, the delinquent taxes become a lien on the leasehold and may be collected and enforced under the provisions of Sections 197.412 and 197.413, F.S. ~~The tax collector shall notify the Department of delinquencies and action taken to collect the delinquent tax.~~

(4) If rental payments are due, the leasehold estate shall be taxed as intangible personal property under ~~in accordance with~~ Chapter 199, F.S., and delinquencies shall be processed as in the case of other intangible personal property.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 196.199, 197.412,

197.413, 197.432, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.46, Amended 1-11-94, xx-xx-xx.

Substantial rewording of Rule 12D-13.047 follows. See Florida Administrative Code for present text.

12D-13.047 Tax Collector Not to Sell Certificates on Certain Homestead Property

Land.

(1) In deciding if a tax certificate can be sold at public sale, the tax collector must determine the homestead exemption status of the property for each year delinquent taxes are assessed. The issuance of a tax certificate in any previous year does not affect this determination.

(2) The county may sell any certificates issued to it under Section 197.432(4), F.S., if the person who received the homestead exemption for the year the delinquent taxes were assessed no longer has homestead exemption on the property.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 197.502; 213.05 FS. History—New 6-18-85, Formerly 12D-13.47, Amended 5-23-91, xx-xx-xx.

12D-13.048 Interest Rate on Tax Certificates.

~~(1) Tax certificates sold prior to December 31, 1972, shall earn interest as bid by the buyer not to exceed twelve percent per year for the first year and eight percent per year thereafter for the life of the certificate. Tax certificates struck off to the county prior to December 31, 1972, shall earn interest at the rate of 18 percent per year for the first year and eight percent per year thereafter for the life of the certificate.~~

~~(2) Tax certificates sold subsequent to December 31, 1972, but prior to October 1, 1975, shall bear interest at the rate bid by the buyer, not to exceed twelve percent per year for the life of the~~

~~tax certificate. Tax certificates struck off to the county subsequent to December 31, 1972, shall bear interest at the rate of 18 percent per year for the life of the certificate.~~

~~(3) Tax certificates sold or purchased on or after October 1, 1975, shall earn interest at the rate bid by the buyer, not to exceed 18 percent per year for the life of the certificate. This shall also apply to tax certificates owned by counties prior to October 1, 1975, and purchased by an individual on or after October 1, 1975 (see Rule 12D-13.052, F.A.C.), but shall not apply to tax certificates owned by individuals prior to October 1, 1975, which are being transferred by endorsement from one individual to another after October 1, 1975. These certificates shall remain at the interest rate originally bid.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 213.05 FS.

History—New 6-18-85, Formerly 12D-13.48, Repealed xx-xx-xx.

12D-13.050 Validity of Tax Certificates Sold on “Improvements Only” on Real Property Tax Rolls.

(1) Tax certificates ~~must~~ shall not be sold on assessments of “improvements” which have been conveyed to personal property by deed, contract, or other written instrument.

(2) The property classification must ~~of such property shall~~ determine the tax roll on which the property should appear and the ~~subsequent~~ method of collecting the tax should it become delinquent. ~~If the assessment is based upon a lease for the life of a person, the assessment should be considered as real property and not personal property.~~

(3) When it is determined ~~by the facts~~ that property on which a tax certificate has been issued ~~appears on the real property tax roll~~ should have been on the personal property tax roll, the ~~and a tax certificate has been issued, such~~ tax certificate must ~~shall~~ be canceled; by the Department

when requested of Revenue, as provided by law per request by the tax collector.

(4) ~~When~~ Even though personal property ~~was~~ may have been assessed on the real property tax roll and a tax certificate issued, ~~thereon~~; the assessment is ~~not null and void~~ against the property owner of such property and may be enforced ~~against him~~ within the same time and manner ~~as that~~ other personal property taxes ~~may be enforced~~.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 196.199, 197.182, 197.432, 197.443, 197.502; 213.05 FS. History—New 6-18-85, Formerly 12D-13.50, Amended xx-xx-xx.

12D-13.051 General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates.

~~(1) Definitions. As used in these rules, the term “redemption” refers to the procedure by which the legal titleholder of property, or someone acting in behalf of the legal titleholder, pays to the tax collector the amount required to cancel and invalidate a tax certificate or portion thereof (as allowed by these rules) which is otherwise valid. The term, “Date of Redemption” is the date when the legal titleholder of property, or someone acting in behalf of the legal titleholder, pays to the tax collector in the manner provided by law the amount required to cancel and invalidate a tax certificate or portion thereof which is otherwise valid. The term “purchase” as used in Rules 12D-13.051 through 12D-13.054, F.A.C., refers to the procedures by which a person who is not the legal titleholder or someone acting in their behalf buys a tax certificate or portion thereof (as allowed by these rules) previously struck off to the county. The term “transfer” as used in Rules 12D-13.051 through 12D-13.054, F.A.C., refers to the procedures by which an individually owned tax certificate is sold, assigned or conveyed to another party.~~

~~(2)(a) When a tax certificate is redeemed, in whole or in part, the tax collector shall give the party making a redemption a receipt and certification showing the amount paid, a description of the property redeemed, the date, and number of the redeemed certificate.~~

~~(b) Those tax certificates issued against fee time share real property shall be collected as a whole and not divided into individual units.~~

~~(3)(a) When a tax certificate held by an individual has been redeemed, in whole or in part, the tax collector shall determine the identity of the holders entitled to the proceeds of the redemption. The tax collector shall send a notice to the certificate holder's last known address advising the holder to surrender the certificate. The tax collector shall pay to the holder of a redeemed tax certificate the face amount of the certificate and accrued interest at the rate stated in the certificate from the date of issuance to the date of redemption. However, if the accrued interest is less than five percent of the face amount of the certificate, the tax collector shall collect and pay to the holder a minimum mandatory charge of five percent of the face amount of the certificate on redemption. Provided further, the tax certificate shall not bear interest nor shall the five percent minimum mandatory charge on redemption be applicable during the 60-day period following the delinquency date. On tax certificates issued before July 1, 1973 or where the rate of interest bid was zero percent the applicability of the five percent minimum mandatory charge on redemption shall be as provided by subsection 12D-13.053(3), F.A.C.~~

~~(b) If the certificate is not surrendered within 90 days of notification, the tax collector shall on the first day of the following quarter remit the unclaimed redemption funds to the board of county commissioners, less the sum of five dollars on each 100 dollars or fraction thereof, which shall be retained by the tax collector as a service charge. These are funds that the tax collector has held for the holder of redeemed certificates, but has been unable to pay over because of~~

~~failure to surrender the certificate for payment.~~

~~(c) After a period of two years from the date said funds are transferred to the board of county commissioners all claims to such funds are forever barred and such funds shall become the property of the county. The date said funds are transferred to the board of county commissioners shall be the date on which the two-year limitation commences.~~

~~(4) When a tax certificate is owned by the county and held by the tax collector and the tax certificate is redeemed or purchased in whole or in part, the tax collector shall disburse to the various taxing authorities sharing in the proceeds of the certificate their pro rata share in the proportion that its millage bears to the total millage levied on the parcel for the year the taxes were assessed.~~

~~(5) Where a taxing authority or authorities have been abolished, the share they would have received from the certificate should pass as directed by the law that abolished such taxing authority. If such law contains no direction, the tax collector shall distribute the abolished taxing authority's share on the pro rata basis to the taxing authorities in existence at the time of redemption. However, taxing authorities that were not in existence when the taxes were levied are not entitled to share in the proceeds of certificate redemptions or purchases.~~

~~(6) When the whole interest represented by a certificate is not redeemed or purchased, the description of the interest, the date of redemption or purchase, and the amount received shall be posted on the certificate by the collector. A partially redeemed certificate shall be retained by the original owner or tax collector, as the case may be, subject to the posting entry made by the tax collector. When the whole interest represented by the certificate is redeemed, the certificate shall be canceled.~~

~~(7) The tax collector is entitled to the following fees:~~

~~(a) Six dollars and twenty five cents for each certificate redeemed, partially redeemed, or purchased from the county.~~

~~(b) Five dollars per one hundred dollars or any fraction thereof, for remitting unclaimed redemption funds to the board of county commissioners.~~

~~(c) Two dollars and twenty five cents for officially endorsing the transfer of a tax certificate from one individual owner to another party and denoting said transfer on the List of Certificates sold.~~

~~(8) Payment to the tax collector for redemption or purchase of tax certificates is recommended to be cash, bank draft, certified check or money order.~~

~~(9) When a tax certificate is redeemed, purchased, or transferred, the following shall be denoted on the List of Certificates sold:~~

~~(a) The fact that a certificate was redeemed or purchased, and an indication of whether it was a partial redemption or purchase, or the fact that a certificate was transferred.~~

~~(b) The name of the person who redeemed or purchased the certificate or to whom a certificate was transferred.~~

~~(c) The amount paid for redemption or purchase.~~

~~(d) The date of redemption, purchase or transfer.~~

~~(e) The amount of money due to the holder of a redeemed certificate.~~

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.3632, 197.432, 197.433, 197.462, 197.472, 197.473, 213.05 FS. History—New 6-18-85, Formerly 12D-13.51, Amended 5-23-91, 12-13-92, 12-27-94, Repealed xx-xx-xx.

12D-13.052 Redemption or Purchase of Tax Certificates Belonging to the County.

~~(1) When tax certificates are struck off to the county, they shall be held by the tax collector of the county in which the property is located. A tax certificate struck off to the county may be redeemed in whole or in part, at any time before a tax deed has been issued or before the property is placed on the list of lands available for sale, so long as the interest to be redeemed can be ascertained by legal description. Except for certificates struck off to the county pursuant to Section 197.432, F.S., and Rule 12D-13.047, F.A.C., a tax certificate struck off to the county may be purchased, in whole or in part, at any time before a tax deed has been issued or before the property is placed on the list of lands available for sale, so long as the interest to be purchased can be ascertained by legal description.~~

~~(2) When a taxpayer desires to redeem or purchase a portion of a tax certificate which can be readily separated from the whole by legal or usual subdivision, the tax collector shall prepare and forward a request for apportionment of value to the property appraiser. Within 15 days after the request is filed by the tax collector, the property appraiser shall apportion the property into the parts sought to be redeemed or purchased, and return the apportionment to the tax collector. The collector shall immediately notify the person desiring to redeem or purchase parts of the certificate so that immediate redemption or purchase may be completed.~~

~~(3) The person redeeming or purchasing the certificate shall pay the amount of the tax certificate, 18 percent interest per year, calculated monthly from the month the tax certificate was struck off to the county to the date of redemption or purchase, and all applicable fees. When the certificate is being purchased, the amount paid shall become the new face value of the certificate. Interest shall be at the rate of 18 percent per year. However, if the certificate is redeemed and the interest earned is less than five percent of the face of the certificate, then the five percent~~

~~minimum mandatory charge shall apply. The five percent minimum mandatory charge does not apply when a certificate is purchased from the county. Provided further, the tax certificate shall not bear interest, nor shall the five percent minimum mandatory charge on redemption be applicable during the 60 day period following the delinquency date.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.172, 197.3632, 197.432, 197.446, 197.472, 213.05 FS. History—New 6-18-85, Formerly 12D-13.52, Amended 5-23-91, 12-13-92, 12-31-98, 12-30-02, Repealed xx-xx-xx.

12D-13.053 Redemption of Tax Certificates Sold to Purchaser Other Than County.

~~(1) Any owner, agent or creditor of any person claiming property may redeem the property at any time before a tax deed is issued. The redemption may be of any interest in the property that is legally ascertainable. When a portion of the certificate is to be redeemed the procedure outlined in Rule 12D-13.052, F.A.C., shall be followed.~~

~~(2) In order to redeem the certificate the person desiring to redeem shall pay the amount of taxes being redeemed, plus interest, calculated monthly, at the rate stated on the certificate, from the month the certificate was sold to the date of redemption. When a tax certificate is redeemed and the interest earned on the tax certificate is less than five percent of the face value of the certificate, a minimum charge of five percent shall be charged; however, a tax certificate shall not bear interest or shall the five percent minimum mandatory charge on redemption be applicable during the 60 day period following the delinquency date. The person redeeming the tax certificate shall pay the accrued interest at the rate bid or the five percent minimum charge whichever is greater.~~

~~(3) The five percent mandatory charge shall apply to tax certificates sold before July 1, 1973,~~

~~regardless of the interest rate bid. However, subsequent to July 1, 1973, the five percent mandatory charge shall not apply to tax certificates with an interest rate bid of zero percent.~~

~~*Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.3632, 197.472; 213.05 FS. History—New 6-18-85, Formerly 12D-13.53, Amended 5-23-91, 12-13-92, Repealed XX-XX-XX.*~~

12D-13.054 Transfer of Tax Certificates Sold to Purchaser Other Than County.

