PUBLIC WORKSHOP AGENDA Florida Department of Revenue Property Tax Oversight

September 20, 2017, 10:00 a.m., until all items are discussed Building 2, Room 1221, Capital Circle Office Complex 2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public

Agenda Topics—Wednesday, September 20, 2017		
CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES	Moderator	5 minutes
 NEW BUSINESS: Discussion of the following proposed amended rules: Rule 12D-7.001, F.A.C., Applications for Exemptions. 	All Interested Parties	Not limited
 Rule 12D-16.002, F.A.C., Index to Forms. DR-403EB, The (tax year) Ad Valorem Assessment Rolls Exemption Breakdown of County, Florida. DR-403V, The (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data. DR-405, Tangible Personal Property Tax Return DR-489EB, The (tax year) Ad Valorem Assessment Rolls Exemption Breakdown of County, Florida. DR-489V, The (tax year) Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data. DR-489V, The (tax year) Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data. DR-501, Original Application for Homestead and Related Tax Exemptions. DR-504, Ad Valorem Tax Exemption Application and Return. 		
CLOSING COMMENTS	Moderator	5 minutes

Handouts: Meeting agenda and draft rule text as posted on the department's website at: <u>http://floridarevenue.com/rules/Pages/default.aspx</u>

To register for this meeting (if not attending in person) go to the following link: https://attendee.gotowebinar.com/register/4411641257964743170

Instructions for Joining

You can join this meeting by:

- Attending in person or;
- Using your computer for a Webinar broadcast (a "virtual meeting").
 - To attend the virtual meetings, you must register on the Internet before the meeting. Register with the following link before the meeting: <u>https://attendee.gotowebinar.com/register/4411641257964743170</u>
 - Enter your name, contact information and click Register at the bottom of the screen.
 - Once you register, a link with instructions to attend the meeting will be sent to the e-mail address you provided. Your registration ID link is unique to your e-mail.
 - **IMPORTANT:** Save this e-mail electronically the link is complex if you save the e-mail you can just open it and click on the link on the day of the meeting.
 - To register additional persons, complete a separate registration at the link above.
- Attendees using Webinar broadcast have 3 options:
 - Telephone with AUDIO PIN allows you to speak at the meeting. (All calls are muted. If you wish to ask a question or make a comment, email your request to <u>DORPTO@floridarevenue.com</u> and wait your turn to speak.)
 - Telephone with NO AUDIO PIN Listen Only. Email your questions or comments to <u>DORPTO@floridarevenue.com</u>. In the Subject line, use "September 20, Public Workshop." All emails will be read aloud and entered into the transcript.
 - 3. Computer with mic and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control and wait your turn.

What Happens During the Meeting?

The meeting will be recorded and a court reporter will be in attendance for creation of an official transcript. The transcript will be posted to our web site and available approximately fifteen days after the conclusion of the meeting.

After you join the session:

- You will hear the meeting moderator:
 - Welcome everyone;
 - Explain the purpose of the meeting; and,
 - Have Department staff that is present introduce themselves.
- Then, the meeting moderator will ask for public comments and questions for each agenda item after an item is announced, everyone has an opportunity to share comments or questions on it;
- After finishing the agenda, the moderator will:
 - Establish a time period for the submission of additional comments and questions; and,
 - Explain how to submit comments and questions. <u>DORPTO@floridarevenue.com</u>
 - End the meeting when the agenda is completed and all comments are heard.

For Technical Support:

If you have problems accessing the registration, contact Anthony Jackson by email at <u>Anthony.Jackson@floridarevenue.com</u> or by phone at 850-617-8878.

STATE OF FLORIDA DEPARTMENT OF REVENUE PROPERTY TAX OVERSIGHT PROGRAM CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE EXEMPTIONS

AMENDING RULE 12D-7.001

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, <u>196.102, 196.173</u>, 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<u>, Original Application for Homestead and Related Tax Exemptions</u> (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.

4

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.047, <u>194.011</u>, 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<u>, xx-xx-xx</u>.