

# PUBLIC HEARING AGENDA

## Florida Department of Revenue

### Property Tax Oversight

January 21, 2016, 10:00 a.m., until all items are discussed  
 Building 2, Room 1220, Capital Circle Office Complex  
 2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public.

### Agenda Topics — Thursday, January 21, 2016

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| CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES | Moderator | 5 minutes |
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**NEW BUSINESS:**

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| Discussion of the following proposed new, amended, and repealed rules and forms: | All Parties | Not limited |
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**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; 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, Errors and Insolvencies 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 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, Destruction of Tax Rolls, and Microfilm or Microfiching 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: 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 Undeferred Tax
- 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, 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 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, Collector Not to Sell Certificates on Certain Homestead 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 Tax Deed Application
- 12D-13.056, List of 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, Sale at Public Auction
- 12D-13.064, Lands Available for Taxes
- 12D-13.065, Disbursement of Proceeds of Sale

- 12D-13.066, Procedure, Tax Deed Corrections and Cancellations
- 12D-13.067, Tax Collector's Certification, Murphy Act Lands

**Amendments to Rule 12D-16.002, F.A.C., Index to Forms**

- **DR-409** - Certificate of Correction of Tax Roll
- **DR-453** – Notice of Tax Lien for Homestead Exemption and/or Limitation Exclusion
- **DR-453B** - Notice of Tax Lien for Assessment of Escaped Taxes
- **DR-505** – List of Errors, Insolvencies, Double Assessments, and Discounts
- **DR-506** - Tax Deed
- **DR-506E** - Escheatment Tax Deed
- **DR-509** – Tax Sale Certificate (Continuous)
- **DR-509D** - Deferred Payment Tax Sale Certificate
- **DR-512** – Notice to Tax Collector of Application for Tax Deed
- **DR-513** – Tax Collector's Certification
- **DR-514** - Notice of Sale of Tangible Personal Property for Delinquent Taxes
- **DR-517** - Tax Collector's Warrant for Collecting Personal Property Taxes
- **DR-517L** - Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes
- **DR-518** - Cut Out Request
- **DR-534** – Notice and Application for Alternative Payment of 20XX Property Taxes

**Forms for Repeal in Rule 12D-16.002, F.A.C., Index to Forms**

- **DR-507C** – List of Certificates Sold for Taxes
- **DR-517C** – Warrant Register (Continuous)

**CLOSING COMMENTS**

Moderator

5 minutes

**Additional Information:** The purpose of this public rule hearing is to receive public comments on the proposed draft rules and forms. Please send written comments to [DORPTO@dor.state.fl.us](mailto:DORPTO@dor.state.fl.us).

**Handouts:** Hearing agenda, draft rule text and forms as posted on the department's website at:

<http://dor.myflorida.com/dor/property/legislation/rules/>

You can join the teleconference by calling 1-888-670-3525 and enter participant pass code 3057563990 then #. To comment by email, please use "January 21, 2016 Public Hearing" in the subject line. We will monitor the mailbox during the meeting. We will read aloud all comments we receive and enter them into the transcript.

# WHAT TO EXPECT IF YOU PARTICIPATE IN OUR PUBLIC MEETING

## Things to Do Before the Day of the Meeting

- Go to the Property Tax Oversight Program's Internet site at <http://dor.myflorida.com/dor/property/legislation/rules/> to download draft rules and forms.

## What Happens During the Meeting?

The meeting will be recorded and a court reporter will be present to create an official transcript.

After you join the session:

- You will hear the meeting moderator:
  - Welcome everyone.
  - Explain the purpose of the meeting.
  - Have department staff who are present introduce themselves.
- Then, the meeting moderator will ask for public comments and questions for each agenda item. After the moderator announces an item, everyone has an opportunity to share comments or questions on it.
- After finishing the agenda, the moderator will:
  - Establish a deadline to submit additional comments.
  - Explain how to submit comments.
- The meeting ends when the agenda is completed and all comments are heard.

The transcript will be available on our website approximately fifteen days after the conclusion of the meeting.

## Instructions for Joining a Public Meeting

You can join this meeting by:

- Attending in person.
- Listening through your telephone on our teleconference system.
- Using your computer for a Webinar broadcast using GoToWebinar.

### Teleconference System

If you want to listen to the meeting, you can call **1-888-670-3525** and enter the conference code **3057563990** followed by the # symbol. You can hear the meeting and send comments by email to [DORPTO@dor.state.fl.us](mailto:DORPTO@dor.state.fl.us). In the subject line of your email, please use "January 21 Public Hearing." We will monitor the mailbox during the meeting. We will read aloud all comments we receive and enter them into the transcript.

### Webinar Broadcast

To hear the discussion, view documents, and make spoken comments, you must pre-register in GoToWebinar and have a direct dial line (area code + seven-digit number -- no extension).

Registration: To attend the virtual meetings, you must register on the Internet at the following link before the meeting:

<https://attendeegotowebinar.com/register/4604751769708173569>

Enter your name and contact information and click "Register" at the bottom of the screen.

1. Once you register, GoToWebinar will send a link with instructions to attend the meeting to the email address you provided. Your registration ID link is unique to your email address. **IMPORTANT:** The link is complex. Save this email so you can easily open it and click on the link.
2. To register additional persons, complete separate registrations at the link above.
3. On the day of the meeting, use the link in the confirmation email you received after registering. Enter the meeting number 118661843, and click on "Join."
4. You will get a pop-up asking for your phone number. Enter your area code + seven-digit number (no dashes). GoToWebinar will call you and join you to the meeting.

### For Technical Support

If you have problems accessing the registration **before** the day of the meeting, contact Mike Cotton by email at [CottonM@dor.state.fl.us](mailto:CottonM@dor.state.fl.us) or by phone at 850-617-8870.

If you have problems accessing the registration the day of the meeting, please email Tricia Wilham at [WilhamT@dor.state.fl.us](mailto:WilhamT@dor.state.fl.us) or call 850-617-8906.