~~(1) Tax certificates are transferable at any time before they are redeemed or a tax deed is issued. The certificates shall be presented to the tax collector for his or her endorsement prior to transferring it to another party. The new owner of the certificate shall assume all the rights of the former certificate holder, and the clerk shall proceed with the completion of the tax deed sale if the application has been filed.~~

~~(2) A tax certificate may be officially transferred only when the tax certificate is presented to the tax collector by the owner of record or his or her agent and the request is made to transfer the tax certificate to another party. When the appropriate fees are paid, the tax collector shall endorse the certificate and indicate to whom it is transferred and the date of transfer on the certificate. The official endorsement of a certificate by the tax collector with the date and the amount received and its entry on the record of tax certificates sold shall be sufficient evidence of its sale, assignment or conveyance to another party.~~

~~(3) The tax certificate should be presented to the tax collector by the holder of record with a declaration of his or her intent to transfer the certificate to another party.~~

~~(4) Tax certificates transferred without endorsement of the tax collector are not official transfers and until officially transferred, such certificates shall not entitle the holder of the tax~~

~~certificate to the proceeds upon redemption, to file a tax deed application, or to exercise any other right conferred upon a certificate holder.~~

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.462, 197.472, 213.05 FS. History—New 6-18-85, Formerly 12D-13.54, Amended 5-23-91, Repealed XX-XX-XX.

12D-13.055 Redemption of Property After the Clerk Receives the Tax Collector’s Certification after Tax Deed Application.

(1) ~~Anyone who wants desiring to redeem property as authorized in Section 197.472(1), F.S., must pay the following from a tax deed application may do so by paying to the tax collector all costs, which accrue until the clerk issues a tax deed to the purchaser:~~

~~(a) All costs, charges, amounts paid for all tax certificates and delinquent taxes, interest, and fees that the applicant has paid.~~

~~(b) All other costs that the tax collector incurred to process the tax deed application or that the clerk incurred to schedule or conduct a tax deed sale and fees that the applicant has paid plus the amount necessary to redeem all of the tax certificates in possession of the applicant.~~

(2) ~~To process a redemption request, the clerk must: When a tax deed application has been transferred to the clerk of the court and it is the desire of the property owner or his or her agent or representative to redeem the property from the tax deed sale, the clerk of the court shall~~

~~(a) Direct direct the person who wants desiring to redeem the property said lands to the tax collector collector’s office.~~

~~(b) Return The clerk of the court shall deliver to the tax collector: the tax certificate on which the tax deed application is based,~~

1. ~~The~~ the tax deed application, and certificate together with

2. A ~~a~~ statement of all costs and fees paid to or incurred by the clerk and sheriff in connection with the tax deed application.

(3)(a) After receiving the required information from the clerk ~~Upon receipt of the tax deed application and statement of fees and costs paid to the clerk of the court and sheriff,~~ the tax collector must ~~shall~~ allow the redemption of the tax deed application.

(b) The redemption amount required to redeem is ~~shall be~~ the total of the:

1. Original ~~original~~ amount certified by the tax collector to the clerk,

2. Costs ~~the costs~~ and fees of the clerk ~~of the court~~ and the sheriff;

3. Tax ~~the tax~~ deed applicant's statutory interest according ~~pursuant~~ to Section 197.542, F.S.;

and,

4. Redemption ~~the redemption~~ fee as authorized by Section 197.472 (3) F.S. ~~for the tax certificate on which the tax deed application is based.~~

(c) When all other tax certificates on the property ~~land~~ involved in the tax deed application have been redeemed or canceled in connection with the tax deed application, only the tax certificate on which the tax deed application is based is outstanding. ~~and it is the only tax certificate to be redeemed. The tax collector is entitled to a redemption fee of six dollars and twenty five cents (\$6.25) for the tax certificate redeemed.~~

(4)(a) After ~~Upon~~ payment of all applicable taxes, costs, fees and interest, the tax collector must record the payment and redemption of the ~~shall post all records to indicate that an application for tax deed application has been redeemed.~~

(b) Within 15 business days after receiving the redemption, the tax ~~The~~ collector must pay ~~shall refund to~~ the applicant all funds received for the redemption of the tax deed application as

provided in Section 197.472 (5) F.S. soon as possible.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.462, 197.472, 197.502, 197.542 ~~213.05~~ FS. History–New 6-18-85, Formerly 12D-13.55, 12-31-98, Amended xx-xx-xx.

12D-13.056 Record List of Tax Certificates Sold for Taxes.

The “record of tax redemptions” referred to in Section 197.196, 1981 F.S., “the record of tax sales” referred to in Section 197.181, 1981 F.S., and the “list of certificates sold for taxes” referred to in Section 197.432, F.S., and these rules shall be considered as synonymous. The tax collector shall only be required to maintain one list of certificates sold for taxes for each year.

The following information must ~~shall~~ be recorded ~~kept on said list~~:

- (1) The information required in Section 197.432(9), F.S. subsection 12D-13.045(10), F.A.C.
- (2) The cancellation of tax certificates, including date of cancellation.
- (3) The date ~~of and the fact that~~ a certificate, or a portion of a certificate ~~thereof~~, expired or was redeemed, purchased or transferred, and including the name of the transferee or person redeeming or purchasing it, including the amount paid ~~or the name of the transferee~~.
- (4) ~~In the case of purchases at the tax sale, the face amount of the certificate.~~
- (5) ~~In the case of purchases of county held certificates and redemption of certificates, the amount received by the tax collector.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 197.472, 197.473, ~~213.05~~ FS. History–New 6-18-85, Formerly 12D-13.56, Amended xx-xx-xx.

12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure; Return of Payments.

When a void tax certificate or tax deed must be cancelled as provided by law, the tax collector must complete and send Form DR-510, Cancellation or Correction of Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., to the Department and add a memorandum of error to the list of tax certificates sold.

~~(1) The tax collector shall initiate action to cancel any improperly issued tax certificate or any tax deed sold based upon an improperly issued certificate when requested in writing by the taxpayer or his or her representative or when an error is brought to the tax collector's attention.~~

~~(2) When the error involves land on which a tax deed has been sold, it shall be the tax collector's duty to report such findings to the clerk of the court.~~

~~(3) Where there has not been a tax deed sold, the tax collector shall notify the Department of the improperly issued certificate.~~

~~(4) If the tax collector fails to act in a reasonable time when properly notified in writing, his or her office shall be liable for all legitimate expenses of the taxpayer in clearing his or her title. Legitimate expenses include, but are not limited to, reasonable attorney's fees.~~

~~(5) Certificates may be canceled only by a court of proper jurisdiction or upon approval by the Department, except a tax certificate issued against a bankrupt estate in violation of 11 U.S.C. Section 362(a), Federal Bankruptcy Code, for the following reasons:~~

~~(a) Taxes have been paid;~~

~~(b) Lands were not subject to taxation at the time of assessment;~~

~~(c) The description of the property in the tax certificate is void;~~

~~(d) An error or omission that invalidates the sale;~~

~~(e) The tax certificate is void for some other reason.~~

~~(6) If the tax certificate was sold before June 15, 1976, the holder shall be entitled to receive only the purchase price of the certificate. If the tax certificate was sold on or after June 15, 1976, and is void due to an error of the property appraiser, tax collector, any other county official, or any municipal official, the holder shall be entitled to receive the purchase price plus interest thereon at the rate of eight percent per year. Tax certificates sold on and after October 1, 1998, will earn interest at the rate bid at the tax certificate sale or eight percent, whichever is less, calculated monthly from the date the tax certificate was purchased until the date the refund is ordered. Said interest shall be charged to the taxing authorities on a pro rata basis, as further explained in Rule 12D-13.009, F.A.C.~~

~~(7) The county officer or taxing authority, as the case may be, which caused the error resulting in issuance of the void tax certificate, shall be charged for the costs of advertising incurred in the sale of the tax certificate.~~

~~(8) When the owner of the tax certificate requests that the certificate be canceled for any reason and the tax certificate owner does not desire a refund, the tax collector shall cancel the tax certificate and no refund shall be processed. The tax collector shall require that the owner of the tax certificate execute a statement that he or she is the holder of the tax certificate and that he or she desires the certificate to be canceled and that no refund shall be made or is expected.~~

Rulemaking Specific Authority 195.027(1), 213.06(1), FS. Law Implemented 197.122, 197.182, 197.432, 197.442, 197.443, 197.444, 197.447, 213.05 FS. History—New 6-18-85, Formerly 12D-13.57, Amended 5-23-91, 12-31-98, 7-1-99, xx-xx-xx.

12D-13.058 Cancellation of Tax Certificates, Suit by Holder.

~~(1) The owner of any tax certificate that is void for any reason shall have the right to bring an action in the circuit court to have said tax certificates canceled and to obtain a refund of the money paid for the certificate. The party or parties to the suit shall be the tax collector when the tax certificate represented only county taxes, or those taxing bodies sharing in the pro rata distribution of the proceeds of the tax certificate sales. The complaint must briefly describe the tax certificate, state the certificate number, that the certificate is void and the reason therefor, and demand that the certificate be declared void and that all amounts received by the governmental units be returned. The complaint may include more than one request to cancel and refund void tax certificates and may also include certificates on unrelated parcels.~~

~~(2) If the court so orders refunds shall be made pursuant to these rules. Refunds requested or ordered pursuant to Sections 197.443 and 197.444, F.S., shall be made according to the provisions of Section 197.182, F.S.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.182, 197.432, 197.443, 197.444, 213.05 FS. History—New 6-18-85, Formerly 12D-13.58, Amended 5-23-91, 12-31-98, Repealed xx-xx-xx.

12D-13.059 Statute of Limitations on Tax Certificates and Tax Warrants.

~~(1) Tax certificates issued prior to July 1, 1973, shall be valid for 20 years from the date of issuance. Tax certificates issued after July 1, 1973, and all tax warrants shall be valid for seven years from the date of issuance. Tax certificates struck off to the county or held by the county after December 31, 1972, shall expire as provided for in Rule 12D-13.060, F.A.C. These limitations shall not apply to tax certificates sold under the provisions of Chapter 18296, Laws of Florida, 1937.~~

~~(2) After the appropriate period of limitation has run, no action shall be commenced in any court based upon an expired tax certificate or warrant, no tax deed application may be made based upon an expired certificate, and no tax sale shall be held based upon an expired warrant.~~

~~(3) Upon the expiration of the appropriate period of limitation, the tax collector shall cancel expired certificates and warrants and note the date of cancellation upon the list of certificates sold for taxes or the warrant register, as the case may be and note on the warrant: "Barred by Section 197.416, F.S."; or in the case of tax sale certificates: "Canceled by Act of 1973 Florida Legislature".~~

~~(4) The period of limitations on tax certificates shall be tolled upon the institution of any judicial or administrative proceeding involving the property or affecting the lien of the tax certificate, when an application for tax deed is made on the property described in the certificate, or when the property described in the certificate has been placed on the "List of Lands Available for Taxes."~~

~~(5) The seven year statute of limitation does not apply to deferred payment tax certificates.~~
Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 95.051, 194.171, 197.3632, 197.416, 197.482, 213.05 FS. History—New 6-18-85, Formerly 12D-13.59, Amended 12-13-92, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.060 follows. See Florida Administrative Code for present text.

12D-13.060 Application for Obtaining Tax Deed by Certificate Holder; Fees.

(1) PROCEDURE: APPLICATION FOR TAX DEED BY COUNTY. Each year, the tax collector must notify the board of county commissioners or the governing board of the county of all county held tax certificates for which a tax deed can be applied under Section 197.502(3),

F.S.

(2) PROCEDURE: APPLICATION FOR TAX DEED BY CERTIFICATE HOLDERS

OTHER THAN THE COUNTY.

(a) The tax deed application, Form DR-512 (Notice to Tax Collector of Application for Tax Deed, incorporated by reference in Rule 12D-16.002, F.A.C.), is not considered complete until all required taxes, interest, costs and fees have been paid as required by Section 197.502(2), F.S.

(b) If the application is not completed by the applicant, the tax collector may cancel the application and no payments made by the applicant will be refunded.

(c) If the applicant is the only tax certificate holder of record on the property included in the application, then it is not necessary for the applicant to redeem certificates he or she owns in connection with the application for tax deed. However, the certificates must be surrendered and the face value of all surrendered certificates must be included in the opening bid.

(d)1. Consolidated applications may be accepted, at the tax collector's discretion, using a single Form DR-512.

2. The tax collector may collect a \$75 fee for each separate tax deed application.

3. For each parcel included in a consolidated application, there must be separate:

a. Certifications on Form DR-513 (Tax Collector's Certification, incorporated by reference in Rule 12D-16.002, F.A.C.), issued by the tax collector according to Section 197.502, F.S.;

b. Statements as provided by Section 197.502(4), F.S.; and,

c. Tax deeds issued according to Section 197.502(9), F.S.

(3) PROCEDURE AFTER APPLICATION IS MADE – ALL CERTIFICATES.

(a) After receiving the ownership and encumbrance report including the abstract or title search, the tax collector must prepare and deliver a certification to the clerk on Form DR-513,

and attach a certification of the names and addresses of those persons who must be notified, as required by Subsection 197.502(4), F.S.

(b) The tax collector must calculate and enter the interest accrued, from the month after the date of application through the month in which the Form DR-513 is certified to the clerk.

(c)1. The clerk must advertise and administer the tax deed sale and must receive fees as provided in Section 28.24 F.S. All fees must be paid to the clerk before the tax deed is issued.

2. A resale is subject to the requirements of Sections 197.502 and 197.542, F.S. As provided in these statutes, the clerk is only required to attempt to hold one tax deed resale. If a resale cannot be conducted as provided in these statutes, the clerk must put the land on the list of “lands available for taxes.”

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 28.24, 197.3632, 197.482, 197.502, 197.512, 197.522, 197.532, 197.542, 197.552, 197.562, 197.573, 197.582, 197.593, 197.602, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.60, Amended 5-23-91, 12-13-92, 1-11-94, 12-25-96, 12-31-98, 1-26-04, 12-30-04, xx-xx-xx.

12D-13.061 Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications; Fees.

