

Notice of Proposed Rule

DEPARTMENT OF REVENUE Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-7.001 Applications for Exemptions

PURPOSE AND EFFECT: The purpose of the proposed amendments to this rule is to incorporate changes the Florida Legislature enacted in Section 1 of Chapter 2017-105, Laws of Florida. The amendments include adding two statute references to parallel s. 196.011(1)(b), F.S., which requires applicants to include social security numbers on the exemption application form, DR-501. The amendments include the title of the form for identification. Section 194.011, F.S., is added to the history notes to include the statute reference for subsection (4) of the rule. These changes will implement statutory amendments to allow certain totally and permanently disabled first responders to apply for a homestead exemption.

SUMMARY: The proposed amendments implement statutory provisions to the application for a homestead exemption.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this 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 SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a 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.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, 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: 192.047, 194.011, 196.011 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):
DATE AND TIME: November 9, 2017, 10:00 a.m.

PLACE: Capital Circle Office Complex, Building 2, Room 1220, 2450 Shumard Oak Blvd, Tallahassee, Florida.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, P.O. Box 3000, Tallahassee, Florida 32315-3000, telephone: (850)617-8870 or email address: Mike.Cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-7.001 Applications for Exemptions.

(1) through (3) No change.

(4) Each new applicant for an exemption under Sections 196.031, 196.081, 196.091, 196.101, 196.102, 196.173, or 196.202, F.S., must provide his or her social security number and the social security number of his or her spouse, if any, in the applicable spaces provided on the application form, ~~Form~~ DR-501, Original Application for Homestead and Related Tax Exemptions (incorporated by reference in Rule 12D-16.002, F.A.C.). Failure to provide such numbers will render the application incomplete. If an applicant omits the required social security numbers and files

an otherwise complete application, the property appraiser shall contact that applicant and afford the applicant the opportunity to file a complete application on or before April 1. Failure to file a completed application on or before April 1 shall constitute a waiver of the exemption for that tax year, unless the applicant can demonstrate that failure to timely file a completed application was the result of a postal error or, upon filing a timely petition to the value adjustment board, that the failure was due to extenuating circumstances as provided in Section 196.011, F.S.

(5) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.047, 194.011, 196.011 FS. History—New 10-12-76, Amended 11-10-77, Formerly 12D-7.01, Amended 11-21-91, 12-27-94, 12-31-98, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 17, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 6, 2017