

Requesting an Alternative Form

Information for county officials and staff when submitting a request to use an alternative form



Per section 195.022, Florida Statutes, county property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards may request to use a form other than the form prescribed by the Department of Revenue (Department) Property Tax Oversight (PTO) program with written permission from the Department. A county officer may continue to use the approved form until the law is amended, repealed, or the officer receives written disapproval.

Reason for Alternative Form

The alternative form must be materially identical to the Department's prescribed form and cannot change the legislative intent of the form. The Department cannot review a form if it is currently in the rule promulgation process and not yet final. After the forms are finalized, county officials can submit requests for an alternative form.

A county may want to use an alternative form to add supporting information to the Department's form. For example, several Department forms have areas for county contact information. The addition of office contact information is a common reason for requesting an alternative form.

A county may also want to add additional fields to the form to assist in their internal process. For example, a county tax collector's office might want to add tax certificate redemption information (such as the certificate number and the amount needed to redeem the tax certificate) to the Department's *Certification of Tax Deed Application* (Form DR-513). While this information is not included in the Department's form, it can be helpful for the county to have this information when processing the form. A county must state the reason for requesting to add or remove any information from a Department form.

How to Submit an Alternative Form

County officers or their designees can submit a request to use an alternative form to the Department at DORPTO@floridarevenue.com. When submitting an alternative form request for review, the county must provide the following:

- A written request on official stationery from the county official or designee. This request must originate from the county official's business email.
- A draft version of the county's proposed form, with changes highlighted for review purposes
- A justification of the need for the alternative form including each reason for any requested changes
- A statement that the county official or designee certifies the alternative form is necessary, beneficial, and will not create any delay or impairment to the production of a lawful tax roll or the collection of tax

If the county uses an electronic version of a Department form, the county must also provide screenshots of what the taxpayer will see on each page view of the website. All screenshots must include the same information from the Department's form. The final product that is produced from the county's electronic version must look substantially similar to the Department's form.

Department Review

Once you submit your alternative form request, it is reviewed internally by the Department. If any changes are needed, the Department will contact you regarding the review results. The Department will verify the alternative form is authorized by applicable law and rules and no pending legislation or rule amendments prevent use of the form.