(1) Ownership and encumbrance reports must cover ~~shall be made for~~ a minimum of 20 years before ~~prior to~~ the tax deed application.

(2) The tax collector may choose to accept the ownership and encumbrance report in paper or electronic form. ~~shall require the ownership and encumbrance report to contain at a minimum the following:~~

~~(a) A list of all tax certificates and omitted years' taxes on the property on which the tax deed~~

application is filed; and

~~(b) The names and addresses of all persons or firms enumerated in Rule 12D-13.060, F.A.C.~~

~~(3) The tax collector may contract with a title company for a reasonable fee to provide the minimum information required above, provided however, if additional information is required the tax collector shall make a written request to the title or abstract company stating such additional requirements.~~

~~(4) The ownership and encumbrance report shall be printed or typed upon stationery or other paper showing a letterhead of the person, firm or company making the search and the signature of the person making the search or an officer of the firm shall be attached. The tax collector shall not be liable for payment to the firm unless these requirements are met.~~

~~(5) The tax collector may select any title or abstract company he or she desires, regardless of its location so long as the fee is reasonable, the minimum information is submitted and the abstract or title company is authorized to do business in the State of Florida. The tax collector may advertise and accept bids for the title or abstract company if he or she deems appropriate.~~

~~(6) The tax collector shall not accept or pay for any title search or abstract that includes a phrase such as "no financial responsibility is assumed for this search." However, reasonable restrictions as to the liability or responsibility of the abstract or title company are acceptable. The tax collector is authorized to contract for higher maximum liability limits than the limits provided under Section 627.7843(3), F.S.~~

~~(7) In order to establish uniform prices for ownership or encumbrance reports at the county level, the tax collector shall ensure that the contract for ownership and encumbrance reports include all requests for title searches or abstracts for a given period of time. A contract period may be for one month or longer, provided however, that all ownership and encumbrance report~~

~~requests be at the uniform price for that contract period.~~

~~(8) Fees paid by the tax collector for ownership and encumbrance reports must be collected from the tax deed applicant and added to the opening bid.~~

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 213.05 FS. History—New 6-18-85, Formerly 12D-13.61, Amended 12-3-01, 12-30-04, xx-xx-xx.

12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.

~~(1) Advertising.~~

~~(a) After receiving the tax collector's Upon receipt from the tax collector of the tax collector's certification and the tax deed application, the clerk must ~~shall~~ publish a notice of the pending sale once each week for four consecutive weeks at weekly intervals in a local newspaper. The form of the notice shall be as prescribed by the Department of Revenue. No tax deed sale shall be held until 30 days after the first publication of notice.~~

~~(b) The clerk shall obtain proof of publication and file the same in his or her office before holding a tax deed sale.~~

~~(b)1. Proof of publication may be copies of all four advertisements a copy of the advertisement showing the date the advertisements were advertisement was published and copies of all four advertisements. The four advertisements must ~~shall not be clipped from the paper, but shall remain intact with so that the date line of the paper is shown.~~~~

~~2. Proof of advertisement may also be in the form of a publisher's affidavit with one copy of the advertisement attached.~~

(c)1. The form of the notice and the information it contains must shall be substantially as follows:

NOTICE OF APPLICATION FOR TAX DEED ~~Notice of Application for Tax Deed~~

~~NOTICE IS HEREBY GIVEN~~

~~That~~

The holder of the following tax certificates has filed the said certificates for a tax deed to be issued ~~thereon~~. The certificate numbers and years of issuance, the description of the property, and the names in which it was assessed are as follows:

___ Certificate No./Year of Issuance/Description of Property/Name in which assessed

All of the said property is being in the _____ County of _____, State of Florida.

Unless the such certificate or certificates are shall be redeemed according to law, the property described in the such certificate or certificates will be sold to the highest bidder ~~at the courthouse door~~ on the _____ (date and time) . day of _____ at _____ a.m.

Dated this _____ day of 19____.

Clerk of Circuit Court, of _____ County, Florida Ad No. ____

2. The notice must shall be single column and the size of the print must shall be the same as any other legal advertisement. The clerk must of the court shall not consolidate legal advertisements of tax deed applications with different legal descriptions. ~~A tax deed shall have only one legal description included on the deed. Consolidated sales are prohibited. The clerk shall sell the land in each tax deed application separately.~~

(2) Clerk's Responsibilities for Delivery to the Sheriff ~~Delivering and Posting.~~

(a) ~~At least 30 days prior to the date of sale, the clerk shall prepare a notice containing the warnings required by Section 197.522(2)(a), F.S., for owners of the property to be sold and by~~

~~Section 197.522(2)(b), F.S., for owners of contiguous property listed in the tax collector's statement pursuant to Section 197.502(4)(h), F.S., and:~~

~~(a)1. If the owner of the property to be sold resides in the same county where in which the property is located, the clerk must deliver an original plus and sufficient copies of the notice to the sheriff of that county; and~~

~~(b)2. If the owner resides in Florida outside the county where the property land is located, the clerk must deliver an original plus and sufficient copies of the notice to the sheriff of the county in which the property is located, unless the property is assessed as non-agricultural acreage or vacant land;~~

~~(c)3. If the owner resides outside the State of Florida, the clerk must shall send notice to the sheriff of the county where the property is located, unless the property is assessed as non-agricultural acreage or vacant land;~~

~~4. For the owners of the property contiguous to the property to be sold, deliver an original and sufficient copy of the notice described in Section 197.522(2)(b), F.S., to the sheriff of the county in which the contiguous property lies.~~

~~(b) At least 20 days prior to the date of sale, the sheriff of the county where the owner resides shall serve the notice received from the clerk in the manner specified in Chapter 48, and the sheriff of the county where the property is located shall post the notice in a conspicuous place on the property.~~

~~(3) If the notice to titleholders required by Sections 197.502(4)(a) and 197.522(1), F.S., is returned to the clerk as "undeliverable", the clerk should review the most recent property tax roll and the clerk's court and other records containing address information to attempt to get a valid address. If an additional address is found, notice should be resent to the titleholder at that~~

~~address. Mailing. At least 20 days prior to the date of sell, the clerk shall mail notices, by certified mail, to all persons listed in the tax collector's certification. Such notices shall contain the warning required by Section 197.522(1)(b), F.S. When such warning, combined with a copy of the advertised notice, is sent, it shall be deemed sufficient notice.~~

~~(4) The clerk shall prepare a certificate containing the names and addresses of those persons notified by mail and the date of mailing. The certificate shall be attached to the affidavit of publisher (proof of publication).~~

~~(5) Except when land is redeemed, the clerk of the circuit court shall record his or her certificate of notice together with the affidavit of publisher (proof of publication) in the official records of the county. For the recording of the certificate of notice and affidavit of publisher the clerk shall receive such fees for recordation as specified in Chapter 28, F.S.~~

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 197.542, 197.562, 197.582, 213.05 FS. History—New 6-18-85, Formerly 12D-13.62, Amended 12-3-01, 1-26-04, xx-xx-xx.

12D-13.0625 Priority for Fee Owners of Subsurface Rights.

When a tax certificate on subsurface rights is purchased by the fee owner and an application for a tax deed is started under Section 197.502, F.S., the fee owner is in the same position as other bidders at the clerk's sale. Priority extends only to the purchase of a tax certificate by the fee owner and does not extend to the purchase of any tax deed.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.481, 197.343, 197.502 FS. History—New xx-xx-xx.

Substantial rewording of Rule 12D-13.063 follows. See Florida Administrative Code for present text.

12D-13.063 Tax Deed Sale at Public Auction.

(1)(a) The statutory (opening) bid required by the clerk at the sale must be the sum of:

1. All outstanding tax certificates redeemed or surrendered;

2. Any delinquent taxes and non-ad valorem assessments;

3. The amount of the tax certificate on which the application for tax deed is based;

4. The tax collector's fees and costs as specified;

5. The sheriff's fees for delivering and posting notices;

6. The clerk's fees and costs according to Section 28.24, F.S.;

7. Interest on the total, computed at 1.5 percent per month, beginning the month after the date of application and continuing through the month of the sale; and,

8. All tax certificates that were sold.

(b) If the property is assessed on the latest tax roll as homestead, the opening bid shall be increased to include an amount equal to one-half of the assessed value of the property as listed on the current year's tax roll.

(2)(a) A tax deed must have only one legal description on the deed.

(b) Consolidated sales are prohibited.

(c) The clerk must sell the land in each tax deed application separately.

(3) If there are no bids higher than the statutory opening bid, the property must be sold to the certificate holder. The certificate holder is required to pay to the clerk all amounts included in the statutory bid, applicable documentary stamp tax and recording fees.

(4) The clerk must use the form prescribed by the Department of Revenue, Form DR-506, Tax Deed, incorporated by reference in Rule 12D-16.002, F.A.C.

Rulemaking Specific Authority 195.027(1), 213.06(1), FS. Law Implemented 28.24, 197.122, 197.3632, 197.443, 197.502, 197.512, 197.522, 197.542, 197.552, 197.562, 197.582, 213.05, FS. History-New 6-18-85, Formerly 12D-13.63, Amended 5-23-91, 12-13-92, 1-2-01, 12-3-01, xx-xx-xx.

12D-13.064 Lands Available for Taxes.

~~(1) If the tax deed application was made by the county and there are no other bidders, the clerk shall enter the land on a "List of Lands Available for Taxes". If all outstanding tax sale certificates from the land were issued after July 1, 1999, the county shall then have 90 days after the land is placed on the list to purchase the land for the opening bid. If any tax sale certificates were sold on or before July 1, 1999, the 90 days shall run from the sale date. After 90 days, any person or governmental unit may purchase the land for the opening bid. If the county does not elect to purchase the land, the county must notify each legal titleholder of property contiguous to the land available for taxes, as provided in Section 197.502(4)(h), F.S., before expiration of the 90-day period. Interest on the opening bid continues to accrue through the month of sale as prescribed by Section 197.542, F.S. Where property is purchased from the list by the county or other governmental unit for its own use, omitted years' taxes may be canceled in the manner prescribed under the provisions of Section 197.447, F.S.~~

~~(2) Taxes shall not be extended against parcels contained on the list but shall be added to the minimum bid as they become due.~~

~~(3) If not purchased, lands contained on the list with any certificates issued on them on or before July 1, 1999, shall escheat to the county, free and clear as provided under Section 197.502(8), F.S., seven years after the date on which the property was offered for tax deed sale.~~

~~If not purchased, lands contained on the list on which all certificates on them were issued after July 1, 1999, shall escheat to the county, free and clear as provided under Section 197.502(8), F.S., three years after the date on which the property was offered for tax deed sale. The clerk shall execute an escheatment tax deed vesting title in the board of county commissioners of the county in which the property is located.~~

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 125.411, 197.447, 197.502, 197.542 -213.05 FS. History–New 6-18-85, Formerly 12D-13.64, Amended 12-30-99, 1-26-04, 12-30-04, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.065 follows. See Florida Administrative Code for present text.

12D-13.065 Disbursement of Sale Proceeds.

(1) When the property is purchased for an amount exceeding the tax deed applicant's expenses, the clerk must send notices to those persons listed in Section 197.502(4)(a) through (g), F.S., advising them of the surplus funds. A suggested form of the notice is:

NOTICE

CTF NO. _____ Property Description _____

As required by Chapter 197, F.S., the above property was sold at public sale on _____. After payment of all funds due to government units has been made, a surplus of \$ _____ will remain and be held by this office for the benefit of persons having interest in this property, as described in Section 197.502(4)(a) through (g), F.S.

Attached is a copy of the abstract of this property received from the office of the tax collector reflecting all persons having an interest in this property according to Section 197.502(4)(a) through (g), F.S.

Date: _____.

Clerk

County

(2) All records pertaining to tax deed sale surplus funds should remain with the clerk.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 195.022, 197.473, 197.502, 197.522, 197.532, 197.542, 197.582, ~~213.05~~, 298.36, 298.365, 298.366, 298.465, 298.54 FS. History–New 6-18-85, Formerly 12D-13.65, Amended 1-26-04, xx-xx-xx.

12D-13.066 Procedure, Tax Deed Corrections and Cancellations.

~~(1) Tax deeds may be corrected at any time by the clerk of the court so long as no rights of the property owner are violated.~~

~~(2) Tax deeds already that have been issued may only be canceled, set aside or determined to be void by a judicial decree. When it shall appear to the clerk of the court that the tax deed is void, the clerk shall notify the tax deed holder that the tax deed may be void.~~

~~(3) Upon a determination by a court of competent jurisdiction that a tax deed is void, the clerk of the court shall immediately forward to the Department all necessary information for the cancellation of the deed, including a copy of the court's determination. The Department will review the proceedings and approve the cancellation of the tax deed sale and any tax certificate on which the tax deed is based if applicable. If the court determines that refunds are to be made the Department shall approve the refunds so ordered by the court. If the court determines the deed to be void, but does not specify the amount to be refunded, if any, the clerk shall prepare a certificate of all costs the tax deed owner has expended from the date of purchase to the date of~~

~~cancellation. Costs to the tax deed owner shall include, but are not limited to the amount paid for the tax deed and all subsequent taxes paid on the land included within the tax deed. Based upon the clerk of the court's certification, the Department shall approve whatever refunds are appropriate. The refund procedure shall be the same as the procedure for refunds in general as described in these rules and Section 197.182, Florida Statutes.~~

~~(2)(a)(4) When it appears that a tax deed has been issued incorrectly and the tax deed holder agrees to transfer the tax deed to the county by quit claim or any other instrument that will affect the change of ownership, the clerk of the court must shall refund to the tax deed holder the amount paid for the tax deed plus any subsequent taxes paid as provided by Section 197.542, F.S.~~

~~(b) If the tax deed is voluntarily surrendered, it is not necessary for the clerk of the court to obtain a judicial determination of the validity of the tax deed.~~

~~*Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 192.053, 197.122, 197.131, 197.182, 197.443, 197.522, 197.542, 197.582, 197.593, 197.602 213.05 FS. History—New 6-18-85, Formerly 12D-13.66, Amended xx-xx-xx.*~~

12D-13.067 Tax Collector's Certification, Murphy Act Lands.

~~1) The following procedures shall be used for certifying the ad valorem taxes have been paid pursuant to the provisions of Section 253.82(1), F.S.~~

~~(a) Upon written request by the owner of real estate, accompanied by the fee for recording the certificate prepared by the tax collector, the tax collector shall conduct a search of the tax rolls back to at least January 1, 1971.~~

~~(b) The applicant shall present proof of ownership to the tax collector. Proof of ownership~~

~~may be in the form of a recorded deed.~~

~~(c) The search conducted by the tax collector shall be an ad valorem tax search only, to determine if ad valorem taxes have been paid for the preceding 20 years.~~

~~(d) The search shall be conducted within 30 days from the date of the request.~~

~~(e) If the search reveals that the ad valorem taxes have been paid since at least January 1, 1971, the tax collector shall prepare and record a certificate evidencing such fact. The tax collector has the discretion of attaching a copy of the paid tax receipts to the certificate.~~

~~(f) The tax collector shall return a recorded copy of the certificate to the applicant and to the Department of Environmental Protection, Division of State Lands.~~

~~(g) The tax collector shall be authorized to purchase a reasonable bond for the performance of this service.~~

~~(2) The form of the Tax Collector's Certificate shall be substantially as follows:~~

~~TAX COLLECTORS CERTIFICATE~~

~~SECTION 253.82, F.S.,~~

~~PURSUANT TO SECTION 253.82, F.S., I HEREBY CERTIFY THAT THE AD VALOREM TAXES HAVE BEEN PAID AS INDICATED FOR THE PRECEDING 20 YEARS ON THE FOLLOWING DESCRIBED LAND.~~

~~LEGAL DESCRIPTION OF LAND INCLUDED IN THIS CERTIFICATE:~~

~~_____~~

~~Current Owner of Record: _____~~

~~NOTE: TAX COLLECTOR MUST LIST ALL MURPHY ACT TAX SALE CERTIFICATES.~~

~~MURPHY ACT TAX SALE CERTIFICATE NUMBER _____~~

~~YEAR AND DATE OF ISSUANCE _____~~

~~If you have cumulative delinquent tax records for the past 20 years on your current tax roll, it is recommended but not required that the year and date paid be included.~~

~~YEAR~~

~~DATE PAID~~

~~_____~~

~~_____~~

~~_____~~

~~_____~~

~~_____~~

~~_____~~

~~ACKNOWLEDGEMENT~~

~~DATE _____~~

~~BY _____~~

~~SIGNATURE OF TAX COLLECTOR~~

~~*Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 195.002, 195.022, 213.05, 253.82 FS. History—New 6-18-85, Formerly 12D-13.67, Amended 12-31-98, Repealed xx-xx-xx.*~~

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms ~~adopted~~ ~~used~~ by the Department of Revenue. A copy of these forms may be obtained from the Department's website

at <http://dor.myflorida.com/dor/property/http://dor.myflorida.com/dor/>, or by writing to:

~~Director~~, Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2)	through (8)(b)	No change.	
(9)(a)	DR-409	Certificate of Correction of Tax Roll (r. xx/xx 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref 01745	xx/xx 11/12
(b)	through (16)	No change	
(17)(a)	DR-453	Notice of Tax Lien for Homestead Exemption and/or Limitation Exclusion <u>Exemptions and Assessment Limitations</u> (r. xx/xx 12/05)	xx/xx 1/06
(b)	DR-453B	Notice of Tax Lien for Assessment of Escaped Taxes (r. xx/xx 12/03)	xx/xx 1/04
(c)	through (41)(d)	No change.	
(42)	DR-505	List of Errors, Insolvencies, Double Assessments, and Discounts <u>Report of Discounts, Errors, Double Assessments, and Insolvencies</u> (r. xx/xx 7/92)	xx/xx 7/92
(43)(a)	DR-506	Tax Deed (r. xx/xx 1/95)	xx/xx 12/95
(b)	DR-506E	Escheatment Tax Deed (r. xx/xx 12/06)	xx/xx 10/07
(44)(a)	DR-507C	List of Certificates Sold for Taxes (r. 12/06)	10/07
(b)	DR-508	No change.	
(45)(a)	DR-509	Tax Sale Certificate (Continuous) (r. xx/xx 7/93)	xx/xx 7/93
(b)	DR-509D	Deferred Payment Tax Sale Certificate (r. xx/xx 7/93)	xx/xx 7/93
(46)(a)	through (b)	No change.	
(47)(a)	DR-512	Notice to Tax Collector of Application for Tax Deed (r. xx/xx 5/88)	xx/xx 5/88
(b)	DR-513	Tax Collector's Certification of Tax Deed Application (r. xx/xx 12/03)	xx/xx 1/04
(c)	DR-514	Notice of Sale of Tangible Personal Property for Delinquent Taxes (r. xx/xx)	xx/xx 9/91

- 9/94)
- (48)(a) through (d) No change.
- (e) DR-517 Tax Collector's Warrant for Collecting Personal Property Taxes (r. ~~xx/xx 8/95~~ xx/xx 12/95)
- (49)(a) ~~DR-517C~~ Warrant Register (continuous) (n. 9/82) 9/82
- (b) DR-517L Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes (r. ~~xx/xx 12/96~~ xx/xx 12/96)
- (50)(a) DR-518 ~~Cut Out~~ Cutout Request (r. ~~xx/xx 12/92~~ xx/xx 12/92)
- (b) through (52)(a) No change.
- (52)(b) DR-534 ~~Notice and Application for Alternative Payment of 20XX Property Taxes~~ Application for Installment Payment of Property Taxes (r. ~~xx/xx 12/11~~ https://www.flrules.org/Gateway/reference.asp?No=Ref-01807) xx/xx 11/12
- (53) through (61)(b) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, xx-xx-xx.



CERTIFICATE OF CORRECTION OF TAX ROLL

Sections 197.131 and 197.122, Florida Statutes
 To: Tax Collector, _____ County, Florida

DR-409
 R. xx/xx
 Rule 12D-16.002
 F.A.C.
 Eff. xx/xx

Tax Roll ID #: _____

Please make the corrections below to the Real Property Tangible Personal Property Tax Roll for 20____.

Parcel ID		O.R. book	Page
Name		Tax roll description	
Address			

Refunds

Refund less than \$2,500
 Tax collector: determine refund

Refund \$2,500 or more
 Tax collector: send to DOR for action (s. 197.182, F.S.)

Material mistake of fact being corrected according to s. 197.122, F.S., within one year of approval of the tax roll according to s. 193.1142, F.S., on _____ (enter date).

Correction Type

Add to roll Delete from roll
 Back assess Correct description
 Correct name, address
 Combine with or Double with Parcel ID _____

Values	Initial	Corrected
Just value		
Assessed or classified value, school		
Assessed or classified value, non-school		
Homestead, regular		
Homestead, additional		
Senior homestead, county		
Senior homestead, municipal		
Economic		
Exempt value, non-homestead, school		
Exempt value, non-homestead, non-school		
Penalty, TPP		
Other:		
Other:		
Taxable value, school		
Taxable value, county		
Taxable value, municipal		
TOTAL TAX		

<p><input type="checkbox"/> Exemption and Assessment Limitations</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Homestead</td> <td><input type="checkbox"/> Widowed</td> </tr> <tr> <td><input type="checkbox"/> Disabled</td> <td><input type="checkbox"/> Blind</td> </tr> <tr> <td><input type="checkbox"/> Governmental</td> <td><input type="checkbox"/> Institutional</td> </tr> <tr> <td><input type="checkbox"/> Disabled veteran</td> <td><input type="checkbox"/> Disabled veteran discount</td> </tr> <tr> <td><input type="checkbox"/> Deployed military</td> <td><input type="checkbox"/> Veteran spouse</td> </tr> <tr> <td><input type="checkbox"/> First responder spouse</td> <td><input type="checkbox"/> Save Our Homes change</td> </tr> <tr> <td><input type="checkbox"/> Senior citizen homestead</td> <td><input type="checkbox"/> Tangible personal property</td> </tr> <tr> <td><input type="checkbox"/> Veteran service connected</td> <td><input type="checkbox"/> Totally & permanently disabled</td> </tr> <tr> <td><input type="checkbox"/> 10% non-homestead limit</td> <td><input type="checkbox"/> Other: _____</td> </tr> <tr> <td><input type="checkbox"/> Disabled veteran confined to wheelchair</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Surviving spouse of veteran who died on active duty</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Senior citizen homestead – 25 year resident</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Parent, grandparent assessment reduction</td> <td></td> </tr> </table>	<input type="checkbox"/> Homestead	<input type="checkbox"/> Widowed	<input type="checkbox"/> Disabled	<input type="checkbox"/> Blind	<input type="checkbox"/> Governmental	<input type="checkbox"/> Institutional	<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Disabled veteran discount	<input type="checkbox"/> Deployed military	<input type="checkbox"/> Veteran spouse	<input type="checkbox"/> First responder spouse	<input type="checkbox"/> Save Our Homes change	<input type="checkbox"/> Senior citizen homestead	<input type="checkbox"/> Tangible personal property	<input type="checkbox"/> Veteran service connected	<input type="checkbox"/> Totally & permanently disabled	<input type="checkbox"/> 10% non-homestead limit	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Disabled veteran confined to wheelchair		<input type="checkbox"/> Surviving spouse of veteran who died on active duty		<input type="checkbox"/> Senior citizen homestead – 25 year resident		<input type="checkbox"/> Parent, grandparent assessment reduction		<p><input type="checkbox"/> Adjusted Value</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Land</td> <td><input type="checkbox"/> Square feet</td> </tr> <tr> <td><input type="checkbox"/> Building</td> <td><input type="checkbox"/> Lot size</td> </tr> <tr> <td><input type="checkbox"/> Miscellaneous</td> <td><input type="checkbox"/> Acreage</td> </tr> <tr> <td><input type="checkbox"/> Curtilage change</td> <td><input type="checkbox"/> Number of lots</td> </tr> <tr> <td><input type="checkbox"/> Number of residential units</td> <td><input type="checkbox"/> Tangible personal property</td> </tr> <tr> <td><input type="checkbox"/> Other: _____</td> <td></td> </tr> </table> <p><input type="checkbox"/> Adjusted Use</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Improvement</td> <td><input type="checkbox"/> Vacant</td> </tr> <tr> <td><input type="checkbox"/> Commercial</td> <td><input type="checkbox"/> Allow agricultural classification</td> </tr> <tr> <td><input type="checkbox"/> Other: _____</td> <td></td> </tr> </table> <p>Reasons for correction Add pages, if needed. (Field will expand online.)</p>	<input type="checkbox"/> Land	<input type="checkbox"/> Square feet	<input type="checkbox"/> Building	<input type="checkbox"/> Lot size	<input type="checkbox"/> Miscellaneous	<input type="checkbox"/> Acreage	<input type="checkbox"/> Curtilage change	<input type="checkbox"/> Number of lots	<input type="checkbox"/> Number of residential units	<input type="checkbox"/> Tangible personal property	<input type="checkbox"/> Other: _____		<input type="checkbox"/> Improvement	<input type="checkbox"/> Vacant	<input type="checkbox"/> Commercial	<input type="checkbox"/> Allow agricultural classification	<input type="checkbox"/> Other: _____	
<input type="checkbox"/> Homestead	<input type="checkbox"/> Widowed																																												
<input type="checkbox"/> Disabled	<input type="checkbox"/> Blind																																												
<input type="checkbox"/> Governmental	<input type="checkbox"/> Institutional																																												
<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Disabled veteran discount																																												
<input type="checkbox"/> Deployed military	<input type="checkbox"/> Veteran spouse																																												
<input type="checkbox"/> First responder spouse	<input type="checkbox"/> Save Our Homes change																																												
<input type="checkbox"/> Senior citizen homestead	<input type="checkbox"/> Tangible personal property																																												
<input type="checkbox"/> Veteran service connected	<input type="checkbox"/> Totally & permanently disabled																																												
<input type="checkbox"/> 10% non-homestead limit	<input type="checkbox"/> Other: _____																																												
<input type="checkbox"/> Disabled veteran confined to wheelchair																																													
<input type="checkbox"/> Surviving spouse of veteran who died on active duty																																													
<input type="checkbox"/> Senior citizen homestead – 25 year resident																																													
<input type="checkbox"/> Parent, grandparent assessment reduction																																													
<input type="checkbox"/> Land	<input type="checkbox"/> Square feet																																												
<input type="checkbox"/> Building	<input type="checkbox"/> Lot size																																												
<input type="checkbox"/> Miscellaneous	<input type="checkbox"/> Acreage																																												
<input type="checkbox"/> Curtilage change	<input type="checkbox"/> Number of lots																																												
<input type="checkbox"/> Number of residential units	<input type="checkbox"/> Tangible personal property																																												
<input type="checkbox"/> Other: _____																																													
<input type="checkbox"/> Improvement	<input type="checkbox"/> Vacant																																												
<input type="checkbox"/> Commercial	<input type="checkbox"/> Allow agricultural classification																																												
<input type="checkbox"/> Other: _____																																													

_____ Signature, property appraiser or deputy	_____ Title	_____ Date
Received by: _____ Signature, tax collector or deputy	_____ Title	_____ Date



NOTICE OF TAX LIEN FOR EXEMPTIONS AND ASSESSMENT LIMITATIONS

DR-453
R. xx/xx
Rule 12D-16.002
F.A.C.

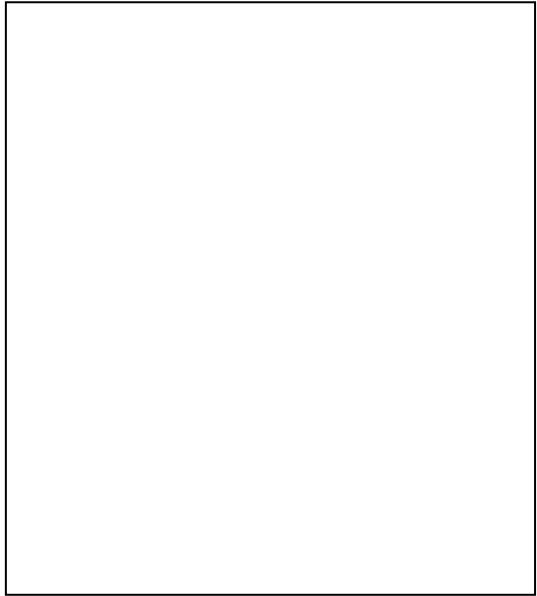
_____ County, Florida

_____ (taxpayer) has received exemption(s) and/or assessment limitation(s) totaling \$ _____ for ___ years. The property appraiser has discovered that the taxpayer was not legally entitled to receive the exemption(s) and/or assessment limitation because:

_____.

Sections 193.155(10), 193.1554(10), 193.1555(10), 193.501(9), 196.011(9), 196.075(9), 196.161(1) and 196.183, F.S., require a lien on the property to recover unpaid taxes. The property appraiser will recover from the taxpayer taxes due, a 50 percent penalty and 15 percent interest for any year or years within the last ten years in which the taxpayer was not entitled to, but was granted, a tax exemption or assessment limitation.

When this document is recorded, it becomes a lien on the real property addressed and legally owned by the taxpayer in Florida.



For official use only

Taxpayer name		Parcel ID	
Address		Legal description	

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tax Year / Date Tax Due	Reason for Lien	Taxes due	Penalty	Interest	Total (3+4+5)
/					
/					
/					
/					
/					
/					
/					
/					
/					
/					

<p>Tax Collector: The 50 percent penalty is calculated individually on each annual exemption or assessment limitation. Interest is based on the taxes exempted or excluded each year from the date the taxes become due for each assessment until the lien is satisfied.</p> <p>The tax collector must collect any fees and costs which the property appraiser or the tax collector has incurred in filing and collecting this lien.</p>	Total for Column 6 (subtotal)	
	Added fees and costs paid by: Property Appraiser	+
	Tax Collector	+
Total due		

I certify that I have read this notice of tax lien and the facts in it are true. If prepared by someone other than the property appraiser, this declaration is based on all information of which he or she has knowledge.

Signature
Title
Date

Payment must include all unpaid taxes, interest, penalties, fees, and costs, or the lien will not be satisfied.

INSTRUCTIONS

PROPERTY APPRAISER

Column 1 Tax Year/Date Tax Due

Enter the tax year and the date the tax was due for that year, usually November 1.

Column 2 Reason for lien

Enter the reason for the lien (e.g. illegal or improper exemption or not qualified for assessment limitation).

Column 3 Taxes Due

Enter the amount of taxes due for each year. To calculate the taxes due multiply the value of the property which escaped taxation by the millage rate which was effective for that year.

Column 4 Penalty

Enter the amount of the penalty due. This is 50 percent of the tax under ss. 193.155(10), 193.1554(10), 193.1555(10), 193.501, 196.011(9), 196.075(9), 196.161(1) and 196.183, F.S.

If the property appraiser made a clerical mistake or omission, a penalty is not due. If a penalty is not due, enter zero. See ss. 193.155(9) and 196.161(1)(b), F.S., and Rule 12D-8.0064(3)(d), F.A.C.

TAX COLLECTOR

Column 5 Interest on Tax Exempted or Excluded

Enter the amount of interest due:

- Interest is 15 percent of the tax per annum running from the due date, usually November 1, until paid.
- Multiply Column 3 by 15 percent per annum.

If a penalty is not due:

- Interest is not due.
- Enter zero in this column.

See ss. 193.155(9), 193.1554(10), 193.1555(10), 193.501, 196.011(9), 196.075(9), 196.161(1) and 196.183, F.S.

Column 6 Subtotal

Enter the sum of Columns 3, 4, and 5.

Total

Enter the total of Column 6 plus added fees and costs.

DISTRIBUTION

The distribution of funds collected under ss. 196.011(9) and 196.161(1), F.S., is:

- Fees and cost must be returned to the party initially expending them.
- Taxes, penalties, and interest distributed based on millage that was in effect for the year of the assessment.

**NOTICE OF TAX LIEN FOR
ASSESSMENT OF
ESCAPED TAXES**

DR-453B
R. xx/xx
Rule 12D-16.002
F.A.C.

_____ County

Under Section 193.092, F.S., notice is given that the recipient(s) named below must pay escaped ad valorem property taxes on property located at: (address, city, county)

Sold to:	(Purchaser)
Date sold:	, 20__

For official use only
If property that escaped taxation was sold to a bona fide purchaser before certification of the back assessment to the tax collector, the statutes provide

for recovery of unpaid taxes from the previous owner by means of a lien on any property of the previous owner. This document constitutes a lien on any property that is legally owned by the taxpayer in Florida.

Taxpayer name	
Address	

Column 1	Column 2	Column 3	Column 4
Tax Year/Date Tax Due	Tax Due	Interest	Total (2+3)
/			
/			
/			
/			
/			

NOTICE TO COLLECTOR: The tax collector shall also collect any fees and costs which the property appraiser or tax collector has incurred in filing or collecting on this lien.

Fees and cost paid by the property appraiser _____

Fees and costs paid by the tax collector _____

I certify that I have read this notice of tax lien and the facts in it are true. If prepared by someone other than the property appraiser, this declaration is based on all information of which he or she has knowledge.

Signature Title Date

Payment must include all unpaid taxes, interest, fees, and costs or the lien shall not be satisfied.

INSTRUCTIONS

DR-453B
R. xx/xx

PROPERTY APPRAISER

**Column 1
Tax Year/Date Tax Due**

Insert the tax year and the date taxes were due for that year, usually November 1. Back taxes may only be assessed for the 3 years immediately before the year in which it was discovered back taxes were due.

**Column 2
Tax Due**

Insert the amount of tax due based on the valuation applied to the property for the year or years in which it escaped taxation, extended by the millage that was in effect for the year of the assessment.

TAX COLLECTOR

**Column 3
Interest**

Insert interest calculated. Interest is 18 percent of the tax per year, from the delinquency date until paid. Section 197.172, F.S.

**Column 4
Total**

Insert sum of Columns 2 and 3.

DISTRIBUTION

The distribution of funds collected under section 193.092, Florida Statutes, must be as follows:

- Fees and cost must be returned to the party initially expending the fees or costs.
- Taxes shall be distributed based on the millage in effect for the year of the assessment.



REPORT OF DISCOUNTS, ERRORS, DOUBLE ASSESSMENTS, AND INSOLVENCIES

Section 197.492, Florida Statutes

DR-505
R. xx/xx
Rule 12D-16.002
Florida Administrative Code

Certified to the Board of County Commissioners by _____, Tax Collector for _____ County, Florida.

Discounts, errors, double assessments, insolvencies, and exemptions are the only reasons for not collecting personal property taxes. Do not list any personal property tax item unless it is uncollectible. Do not take credit for items which are expected to be collected and remitted later.

The county commissioners will examine this list and not allow credit for personal property taxes, unless exempt, if there is personal property which can be levied on to enforce collection.

Before submitting this list to the board of county commissioners, the tax collector must fill out and sign the certificate at the end of this form as the last page of the report and recapitulate the amount of all taxes that will be credited.

The County Commissioners must sign the certificate at the end of this form (see page 2), which then becomes a part of this report.

Person the tax is assessed against in the roll	Page # in Roll	Description of land or personal property Property ID #	Assessed value deleted from roll		Code or dist #	Total taxes deleted	Reason for reduction
			Non-exempt	Exempt			

{table continues as long as needed.}

Fields will expand online.

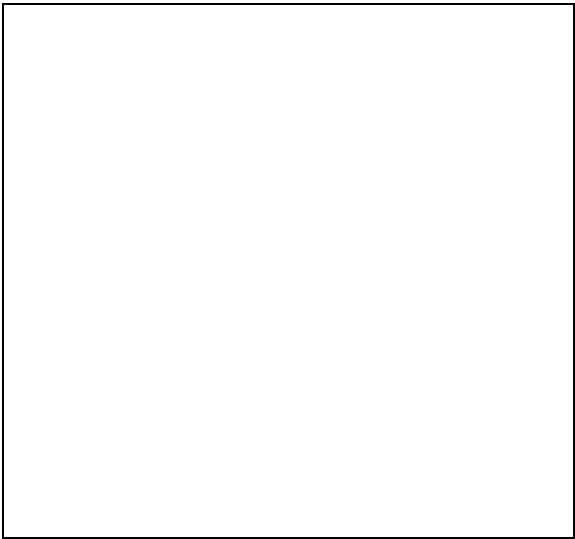
DR-506
R. xx/xx
Rule 12D-16.002
Florida Administrative Code

Tax deed file number _____

Parcel ID number _____

TAX DEED

_____ County, Florida



For official use only

Tax Certificate numbered _____ issued on _____, 20____, was filed in the office of the tax collector of _____ County, Florida. An application has been made for the issuance of a tax deed. The applicant has paid or redeemed all other taxes or tax certificates on the land as required by law. The notice of sale, including the cost and expenses of this sale, has been published as required by law. No person entitled to do so has appeared to redeem the land. On the _____ day of _____, 20____, the land was offered for sale. It was sold to _____ address _____, who was the highest bidder and has paid the sum of the bid as required by law.

The lands described below, including any inherited property, buildings, fixtures, and improvements of any kind and description, situated in this County and State.

Description of lands:

On _____, 20____, in _____ County, Florida, for the sum of (\$ _____) _____ Dollars, the amount paid as required by law.

Witnesses: _____ (Seal)
Clerk of Court or County Comptroller
_____ County, Florida

_____, County, Florida

On this _____ day of _____, 20____, before me personally appeared _____, Clerk of the Circuit Court or County Comptroller in and for the State and this County known to me to be the person described in, and who executed the foregoing instrument, and acknowledged the execution of this instrument to be his own free act and deed for the use and purposes therein mentioned.

Witness my hand and office seal date aforesaid _____



DR-506E
R. xx/xx
Rule 12D-16.002
Florida Administrative Code

Tax deed file number _____

Parcel ID number _____

ESCHEATMENT TAX DEED

_____ County, Florida

For official use only

This Tax Deed is issued according to Section 197.502(8), Florida Statutes. Three years have passed since the day the land was offered for public sale and placed on the list of "lands available for taxes" without being purchased (Section 197.502(7), F.S.). The property has escheated to the County free and clear of any and all tax certificates, tax liens or any other liens of record, including governmental liens. These liens are canceled under Section 197.502(8), F.S.

On _____, 20____, the clerk conveys property located at _____ to

_____ County through its Board of County Commissioners, with all inherited property, buildings, fixtures and improvements of any kind and description, the following description of property:

[Empty box for property description]

Witnesses: _____ (Seal)
Clerk of Court or County Comptroller
_____ County, Florida

_____, County, Florida

On this _____ day of _____, 20____, before me personally appeared _____, Clerk of the Circuit Court or County Comptroller in and for the State and this County known to me to be the person described in, and who executed the foregoing instrument, and acknowledged the execution of this instrument to be his own free act and deed for the use and purposes therein mentioned.

Witness my hand and office seal date aforesaid _____



TAX CERTIFICATE

No. _____

Date issued: _____

Text fields will expand

DR-509
R. xx/xx
Rule 12D-16.002
Florida Administrative Code

This certificate is void seven years from the date of issuance, which is the first day of the tax certificate sale as advertised under section 197.432, Florida Statutes.

I, _____, Tax Collector for _____ County, Florida, certify that at a public auction noticed as required, I issued to:

a tax certificate for the parcels below for \$ _____. This was the amount due for taxes, interest, costs, and charges for these parcels for the year 20__.

The purchaser or other legal owner of this certificate is entitled to apply for a tax deed under Florida Law, unless the property is redeemed by payment of the tax, interest, costs, and charges due within the time provided by law. The rate of interest is 18% per year if purchased by the county, or up to 18% per year, if purchased by someone other than the county.

Parcel Description			
Exemption:			
Parcel ID number	Land Use Code	Value	Taxable Value
Description:			

The interest rate bid at the tax certificate sale under Chapter 197, Florida Statutes, was _____ percent.

_____ County, Florida

Signature, tax collector or designee

Date

Transfer of Ownership

I transfer all my rights, title, and interest in tax certificate number _____,
to _____.

Signature of transferor

Transfer must be acknowledged before the tax collector, his or her designee, or a notary public.

Acknowledgement

State of _____, County of _____

This instrument was sworn to and subscribed before me this date _____, by

(check one) The tax collector or designee of _____ County,

An officer authorized in the State and County to take acknowledgements,

who is personally known to me or who has produced _____ as identification.

Tax Collector

Or

Notary public signature and seal

When acknowledgement is by a notary public, notify the tax collector's office of the change of ownership.

Transfer of Ownership

I transfer all my rights, title, and interest in tax certificate number _____,
to _____.

Signature of transferor

Transfer must be acknowledged before the tax collector, his or her designee, or a notary public.

Acknowledgement

State of _____, County of _____

This instrument was sworn to and subscribed before me this date _____, by

(check one) The tax collector or designee of _____ County,

An officer authorized in the State and County to take acknowledgements,

who is personally known to me or who has produced _____ as identification.

Tax Collector

Or

Notary public signature and seal

When acknowledgement is by a notary public, notify the tax collector's office of the change of ownership.



DEFERRED PAYMENT TAX CERTIFICATE

DR-509D
R. xx/xx
Rule 12D-16.002
Florida Administrative Code

No. _____

Date issued: _____

(Spaces will expand online.)

I, _____, Tax Collector for _____ County, Florida, certify that a deferred payment tax certificate was issued to:

for the sum of _____. This was the amount due for the deferred taxes, interest, costs and charges of the lands for the year _____. The purchaser of this certificate is entitled to redemption funds, which include the face amount of this certificate and interest earned from the date of this certificate. The certificate bears interest at a rate equal to _____ percent per year, if held by the county or purchased by the State Board of Administration or at a lower rate as bid by any other purchaser. The interest bid at the sale under Chapter 197, Florida Statutes, is _____ percent per year. Redemption must comply with law and is complete when the face amount plus interest is paid.

This certificate covers the following property:

Exemption:

Parcel ID Number	Type	Value	Taxable Value	Code	Acres

Description:

In _____ County, Florida

Signature, tax collector or designee

Date

Transfer of Ownership

DR-509D
R. xx/xx
Rule 12D-16.002
F.A.C.
D-11-10

I transfer all my rights, title, and interest in tax certificate number _____,
to _____.

Signature of transferor

Transfer must be acknowledged before the tax collector, his or her designee, or a notary public.

Acknowledgement

State of _____, County of _____

This instrument was sworn to and subscribed before me this date _____, by

(check one) The tax collector or designee of _____ County,

An officer authorized in the State and County to take acknowledgements,

who is personally known to me or who has produced _____ as identification.

Tax Collector

Or

Notary public signature and seal

When acknowledgement is by a notary public, notify the tax collector's office of the change of ownership.

Transfer of Ownership

DR-509D
R. xx/xx
Rule 12D-16.002
F.A.C.
D-11-10

I transfer all my rights, title, and interest in tax certificate number _____,
to _____.

Signature of transferor

Transfer must be acknowledged before the tax collector, his or her designee, or a notary public.

Acknowledgement

State of _____, County of _____

This instrument was sworn to and subscribed before me this date _____, by

(check one) The tax collector or designee of _____ County,

An officer authorized in the State and County to take acknowledgements,

who is personally known to me or who has produced _____ as identification.

Tax Collector

Or

Notary public signature and seal

When acknowledgement is by a notary public, notify the tax collector's office of the change of ownership.



APPLICATION FOR TAX DEED

Section 197.502, Florida Statutes

DR-512
R. xx/xx
Rule 12D-16.002
F.A.C.

Fields will expand

To: Tax Collector of _____ County, Florida

I, _____, hold the listed certificates tax and submit them to the tax collector.

Certificate Number	Date	Legal Description
#		
#		
#		
#		
#		
#		
#		

I agree to:

- pay all delinquent taxes,
- redeem all outstanding tax certificates plus interest, and
- pay any delinquent, omitted, or current taxes and interest covering the property.

I agree to pay all tax collector's fees, ownership and encumbrance report costs, clerk of the court costs, charges and fees and sheriff's costs, if applicable. Attached is the tax certificate on which this application is based, and all other certificates of the same legal description, which are in my possession.

Applicant's signature

Date



CERTIFICATION OF TAX DEED APPLICATION

DR-513
R. xx/xx
Rule 12D-16.002
Florida Administrative Code
Page 1 of 2

Part 1: Tax Deed Application Information

Applicant		Application date	
Property description		Certificate #	
		Date certificate issued	

Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application

Column 1 Certificate Number	Column 2 Date of Certificate Sale	Column 3 Face Amount of Certificate	Column 4 Interest	Column 5: Total (Column 3 + Column 4)
#				
#				
#				
#				
#				
#				
#				
→Part 2: Total*				

Part 3: Other Certificates Redeemed by Applicant (Other than County)

Column 1 Certificate Number	Column 2 Date of Other Certificate Sale	Column 3 Face Amount of Other Certificate	Column 4 Tax Collector's Fee	Column 5 Interest	Total (Column 3 + Column 4 + Column 5)
#					
#					
#					
#					
#					
#					
#					
Part 3: Total*					

Part 4: Tax Collector Certified Amounts (Lines 1-7)

1. Cost of all certificates in applicant's possession and other certificates redeemed by applicant	(*Total of Parts 2 + 3 above)
2. Delinquent taxes paid by the applicant	
3. Current taxes paid by the applicant	
4. Ownership and encumbrance report fee	
5. Tax deed application fee	
6. Interest accrued by tax collector under s.197.542, F.S. (see Tax Collector Instructions, page 2)	
7. Total Paid (Lines 1-6)	

I certify the above information is true and the tax certificates, interest, ownership and encumbrance report fee, and tax collector's fees have been paid, and that the ownership and encumbrance statement is attached.

_____ County, Florida

Sign here: _____ Date _____, 20__

Signature, Tax Collector or Designee

Part 5: Clerk of Court Certified Amounts (Lines 8-15)	
8. Processing tax deed fee	
9. Certified or registered mail charge	
10. Advertising charge (see s.197.542, F.S.)	
11. Recording fee for certificate of notice	
12. Sheriff's fees	
13. Interest (see Clerk of Court Instructions, page 2)	
14.	Total Paid (Lines 8-13)
15. Plus one-half of the assessed value of homestead property, if applicable under s. 197.502(6)(c), F.S.	
16. Statutory opening bid (total of Lines 7, 14, and 15, if applicable)	
Sign here: _____ Date of sale _____, 20__	
Signature, Clerk of Court or Designee	

INSTRUCTIONS

Tax Collector (complete Parts 1-4)

Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application

Enter the Face Amount of Certificate in Column 3 and the Interest in Column 4 for each certificate number. Add Columns 3 and 4 and enter the amount in Column 5.

Part 3: Other Certificates Redeemed by Applicant (Other than County)

Total. Add the amounts in Columns 3, 4 and 5

Part 4: Tax Collector Certified Amounts (Lines 1-7)

Line 1, enter the total of Part 2 plus the total of Part 3 above.

Total Paid, Line 7: Add the amounts of Lines 1-6

Line 6, Interest accrued by tax collector.

Calculate the 1.5 percent interest accrued from the month after the date of application through the month this form is certified to the clerk. Enter the amount to be certified to the clerk on **Line 6**. The interest calculated by the tax collector stops before the interest calculated by the clerk begins. See Section 197.542, F.S., and Rule 12D-13.060(3), Florida Administrative Code.

The tax collector's interest for redemption at the time of the tax deed application is a cost of redemption, which encompasses various percentages of interest on certificates and omitted or delinquent taxes under Section 197.502, F.S. This interest is calculated before the tax collector calculates the interest in Section 197.542, F.S.

Attach certified statement of names and addresses of persons who must be notified before the sale of the property. Send this form and any required attachments to the Clerk of Court within 10 days after it is signed.

Clerk of Court (complete Part 5)

Line 13: Interest is calculated at the rate of 1.5 percent per month starting from the first day of the month after the month of certification of this form through the last day of the month in which the sale will be held. Multiply the calculated rate by the total of **Line 7**, minus **Line 6**, plus **Lines 8** through **12**. Enter the amount on **Line 13**.

Line 14: Enter the total of Lines 8-13. Complete Lines 15-16, if applicable.



NOTICE OF SALE OF TANGIBLE PERSONAL

DR-514
R. xx/xx
Rule 12D-16.002,
F.A.C.

Sections 197.413 and 197.417(1), Florida Statutes

The tax collector of _____ County will sell seized tangible personal property at a public auction. Payment must be in the form required by the tax collector.

Place: _____

_____, Florida

Date and time: _____, 20____, at _____

Website: _____

A tax warrant was issued for the payment of delinquent personal property taxes assessed against

_____ for 20____ taxes,
Owner, business or corporate name

The personal property to be sold includes:

If the delinquent taxes of \$ _____, interest of \$ _____, costs of \$ _____, and other fees \$ _____ as they accrue are paid before the sale, the items will not be sold.

Prospective bidders may inspect the property as provided by s. 197.417(1), F.S.

Signature of tax collector or designee

Date

This notice must be posted at least 7 days before the sale in at least two public places in the county, one of which may be the Internet.



TAX COLLECTOR'S WARRANT

For collecting personal property taxes authorized under Sections 197.412 and 197.413, Florida Statutes

DR-517
R. xx/xx
Rule 12D-16.002
Florida Administrative Code

No. _____

State of Florida

County of _____



ss

To _____, Sheriff, _____ County, Florida.

Personal property taxes have been levied and assessed in this county against _____ for the year 20__.

The amounts below have not been paid and are delinquent	
Taxes paid for the year 20__	
Interest	
Penalties	
Advertising costs	
Attorney's fees	
Warrant fee	
Collection cost	
TOTAL to be collected	

This warrant requires you to seize any personal property belonging to: [\(Enter name and address.\)](#)

or any property he or she has equity in or custody or control over within your County, to pay the sum of \$_____ as shown above, and any additional costs and charges incurred in executing this warrant. The tax collector may sell the property as provided in s. 197.413, F.S.

A return is due by _____, 20__.

Signed at _____, Florida on _____, 20__.

Signature, tax collector

County, Florida

Deputy Tax Collector's Return
(without making levy)

This writ was received on _____, 20__
and was executed in _____ County,
Florida, on _____, 20__
by collecting from _____
the sum of \$ _____ and \$ _____ costs,
without making a levy.

Signature, deputy tax collector _____ Date _____
_____ County, Florida

Deputy Tax Collector's Return
(if levy and sale is made)

This writ was received on _____, 20__
and was executed in _____ County,
Florida, on _____, 20__
by levying on property belonging to _____

described as follows: _____

After giving the required notice, the property was sold
to the highest and best bidder,

for \$ _____.

Amount of sale	\$	_____
Less costs of levy and sale (see bill attached)	- \$	_____
Net amount from sale	\$	_____

Signature, deputy tax collector _____ Date _____
_____ County, Florida

Costs of Levy and Sale

Making levy	\$	_____
_____ miles traveled at _____ cents per mile	\$	_____
Advertising sale	\$	_____
Drayage and storage	\$	_____
Herdng and driving livestock	\$	_____
Care of livestock	\$	_____
Other expenses incurred	\$	_____
Bill of sale	\$	_____
Return of warrant	\$	_____
Total	\$	_____

No. _____

TAX COLLECTOR'S WARRANT

_____ County, Florida

vs.

Taxes	\$	_____
Interest	\$	_____
Penalties	\$	_____
Advertising costs	\$	_____
Collection costs	\$	_____
Attorney's fees	\$	_____
Warrant fee	\$	_____
Total if paid before levy	\$	_____
Costs of levy and sale	\$	_____
Grand total	\$	_____



EXECUTION AND WARRANT FOR COLLECTION OF DELINQUENT AD VALOREM LEASEHOLD TAXES

Chapter 196.199, Florida Statutes

DR-517L
R. xx/xx
Rule 12D-16.002
Florida Administrative Code

No. _____

COMPLETED BY TAX COLLECTOR

To: Sheriffs of the State of Florida

Lessee name _____

Mailing address _____ County, Florida

Leased property address _____ County, Florida

The amounts below have not been paid and are delinquent:

- 1. Taxes due for the tax year(s) _____ \$ _____
 - 2. Interest due _____ \$ _____
 - 3. Estimated interest that will accrue from date this execution to date of payment or sale (see reverse for calculation of estimated interest) _____ \$ _____
- Total to be collected** \$ _____

It is the duty of the county tax collector to issue an execution and warrant for the collection of the delinquent taxes, with interest and costs of collection.

To pay the delinquent taxes and interest which have accrued since the date of this execution and your costs and fees, this warrant requires you to seize and sell real or personal property, or both, which belongs to: [\(Enter name and address.\)](#)

Signature, tax collector or duly authorized agent _____ Date
_____ County, Florida

COMPLETED BY SHERIFF

I certify I have seized and sold property of the above delinquent taxpayer or that the taxes, interest, and costs have been paid as follows:

- 1. Total taxes, costs and interest from tax collector _____ \$ _____
- 2. Sheriff's costs and fees as provided by Section 30.231, F.S. _____ \$ _____
- 3. Total collected from payment or sale _____ \$ _____
- 4. Total remitted to tax collector _____ \$ _____

Signed in _____ County, Florida on _____, 20__

Sheriff By _____
Sheriff or duly authorized agent

INSTRUCTIONS TO TAX COLLECTOR

The tax collector will send the following notices:

- Tax Notice/Receipt sent before opening the roll for collection. Show amount due, discounts, and date of delinquency.
- Additional notices sent as required by Section 197.343, F.S.

As soon as possible after the date of delinquency, prepare this form for each delinquent taxpayer. Forward the form to the sheriff of the appropriate county for enforcement. Attach a detailed list of all known property of the delinquent taxpayer to this execution. At a minimum, the list must contain a description of the property, serial numbers or other identifiers, if applicable, and the physical location of the property.

Calculate the estimated interest. Apply the rate of 1½% per month for 2 months to the taxes due. This becomes a part of the total taxes, interest, costs and fees to be collected by the sheriff. Any estimated interest which is not earned must be refunded to the taxpayer.

If the amount received is more than needed to satisfy the tax, fees, costs, penalties and interest included within the execution, return any surplus funds to the taxpayer.

If the amount received does not satisfy the execution and warrant, post the execution and warrant register to show that additional taxes are due. Continue to make a diligent attempt to collect the remainder of the tax due.

If all property in Florida of the delinquent taxpayer has been seized and sold and no other property can be found, proceed with other legal actions as necessary to insure that the taxes are paid. Other legal actions may be court action to obtain a judgment and the filing of the execution and warrant in the official records of the county.

Notice: The tax collector must prepare a detailed list of all known property of the delinquent taxpayer and attach the list to this execution. At minimum the list should include a description of the property, serial numbers or other identifiers, if applicable, and the physical location of the property.

INSTRUCTIONS TO SHERIFF

Execute this process in the same manner as other executions. This tax execution and warrant has the same force as a writ of garnishment when levied by the sheriff on any person, firm, or corporation who has any goods, moneys, or personal property in the delinquent taxpayer's possession or control, or who has debts owed to the delinquent taxpayer. (Chapters 30 and 56 and s. 196.199(8)(a), F.S.)

As sheriff, you are entitled to reasonable fees established by law for actions of a similar nature. The sheriff receives the original and two copies of the tax execution and warrant. When the property is seized, present one copy of the execution to the taxpayer or other person in possession of the property, however, no formal service is required. If there is no one to present the copy to, this should not delay or impede the seizure.

Immediately after the sale of the property or payment of the delinquent tax and costs, complete this report and return the original tax execution and warrant to the tax collector. Keep one copy for your records. Forward all funds to the tax collector except the sheriff's costs and fees.

NOTICE TO TAX COLLECTOR AND SHERIFF

The delinquent taxpayer or his representative may pay the taxes plus all costs and interest before the sale of the property.



APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

DR-534
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

Section 197.222, Florida Statutes

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than \$100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

Installment Payment	Year Taxes	Discount	If Not Paid
First Installment Due June 30	One-quarter of the total estimated taxes and assessments based on the previous year	6% for payments applied or postmarked by June 30	The account is removed from the installment plan.*
<i>*You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 in order to participate in the installment plan for future years. The tax collector may accept payment in July, however an additional 5% penalty is included and results in loss of discount.</i>			
Second Installment Due September 30	One-quarter of the total estimated taxes and assessments based on the previous year	4.5% for payments applied or postmarked by September 30	Added to the next installment due in December and results in the loss of discount
Third Installment Due December 31	One-quarter of the total estimated taxes and assessments plus one-half of any adjusted tax amount	3% for payments applied or postmarked by December 31	Added to the next installment due in March and results in the loss of discount
Fourth Installment Due March 31	One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount	No discount. Payment must be applied or postmarked by March 31	Unpaid installments are delinquent April 1*
<i>*If the taxpayer does not pay the fourth installment, the tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</i>			

To pay property taxes by installment, complete the form below and return this application to your county tax collector by **April 30**. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

County Tax Collector

Mailing Address:

Phone:

Fax:

Email:

Website:

(Keep this portion for your records)

(Return this portion to the tax collector's office)

APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES TO BE COMPLETED BY THE TAXPAYER			
Tax Year	County	Type of Account	<input type="checkbox"/> Real Estate <input type="checkbox"/> Tangible
Name		Parcel ID # or Account #	
Mailing address		City, State, ZIP	
Area code/Phone		Email address	
Signature _____		Date signed _____	

ATTACHMENT 7



FLORIDA

Executive
Director
Marshall Stranburg

March 2, 2016

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Director of Cabinet Affairs
Amanda Carey, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Request Approval to Hold a Public Hearing on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:

No impact. The Department has reviewed these proposed new, amended, and repealed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. These proposed rules will not have an adverse impact on small businesses, small counties, or small cities and will not have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they will not have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

Child Support – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*
Property Tax Oversight – *Dr. Maurice Gogarty, Director* • Information Services – *Damu Kuttikrishnan, Director*

<http://dor.myflorida.com/dor/>
Florida Department of Revenue
Tallahassee, Florida 32399-0100

What is the Department requesting?

Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish Notices of Proposed Rules in the *Florida Administrative Register* for the following:

- 12D-9.007 Role of the Clerk of the Value Adjustment Board.
- 12D-9.015 Petition; Form and Filing Fee.
- 12D-9.019 Scheduling and Notice of a Hearing.
- 12D-9.020 Exchange of Evidence.
- 12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.
- 12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.
- 12D-16.002 Index to Forms

Why are the proposed rule amendments necessary?

Rules in Chapter 12D-9, Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules for Procedure for Hearings Before Value Adjustment Boards, F.A.C.: The proposed amended rules in this rule package are necessary to implement statutory changes enacted in:

- Chapter 2015-115, Laws of Florida (sections 1 and 2).
- Chapter 2013-109, Laws of Florida (section 8).

Rule 12D-16.002, Index to Forms, F.A.C.: The proposed amendments to three revised forms in this rule are necessary to support the proposed amended rules in Rule Chapter 12D-9, F.A.C.

What do the proposed amendments to these rules do?

Rules in Chapter 12D-9, Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules for Procedure for Hearings Before Value Adjustment Boards, F.A.C.: The proposed amended rules in this rule package:

- Revise DOR's Rules in Chapter 12D-9, F.A.C., to implement changes the Legislature adopted from 2015 and 2013.
 - 12D-9.007 Role of the Clerk of the Value Adjustment Board.
 - 12D-9.015 Petition; Form and Filing Fee.
 - 12D-9.019 Scheduling and Notice of a Hearing.
 - 12D-9.020 Exchange of Evidence.
 - 12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.
 - 12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.
- Revise associated forms in the VAB process to implement law changes.
 - DR-486, Petition to the Value Adjustment Board - Request for Hearing.

March 2, 2016

Page 3

- DR-486DP, Petition to the Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing.
- DR-486PORT - Petition to the Value Adjustment Board - Transfer of Homestead Assessment Difference - Request for Hearing.

Were comments received from external parties?

No. A rule development workshop was held on February 11, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. The public did not provide any suggestions or comments on the proposed amendments to the rules or forms.

Attachments

- Summaries of the proposed rules
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statements
 - Summaries of workshops
- Notice of Proposed Rules
- Incorporated material

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES FOR PROCEDURE FOR HEARINGS BEFORE VALUE
ADJUSTMENT BOARDS
PROPOSED AMENDMENTS TO RULES 12D-9.007, 12D-9.015,
12D-9.019, 12D-9.020, 12D-9.025, AND 12D-9.031, F.A.C.

SUMMARY OF PROPOSED RULE

Proposed amendments will implement statutory changes enacted in Sections 1 and 2 of Chapter 2015-115, L.O.F., which amended Subsections (3) and (4) of 194.011 and Subsection (3) of 194.013, F.S. as well as statutory changes enacted in Section 8 of Chapter 2013-109, L.O.F., which amended Section 194.032, F.S. Amendment to Rule 12D-9.007(5), F.A.C., Role of the Clerk of the Value Adjustment Board, F.A.C., will be amended to remove the requirements for the VAB clerk to provide the property record card to the taxpayer if the petitioner checks the appropriate box on the petition form to request a copy of the property record card. The amendments to Rule 12D-9.015, Petition; Form and Filing Fee, F.A.C., (Petition; Form and Filing Fee), to provide that owners of multiple tangible personal property (TPP) accounts may file a single joint petition with a value adjustment board (VAB) if the property appraiser determines the accounts are substantially similar and will only be charged a single filing fee not to exceed \$15. Subsection (7) of the rule will also include a citation to Section 194.011(3)(g),

F.S., and the addition of all necessary references to a TPP account. Subsection (8) will update and clarify the process for filing a single joint petition to include TPP. Subsection (12) will be amended to remove the requirements for the VAB clerk to provide the property record card to the petitioner as a result of the statutory changes in Section 194.032, F.S., which states that the property appraiser must provide a copy of the property record card to the petitioner upon receipt of the petition from the clerk unless the property record card is available online. Amendment to Rule 12D-9.019(3), Scheduling and Notice of a Hearing, F.A.C., removes the requirement for the VAB clerk to provide the property record card to the taxpayer if the petitioner checks the appropriate box on the petition form to request a copy of the property record card. Amendments to Rule 12D-9.020(2)(c), Exchange of Evidence, F.A.C., will provide that the evidence list, provided by the property appraiser during evidence exchange, must contain the property record card and will remove language that the board clerk provides the property record card. Amendment to Rule 12D-9.025, Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses, F.A.C., will be amended to remove the requirements for the VAB clerk to provide the revised property record card to the taxpayer if the petitioner checked the appropriate box on the petition form to request a copy of the property record card. And an amendment to Rule 12D-9.031, Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews, F.A.C., to update a rule citation to a cross-referenced rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of adopting these proposed amended rules is to revise DOR's rules in Chapter 12D-9, F.A.C., to implement changes the Legislature adopted in Chapter 2015-115, Laws of

Florida (sections 1 and 2) and Chapter 2013-109, Laws of Florida (section 8). The effect of these proposed amended rules is that tangible personal property owners can file a single petition requesting a hearing on the assessment of the property, property appraisers who review the substantially similar properties before a VAB hearing, and clerks of court will receive the petitions for multiple TPP accounts, and clarification as to who provides the property record card to the petitioner when the appropriate box is checked on the petition form.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD FEBRUARY 11, 2016

A Notice of Development of Proposed Rules for amendments to rules in Chapter 12D-9 was published in the Florida Administrative Register on October 30, 2015 (Vol. 41, No. 212, pp. 5143-5144). A second Notice of Development of Proposed Rules for amendments to Rules in Chapter 12D-9 was published in the Florida Administrative Register (F.A.R.) on January 28, 2016 (Vol. 42, No. 18, pp. 409-410). A rule development workshop was held on February 11, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. The public did not provide any suggestions or comments on the proposed amendments to the rules or forms.

Notice of Proposed Rule

DEPARTMENT OF REVENUE Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-9.007	Role of the Clerk of the Value Adjustment Board
12D-9.015	Petition; Form and Filing Fee
12D-9.019	Scheduling and Notice of a Hearing
12D-9.020	Exchange of Evidence
12D-9.025	Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
12D-9.031	Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12D-9.007(5), 12D-9.015, 12D-9.019(3), 12D-9.020, 12D-9.025 and 12D-9.031, F.A.C., is to include statutory changes enacted in Sections 1 and 2 of Chapter 2015-115, L.O.F., which amended Subsections (3) and (4) of 194.011 and Subsection (3) of 194.013, F.S. as well as statutory changes enacted in Section 8 of Chapter 2013-109, L.O.F., which amended Section 194.032, F.S. The effect of these statutory changes will result in the following proposed changes to the rules listed below: Rules 12D-9.015(7) and 12D-9.015(8), F.A.C. will be amended as a result of the statutory changes in Subsection (3) of 194.011, F.S. and Subsection (1) of 194.013, F.S., which now provides that owners of multiple tangible personal property (TPP) accounts may file a single joint petition with a value adjustment board (VAB) if the property appraiser determines the accounts are substantially similar and will only be charged a single filing fee not to exceed \$15. The proposed changes to subsection 12D-9.015(7), F.A.C. will include citing to Section 194.011(3)(g), F.S. and the addition of all necessary references to a TPP account. The proposed changes to subsection 12D-9.015(8), F.A.C., will update the process for filing single joint petitions to include TPP and restructure the rule for clarification. Paragraph 12D-9.020(2)(c), F.A.C., will be amended as a result of statutory changes to 194.011(4), F.S., which now provides that the evidence list, provided by the property appraiser during evidence exchange, must contain the property record card. The proposed changes to 12D-9.020(2)(c) include removing the language that the board clerk provides the property record card. Rules 12D-9.007(5), 12D-9.015(12), 12D-9.019(3)(b), and 12D-9.025, F.A.C. will be amended to remove the requirements for the VAB clerk to provide the property record card to the taxpayer as a result of the statutory changes to Section 194.032, which provide that “the property appraiser must provide a copy of the property record card to the petitioner upon receipt of the petition from the clerk regardless of whether the petitioner initiates evidence exchange, unless the property record card is available online from the property appraiser,” if the petitioner checks the appropriate box on the petition form to request a copy of the property record card. As a result of the statutory changes to Section 194.032, there is also a proposed change to 12D-9.031, F.A.C. to make a citation update to a cross-referenced rule.

Rule text is posted on the Department’s website at: <http://dor.myflorida.com/dor/property/legislation/rules/>.

SUMMARY: Revise DOR Value Adjustment Board Rules in Chapter 12D-9, F.A.C., to implement changes the Legislature adopted from 2015 and 2013.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Department. The Department has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for an SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: 193.074, 193.092, 193.122, 193.155, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.037, 194.301, 194.171, 195.002, 195.022, 195.084, 195.096, 196.011, 196.151, 197.122, 197.2425, 197.301, 200.069, 213.05 FS.

A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:

DATE AND TIME: To be determined.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-9.007 Role of the Clerk of the Value Adjustment Board.

(1) Through (4) No change.

(5) No less than 25 calendar days prior to the day of the petitioner's scheduled appearance before the board, the board clerk must notify the petitioner of the date and time scheduled for the appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. ~~If, on the taxpayer's petition, he or she requests a copy of the property record card, the board clerk shall obtain a copy of the property record card from the property appraiser and provide it to the petitioner no later than with the notice of the scheduled time of his or her appearance.~~

(6) Through (15) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, ~~213.05~~ FS. History-New 3-30-10, Amended xx-xx-xx.

12D-9.015 Petition; Form and Filing Fee.

(1) Through (6) No change.

(7) Filing Fees. By resolution of the value adjustment board, a petition shall be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

(a) Other than fees required for late filed applications under Sections 193.155(8)(j)(~~4~~) and 196.011(8), F.S., only a single filing fee shall be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such parcels or accounts.

(b) No change.

(c) For joint petitions filed pursuant to Section 194.011(3)(e), ~~or (f), or (g)~~, F.S., a single filing fee shall be charged. Such fee shall be calculated as the cost of the time required for the special magistrate in hearing the joint petition and shall not exceed \$5 per parcel or account, for each additional parcel or account included in the petition, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property parcel owners.

(d) Through (e) No change.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. The property appraiser shall provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of parcels or accounts by parcel number or account number, with an indication on the petition form showing a joint petition, shall be sufficient to signify a joint petition.

(9) Through (11) No change.

(12) Acknowledgement of Timely Filed Petitions. The board clerk shall accept all completed petitions, as defined by statute and subsection (2) of this rule. Upon receipt of a completed and filed petition, the board clerk shall provide to the petitioner an acknowledgment of receipt of such petition and shall provide to the property appraiser or tax collector a copy of the petition. If, in the petition, the petitioner requested a copy of the property record card, the property appraiser shall forward a copy of the property record card, described in Section 194.032(2), F.S., to the petitioner upon receipt of the petition from the clerk, unless the property record card is available online from the property appraiser. ~~to the board clerk. The board clerk shall then provide to the petitioner a copy of the property record card, along with the notice of hearing.~~

(13) Through (14) No change

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 194.171, 195.022, 195.084, 196.151, 197.2425, 197.301, 200.069, ~~213.05~~ FS. History-New 3-30-10, Amended 11-1-12, xx-xx-xx.

12D-9.019 Scheduling and Notice of a Hearing.

(1) Through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. Form DR-481 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) The notice shall include these elements:

1. The parcel number, account number or legal address of all properties being heard at the scheduled hearing;
2. The type of hearing scheduled;
3. The date and time of the scheduled hearing;
4. The time reserved, or instructions on how to obtain this information;
5. The location of the hearing, including the hearing room number if known, together with board clerk contact information including office address and telephone number, for petitioners to request assistance in finding hearing rooms;
6. Instructions on how to obtain a list of the potential special magistrates for the type of petition in question;
7. A statement of the petitioner's right to participate in the exchange of evidence with the property appraiser;
8. A statement that the petitioner has the right to reschedule the hearing one time by making a written request to the board clerk at least five calendar days before the hearing;
9. Instructions on bringing copies of evidence;
10. Any information necessary to comply with federal or state disability or accessibility acts; and
11. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure.

~~(b) If the petitioner has requested a copy of the property record card, it shall be sent no later than the time at which the notice of hearing is sent.~~

(4) Through (8) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022, ~~213.05~~ FS. History-New 3-30-10, Amended 9-26-11, xx-xx-xx.

12D-9.020 Exchange of Evidence.

(1) Through (2)(b) No change.

(2)(c) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented by the property appraiser at the hearing. The evidence list must contain the property record card ~~if provided by the board clerk~~. To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(d) No change.

(3) Through (9) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.074, 194.011, 194.015, 194.032, 194.034, 194.035, 195.022, 195.084, 200.069, ~~213.05~~ FS. History-New 3-30-10, Amended xx-xx-xx.

12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

(1) Through (6)(c)1. No change

2. A notice of revised proposed assessment shall be made and provided to the petitioner in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes. The property appraiser shall send a revised property record card, if requested on the petition, unless the revised property record card is available online from the property appraiser.

3. A new hearing shall be scheduled and notice of the hearing shall be sent to the petitioner ~~along with a copy of the revised property record card if requested.~~

4. Through (10) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.092, 194.011,

194.032, 194.034, 195.022, 195.084, ~~213.05~~ FS. History-New 3-30-10, Amended xx-xx-xx.

12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.

(1) No change.

(2) As provided in Sections 194.034(2) and 194.035(1), F.S., the board shall consider the recommended decisions of special magistrates and may act upon the recommended decisions without further hearing. If the board holds further hearing for such consideration, the board clerk shall send notice of the hearing to the parties. Any notice of hearing shall be in the same form as specified in paragraph 12D-9.019(3)(a), F.A.C., but need not include items specified in subparagraphs 6. through 9. of that subsection. The board shall consider whether the recommended decisions meet the requirements of subsection (1), and may rely on board legal counsel for such determination. Adoption of recommended decisions need not include a review of the underlying record.

(3) Through (4)(c) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 194.037, 194.301, 195.002, 195.096, 196.011, 197.122, 213.05 FS. History-New 3-30-10, Amended xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE IS: Janice Forrester, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (840)617-8886, email forrestj@dor.state.fl.us.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE IS: The Governor and Cabinet of Florida.

DATE PROPOSED RULE APPROVED BY THE AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 30, 2015 and January 28, 2016

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The proposed amendments to this rule amend Form DR-486, Petition to the Value Adjustment Board - Request for Hearing, DR-486DP, Petition to the Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing, and DR-486PORT - Petition to the Value Adjustment Board - Transfer of Homestead Assessment Difference - Request for Hearing.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to implement legislative changes resulting from Chapter 2015-115, L.O.F., which amended Sections 194.011 and 194.013, F.S. Owners of multiple tangible personal property accounts may now file a single joint petition with a value adjustment board if the property appraiser determines the accounts are substantially similar. The effect of these proposed amendments include an updated Form DR-486, Petition the Value Adjustment Board Request for Hearing, which includes a statutory reference to the new paragraph of s. 194.011(3), F.S., which allows a single joint petition for multiple tangible personal property accounts and updates the checkbox for requesting a property record card. The checkbox text for the petitioner to request the property record card has been reworded and

simplified. Form DR486-PORT will be amended to correct a statutory citation as a result of the added statutory paragraph addressing multiple tangible personal property accounts. These two forms and Form DR-486DP have a statutory reference to update in the certification area to reflect paragraph (h) in s. 194.011(3), F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD FEBRUARY 11, 2016

A Notice of Development of Proposed Rules for amendments to Rules in Chapter 12D-16 was published in the Florida Administrative Register (F.A.R.) on January 28, 2016 (Vol. 42, No. 18, pp. 410-411). A rule development workshop was held on February 11, 2016. Interested parties and county officials were invited to attend in person and through a teleconference system. The public did not provide any suggestions or comments on the proposed amendments to the rules or forms.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms.

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to adopt forms to implement revisions to DOR's rules in chapter 12D-9, F.A.C., to implement changes the Legislature adopted in Chapter 2015-115, Laws of Florida (sections 1 and 2); and update forms value adjustment board petitioners and clerks of court use to file for a VAB hearing.

PURPOSE AND EFFECT: The purpose of the proposed amendments is to implement legislative changes resulting from Chapter 2015-115, L.O.F., which amended Sections 194.011 and 194.013, F.S. Owners of multiple tangible personal property accounts may now file a single joint petition with a value adjustment board if the property appraiser determines the accounts are substantially similar. The effect of these proposed amendments include an updated Form DR-486, Petition the Value Adjustment Board Request for Hearing, which includes a statutory reference to the new paragraph of s. 194.011(3), F.S., which allows a single joint petition for multiple tangible personal property accounts and updates the checkbox for requesting a property record card. Form DR486-PORT will be amended to correct a statutory citation as a result of the added statute paragraph addressing multiple tangible personal property accounts. These two forms and Form DR-486DP have a statutory reference to update in the certification area to reflect paragraph (h) in s. 194.011(3), F.S.

The effect of this proposed amended rule will update forms value adjustment board petitioners use to file for a VAB hearing and clerks of court review to schedule hearings. These proposed draft forms are posted on the Department's website at <http://dor.myflorida.com/dor/property/legislation/rules/>.

SUMMARY: The proposed amendments to this rule amend Forms DR-486, Petition to the Value Adjustment Board - Request for Hearing; DR-486DP, Petition to the Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing; and DR-486PORT - Petition to the Value Adjustment Board - Transfer of Homestead Assessment Difference - Request for Hearing.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Department has determined that these proposed rule amendments and proposed amended forms will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Department. The Department has determined that these proposed rule amendments and proposed amended forms are not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied on and described herein: 1) no requirement for an SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 213.06(1), FS.

LAW IMPLEMENTED: 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 FS.

A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:

DATE AND TIME: To Be Determined.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Janice Forrester at (850)617-8886. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Janice Forrester, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (850)617-8886, email forrestj@dor.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms used by the Department of Revenue. A copy of these forms may be obtained from the Department's website at <http://dor.myflorida.com/dor/>, or by writing to: Director, Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2)	Through (26)(f)	No change.	
(27)(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. <u>xx/xx</u> 12/09) https://www.flrules.org/Gateway/reference.asp?No=Ref	<u>xx/xx</u> 3/10
(b)	DR-486DP	Petition to The Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing (r. <u>xx/xx</u> 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref https://www.flrules.org/Gateway/reference.asp?No=Ref01778	<u>xx/xx</u> 11/12

- (c) DR-486PORT Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing (r. xx/xx xx/xx 3/10 12/09) <https://www.flrules.org/Gateway/reference.asp?No=Ref>
- (d) Through (61) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 FS. History–New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE IS: Janice Forrester, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (840)617-8886, email forrestj@dor.state.fl.us.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE IS: The Governor and Cabinet of Florida.

DATE PROPOSED RULE APPROVED BY THE AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 28, 2016



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

DR-486
R. xx/xx
Rule 12D-16.002
Florida Administrative Code

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County	Tax year 20__	Date received
------------	--------	---------------	---------------

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name		Agent
Mailing address for notices		Parcel ID and physical address or TPP account #
Phone	Fax	Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax.

I request a copy of the property record card.

I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

Type of Property Res. 1-4 units Industrial and miscellaneous High-water recharge Historic, commercial or nonprofit
 Commercial Res. 5+ units Agricultural or classified use Vacant lots and acreage Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

Real property value Denial of exemption. Select or enter type: _____

Denial of classification Denial for late filing of exemption or classification. Include a date-stamped copy of application.

Parent/grandparent reduction Tangible personal property value. A return required by s.193.052 must have been filed. (S.194.034, F. S.)

Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (S. 194.011(3)(e), (f), and (g) F.S.)

Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.

There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

Print name

Date

Signature, agent

Professional license number or Florida Bar Number

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser.



PETITION TO THE VALUE ADJUSTMENT BOARD
TAX DEFERRAL OR PENALTIES
REQUEST FOR HEARING

DR-486DP
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # County Tax year 20__ Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Table with 4 columns: Taxpayer name, Agent or contact, Mailing address for notices, Physical address, Phone, Parcel ID or TPP account #, Fax, Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by [] email [] fax.
[] I will not attend the hearing but would like my evidence considered. You must submit duplicate copies of your evidence to the value adjustment board clerk.

PART 2. Type of Deferral or Penalty Appeal

- [] Disapproval of homestead tax deferral
[] Disapproval of affordable rental tax deferral
[] Disapproval of recreational and commercial working waterfront tax deferral
[] Penalties imposed under section 197.301, F.S., homestead, affordable rental housing property, or recreational and commercial working waterfront

You must submit a copy of the original application for tax deferral filed with the tax collector and related documents.

- [] [] [] Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, enter the time needed for the entire group.
[] I have attached a list of specific dates and times my witnesses or I will not be able to attend a hearing. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, taxpayer Print name Date

Signature, agent Professional license number or Florida Bar Number

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

- [] I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the tax collector.



PETITION TO THE VALUE ADJUSTMENT BOARD
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE
REQUEST FOR HEARING

DR-486PORT
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # County Tax year 20__ Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name Agent
Mailing address for notices Email
Phone Fax

The standard way to receive information is by US mail. If possible, I prefer to receive information by [] email [] fax.
[] I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

Table with 3 columns: Field, PREVIOUS HOMESTEAD, NEW HOMESTEAD. Rows include Parcel ID, Physical address, and County.

PART 2. Reason for Petition Check all that apply.

- [] I was denied the transfer of the assessment difference from my previous homestead to my new homestead.
[] I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____
[] I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.

- [] My previous homestead is in a different county. I am appealing action of the property appraiser in that county.
[] Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels, provide the time needed for the entire group.
[] There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and request the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

PART 3. Certification

Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, taxpayer Print name Date

Signature, agent Professional license number or Florida Bar Number

- [] I am filing this petition after the deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser.