Property Tax Rules

Chapters 12D-1 through 12D-51,
Florida Administrative Code

Provided by the
Florida Department of Revenue
Property Tax Oversight Program
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RULES OF THE STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM

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12D-1.002 Definitions.

Unless otherwise stated or unless otherwise clearly indicated by the context in which a particular term is used, all terms used in this chapter shall have the same meanings as are attributed to them in the current F.S. In this connection, reference is made to the definitions contained in Sections 192.001, 196.012, and 197.102, F.S.

(1) "Assessment Roll" – A systematic listing of information for the orderly levying or imposition of a tax on property including, among other things, the name of the party assessed, the description of the property, the value as fixed by the property appraiser or other proper tribunal, the millage levied for various purposes by the proper authority, and the amount of tax. The term "tax roll" may be used interchangeably with "assessment roll."

(2) "Just Value" – "Just Valuation", "Actual Value" and "Value" – Means the price at which a property, if offered for sale in the open market, with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent, under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.

(3) "Livestock" – Animals kept or raised for use or pleasure, especially farm animals kept for use and profit. Livestock is further defined as those kinds of domestic animals and fowls which are normally susceptible to confinement within boundaries without seriously impairing their utility, and the intrusion of which upon the land of others normally causes harm to land or to crops thereon.

(4) "Taxpayer" – The person or other legal entity in whose name the property is assessed. The terms "owner" and "possessor" may be used interchangeably with "taxpayer" where the context so indicates.

(5) "Tax Roll" or "Tax Rolls" – The term "tax roll" or "tax rolls" may be used interchangeably with "assessment roll" or "assessment rolls."

(6) "Assessed value of property" – When applied to homestead property, means the assessed value as limited by Article VII, Section 4(d) of the State Constitution.

(7) “Homestead” and “Homestead Property” – Means that property described in Article VII, Section 6(a) of the State Constitution.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.085, 193.461 FS. History–New 10-12-76, Formerly 12D-1.02, Amended 12-27-94, 2-25-96.

12D-1.003 Situs of Personal Property for Assessment Purposes.

Personal property not specifically addressed by this rule shall be assessed at its tax situs as determined pursuant to Sections 192.001(11), 192.032 and 192.042 of the F.S.

(1) Tangible personal property physically located in a county on January 1 on a temporary or transitory basis which is habitually located or typically present in another county, may be taxed by either, but not both, of such counties.

(a) If the tangible personal property is included in a tax return filed in the county where the property is habitually located or typically present, that county shall tax the property. It shall be the duty of the owner of the property to file a copy of the return in the county where the property is habitually located or typically present, with the property appraiser of the county in which, on January 1, the property is habitually located or typically present. The copy shall identify the property included in the return and shall be accompanied by a written statement by the signer of the return that the return has actually been filed with the property appraiser of the county in which the property is habitually located or typically present.

(b) If the owner of tangible personal property temporarily or transitorily located in a county on January 1, fails or refuses to file a copy of the return and a statement by the signer as provided in paragraph (a), with the property appraiser of that county, the appraiser shall place the property on the Tangible Personal Property Assessment Roll for the county.

(c) The following definitions are applicable to this rule:

1. The phrase “habitually located or typically present” shall mean the place where an object is generally kept for use or storage, the place to which an object is consistently returned by its owner for use or storage.

2. The term “temporarily and transitorily located” shall mean the place where an object is found for a short duration for limited utilization with an intention to remove the same to another place where it is usually used or stored.

(2) Inventory or other goods in interstate transit shall not be deemed to have acquired a taxable situs within a county even though the inventory or other goods are temporarily halted or stored within the state. However, when the inventory or other goods reach their ultimate destinations and become parts or property to be sold, leased, or otherwise used or processed in the state, interstate transit terminates and the property is subject to taxation in the county in which it is located. Inventory or other goods located in a warehouse or other storage facility within the state is subject to assessment and taxation at its location, unless such storage is merely temporary and an incident to transit to another state or foreign country. Goods located in a storage facility which belongs to a wholesaler, distributor, importer, or jobber that operates in this state, among others, although not necessarily selling or distributing such goods in this state, shall be deemed to have reached their ultimate destination.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 192.032, 192.042 FS. History–New 10-12-76, Formerly 12D-1.03, Amended 12-31-98.

12D-1.004 Returns, Applications and Other Information (not Including Applications for Exemptions) Required to Be Filed with the Property Appraiser.

(1) The following returns shall be filed according to the following schedule in each county which is the situs of the property, on forms and in compliance with the instructions for their use prescribed by the Department.

(a) Outdoor recreational or park lands. The owner of lands assessed as outdoor recreational or park lands, under Section 193.501, F.S., shall, on or before March 1 of each year, file with the property appraiser a written statement that the lands were utilized for such purposes on January 1.

(b) Pollution control devices. The owner of lands assessed under Section 193.621, F.S., relating to pollution control devices, shall, on or before April 1 of each year, file a return in the manner and form prescribed by the Department. The Department prescribes Form DR-492, Return of Pollution Control Devices for Ad Valorem Tax Purposes, incorporated in Rule 12D-16.002, F.A.C., by reference.

(c) Mineral, oil and gas or other subsurface rights, assessed under Section 193.481, F.S., by owner of the surface fee. The owner of real property who also owns mineral, oil, gas or other subsurface mineral rights to the same property shall, on or before April 1 of each year, file with the property appraiser a request in the manner and form prescribed by the Department of Revenue in order to have such mineral, oil, gas or other subsurface mineral rights separately assessed from the remainder of the real estate as a separate item on the tax roll. Failure to file the above request, on or before April 1 of each year, shall relieve the property appraiser of the duty to assess mineral, oil, gas or other subsurface rights separately from the remainder of the real estate owned by the owner of such mineral, oil, gas or other subsurface rights. The Department prescribes Form DR-508, Application for Separate Assessment of Mineral, Oil, and Other Subsurface Rights, incorporated in Rule 12D-16.002, F.A.C., by reference.

(d) Property subject to a conservation easement, qualified and designated as environmentally endangered by resolution of the governing board of a municipality or county, or designated as conservation land in a comprehensive plan adopted by the appropriate municipal or county governing board. The owner of property so designated may, on or before March 1 of each year, petition the property appraiser in the manner and form prescribed by the Department of Revenue, for a reclassification and reassessment of the land pursuant to Section 193.501, F.S. See Rule 12D-8.001, F.A.C. The Department prescribes Form DR-482C, Land Used for Conservation, incorporated in Rule 12D-16.002, F.A.C., by reference.

(e) Every person or organization who has the legal title to houses of public worship, the lots on which they are located, personal property located thereon or therein, every parsonage, house of public worship owned burial grounds and tombs, and all other such property not rented or hired out for other than religious or educational purposes at any time, shall, on or before April 1 of each year, file a return of such property in the manner and form prescribed by the Department with the property appraiser of the county in which the property is located.

(2) All state and governmental entities, including all departments (boards, authorities, agencies, commissions, etc.) of state governments, and all forms of local government (including county commissions, school boards, commissions, authorities, and agencies of a public or quasi-public nature), special taxing districts, multi-county districts and municipalities, shall, on or before April 1, furnish to the several property appraisers of this state a list of real property owned. Such list shall include a description sufficient to identify the same and an estimate of the value of the same. The list may include only the property which has been acquired or disposed of by the

governmental entity since the filing of the previous return or list, and shall be due on or before April 1 of each year.

(3) An assessment may not be contested unless a return, as required by Section 193.052, F.S., is timely filed by the taxpayer.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.052, 193.062, 193.085, 193.481, 193.501, 193.621, 196.011, 196.193 FS. History–New 10-12-76, Formerly 12D-1.04, Amended 12-31-98, 9-19-17.

12D-1.005 Access to Financial Records.

(1) The property appraiser of each county, duly authorized representatives of the Department, and duly authorized representatives of the Auditor General shall have the right to inspect and copy financial records relating to non-homestead property which are reasonably necessary to determine the property assessment of the property in question.

(a) Access to a taxpayer's records shall be provided only where it is determined that such records are necessary to determine the classification or value of the taxable non-homestead property.

(b) This section shall apply to all real and personal property physically located within the state, and within the county in question on January 1 of the year for which inspection is sought.

(c) The types of records which this section covers shall include, but not be limited to, the following in the case of real property:

1. Profit and loss statements;

2. Income tax returns of the person, firm or corporation operating the property;

3. Leases of tenants in possession of property, both before and after the January 1 valuation date;

4. Casualty insurance policies insuring the premises against damage from fire and other hazards;

5. Any financial statements of any person, firm or corporation having an interest in the property in which the property or an interest in it is listed as an asset;

6. Mortgage note and other instruments made in connection with mortgages placed on the property, such as loan applications;

7. Ledgers showing construction expenses of any improvements made to the property, and contracts for the construction or reconstruction of improvements made to the property, and contracts for the construction or reconstruction of improvements or additions to the property;

8. Closing statement between buyer and seller pertaining to the most recent purchase of the property in question;

9. Appraisals made on the property in connection with obtaining mortgage financing or the sale thereof.

(d) The types of records which this section covers shall include, but not be limited to, the following in the case of personal property:

1. Profit and loss statements;

2. Invoices from purchase of the property in question;

3. Inventories;

4. Federal Income Tax returns for the entity owning the property, including depreciation schedules;

5. General journal and ledgers showing date of acquisition and installed price for commercial personal property;

6. Financial statements for the business in connection with which the property is used, including balance sheets;

7. Insurance policies insuring the property in question against casualty loss;

8. Leases for leased property;

9. Records by which to determine the value of inventory, such as opening inventories, acquisitions, sales, cost of goods sold.

(2) The following procedures shall govern access to the records of a taxpayer:

(a) The property appraiser or his duly authorized representative, the duly authorized representative of the Department, or the duly authorized representative of the Auditor General shall make request, in writing, of the taxpayer and shall specify in general the records requested.

(b) The request shall state the purpose of the request, and the time and place at which the records shall be produced by the taxpayer. If the records are located without the county, the taxpayer shall have ten (10) days following the request in which to make them available for inspection and copying.

(c) All records produced under this section shall be returned to the taxpayer as expeditiously as possible under the circumstances, after examination by the requesting agency.

(d) In the event the taxpayer shall refuse, after written demand, to make production of the books and records requested, the requesting agency shall have the right to proceed with an original action in the Circuit Court for an application to the court for a subpoena duces tecum and production of the records in question.

(3) All records produced by the taxpayer under this rule shall be deemed to be confidential in the hands of the property appraiser, the Department, and the Auditor General and shall not be divulged to any person, firm or corporation.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 195.027 FS. History–New 10-12-76, Formerly 12D-1.05, Amended 12-28-95.

12D-1.006 Exchange of Information Among Appraisers, Tax Collectors, Department, Auditor General, and Other States.

(1) In accordance with Section 195.084, F.S., and upon written request to the Executive Director reasonably specifying the data requested, the Auditor General, tax collector, or property appraiser may obtain data collected or generated by the Department which has to do with values of property in the counties or which pertain to levels of just valuation as required by the Constitution or statutes.

(2) Before any records of the Department, which are of a confidential nature, or which are of a confidential nature and are furnished to the Department by the United States or other states under reciprocal agreements are furnished to a property appraiser, tax collector, or the Auditor General, the Executive Director shall satisfy himself that suitable precautions have been taken by the property appraiser, tax collector, or the Auditor General to safeguard the confidential information from those not entitled to access thereto, and that within the requesting office, the confidential information will be released only to those employees within the office with a need to know the information in the performance of their official duties.

(3) Upon written request, reasonably specifying the items requested and order desired, the property appraiser or tax collector shall furnish to the Executive Director or the Auditor General

all records in whatever form they may be, including, but not limited to, worksheets, property record cards, electronic data processing materials, listings, compilations or computations of recorded data. If requested, the compilations, computations, or listings of the recorded data shall be produced by electronic data processing outputs, including, but not limited to, tape, print-out, cards or disc.

(4) If exactly the same data or materials as requested have been previously provided the Department or Auditor General, the appraiser or collector shall so inform the agency presently requesting the materials of the agency that was previously provided the data or materials.

(5) Any and all data and samples developed or obtained by the Department of Revenue in the conduct of the studies pursuant to Section 195.096, F.S., shall be confidential and exempt from Section 119.07(1), F.S., during the study until a formal presentation of the findings is made. After the formal presentation of the findings, the Department of Revenue shall provide any and all data requested by a property appraiser developed or obtained in the conduct of the studies pursuant to Section 195.096, F.S.

(6) In accordance with Section 193.085(4)(d), F.S., and pursuant to a formal agreement for the mutual exchange of information with another state, returns and information from returns pertaining to railroad property may be shared by the Department.

Rulemaking Authority 195.027(1), 195.084(1), 213.06(1) FS. Law Implemented 193.085, 195.022, 195.027, 195.084, 195.096 FS. History–New 10-12-76, Formerly 12D-1.06, Amended 12-26-88, 10-30-91, 12-27-94.

12D-1.007 Legal Proceedings Involving Appraisers.

(1) All property appraisers involved in any way in legal proceedings in their official capacity shall, upon receipt of process, immediately furnish a copy of the initial pleading in the case to the Department, even if the Department is named as a party to the proceedings. Each appraiser shall thereafter furnish a copy of the answer filed in response to the initial pleading, any counter or cross-claims and replies thereto, and the final judgment in the proceedings to the Department.

(2) At the same time the initial pleading is furnished to the Department, the property appraiser shall advise the Department of the assessed valuation of the property in issue if the same is not stated in the initial pleading.

(3) For purposes of subsections (1) and (2) above, “pleadings” are defined as the complaint or petition, the answer to it, an answer to it, an answer to a counterclaim stated as such, an answer to a cross-claim if the answer contains a cross-claim, a third party complaint and answer if a person who was not an original party is summoned as a third party defendant and notices of appeal to higher courts from decisions of the Circuit Courts.

(4) A property appraiser involved in any way in an appeal from the decision of a court, shall promptly notify the Department of the existence of said appeal and shall briefly inform the Department of the legal issues involved in the appeal. The property appraiser shall advise the Department as to the date set for oral argument in the cause and shall furnish the Department all rendered judgments, decisions, orders, or decrees made in such cases. Upon request by the Department, the property appraiser shall furnish all pleadings filed, served, or introduced in the appellate proceedings. Such pleadings shall include but, shall not be limited to, assignments of error, briefs, notions and petitions.

Rulemaking Authority 195.027(1) 213.06(1) FS. Law Implemented 194.181, 195.027, 195.092 FS. History–New 10-12-76, Formerly 12D-1.07.

12D-1.008 Application of Section 195.062, Florida Statutes.

(1) The language of Section 195.062, F.S., concerning the prohibition of the reassessment of lands due to the mere recordation of a plat on previously unplatted lands (until such time as development has begun) should be construed as directory and read in light of the statutory and constitutional language requiring just value.

(2) The term "development" shall have the same definition applied to it as has been legislatively applied to it in Section 380.04, F.S.

Rulemaking Authority 195.027, 213.06(1) FS. Law Implemented 195.062 FS. History–New 10-12-76, Formerly 12D-1.08.

12D-1.009 Mapping Requirements.

(1) Each county property appraiser shall have and maintain the following:

(a) Aerial photography suitable for the needs of his office.

(b) Property ownership maps which will reflect the following:

1. Recorded subdivisions and/or unrecorded subdivisions, if being used for assessing, in their entirety on the property ownership maps including lot and block division and dimensions if known.

2. Dimensions and acreage, where known, on all parcels over one acre in size.

3. Parcel number corresponding to that as listed on the current county tax roll.

(2) Suggested procedures for establishing and maintaining an adequate cadastral mapping program to meet these requirements are contained in the mapping guidelines of the Department of Revenue's Manual of Instructions.

Rulemaking Authority 193.085(2), 195.027(1), 213.06(1) FS. Law Implemented 195.022, 195.062 FS. History–New 10-12-76, Formerly 12D-1.09, Amended 11-1-12.

12D-1.010 Reconciliation of Interim Tax Rolls – Form of Notification.

(1) Upon approval of the final assessment roll by the Executive Director, the property appraiser shall notify all taxpayers of their final approved assessments and of the time period for filing petitions on the form provided by the Department. This form of notice shall be mailed to the property owner as shown on the most recent tax roll or the name of the most recent owner as shown on the records of the property appraiser. The form of the notice shall be substantially as follows:

(2) After certification of the final assessment roll by the value adjustment board pursuant to Section 193.122(2), F.S., the property appraiser shall, subject to the provisions of Section 193.1145, F.S., recompute each provisional millage rate of the taxing units within his jurisdiction, so that the total taxes levied within each taxing unit after recomputation and adjustment of the millage rate shall be the same as the taxes which had been levied on the interim tax roll. The property appraiser shall notify each taxing unit as to the value of the recomputed or official millage rate.

(3) After the value adjustment board has completed its hearings, or if no petitions are filed before the board, and the board has certified to the property appraiser that no petitions were filed, the property appraiser shall review the certification of the value adjustment board reflecting all changes as made by the value adjustment board and shall extend the adjusted millage placed on such roll. Provided, however, that nothing herein shall preclude the property appraiser from challenging any action of the value adjustment board as provided by law.

(4) Upon recomputation, the property appraiser shall extend the taxes against the approved tax roll and shall prepare a reconciliation between the interim roll and the final approved roll.

(5) It shall be the duty and responsibility of the tax collector to compile and furnish to the property appraiser a compilation of the interim or provisional taxes paid on each parcel of property as levied on the interim assessment roll. The interim roll as certified by the tax collector to the clerk of the circuit court, or a certified copy of such roll, shall meet the requirements of this rule. Such compilation shall be furnished to the property appraiser no later than the date the assessment roll is certified to the property appraiser by the value adjustment board, pursuant to the provisions of Section 193.122(2), F.S.

(6) The final reconciled tax roll certified by the property appraiser to the tax collector shall show, at a minimum for each parcel, the:

(a) Interim or provisional assessed value;

(b) Final assessed value;

(c) Difference between (a) & (b);

(d) Exemptions;

(e) Interim or provisional taxes paid;

(f) Final taxes due;

(g) Difference between paragraphs (e) and (f).

(7) After extension of the adjusted tax on the final tax roll, the property appraiser shall certify such reconciled final tax roll to the tax collector in a format from which tax notices or refunds may be produced for collection or refunding unless otherwise authorized pursuant to subsection 193.1145(8), F.S.

(8) The tax collector shall prepare and mail to each taxpayer either supplemental bills or refunds in the form of county warrants for each parcel except that no bill shall be issued and no refund shall be authorized if the amount thereof is less than $10.00. The supplemental billings or refunds shall be accompanied by an explanatory notice in substantially the following form:

NOTICE OF SUPPLEMENTAL BILL OR REFUND OF PROPERTY TAXES

Property taxes for ___ (year) were based upon a temporary assessment roll to allow time for a more accurate determination of property values. Reassessment work has now been completed and final tax liability for ___ (year) has been recomputed for each taxpayer. BY LAW, THE REASSESSMENT OF PROPERTY AND RECOMPUTATION OF TAXES WILL NOT INCREASE THE TOTAL AMOUNT OF TAXES COLLECTED BY EACH LOCAL GOVERNMENT. However, if your property was relatively underassessed on the temporary roll, you owe additional taxes. If your property was relatively overassessed, you will receive a partial refund of taxes. If you have questions concerning this matter, please contact your county tax collector's office at (_____).

This notice shall be printed on a separate sheet of paper and mailed with the supplemental billings or refunds. This notice shall be furnished by the tax collector at the expense of his office.

(9) Tax bills shall be mailed to the current owner of record as reflected by the most recent tax roll.

(10) Discounts for the reconciliation of an interim tax roll shall be as follows: Four (4) percent for the first 30 days, zero (0) percent for the next 30 days and delinquent at the expiration of the zero (0) percent discount period. Delinquent taxes shall be governed by the provisions of Chapter 197, F.S., to include, but not limited to interest, advertising and sale of tax certificates.

(11) The tax collector shall collect all delinquent interim taxes and interest that have accrued pursuant to Section 193.1145(10), F.S. Discounts will not be allowed on delinquent interim taxes

or interest. Discounts shall be authorized on any tax that is the result of an increase in the final assessed valuation on the final approved reconciled tax roll. Final taxes that become delinquent shall be enforced pursuant to the provisions of Chapter 197, F.S.

(12) Refunds shall be made to the person who paid the tax originally. Refunds shall be processed as follows:

(a) When the final approved reconciled tax roll indicates that the owner of record is the same as the owner of record on the interim tax roll, the tax collector shall forward any refund due directly to the property owner.

(b) When the owner of record on the final approved reconciled tax roll is not the owner of record who apparently paid the interim taxes, and after a diligent search the tax collector cannot locate the interim taxpayer, the tax collector shall publish a notice at least once each week for two weeks in a newspaper selected by the Board of County Commissioners, that certain taxpayers may be entitled to a refund for the overpayment of interim taxes and that the taxpayer may file an application for refund with the tax collector.

(c) The size of the notice shall be at least 3 x 5 inches. The content of the notice shall be as prescribed by the tax collector. Advertising cost for the notice shall be paid by the tax collector's office.

(d) Refunds shall be paid from money collected from the final approved reconciled tax roll. If funds are not sufficient to pay all refunds, then the tax collector shall bill each taxing authority for its proportionate share of any refund payable. The tax collector shall commence the refund process within 90 days of the opening of the reconciled tax roll.

(e) Money collected from the final approved reconciled tax roll shall not be distributed to the various taxing authorities until the tax collector shall have in his possession adequate funds to process all refundable amounts pursuant to the reconciliation. Interest earned on all amounts collected on the final approved reconciled tax roll shall be used by the tax collector to defray any and all costs incurred by his office for collecting the reconciled tax roll.

(f) One hundred and eighty (180) days after the notice was published in accordance with paragraph (b), any unclaimed refunds shall be disposed of according to the disposition of abandoned or unclaimed property as required by Sections 717.113 and 717.117, F.S., as administered by the office of the Comptroller, State of Florida.

(13) Any outstanding tax sale certificates sold by the tax collector on delinquent interim assessments may be canceled. Tax sale certificates may be canceled pursuant to Section 197.443, F.S. If tax sale certificates are canceled, refunds to tax sale certificate holders shall be processed immediately and interest shall be paid according to subsection 197.432(10), F.S. See subsection 193.1145(10), F.S.

(14) Delinquent interim taxes and interest shall be collected or discharged pursuant to subsections 193.1145(10) and (8), F.S.

(15) Forms, as required by this rule, shall be reproduced by the property appraiser or tax collector. However, for good cause shown as provided in subsection 12D-16.001(5), F.A.C., the Department shall approve a change in the format or content of any form required by this rule.

(16) If the reconciliation is to occur at or close to the time for budget hearings, the mailing of the bills, or the meeting of the value adjustment board in a year subsequent to the year in which an interim roll was used, the Department may authorize re-notification and re-billing to coincide with the present year's notification and billing to reduce costs and administrative expenses, provided that no rights secured by law to property owners or taxpayers are jeopardized.

(17) Petitions to the value adjustment board after reconciliation, for appeal of valuation, or classification, or denial of exemption shall be filed within thirty (30) days from the date of mailing of the notice provided in this section.

(18) The provisions of Section 197.322, F.S., regarding the millage and tax statement shall apply to the reconciliation of interim tax rolls.

(19) In cases of demonstrated hardships, the provisions of this rule may be amended, modified or set aside by a court of competent jurisdiction.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.1145(9), 193.122, 194.011, 197.162, 197.172, 197.322, 197.333, 197.343, 197.344, 197.432, 197.443 FS. History–New 11-23-83, Amended 12-26-85, Formerly 12D-1.10, Amended 12-3-01, 11-1-12.

12D-1.011 Notification to Property Appraiser of Land Development Restriction.

(1) The applicable governmental body or agency shall notify the property appraiser in writing of any law, ordinance, regulation, or resolution it adopts imposing any limitation, regulation, or moratorium upon development or improvement of property as otherwise authorized by applicable law.

(2) The Governor shall notify the property appraiser in writing of any development limitation or restriction due to an executive order or proclamation.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011 FS. History–New 12-27-94.

CHAPTER 12D-2
ASSESSMENT OF THE PROPERTY OF RAILROADS, RAILROAD TERMINAL COMPANIES, PRIVATE CAR, FREIGHT LINE AND EQUIPMENT COMPANIES BY THE DEPARTMENT OF REVENUE

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12D-2.001 Definitions.

The following definitions shall apply to property assessed by the Department:

(1) Operating Property – All property owned by or leased to railroad and railroad terminal companies and directly related to the operation of railroads. Operating property shall be classified in one of the following categories:

(a) Real Property.

(b) Tangible Property.

(c) Intangible Personal Property.

(2) Rolling Stock – Railroad cars used for transporting persons or property over railroad lines, including, but not limited to, locomotives, engines, passenger, freight and equipment cars.

(3) Railroad – A permanent installation having a line of rails fixed to ties and laid on a roadbed and providing a track for rolling stock drawn by locomotives or propelled by self contained motors.

(4) Railroad Company – A common carrier engaged in the business of operating a railroad. For the purpose of these rules, any common carrier engaged in the business of transporting goods or passengers by rail, according to a predetermined schedule and route, shall be considered a railroad company.

(5) Railroad Terminal Company – Any company, other than a railroad company, engaged in the business of furnishing terminal facilities to railroads.

(6) Non-Operating Railroad Property – All real and personal property owned by a railroad or railroad terminal company but not being directly used in the operation of a railroad or railroad terminal company. That portion of office buildings held, but not used in the operation of a railroad, shall be considered non-operating.

(7) Terminal Property – A term applying to all railroad operating real estate, except operating track and roadbed.

(8) Unit Rule Method of Valuation – An appraising method used to value an entire operating property, considered as a whole with minimal consideration being given to the aggregation of the values of separate parts. The rights, franchises, and property essential to the continued business

and purpose of the entire property being treated as one thing having but one value in use.

(9) Operating Railroad Company – Any company which has been franchised to operate as a railroad shall be considered operating for the purpose of ad valorem taxation in this state so long as it has not been granted permission by regulatory authorities (Surface Transportation Board) to abandon its charter prior to January 1 of the taxable year.

(10) Person – As defined in Section 1.01, F.S., and including any "company". Unless otherwise specifically provided, the word "company" may be used interchangeably with the word "person".

(11) Centrally Assessed Property – All railroad operating property subject to assessment according to Section 193.085(4)(a), F.S., and rolling stock of private car and freight line and equipment companies subject to assessment by the department under Section 193.085(4)(b), F.S.

Rulemaking Authority 193.085(4), 195.027(1), 213.06(1) FS. Law Implemented 193.085, 195.073, 196.183 FS. History–New 11-9-76, Formerly 12D-2.01, Amended 12-31-98, 11-1-12.

12D-2.002 Assessment of Operating Property.

All operating property within this state as of January 1 of the assessment year is subject to annual assessment by the Department of Revenue in accordance with the unit rule method of valuation. Although the Department shall appraise railroad operating property as a total operating unit, it may place a value on each parcel of operating real property in this state based on its value as railroad operating property.

The Department may maintain a property record card on each parcel of railroad operating real property located in each county through which the respective railroad operates. These record cards shall reflect the legal description, county parcel number, railroad identification number, description of improvements, and any other pertinent information that might become necessary to properly identify and value the parcel.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085 FS. History–New 11-9-76, Formerly 12D-2.02.

12D-2.003 Assessment of Rolling Stock of Private Car and Freight Line and Equipment Companies.

The rolling stock of all private car and freight line and equipment companies operating in this state is subject to assessment by the Department of Revenue based on the total value of the average number of cars which are habitually present within this state.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085 FS. History–New 11-9-76, Formerly 12D-2.03.

12D-2.004 Annual Returns of Railroads.

(1) It shall be the duty of each railroad or railroad terminal company to return, on or before the first of April annually, a full and complete return verified by an officer or authorized representative of the company, in such form as the Department of Revenue may prescribe, showing such of the following facts as may be requested by the Department and other such information as the Department may require, in the form and at the time prescribed:

(a) Total length of such railroad everywhere.

(b) Total length and owner's estimated value of such main track, branch, switch, spur, and side tracks. List of lots not leased or rented and terminal facilities in this state as of January 1.

(c) The total number of owner's estimated value of all rolling stock in this state as of January

1.

(d) The value of appurtenant supplies in this state as of January 1.

(e) A stock and bond value summation, including:

1. Long term bonds.
2. Stocks.
3. Equipment obligations.
4. Publicly held leased line securities.
5. Current liabilities.

(f) A statement of cost of additions and betterments made in the previous year.

(g) A report of the following statistics for each state in which the railroad operated in the past year:

1. All track miles.
2. Railroad operating revenue.
3. Ton and passenger miles.
4. Train miles.
5. Car miles.
6. Net investment in transportation property.

(h) A return of railroad equipment leased from others, showing the following information:

1. Owner.
2. Tax liability, lessor or lessee.
3. Date of first rental payment.
4. Lease/contract date of expiration.
5. Number of units.
6. Age of unit.
7. Type of unit.
8. Original cost.
9. Annual depreciation (owner's).
10. Accumulated depreciation (owner's).
11. Rental payment.
12. Depreciation schedule.

(i) A return of railroad equipment leased to others (data same as requested in paragraph (h)).

(j) An inventory of non-operating property in this state as of January 1 including:

1. Either legal description of property including section, township and range or description used by property appraiser.
2. Location of property.
3. Parcel number assigned by county.
4. Railroad identification number.
5. Number of acres or fractions thereof.
6. Book value.
7. Current assessed value.

(k) A statement of location of side tracks owned by others connected to said railroads in this state as of January 1.

(l) A list of private car lines or freight line and equipment companies whose cars were transported in the previous year including:

1. Name of private car line or freight line and equipment company.
2. Company address.

3. Car identification number.

4. Type of car.

5. Miles traveled in Florida, loaded and empty.

(m) A statement of total value of locally assessed property in Florida including:

1. Assessed value (as locally assessed).

2. Book value.

(n) A notarized certificate of execution and verification signed by an officer or authorized representative of reporting company.

(o) A complete copy of the annual report to the Surface Transportation Board dated, as of the end of the fiscal year, just preceding January 1 of the taxable year.

(p) A copy of complete audited financial statements, as of the end of the fiscal year, including, at a minimum:

1. Audited balance sheet.

2. Audited income statement.

(q) A copy of the audited annual report of the railroad, as of the end of the fiscal year, to shareholders.

(r) A copy of the audited annual report of the parent company of the railroad, as of the end of the fiscal year, to shareholders.

(s) A copy of the annual 10-K report of the railroad, as of the end of the fiscal year, to the Securities and Exchange Commission, if applicable.

(t) A copy of the annual 10-K report of the parent company of the railroad, as of the end of the fiscal year, to the Securities and Exchange Commission, if applicable.

(u) A list of constitutionally-exempt property pursuant to Article VII, section 1(b), Florida Constitution, which exempts certain classes of property from ad valorem property tax, such as motor vehicles, boats, airplanes, trailers, trailer coaches and mobile homes, as defined by law, which are subject to a license tax for their operation in the amounts and for the purposes prescribed by law. The list of constitutionally-exempt property, licensed in Florida, must contain an itemized financial accounting depreciation schedule that details original cost, annual financial accounting depreciation charges, accumulated depreciation and depreciated cost. The list should be prepared as if the equipment is owned by the taxpayer and the depreciation to be reported is the financial accounting depreciation. Any agreements for the lease of “car marks” should be shown as leased from others.

(v) A list of any sales or leases of operating track to others.

(2) It shall be the duty of all railroad or railroad terminal companies owning land or any other real estate in any county in this state to submit to the Department and the county property appraiser a full and complete list showing the description of all lands or lots owned and used by them in daily operation of the railroad. Such list must reflect the following information:

(a) Either the legal description of the property including section, township and range, or the description used by the county property appraiser.

(b) Location of property.

(c) Parcel number assigned by appraiser.

(d) Actual railroad use, i.e., right-of-way, storage, office, shop, etc.

(e) Description of improvements.

(3) It shall be the duty of all railroad and railroad terminal companies owning land in this state to file with the Department of Revenue, maps of operating rights-of-way in Florida. These right-of-way maps shall be separated as to each county through which the railroad and railroad terminal

company operates. Once the initial compliance to this rule has been completed, the railroad and railroad terminal companies need file annually only those maps which have been revised and corrected by the respective companies by changes in the rights-of-way.

(4) The failure to file a return or the late or incomplete filing of a return shall subject the railroad or railroad terminal company to the penalties provided in Section 193.072, F.S. The Department may waive or reduce penalties in the same manner as provided for property appraisers under Section 193.072(4), F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.062, 193.072, 193.085 FS. History–New 11-9-76, Formerly 12D-2.04, Amended 12-31-98.

12D-2.005 Annual Return of Private Car and Freight Line and Equipment Companies.

(1) It shall be the duty of all private car line and freight line and equipment companies operating rolling stock in Florida to return annually for taxation, on or before April 1, the average number of their cars which are normally and usually located in this state. The return shall be in such form as the Department may prescribe, showing such of the following facts as the Department may require, in the form and at the time prescribed by it:

(a) History and corporate information,

(b) Name and address of principal officers,

(c) Car description and cost data, including:

1. Year acquired.

2. Car identification number and initials.

3. Number of cars owned or leased.

4. Type of car.

5. Original cost to present owner.

6. Cost of additions and betterments, special equipment, racks, protective equipment, or any other additions to cars since their purchase.

7. Estimate of depreciation.

8. Book value.

9. Total miles traveled everywhere, both loaded and empty, during calendar year just preceding date of filing.

10. Total miles traveled in Florida, both loaded and empty, during calendar year just preceding date of filing.

(d) A notarized certification of execution and verification signed by an officer or authorized representative of the reporting company.

(2) The failure to file a return or the late or incomplete filing of a return shall subject the private car and freight line and equipment company to the penalties provided in Section 193.072, F.S. The Department may waive or reduce penalties in the same manner as provided for property appraisers under Section 193.072(4), F.S.

Rulemaking Authority 193.052(6), 195.027(1), 213.06(1) FS. Law Implemented 193.062, 193.072, 193.085 FS. History–New 11-9-76, Formerly 12D-2.05.

12D-2.006 Determination of Assessment and Allocation of Just Value to This State.

(1) With reference to railroad and railroad terminal companies:

(a) The Department shall examine the returns required by these regulations and such other information as the Department may obtain and shall determine the just value of the railroad and railroad terminal company’s entire operating system, whether located entirely within this state or

partially within this state. Just value shall be determined by application of the unit rule method of valuation.

(b) In application of the unit rule method of valuation, the Department shall consider the value indications obtained from three approaches to the system value, i.e., (1) cost approach, (2) market or stock and debt approach, (3) capitalized earnings or income approach, assuming there is enough conclusive evidence within the respective approach to render it a valid indicator of value. If the Department feels that there is not enough data available to render one or more of the approaches reliable, the Department shall base its decision on that information which it determines is conclusive enough to indicate just value.

(c) The Department shall allocate that portion of the total system value of railroad and railroad terminal companies to this state based on factors which are representative of the ratio that the company's property, activity, and productiveness in this state bears to the company's property, activity, and productiveness everywhere. Such factors include:

1. All track miles.
2. Net investment in transportation property.
3. Ton and passenger miles.
4. Total train miles.
5. Total car miles.
6. Railway operating revenue.

(2) With reference to private car and freight line and equipment companies:

(a) The Department shall examine the returns required by these rules and such other information as the Department may obtain concerning the just value of the rolling stock belonging to a private car or freight line and equipment company operating in or through this state, and shall determine the average just value per car for each of the company's cars operating in this state.

(b) The product of the average just value per car and the "average number of cars habitually present within Florida" shall constitute the just value of the average number of cars habitually present within Florida.

(c) The "average number of cars habitually present within Florida," for purposes of ad valorem taxation, may be based upon the number of such cars present in this state during the twelve months preceding the year of assessment. However, if the basis for this determination is not representative of the average number of cars habitually present within Florida in the year of assessment, the Department shall rely on the best information available to it.

(d) In making its determination of the "average number of cars habitually present within Florida," the Department shall rely on the best information available to it, and in lieu of acceptable evidence to the contrary, the determination shall be based upon the quotient of the average daily mileage traveled in Florida by all of the company's cars divided by the average miles traveled per day in Florida by a car of that company. The "average daily mileage traveled in Florida" shall be the quotient of total mileage traveled in Florida for the year divided by 365 or such lesser period for which operations have actually existed. Unless proven otherwise by substantial evidence, the average miles traveled per day in Florida by a company's car shall be presumed to be the average miles traveled per day by a company's car everywhere that operations exist. The average miles traveled per day by a company's car everywhere shall be the quotient of the company's average daily mileage divided by the total number of cars in its fleet, including all idle cars.

(e) When reliable information is available, and it can be substantiated that a more accurate value results, the "average number of cars habitually present within Florida" may be determined

by the product of the total number of cars in a company's rolling stock, including all idle cars, and the quotient of the actual time spent by those cars within Florida as opposed to time spent elsewhere.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085 FS. History–New 11-9-76, Formerly 12D-2.06, Amended 12-31-98.

12D-2.007 Apportionment of Railroad Assessment.

The Department shall ascertain the value of each mile of maintrack, branch, switch, spur, and side track used in the operation of the reporting railroad and shall apportion value to each county, city, town and taxing district based on actual situs. Apportionment shall be made to those cities, towns and taxing districts which were in existence on January 1 and have notified the Department of their existence prior to June 1 of the current taxable year. Cities, towns, and taxing districts, regardless of date of original charter, which are authorized and plan to levy an ad valorem tax during the current tax year must notify the Department of such intention to levy an ad valorem tax. Cities, towns and taxing districts which have once notified the Department need not notify each year. Once notified, the Department will apportion value for all subsequent years until notified to discontinue apportionment.

The value of all terminal property used in the operation of the reporting railroad companies shall be apportioned to each county, city, town and taxing district based on actual situs, as determined by the Department.

The residual unit value remaining after apportioning track value and terminal value shall be apportioned to each county, city, town, and taxing district on a prorated basis. The basis of said proration shall be the total miles of track operated by the reporting company in this state. This residual value shall represent the aggregate of all rolling stock, materials, supplies, and tangible and intangible appurtenances associated with the operating unit in this state.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085 FS. History–New 11-9-76, Formerly 12D-2.07.

12D-2.008 Apportionment of Private Car or Freight Line and Equipment Company Assessment.

Apportionment of the assessed value of the rolling stock of private car line or freight line and equipment companies to each county, city, town, and taxing district shall be made on the basis of the number of miles and location of main line track of respective railroads over which the rolling stock has been operated during the preceding twelve months. Apportionment shall be made to those cities, towns, and taxing districts which have notified the Department of their existence prior to June 1 of the current taxable year. Cities, towns, and taxing districts, regardless of date of original charter, which plan to levy an ad valorem tax during the current tax year must notify the Department of such intention to levy an ad valorem tax. Cities, towns, and taxing districts which have notified the Department need not notify each year. Once notified, the Department will apportion value for all subsequent years until notified to discontinue apportionment. If the Department finds that any private car line or freight line and equipment company operates exclusively in specific counties, apportionment shall be made only to those specific counties and the cities, towns, and taxing districts therein.

The value apportioned to the respective county represents its prorated value of rolling stock and attachments to rolling stock operating in this state.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085 FS. History–New 11-9-76, Formerly 12D-2.08.

12D-2.010 Assessment When No Return or Incomplete Return is Made.
Should any railroad, railroad terminal company, private car line or freight line and equipment company fail to make complete and correct returns required herein when due, or should the return not be received, the Department shall assess the same and apply penalties in the manner provided for county property appraisers in Rule 12D-8.005, F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.072 FS. History–New 11-9-76, Formerly 12D-2.10.

12D-2.011 Centrally Assessed Railroad and Private Carline Company Assessments.

(1) Assessments.

(a) Railroad and private carline company assessments shall be certified to the property appraiser by the Department of Revenue as required by Section 193.085, F.S.

(b) Upon receipt from the Department, the property appraiser shall add such assessments to the county assessment roll.

(c) The TRIM notice required by Section 200.069, F.S., shall be prepared and mailed by the property appraiser to each centrally assessed railroad and private carline on Form DR-474. The following language appearing at the bottom of the TRIM notice should be crossed out by the appraiser:
"If you feel the assessed value of your property is inaccurate or does not reflect fair market value, contact your property appraiser at:
If the property appraiser's office is unable to resolve the matter as to market value, you may file a petition for adjustment with the value adjustment board. Petition forms are available from the county property appraiser and must be filed on or before: _____."

(d) Informal conferences on centrally assessed railroad and private carline company assessments under Section 193.085, F.S., shall be heard and processed by the Executive Director or the Executive Director's designee.

(e) When the property appraiser receives the certified assessment roll from the value adjustment board, he shall extend the tax and certify the tax roll to the tax collector.

(f) The provisions of paragraphs (c) and (d) apply only to central assessments on railroads and private carline companies made by the Department of Revenue. Property owned by railroads and private carline companies which is termed "non-operating" should continue to be assessed by the county property appraiser and all TRIM notice requirements shall continue to apply to assessments of "non-operating" properties.

(2) Collections.

(a) The tax collector shall prepare the tax notices for railroad and private carline central assessments as soon as practical.

(b) The tax collector shall proceed to collect delinquent taxes as other delinquent taxes are collected.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085, 193.1145, 193.122, 194.171, 195.096, 197.323 FS. History–New 11-23-83, Formerly 12D-2.11, Amended 12-31-98.

CHAPTER 12D-3
TAXATION OF INTERESTS OF NON-GOVERNMENTAL LESSEES IN PROPERTY OWNED BY GOVERNMENTAL UNITS

12D-3.001 Introduction
12D-3.002 Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation
12D-3.003 Assessment and Taxation of Interests of Non-governmental Lessees in Governmentally Owned Property Which are Subject to Ad Valorem Taxation
12D-3.004 Method of Valuing Interests Taxed as Intangibles
12D-3.005 Effect of Provisions of Ad Valorem Taxation of Property Owned by Lessee

12D-3.001 Introduction.
These rules are adopted to implement the provisions of Section 196.199, F.S., relating to taxation of interests of non-governmental lessees in property owned by governmental units. All applicable collection, administration and enforcement provisions of Chapter 199, F.S. 2005, shall apply to those leasehold interests taxed as intangibles pursuant to Section 196.199(2)(b), F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.199, 199.023(2005), 199.032(2005) FS. History–New 12-31-80, Formerly 12D-3.01, Amended 10-2-07.

12D-3.002 Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation.
The following described interests in property owned by the United States, of this state, or any of its political subdivisions, or of municipalities, agencies, authorities and other public bodies corporate of this state, used by non-governmental lessees, are subject to ad valorem taxation, as provided in Rule 12D-3.003, F.A.C., subject to the provisions of Section 196.199(5), F.S.

(1) Any leasehold estates or possessory interest subject to classification pursuant to § 4(a), Article VII of the Constitution of the State of Florida.

(2) Property which is originally leased for 100 years or more, exclusive of renewal options.

(3) Property financed, acquired or maintained utilizing in whole or in part funds acquired through issuance of bonds pursuant to Chapter 159, Parts II, III and V, F.S.

(4) Leasehold interests and leasehold estates or any possessory interest created thereby where:

(a) The lessee does not serve or perform a governmental, municipal, or public purpose or function defined in Section 196.012(6), F.S.;

(b) The lessee does not use the property exclusively for literary, scientific, religious, or charitable purposes;

(c) The property is not property described in subsections 12D-3.002(1), 12D-3.002(2) and 12D-3.002(3), F.A.C.;

(d) The property is undeveloped or predominantly used for commercial or residential purposes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.199 FS. History–New 12-31-80, Formerly 12D-3.02.

12D-3.003 Assessment and Taxation of Interests of Non-governmental Lessees in Governmentally Owned Property Which are Subject to Ad Valorem Taxation.

(1) Interests described in subsection 12D-3.002(1), F.A.C., shall be assessed and taxed on the appropriate ad valorem tax rolls of the county where located.

(2) Interests described in subsections 12D-3.002(2) and (3), F.A.C., are deemed to be owned by the lessee and shall be assessed and taxed on the appropriate ad valorem tax rolls of the county where located.

(3) Interests described in subsection 12D-3.002(4), F.A.C., upon which rental payments are due pursuant to the agreement creating said interest, shall be taxed as intangible personal property pursuant to Section 199.032, F.S. (2005). Nominal payments shall be deemed rental payments for purposes of determining the method of taxation but not for determining valuation of the interest.

(4) Interests described in subsection 12D-3.002(4), F.A.C., upon which no rental payments are due pursuant to the agreement creating such interest, shall be assessed on the tax rolls of the county where located and shall be taxed as real property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.199, 199.023 (2005), 199.032 (2005) FS. History–New 12-31-80, Formerly 12D-3.03, Amended 10-2-07.

12D-3.004 Method of Valuing Interests Taxed as Intangibles.

Interests taxed as intangibles pursuant to subsection 12D-3.003(3), F.A.C., shall be valued in accordance with paragraph 12C-2.010(1), F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.199 FS. History–New 12-31-80, Formerly 12D-3.04.

12D-3.005 Effect of Provisions of Ad Valorem Taxation of Property Owned by Lessee.

Nothing in these provisions shall be deemed to exempt personal property, buildings, or other real property improvements owned by a lessee from ad valorem taxation.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.199 FS. History–New 12-31-80, Formerly 12D-3.05.

CHAPTER 12D-5
AGRICULTURAL AND OUTDOOR RECREATIONAL OR PARK LANDS

12D-5.001 Agricultural Classification, Definitions
12D-5.003 Dwellings on Agriculturally Classified Land
12D-5.004 Applicability of Other Factors to Classification of Agricultural Lands
12D-5.005 Outdoor Recreational or Park Lands
12D-5.010 Definitions
12D-5.011 Assessment of Oil, Mineral and Other Subsurface Rights
12D-5.012 Liens on Subsurface Rights
12D-5.014 Conservation Easement, Environmentally Endangered or Outdoor Recreational or Park Property Assessed Under Section 193.501, F.S.

12D-5.001 Agricultural Classification, Definitions.

(1) For the purposes of Section 193.461, F.S., agricultural purposes does not include the wholesaling, retailing or processing of farm products, such as by a canning factory.

(2) Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit. The profit or reasonable expectation thereof must be viewed from the standpoint of the fee owner and measured in light of his investment.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461 FS. History–New 10-12-76, Formerly 12D-5.01.

12D-5.003 Dwellings on Agriculturally Classified Land.

The property appraiser shall not deny agricultural classification solely because of the maintenance of a dwelling on a part of the lands used for agricultural purposes, nor shall the agricultural classification disqualify the land for homestead exemption. So long as the dwelling is an integral part of the entire agricultural operation, the land it occupies shall be considered agricultural in nature. However, such dwellings and other improvements on the land shall be assessed under Section 193.011, F.S., at their just value and added to the agriculturally assessed value of the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461 FS. History–New 10-12-76, Formerly 12D-5.03.

12D-5.004 Applicability of Other Factors to Classification of Agricultural Lands.

(1) Other factors enumerated by the court in Greenwood v. Oates, 251 So. 2d 665 (Fla. 1971), which the property appraiser may consider, but to which he is not limited, are:

(a) Opinions of appropriate experts in the fields;

(b) Business or occupation of owner; (Note that this cannot be considered over and above, or to the exclusion of, the actual use of the property.) (See AGO 70-123.)

(c) The nature of the terrain of the property;

(d) Economic merchantability of the agricultural product; and,

(e) The reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product.

(2) Other factors that are recommended to be considered are:

(a) Zoning (other then Section 193.461, F.S.), applicable to the land;

(b) General character of the neighborhood;
(c) Use of adjacent properties;
(d) Proximity of subject properties to a metropolitan area and services;
(e) Principal domicile of the owner and family;
(f) Date of acquisition;
(g) Agricultural experience of the person conducting agricultural operations;
(h) Participation in governmental or private agricultural programs or activities;
(i) Amount of harvest for each crop;
(j) Gross sales from the agricultural operation;
(k) Months of hired labor; and,
(l) Inventory of buildings and machinery and the condition of the same.

(3) A minimum acreage cannot be required for agricultural assessment in determining whether the use of the land for agricultural purposes is bona fide.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 213.05 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-5.04, Amended 11-1-12.

12D-5.005 Outdoor Recreational or Park Lands.

The recreational use must be non-commercial. The term "non-commercial" would not prohibit the imposition of a fee or charge to use the recreational or park facility so long as the fee or charge is calculated solely to defray the reasonable expenses of maintaining the land for recreational or park purposes. Since public access is necessarily a prerequisite to classification and tax treatment under Section 193.501, F.S., and Article VII, Section 4, Florida Constitution, the Trustees of the Internal Improvement Trust Fund or the governing board of a county or delegated municipality, as the case may be, in their discretion need not accept an instrument conveying development rights or establishing a covenant under the statute. In all cases, the tax treatment provided by Section 193.501, F.S., shall continue only so long as the lands are actually used for outdoor recreational or park purposes. Since all property is assessed as of its status on January 1 of the tax year, if the instrument conveying the development rights or establishing the covenant is not accepted by the appropriately authorized body on or before January 1 of the tax year, then special treatment under Section 193.501, F.S., would not be available for that tax year. When special treatment under the statute is to be granted because of a covenant, such special treatment shall be granted only if the covenant extends for a period of ten or more years from January 1 of each year for which such special treatment assessment is made; however, recognition of the restriction and length of any covenant extending less than 10 years shall be made in assessing the just value of the land under Section 193.011, F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.501 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-5.05, Amended 12-31-98.

12D-5.010 Definitions.

Unless otherwise stated or unless otherwise clearly indicated by the context in which a particular term is used, all terms used in this chapter shall have the same meanings as are attributed to them in the current Florida Statutes. In this connection, reference is made to the definitions in Sections 192.001, 211.01 and 211.30, F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.461, 193.481, 211.01, 211.30 FS. History–New 2-10-82, Formerly 12D-5.10.

12D-5.011 Assessment of Oil, Mineral and Other Subsurface Rights.

(1) All oil, mineral, gas, and other subsurface rights in and to real property, which have been sold or otherwise transferred by the owner of the real property, or retained or acquired through reservation or otherwise, shall be appraised and taxed separately from the fee or other interest in the fee. This tax is against those who benefit from the possession of the subsurface rights. When such subsurface rights are leased, the tax burden falls on the lessee, not on the lessor who owns the rights outright in perpetuity.

(a) When the subsurface rights in land have been transferred by the fee owner, or retained or acquired by other than the surface owner, it is the duty of the property appraiser to use reasonable means to determine the name of the record title owner from the public records of the county.

(b) When subsurface rights have been separated from the fee, the property appraiser shall make a separate entry on the assessment roll indicating the assessment of the subsurface rights which have been separated from the fee. The property appraiser may describe and enter these subsurface rights on the roll in the same manner in which they were conveyed. This entry shall immediately follow, in the same section, township, and range, the entry listing the record title owner of the surface fee insofar as is practicable.

(2) At the request of a real property owner who also owns the oil, mineral, and other subsurface rights to the same property, the property appraiser shall assess the subsurface rights separately from the remainder of the real estate. Such request shall be filed with the property appraiser on or before April 1. Failure to do so relieves the appraiser of the duty to assess subsurface rights separately from the remainder of the real estate owned by the owner of such subsurface rights.

(3) All subsurface rights are to be assessed on the basis of just value. The combined value of the subsurface rights, the undisposed subsurface interests, and the remaining surface interests shall not exceed the full just value of the fee title of the land inclusive of such subsurface rights.

(a) Any fractional subsurface interest in a parcel must be assessed against the entire parcel, not against a fraction of the parcel. For example, a one-fourth interest in the subsurface rights on 40 acres is assessed as a fractional interest on the entire 40 acres, not as an interest on 10 acres.

(b) Just value, or fair market value, of subsurface rights may be determined by comparable sales. In determining the value of such subsurface rights, the property appraiser may apply the methods provided by law, including consideration of the amounts paid for mineral, oil, and other subsurface rights in the area as reflected by the public records.

(c) The cost approach to value may be used to determine the assessed value of a mineral or subsurface right. Where comparable sales or market information is unavailable, and the lease transaction is reasonably contemporary, arm’s length, and the contract rent appears to reflect market value, the property appraiser may consider the total value of the contract and discount it to present value as a means of determining just value.

(4) At such time as all mineral assets shall be deemed depleted under present technology or upon a final decree by a court or action or ruling by a quasi-judicial body of competent jurisdiction ordering that no further extraction of minerals will be permitted, the property appraiser shall reduce the assessment of such subsurface rights in accordance with existing circumstances. However, as long as such interests remain, they shall continue to be separately assessed.

(5) Insofar as they may be applied, statutes and regulations not conflicting with the provisions of this chapter pertaining to the assessment and collection of ad valorem taxes on real property, shall apply to the separate assessment and taxation of subsurface rights.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.052, 193.062, 193.114(2), 193.481 FS. History–New 2-10-82, Formerly 12D-5.11.

12D-5.012 Liens on Subsurface Rights.

(1) Tax certificates and tax liens may be acquired, purchased, transferred and enforced, and tax deeds issued encumbering subsurface rights as they are on real property. Except that in the case of a tax lien on leased subsurface rights where mineral rights are leased or otherwise transferred for a term of years, the lien shall be a personal liability of the lessee and shall be a lien against all property of the lessee.

(2) The owner of subsurface rights shall, by recording with the clerk of the circuit court his name, address and the legal description of the property in which he has a subsurface interest, be entitled to notification, by registered mail with return receipt requested, of:

(a) Non-payment of taxes by the surface owner, or the sale of tax certificates affecting the surface;

(b) Or applications for a tax deed for the surface interest;

(c) Or any foreclosure proceedings thereon.

(3) No tax deed nor foreclosure proceedings shall affect the subsurface owner's interest if he has filed with the clerk of the circuit court and such notice as described above is not given.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.481, 211.18 FS. History–New 2-10-82, Formerly 12D-5.12.

12D-5.014 Conservation Easement, Environmentally Endangered or Outdoor Recreational or Park Property Assessed Under Section 193.501, F.S.

(1) To apply for the assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted, a property owner must submit an original application to the property appraiser by March 1, as outlined in Section 193.501, F.S.

(2) The Department prescribes Form DR-482C, Land Used for Conservation, Assessment Application, and incorporated by reference in Rule 12D-16.002, F.A.C., for property owners to apply for the assessment in Section 193.501, F.S.

(3) The Department prescribes Form DR-482CR, Land Used for Conservation, Assessment Reapplication, incorporated by reference in Rule 12D-16.002, F.A.C., for property owners to reapply for the assessment after the first year a property is assessed under Section 193.501, F.S., when the property owner and use have not changed. The property owner must complete and return the reapplication to the property appraiser by March 1.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.501 FS. History–New 11-1-12.

CHAPTER 12D-6
MOBILE HOMES, PREFABRICATED OR MODULAR HOUSING UNITS, POLLUTION CONTROL DEVICES, AND FEE TIME-SHARE DEVELOPMENTS

12D-6.001 Mobile Homes and Prefabricated or Modular Housing Units Defined
12D-6.002 Assessment of Mobile Homes
12D-6.003 Recreational Vehicle Type Units; Determination of Permanently Affixed
12D-6.004 Prefabricated or Modular Housing Units – Realty or Tangible Personal Property
12D-6.005 Pollution Control Devices
12D-6.006 Fee Time-Share Real Property

12D-6.001 Mobile Homes and Prefabricated or Modular Housing Units Defined.

(1) Mobile homes are vehicles which satisfy the following:

(a) Manufactured upon a chassis or under carriage as an integral part thereof; and,

(b) Without independent motive power; and,

(c) Designed and equipped to provide living and sleeping facilities for use as a home, residence, or apartment; or designed for operation over streets and highways.

(d) The definition of "mobile home" shall be as defined under Sections 320.01(2) and 723.003(3), F.S. (1989) and under paragraph 12A-1.007(11)(a), F.A.C.

(2) A prefabricated or modular housing unit or portion thereof, is a structure not manufactured upon an integral chassis or under carriage for travel over the highways, even though transported over the highways as a complete structure or portion thereof, to a site for erection or use.

(3) "Permanently affixed." A mobile home shall be considered "permanently affixed" if it is tied down and connected to the normal and usual utilities, and if the owner of the mobile home is also the owner of the land to which it is affixed.

(4) The "owner" of a mobile home shall be considered the same as the owner of the land for purposes of this rule chapter if all of the owners of the mobile home are also owners of the land, either jointly or as tenants in common. This definition shall apply even though other persons, either jointly or as tenants in common, also own the land but do not own the mobile home. The owners of the realty must be able, if they convey the realty, to also convey the mobile home. In this event reference shall be made to the proportions of interests in the land and in the mobile home so owned.

(a) Ownership of the land may be through a "cooperative," which is that form of ownership of real property wherein legal title is vested in a corporation or other entity and the beneficial use is evidenced by an ownership interest in the cooperative association and a lease or other muniment of title or possession granted by the cooperative association as the owner of all the cooperative property.

(b) Ownership of the land may also be in the form of an interest in a trust conferring legal or equitable title together with a present possessory right on the holder.

(c) Where a mobile home is owned by a corporation, the owner of the mobile home shall not be considered the same as the owner of the land unless the corporation also owns the land as provided in this rule section.

(5) The owner of the mobile home shall not be considered an owner of the land if his name does not appear on an instrument of title to the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 193.075, 196.031 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-6.01, Amended 2-17-93.

12D-6.002 Assessment of Mobile Homes.

(1) This rule subsection shall apply if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed and the mobile home has a current sticker affixed, regardless of the series.

(a) The property appraiser shall assess such mobile home as realty and it shall be taxed as real property. The property appraiser should get proof of title of the mobile home and land. Section 319.21, F.S., states that no person shall sell a motor vehicle for purposes of the registration and licenses provisions without delivering a certificate of title to the purchaser. The owner may provide evidence of affixation on Form DR-402, Declaration of Mobile Home as Real Property (incorporated by reference in Rule 12D-16.002, F.A.C.), to assist the property appraiser. However, this information shall not be determinative.

(b) The mobile home shall be issued an "RP" series sticker as provided in Section 320.0815, F.S. The owner is required to purchase an "RP" sticker from the tax collector.

(c) If the owner purchases an "MH" series sticker, this shall not affect the requirements of paragraph (a) of this rule subsection.

(d) This rule subsection shall apply to permanently affixed mobile homes and appurtenances which are held for display by a licensed mobile home dealer or a licensed mobile home manufacturer. Any item of tangible personal property or any improvement to real property which is appurtenant to a mobile home and which is not held strictly for resale is subject to ad valorem tax. The mobile home and appurtenances are considered tangible personal property and inventory not subject to the property tax if the following conditions are met:

1. The mobile home and any appurtenance is being held strictly for resale as tangible personal property and is not rented, occupied, or otherwise used; and,

2. The mobile home is not used as a sales office by the mobile home dealer or mobile home manufacturer; and,

3. The mobile home does not bear an "RP" series sticker.

(2) This rule subsection shall apply to any mobile home which does not have a current license sticker affixed.

(a) It shall not be considered to be real property.

(b) It is required to have a current license plate properly affixed as required by Section 320.08(11) or (12), 320.0815 or 320.015, F.S.

(c) Any mobile home without a current license sticker properly affixed shall be presumed to be tangible personal property and shall be placed on the tangible personal property tax roll.

(3) Under Section 320.055(2), F.S., a mobile home sticker is effective through the 31st day of December and is authorized to be renewed during the 31 days prior to expiration on December 31. A mobile home sticker renewed during the renewal period is effective from January 1 through December 31.

(4) Where there is no current sticker affixed on January 1, the fact that the owner purchases an "RP" or "MH" sticker after January 1, does not rebut the presumption stated in paragraph (2)(c) of this rule section. However, if in fact the mobile home was permanently affixed to realty on January 1, the property appraiser could consider this to rebut the presumption that the mobile home is tangible personal property, in the exercise of his judgment considering the factors stated within Section 193.075(1), F.S. Such a mobile home would be required to be taxed as real property and required to purchase an "RP" series sticker, as outlined in subsection (1) of this rule section.

(5) The statutory presumption that a mobile home without a current sticker or tag is tangible personal property may be rebutted only by facts in existence at the January 1 assessment date. Such

facts shall be limited to the following factors:

(a) The property appraiser's exercise of judgment in determining it to be permanently affixed to realty as of January 1, based on the criteria in Section 193.075(1), F.S., as outlined in subsection (4) of this rule section consistent with the requirement to purchase an "RP" series sticker; or

(b) Documentation of having paid the proper license tax and having properly purchased an "MH" sticker which was in fact current on the January 1 assessment date as provided in subsection (3) of this rule section.

(6) A person having documentation of having paid the tangible personal property tax for any year should seek a refund of license tax from the Department of Highway Safety and Motor Vehicles for the same period for which he later purchased an "MH" tag.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 193.075 FS. History–New 10-12-76, Formerly 12D-6.02, Amended 2-17-93, 1-11-94, 12-27-94, 12-28-95, 1-2-01.

12D-6.003 Recreational Vehicle Type Units; Determination of Permanently Affixed.

(1) This rule subsection shall apply to a recreational vehicle type unit described in Section 320.01(1), F.S., which is tied down, or when the mode of attachment or affixation is such that the recreational vehicle type unit cannot be removed without material or substantial injury to the recreational vehicle type unit. In such case, the recreational vehicle type unit shall be considered permanently affixed or attached. Except when the mode of attachment or affixation is such that the recreational vehicle type unit cannot be removed without material or substantial injury to the recreational vehicle type unit, the realty, or both, the intent of the owner is determinative of whether the recreational vehicle type unit is permanently attached. The intention of the owner to make a permanent affixation of a recreational vehicle type unit may be determined by either:

(a) The owner making the application for an "RP" series license sticker in which the owner of the recreational vehicle type unit states:

1. That the unit is affixed to the land; and,

2. That it is his intention that the unit will remain affixed to the land permanently.

(b) The property appraiser making an inspection of the recreational vehicle type unit and inferring from the facts the intention of the owner to permanently affix the unit to the land. Facts upon which the owner's intention may be based are:

1. The structure and mode of the affixation of the unit to realty;

2. The purpose and use for which the affixation has been made,

a. Whether the affixation, annexation or attachment was made in compliance with a building code or ordinance which would diminish the indication of the intent of the owner,

b. Whether the affixation, annexation or attachment was made to obtain utility services, etc.

(2) A recreational vehicle type unit shall be assessed as real property only when the recreational vehicle type unit is permanently affixed to the real property upon which it is situated on January 1 of the year in which the assessment is made and the owner of the recreational vehicle type unit is also the owner of the real property upon which the recreational vehicle type unit is situated. This subsection shall apply regardless of the series under which the recreational vehicle type unit may be licensed pursuant to Chapter 320, F.S. However, a recreational vehicle type unit that is taxed as real property is required to be issued an "RP" series sticker as provided in Section 320.0815, F.S.

(3) A recreational vehicle type unit may be considered to be personal property when it does not have a current license plate properly affixed as provided in Section 320.08(9) or (10) or 320.015 or 320.0815, F.S.

(4) The removal of the axles and other running gear, tow bar and other similar equipment from a recreational vehicle type unit is not prerequisite to the assessment of recreational vehicle type unit as a part of the land to which it is permanently affixed, annexed, or attached if other physical facts of affixation, annexation, or attachment are present.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 193.075 FS. History–New 10-12-76, Formerly 12D-6.03, Amended 5-13-92.

12D-6.004 Prefabricated or Modular Housing Units – Realty or Tangible Personal Property.

Prefabricated or modular housing units or portions thereof, as defined, which are permanently affixed to realty, are taxable as real property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011 FS. History–New 10-12-76, Formerly 12D-6.04, Amended 12-31-98.

12D-6.005 Pollution Control Devices.

In accordance with Section 193.621, F.S., the Department of Environmental Protection has adopted Rule Chapter 62-8, F.A.C., concerning the assessment of pollution control devices as a guideline for the property appraiser.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.621 FS. History–New 10-12-76, Formerly 12D-6.05.

12D-6.006 Fee Time-Share Real Property.

(1) Applicability of rule:

This rule shall apply to the valuation, assessment, listing, billing and collection for ad valorem tax purposes of all fee time-share real property, as defined in Section 192.001, F.S.

(2) Definitions – As used in this rule:

(a) "Accommodations" means any apartment, condominium or cooperative unit, cabin, lodge or hotel or motel room or any other private or commercial structure which is situated on real property and designed for occupancy by one or more individuals. (Section 721.05(1), F.S.)

(b) "Fee time-share real property" means the land and buildings and other improvements to land that are subject to time-share interests which are sold as a fee interest in real property. (Section 192.001(14), F.S.)

(c) "Managing entity" means the person responsible for operating and maintaining the time-share plan. (Section 721.05(20), F.S.)

(d) "Time-share development" means the combined individual time-share periods or time-share estates of a time-share property as contained in a single entry on the tax roll. (Section 192.037(2), F.S.)

(e) "Time-share estate" means a right to occupy a time-share unit, coupled with a freehold estate or an estate for years with a future interest in a time-share property or a specified portion thereof. (Section 721.05(28), F.S.)

(f) "Time-share instrument" means one or more documents, by whatever name denominated, creating or governing the operation of a time-share plan. (Section 721.05(29), F.S.)

(g) “Time-share period” means that period of time when a purchaser of a time-share plan is entitled to the possession and use of the accommodations or facilities, or both, of a time-share plan. (Section 721.05(31), F.S.)

(h) “Time-share period titleholder” means the purchaser of a time-share period sold as a fee interest in real property, whether organized under Chapter 718 or 721, F.S. (Section 192.001(15), F.S.)

(i) “Time-share plan” means any arrangement, plan, scheme, or similar device, other than an exchange program, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means, whereby a purchaser, in exchange for a consideration, receives ownership rights in, or a right to use, accommodations or facilities, or both, for a period of time less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than 3 years. (Section 721.05(32), F.S.)

(j) “Time-share property” means one or more time-share units subject to the same time-share instrument, together with any other property or rights to property appurtenant to those units. (Section 721.05(33), F.S.)

(k) “Time-share unit” means an accommodation of a time-share plan which is divided into time-share periods. (Section 721.05(34), F.S.)

(3) Method of Assessment and Valuation.

(a) Each fee time-share development, as defined in paragraph (2)(d) of this rule, shall be listed on the assessment roll as a single entry.

(b) The assessed value of each time-share development shall be the value of the combined individual time-share periods or time-share estates contained therein. In determining the highest and best use to which the time-share development can be expected to be put in the immediate future and the present use of the property, the property appraiser shall properly consider the terms of the time-share instrument and the use of the development as divided into time-share estates or periods. (Section 192.037(2), F.S.)

(c) Each of the eight factors set forth in Sections 193.011(1)-(8) inclusive, F.S., shall be considered by the property appraiser in arriving at assessed values in the manner prescribed in paragraph (3)(b) of this rule. In such considerations the property appraiser shall properly evaluate the relative merit and significance of each factor.

(d) Consistent with the provisions of Section 193.011(8), F.S., and when possible, resales of comparable time-share developments with ownership characteristics similar to those of the subject being appraised for ad valorem assessment purposes, and resales of time-share periods from time-share period titleholders to subsequent time-share period titleholders, shall be used as the basis for determining the extent of any deductions and allowances that may be appropriate.

(4) Listing of fee time-share real property on assessment rolls.

(a) Fee time-share real property shall be listed on the assessment rolls as a single entry for each time-share development. (Section 192.037(2), F.S.)

(b) The assessed value listed for each time-share development shall be derived by the property appraiser in the manner prescribed in subsection (3) of this rule.

(5) Billing and Collection.

(a) For the purposes of ad valorem taxation and special assessments, including billing and collections, the managing entity responsible for operating and maintaining fee time-share real property shall be considered the taxpayer as an agent of the time-share period titleholders.

(b) The property appraiser shall annually notify the managing entity of the proportions to be used by the managing entity in allocating the valuation, taxes, and special assessments on time-share property among the various time-share periods.

(c) The tax collector shall accept only full payment of the taxes and special assessments due on the time-share development and sell tax certificates as provided in paragraph 12D-13.051(2)(b), F.A.C., on the time-share development as a whole parcel, as listed on the tax roll.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.037, 193.011, 721.05 FS. History–New 5-29-85, Formerly 12D-6.06, Amended 12-27-94.

CHAPTER 12D-7
EXEMPTIONS

12D-7.001 Applications for Exemptions
12D-7.002 Exemption of Household Goods and Personal Effects
12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses
12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans
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12D-7.007 Homestead Exemptions – Residence Requirement
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12D-7.015 Educational Exemption
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12D-7.016 Governmental Exemptions
12D-7.018 Fraternal and Benevolent Organizations
12D-7.019 Tangible Personal Property Exemption
12D-7.020 Exemption for Real Property Dedicated in Perpetuity for Conservation

12D-7.001 Applications for Exemptions.

(1) As used in Section 196.011, F.S., the term “file” shall mean received in the office of the county property appraiser. However, for applications filed by mail, the date of the postmark is the date of filing.

(2) The property appraiser is not authorized to accept any application that is not filed on or before March 1 of the year for which exemption is claimed except that, when the last day for filing is a Saturday, Sunday, or legal holiday, in which case the time for making an application shall be extended until the end of the next business day. The property appraiser shall accept any application timely filed even though the applicant intends or is requested to file supplemental proof or documents.

(3) Property appraisers are permitted, at their option, to grant homestead exemptions upon proper application throughout the year for the succeeding year. In those counties which have not waived the annual application requirement, the taxpayer is required to reapply on the short form as provided in Section 196.011(6), F.S. If the taxpayer received the exemption for the prior year, the property may

qualify for the exemption in each succeeding year by renewal application as provided in Section 196.011(7), F.S., or by county waiver of the annual application requirement as provided in Section 196.011(10), F.S.

(4) Each new applicant for an exemption under Section 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 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) In those counties which permit the automatic renewal of homestead exemption, the property appraiser may request a refiling of the application in order to obtain the social security number of the applicant and the social security number of the applicant's spouse.

Rulemaking Authority 195.027(1) FS. Law Implemented 192.047, 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, 1-17-18, Technical Change 6-4-26.

12D-7.002 Exemption of Household Goods and Personal Effects.

Only household goods and personal effects of the taxpayer which are actually employed in the use of serving the creature comforts of the owner and not held for commercial purposes are entitled to the exemption provided by Section 196.181, F.S. "Creature comforts" are things which give bodily comfort, such as food, clothing and shelter. Commercial purposes includes owning household goods and personal effects as stock in trade or as furnishings in rental dwelling units.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 196.181 FS. History–New 10-12-76, Formerly 12D-7.02, Amended 12-31-98.

12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.

(1) For the purposes of the exemption provided in section 196.202, F.S.:

(a) The provisions of this rule shall apply to widows and widowers. The terms "widow" and "widower" shall not apply to:

1. A divorced woman or man;

2. A widow or widower who remarries; or

3. A widow or widower who remarries and is subsequently divorced.

(b) The term "widow" shall apply to a woman, and the term "widower" shall apply to a man, whose subsequent remarriage is terminated by annulment.

(c) Blind persons means those persons who are currently certified by the Division of Blind Services of the Department of Education or the Federal Social Security Administration or United States Department of Veterans Affairs to be blind. As used herein "blind person" shall mean an individual having central vision acuity 20/200 or less in the better eye with correcting glasses or a disqualifying field defect in which the peripheral field has contracted to such an extent that the widest diameter or

visual field subtends an angular distance no greater than twenty degrees.

(d) The exemptions provided under section 196.202, F.S., are cumulative. An individual who properly qualifies under more than one classification will be granted more than one $5,000 exemption. However, the cumulative exemption under section 196.202, F.S., may not exceed $15,000 for an individual.

(e) Where both husband and wife otherwise qualify for the exemption, each would, under section 196.202, F.S., be entitled to an exemption of $5,000 applicable against the value of property owned by them as an estate by the entirety.

(2)(a) The $5,000 exemption granted by section 196.24, F.S., to disabled ex-service members, as defined in section 196.012, F.S., who were discharged under honorable conditions, is considered to be the same constitutional disability exemption provided for by section 196.202, F.S. The unremarried surviving spouse of such a disabled ex-service member is allowed the exemption.

(b) The exemptions under sections 196.202 and 196.24, F.S., are cumulative; however, the aggregate exemption may not exceed $15,000 for an individual. When the surviving spouse is also eligible to claim the $5,000 disabled ex-service member disability exemption under section 196.24, F.S., the cumulative exemption may not exceed $20,000 for an individual.

(3) The exemptions granted by sections 196.202 and 196.24, F.S., apply to any property owned by a bona fide resident of this state.

Rulemaking Authority 195.027(1) FS. Law Implemented 196.202, 196.24 FS. History–New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06, 10-2-07, 09-17-18, 01-01-23.

12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.

(1) This rule applies to the total exemption from taxation of the homestead property of a veteran who was honorably discharged and who has a service-connected total and permanent disability and of surviving spouses of veterans who died from service-connected causes while on active duty as a member of the United States Armed Forces as described in Section 196.081, F.S.

(2) The disabling injury of a veteran or death of a veteran while on active duty must be service-connected in order for the veteran or surviving spouse to be entitled to the exemption. The veteran, his or her spouse, or surviving spouse must have a letter from the United States Government or from the United States Department of Veterans Affairs or its predecessor certifying that the veteran has a service-connected total and permanent disability or that the death of the veteran resulted from service-connected causes while on active duty.

(3) A service-connected disability is not required to be total and permanent at the time of honorable discharge but must be total and permanent on January 1 of the year of application for the exemption or on January 1 of the year during which the veteran died.

(4)(a) This paragraph shall apply where the deceased veteran possessed the service-connected permanent and total disability exemption upon death. The exemption shall carry over to the veteran's spouse if the following conditions are met:

1. The veteran predeceases the spouse;
2. The spouse continues to reside on the property and use it as his or her primary residence;
3. The spouse does not remarry; and,
4. The spouse holds legal or beneficial title.

(b) This paragraph shall apply where the deceased veteran was totally and permanently disabled with a service-connected disability at the time of death but did not possess the exemption upon death.

The surviving spouse is entitled to the exemption if the following conditions are met:

1. The veteran predeceases the spouse;
2. The spouse continues to reside on the property and use it as his or her primary residence;
3. The spouse does not remarry;
4. The spouse holds legal or beneficial title; and,
5. The spouse produces the required letter of disability.

(c) This paragraph shall apply where the veteran died from service-connected causes while on active duty. The surviving spouse is entitled to the exemption if the following conditions are met:

1. The spouse continues to reside on the property and use it as his or her primary residence;
2. The spouse does not remarry;
3. The spouse holds legal or beneficial title; and,
4. The spouse produces the required letter attesting to the service-connected death of the veteran while on active duty.

(5) The surviving spouse is entitled to the veteran's exemption if the surviving spouse establishes a new homestead after selling the homestead upon which the exemption was initially granted. In the event the spouse sells the property, the exemption, in the amount of the exempt value on the most recent tax roll on which the exemption was granted, may be transferred to his or her new homestead; however, the exemption cannot exceed the amount of the exempt value granted from the prior homestead.

(6) A surviving spouse is not entitled to the homestead assessment increase limitation on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled or deceased veteran's exemption. Where the spouse transfers the exemption to a new homestead as provided in Section 196.081(3), F.S., the property must be assessed at just value as of January 1 of the year the property receives the transfer of the exempt amount from the previous homestead.

Rulemaking Authority 195.027(1), FS. Law Implemented 196.081 FS. History–New 10-12-76, Formerly 12D-7.04, Amended 12-27-94, 12-30-97, 12-31-98, 11-12-20, 6-13-22.

12D-7.005 Exemption for Disabled Veterans Confined to Wheelchairs.

(1) Although the certificate of disability referred to in Section 196.091(1), F.S., would be sufficient proof upon which the property appraiser could allow the tax exemption, this does not mean that the property appraiser could not deny such exemption if, upon his investigation, facts were disclosed which showed a lack of service-connected total disability.

(2)(a) This paragraph shall apply where the deceased veteran possessed the exemption upon death. The exemption shall carry over to the veteran's spouse if the following conditions are met:

1. The veteran predeceases the spouse;
2. The spouse continues to reside on the property and use it as his or her domicile;
3. The spouse does not remarry; and,
4. The spouse holds legal or beneficial title and held the property with the veteran by tenancy by the entireties at the veteran's death.

(b) Where the deceased veteran was totally and permanently disabled with a service-connected disability requiring use of a wheelchair at the time of the veteran's death but did not possess the exemption upon death, the surviving spouse is not entitled to the exemption.

(3) The surviving spouse is not entitled to the veteran's exemption if the spouse establishes a new homestead after selling the homestead upon which the exemption was initially granted.

(4) The surviving spouse is not entitled to the homestead assessment increase limitation on the

homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled veteran's exemption. In such circumstances where the spouse remarries, as provided in Section 196.091(3), F.S., the property continues to qualify for the homestead assessment increase limitation.

Rulemaking Authority 195.027(1) FS. Law Implemented 196.091 FS. History–New 10-12-76, Formerly 12D-7.05, Amended 12-27-94, 6-13-22.

12D-7.0055 Exemption for Deployed Servicemembers.

(1) This rule applies to the exemption provided in Section 196.173, F.S., for servicemembers who receive a homestead exemption and who were deployed during the previous tax year. For the purposes of this rule the following definitions will apply:

(a) "Servicemember" means a member or former member of:

1. Any branch of the United States military or military reserves,
2. The United States Coast Guard or its reserves, or
3. The Florida National Guard.

(b) "Deployed" means:

1. On active duty,
2. Outside of the continental United States, Alaska or Hawaii, and
3. In support of a designated operation.

(c) "Designated Operation" means an operation designated by the Florida Legislature. The Department will annually provide all property appraisers with a list of operations which have been designated.

(2)(a) Application for this exemption must be made by March 1 of the year following the qualifying deployment. If the servicemember fails to make a timely application for this exemption, the property appraiser may grant the exemption on a late application if they believe circumstances warrant that it be granted. The servicemember may also petition the value adjustment board to accept the late application no later than 25 days after the mailing of the notice provided under Section 194.011(1), F.S.

(b) Application for this exemption must be made on Form DR-501M, Deployed Military Exemption Application (incorporated by reference in Rule 12D-16.002, F.A.C.).

(c) In addition to the application, the servicemember must submit to the property appraiser deployment orders or other proof of the qualifying deployment which includes the dates of that deployment and other information necessary to verify eligibility for this exemption. If the servicemember fails to include this documentation with the application, the property appraiser has the authority to request the needed documentation from the servicemember before denying the exemption.

(d) Application for this exemption may be made by:

1. The servicemember,
2. The servicemember's spouse, if the homestead is held by the entireties or jointly with right of survivorship,
3. A person holding a power of attorney or other authorization under Chapter 709, F.S., or
4. The personal representative of the servicemember's estate.

(3) After receiving an application for this exemption, the property appraiser must consider the application within 30 days of its receipt or within 30 days of the notice of qualifying deployment, whichever is later. If the application is denied in whole or in part, the property appraiser must send a notice of disapproval to the taxpayer no later than July 1, citing the reason for the disapproval. The notice of disapproval must also advise the taxpayer of the right to appeal the decision to the value

adjustment board.

(4) This exemption will apply only to the portion of the property which is the homestead of the deployed servicemember or servicemembers.

(5) The percentage exempt under this exemption will be calculated as the number of days the servicemember was deployed during the previous calendar year divided by the number of days in that year multiplied by 100.

(6) If the homestead property is owned by joint tenants with a right of survivorship or tenants by the entireties, the property may be granted multiple exemptions for deployed servicemembers. The following provisions will apply in the event that multiple servicemembers are applying for the exemption on the same homestead property:

(a) Each servicemember must make a separate application to the property appraiser listing the dates of their deployment.

(b) The property appraiser must separately calculate the exemption percentage for each servicemember.

(c) The property appraiser must then add the percentages exempt which were determined for each of the servicemembers who are joint tenants with rights of survivorship or tenants by the entirety before applying that percentage to the taxable value. In no event must the percentage exempt exceed 100%.

(7) When calculating exemptions and taxes due, the property appraiser must first apply the exemptions listed in Section 196.031(7), F.S., in the order specified, to produce school and county taxable values. The percentage exempt calculated under this exemption must then be applied to both taxable values producing final taxable values. The taxes due must then be calculated and the percentage discount for disabled veterans under Section 196.082, F.S., should then be applied.

(8) If the property is owned by either tenants in common or joint tenants without right of survivorship, the percentage discount allowed under this rule will only apply to the taxable value of the qualifying servicemembers' interest in the property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.082, 196.173 FS. History–New 11-1-12.

12D-7.006 Exemption for Totally and Permanently Disabled Persons.

(1) This rule applies to the total exemption from taxation for the homestead property of a totally and permanently disabled person.

(2) The homestead property of a quadriplegic is exempt.

(3) To provide evidence of entitlement to the exemption, a quadriplegic must furnish to the property appraiser one of the following:

(a) A Physician's Certification of Total and Permanent Disability (form DR-416, incorporated by reference in Rule 12D-16.002, F.A.C.), from two doctors of this state licensed under Chapter 458 or 459, F.S.; or

(b) A certificate of disability from the United States Department of Veterans Affairs or its predecessor.

(4) Subject to the income limitations pursuant to Section 196.101, F.S., the homestead property of a paraplegic, hemiplegic, or any other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind is exempt from ad valorem taxation.

(5) To provide evidence of entitlement to the exemption, a paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair, or a person who is legally blind must provide the following to the property appraiser:

(a)1. A Physician's Certification of Total and Permanent Disability, (Form DR-416), from two doctors of this state licensed under Chapter 458 or 459, F.S.; or

2. A certificate of disability from the United States Department of Veterans Affairs or its predecessor; or

3. For blind persons, a Physician's Certification of Total and Permanent Disability, Form DR-416, from one doctor of this state licensed under Chapter 458 or 459, F.S., and an Optometrist's Certification of Total and Permanent Disability (Form DR-416B, incorporated by reference in Rule 12D-16.002, F.A.C.), from one optometrist licensed in this state under Chapter 463, F.S.; and,

(b) A Statement of Gross Income, Form DR-501A (incorporated by reference in Rule 12D-16.002, F.A.C.).

(6) Totally and permanently disabled persons must make application on Form DR-501, (incorporated by reference in Rule 12D-16.002, F.A.C.) in conjunction with the disability documentation, with the property appraiser on or before March 1 of each year.

(7) In order to qualify for the homestead exemption under this rule section, the totally and permanently disabled person must have been a permanent resident on January 1 of the year in which the exemption is claimed.

(8) The exemption documentation required of permanently and totally disabled persons is prima facie evidence of the fact of entitlement to the exemption; however, the property appraiser may deny the exemption if, upon his investigation, facts are disclosed which show absence of sufficient disability for the exemption.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.012(11), 196.101 FS. History–New 10-12-76, Formerly 12D-7.06, Amended 12-27-94, 11-1-12.

12D-7.007 Homestead Exemptions – Residence Requirement.

(1) For one to make a certain parcel of land his permanent home, he must reside thereon with a present intention of living there indefinitely and with no present intention of moving therefrom.

(2) A property owner who, in good faith, makes real property in this state his permanent home is entitled to homestead tax exemption, notwithstanding he is not a citizen of the United States or of this State (Smith v. Voight, 28 So.2d 426 (Fla. 1946)).

(3) A person in this country under a temporary visa cannot meet the requirement of permanent residence or home and, therefore, cannot claim homestead exemption.

(4) A person not residing in a taxing unit but owning real property therein may claim such property as tax exempt under Section 6, Article VII of the State Constitution by reason of residence on the property of natural or legal dependents provided he can prove to the satisfaction of the property appraiser that he claims no other homestead tax exemption in Florida for himself or for others legally or naturally dependent upon him for support. It must also be affirmatively shown that the natural or legal dependents residing on the property which is claimed to be exempt by reason of a homestead are entirely or largely dependent upon the landowner for support and maintenance.

(5) The Constitution contemplates that one person may claim only one homestead exemption without regard to the number of residences owned by him and occupied by "another or others naturally dependent upon" such owner. This being true no person residing in another county should be granted homestead exemption unless and until he presents competent evidence that he only claims homestead exemption from taxation in the county of the application.

(6) The survivor of a deceased person who is living on the property on January 1 and making same his permanent home, as provided by Section 6, Article VII of the Constitution is entitled to claim homestead exemption if the will of the deceased designates the survivor as the sole beneficiary. This

is true even though the owner died before January 1 and by the terms of his will declared the sole beneficiary as the executor of his will. The application should be signed as sole beneficiary and as executor.

(7) A married woman and her husband may establish separate permanent residences without showing "impelling reasons" or "just ground" for doing so. If it is determined by the property appraiser that separate permanent residences and separate "family units" have been established by the husband and wife, and they are otherwise qualified, each may be granted homestead exemption from ad valorem taxation under Article VII, Section 6, 1968 State Constitution. The fact that both residences may be owned by both husband and wife as tenants by the entireties will not defeat the grant of homestead ad valorem tax exemption to the permanent residence of each.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.031, 196.041 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-7.07.

12D-7.008 Homestead Exemptions – Legal or Equitable Title.

(1) The Constitution requires that the homestead claimant have the legal title or beneficial title in equity to the real property claimed as his tax-exempt homestead. Section 196.031(1), F.S., requires that the deed or other instrument to homestead property be recorded in order to qualify for homestead exemption.

(2) Vendees in possession of real estate under bona fide contracts to purchase shall be deemed to have equitable title to real estate.

(3) A recitation in a contract for the purchase and sale of real property, that the equitable title shall not pass until the full purchase price is paid, does not bar the purchaser thereof from claiming homestead exemption upon the same if he otherwise qualifies.

(4) Assignment of a contract for deed to secure a loan will not defeat a claim for homestead exemption by the vendee in possession.

(5) A forfeiture clause in a contract for deed for non-payment of installments will not prevent the vendee from claiming homestead exemption.

(6) A vendee under a contract to purchase, in order to be entitled to homestead exemption, must show that he is vested with the beneficial title in the real property by reason of said contract and that his possession is under and pursuant to such contract.

(7) A grantor may not convey property to a grantee and still claim homestead exemption even though there is a mutual agreement between the two that the deed is not to be recorded until some date in the future. The appraiser is justified in presuming that the delivery took place on the date of conveyance until such evidence is presented showing otherwise sufficient to overcome such presumption. The appraiser may back assess the property upon discovery that the exemption was granted erroneously.

(8) A person who owns a leasehold interest in either a residential or a condominium parcel pursuant to a bona fide lease having an original term of 98 years or more, shall be deemed to have legal or beneficial and equitable title to that property for the purpose of homestead exemption and no other purpose.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.08, Amended 12-27-94.

12D-7.009 Homestead Exemptions – Life Estates.

(1) A life estate will support a claim for homestead exemption.

(2) Where the owner of a parcel of real property conveys it to another who is a member of a separate family unit retaining a life estate in an undivided one-half interest therein, and each of such parties make their permanent homes in separate residential units located upon the said property, each would be entitled to homestead exemption on that part of the land occupied by them and upon which they make their permanent home.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.09.

12D-7.010 Homestead Exemptions – Remainders.

(1) A future estate, whether vested or contingent, will not support a claim for homestead exemption during the continuance of a prior estate. (Aetna Insurance Co. v. La Gassee, 223 So.2d 727 (Fla. 1969)).

(2) If the remainderman is in possession of the property during a prior estate, he must be claiming such right to possession under the prior estate and not by virtue of his own title; it must be presumed that the right granted under the life estate is something less than real property and incapable of supporting a claim for homestead exemption.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.10.

12D-7.011 Homestead Exemptions – Trusts.

The beneficiary of a passive or active trust has equitable title to real property if he is entitled to the use and occupancy of such property under the terms of the trust; therefore, he has sufficient title to claim homestead exemption. AGO 90-70. Homestead tax exemption may not be based upon residence of a beneficiary under a trust instrument which vests no present possessory right in such beneficiary.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.11, Amended 2-25-96.

12D-7.012 Homestead Exemptions – Joint Ownership.

(1) No residential unit shall be entitled to more than one homestead tax exemption.

(2) No family unit shall be entitled to more than one homestead tax exemption.

(3) No individual shall be entitled to more than one homestead tax exemption.

(4)(a) This paragraph shall apply where property is held by the entireties or jointly with a right of survivorship.

1. Provided no other co-owner resides on the property, a resident co-owner of such an estate, if otherwise qualified, may receive the entire exemption.

2. Where another co-owner resides on the property, in the same residential unit, the resident co-owners of such an estate, if otherwise qualified, must share the exemption in proportion to their ownership interests.

(b) Where property is held jointly as a tenancy in common, and each co-owner makes their residence in a separate family unit and residential unit on such property, each resident co-owner of such an estate, if otherwise qualified, may receive the exemption in the amount of the assessed value of his or her interest, up to $25,000. No tenant in common shall receive the homestead tax exemption

in excess of the assessed valuation of the proportionate interest of the person claiming the exemption.

(5) Property held jointly will support multiple claims for homestead tax exemption; however, only one exemption will be allowed each residential unit and no family unit will be entitled to more than one exemption.

(6)(a) Where a parcel of real property, upon which is located a residential unit held by "A" and "B" jointly as tenants in common or joint tenants without a right of survivorship, and "A" makes his permanent home upon the said property, but "B" resides and makes his permanent home elsewhere, "A" may not claim as exempt more than his interest in the property up to a total of $25,000 of assessed valuation on which he is residing and making the same his permanent home. The remainder of the interest of "A" and the interest of "B" would be taxed, without exemption, because "B" is not residing on the property or making the same his permanent residence.

(b) If that same parcel were held by "A" and "B" as joint tenants with a right of survivorship or tenants by the entirety under the circumstances described above, "A" would be eligible for the entire $25,000 exemption.

(7) In the situation where two or more joint owners occupy the same residential unit, a single homestead tax exemption shall be apportioned among the owners as their respective interests may appear.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041 FS. History–New 10-12-76, Formerly 12D-7.12, Amended 12-27-94, 12-25-96.

12D-7.013 Homestead Exemptions – Abandonment.

(1) Temporary absence from the homestead for health, pleasure or business reasons would not deprive the property of its homestead character (Lanier v. Lanier, 116 So. 867 (Fla. 1928)).

(2) When a resident and citizen of Florida, now entitled to tax exemption under Section 6, Article VII of the State Constitution upon certain real property owned and occupied by him, obtains an appointment of employment in Federal Government services that requires him to reside in Washington, District of Columbia, he does not lose his right to homestead exemption if his absence is temporary. He may not, however, acquire another homestead at the place of his employment, nor may he rent the property during his absence as this would be considered abandonment under Section 196.061, F.S.

(3) Temporary absence, regardless of the reason for such, will not deprive the property of its homestead character, providing an abiding intention to return is always present. This abiding intention to return is not to be determined from the words of the homesteader, but is a conclusion to be drawn from all the applicable facts (City of Jacksonville v. Bailey, 30 So.2d 529 (Fla. 1947)).

(4) Commitment to an institution as an incompetent will not of itself constitute an abandonment of homestead rights.

(5) Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.

(6) Homestead property that is uninhabitable due to damage or destruction by misfortune or calamity shall not be considered abandoned in accordance with the provisions of Section 196.031(6), F.S., where:

(a) The property owner notifies the property appraiser of his or her intent to repair or rebuild the property;

(b) The property owner notifies the property appraisers of his or her intent to occupy the property after the property is repaired or rebuilt;

(c) The property owner does not claim homestead exemption elsewhere; and,

(d) The property owner commences the repair or rebuilding of the property within three (3) years after January 1 following the damage or destruction to the property.

(7) After the three (3) year period, the expiration, lapse, nonrenewal, or revocation of a building permit issued to the property owner for such repairs or rebuilding also constitutes abandonment of the property as homestead.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 196.061, 196.071 FS. History–New 10-12-76, Formerly 12D-7.13, Amended 10-2-07, 11-1-12.

12D-7.0135 Homestead Exemptions – Mobile Homes.

(1) For purposes of qualifying for the homestead exemption, the mobile home must be determined to be permanently affixed to realty, as provided in rule Chapter 12D-6, F.A.C. Otherwise, the applicant must be found to be making his permanent residence on realty.

(2) Where a mobile home owner utilizes a mobile home as a permanent residence and owns the land on which the mobile home is located, the owner may, upon proper application, qualify for a homestead exemption.

(3) Joint tenants holding an undivided interest in residential property are each entitled to a full homestead exemption to the extent of each joint tenant's interest, provided all requisite conditions are met. Joint tenants owning a mobile home qualify for a homestead exemption even though the property on which the mobile home is located is owned in joint tenancy by more persons than just those who own the mobile home. Each separate residential or family unit is entitled to a homestead exemption. The value of the applicant's proportionate interest in the land shall be added to the value of the applicant's proportionate interest in the mobile home and this value may be exempted up to the statutory limit.

(4) If a mobile home is owned as an estate by the entireties, the homestead exemptions of Section 196.031, F.S. and the additional homestead exemptions are applicable if either spouse qualifies.

(5) No homestead exemption shall be allowed by the property appraiser if there is no current license sticker on January 1, unless the property appraiser determines prior to the July 1 deadline for denial of the exemption that the mobile home was in fact permanently affixed on January 1 to real property and the owner of the mobile home is the same as the owner of the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.075, 196.031, 196.041, 196.091 FS. History–New 5-13-92.

12D-7.014 Homestead Exemptions – Civil Rights.

(1) Although loss of suffrage is one consequence of a felony conviction, the person so convicted is not thereby deprived of his right to obtain homestead exemption.

(2) An unmarried minor whose disabilities of non-age have not been removed may not maintain a permanent home away from his parents such as to entitle him or her to homestead exemption (Beckman v. Beckman, 43 So. 923 (Fla. 1907)).

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.031 FS. History–New 10-12-76, Formerly 12D-7.14.

12D-7.0142 Additional Homestead Exemption.

(1) A taxpayer who receives the $25,000 homestead exemption may claim the additional homestead exemption of up to $25,000 on the assessed value greater than $50,000.

(2) To apply for the additional homestead exemption, no new application form is needed. Form DR-501, (incorporated by reference in Rule 12D-16.002, F.A.C.), will be considered the application for exemption.

(3) The additional homestead exemption applies only to non-school levies.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.031, FS. History–New 11-1-12.

12D-7.0143 Additional Homestead Exemptions for Persons 65 and Older with Limited Household Income.

(1) The following procedures apply in counties and municipalities that have granted additional homestead exemptions for persons 65 and older on January 1, whose household income for the prior year does not exceed $20,000, adjusted annually on January 1, by the percentage change in the average cost-of-living index. The annual adjusted income limitation for persons 65 and older is available on the Department's website at floridarevenue.com/property/Pages/DataPortal.aspx.

(2) A taxpayer applying for an additional exemption for the first time is required to submit an Original Application for Homestead and Related Tax Exemptions (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1 of the current tax year. Forms DR-501 and DR-501SC are incorporated by reference in Rule 12D-16.002, F.A.C. The sworn statement and return must be supported by copies of the documents listed in Form DR-501SC required to be submitted for inspection by the property appraiser.

(3) The property appraiser may rely on information submitted with the Form DR-501SC for appropriate proof of age.

(4) The property appraiser may not grant the exemption if the required documentation including what is requested by the property appraiser is not provided.

(5) After the property appraiser has granted the exemption, the property appraiser must annually notify the taxpayer of the adjusted income limitation. The taxpayer must notify the property appraiser by May 1, if the taxpayer's household income exceeds the adjusted income limitation. The property appraiser may use Form DR-500AR, Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form], to exchange this information. Form DR-500AR is incorporated by reference in Rule 12D-16.002, F.A.C.

Rulemaking Authority 195.027(1), 196.075(4)(d), (5) FS. Law Implemented 193.074, 196.075 FS. History–New 12-30-99, Amended 12-30-02, 11-1-12, 6-13-22.

12D-7.015 Educational Exemption.

(1) Actual membership in or a bona fide application for membership in the accreditation organizations or agencies enumerated in Section 196.012(5), F.S., shall constitute prima facie evidence that the applicant is an educational institution, the property of which may qualify for exemption.

(2) If the aforementioned application has not been made, the property appraiser, in determining whether the requirements of Section 196.198, F.S., have been satisfied, may consider information such as that considered by the accreditation organizations or agencies enumerated in Section 196.012(5), F.S., in granting membership, certification, or accreditation.

(3) A child care facility that achieves Gold Seal Quality status under Section 1002.945, F.S., and that is either licensed under Section 402.305, F.S., or exempt from licensing under Section 402.316,

F.S., is considered an educational institution for the education exemption from ad valorem tax.

(4) Facilities, or portions thereof, used to house a charter school which meet the qualifications for exemption are exempt from ad valorem taxation as provided under Section 196.1983, F.S.

(5) An institution of higher education participating in the Higher Educational Facilities Financing Act, created under Chapter 2001-79, Laws of Florida, is considered an educational institution for exemption from ad valorem tax. An institution of higher education, as defined, means an independent nonprofit college or university which is located in and chartered by the state; which is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools; which grants baccalaureate degrees; and which is not a state university or state community college.

Rulemaking Authority 195.027(1) FS. Law Implemented 196.012, 196.198, 196.1983 FS., Chapter 2001-79, LOF. History–New 10-12-76, Formerly 12D-7.15, Amended 12-30-97, 12-30-99, 1-2-01, 12-3-01.

12D-7.0155 Enterprise Zone Exemption for Child Care Facilities.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.095 FS. History–New 12-30-99, Repealed 2-8-24.

12D-7.016 Governmental Exemptions.

(1) State property used for a governmental purpose shall include such property used for a purpose for the benefit of the people of this state and which is essential to the existence of the state as a governmental agency or serves a function or purpose which would otherwise be a valid allocation of public funds.

(2) Real property of a county authority utilized for a governmental purpose shall be exempt from taxation (Hillsborough Co. Aviation Authority v. Walden, 210 So.2d 193 (Fla. 1968)).

(3) Exclusive use of property for a municipal purpose shall be construed to mean a public purpose and exemption shall inure to the property itself, wherever located within the state when owned and used for municipal purposes (Gwin v. City of Tallahassee, 132 So.2d 273 (Fla. 1961); Overstreet v. Indian Creek Village, 248 So.2d 2 (Fla. 1971)).

(4) Property exempt from ad valorem taxation as property of the United States includes:

(a) Any real property received or owned by the National Park Foundation.

(b) Any real property held by the Roosevelt Campobello International Park Commission.

(c) Any real property of the United States Housing Authority.

(5) Property not exempt from ad valorem taxation as property of the United States includes:

(a) Real property of federal and joint-stock land banks, national farm loan associations and federal land bank associations.

(b) Real property of national banking associations.

(c) Real property of federal home loan banks.

(d) Real property of federal savings and loan associations.

(e) Real property of federal credit unions.

(f) Leasehold interests in certain housing projects located on property held by the federal government. (Offutt Housing Co. v. Sarpy, 351 U.S. 253, 256)

(g) Real property of federal home loan mortgage corporations.

(h) Any real property acquired by the Secretary of Housing and Urban Development as a result of reinsurance pursuant to actions of the National Insurance Development Fund.

(i) Real property of Governmental National Mortgage Association and National Mortgage Association.

(6) Leasehold interests in governmentally owned real property used in an aeronautical activity as a full-service fixed-base operation which provides goods and services to the general aviation public in the promotion of air commerce are exempt from ad valorem taxation, provided the real property is designated as an aviation area which has aircraft taxiway access to an active runway for take-off on an airport layout plan approved by the Federal Aviation Administration.

(a) A "fixed-base" operator is a commercial entity providing aeronautical services, such as fueling, maintenance, storage, and ground and flight instruction, to the public. See Federal Aviation Order 5190.6B, Change 3.

(b) An "aeronautical activity" is any activity which involves, makes possible, or is required for the operation of aircraft, or that contributes to or is required for the safety of such operations. See Appendix Z, Federal Aviation Administration Order 5190.6 B Change 3. The following examples are not considered aeronautical activities: ground transportation (taxis, car rentals, limousines); hotels and motels; restaurants; barber shops; travel agencies and auto parking lots.

Rulemaking Authority 195.027(1) FS. Law Implemented 196.012, 196.199 FS. History–New 10-12-76, Formerly 12D-7.16, Amended 12-27-94, 2-15-26.

12D-7.018 Fraternal and Benevolent Organizations.

(1) The property of non-profit fraternal and benevolent organizations is entitled to full or predominant exemption from ad valorem taxation when used exclusively or predominantly for charitable, educational, literary, scientific or religious purposes. The extent of the exemption to be granted to fraternal and benevolent organizations shall be determined in accordance with those provisions of Chapter 196, F.S., which govern the exemption of all property used for charitable, educational, literary, scientific or religious purposes.

(2) The exclusive or predominant use of property or portions of property owned by fraternal and benevolent organizations and used for organization, planning, and fund-raising activity under Section 196.193(3), F.S., for charitable purposes constitutes the use of the property for exempt purposes to the extent of the exclusive or predominant use. The incidental use of said property for social, fraternal, or similar meetings shall not deprive the property of its exempt status. It is not necessary that public funds actually be allocated for such function or service pursuant to Section 196.012(7), F.S.

(3) Any part or portion of the real or personal property of a fraternal or benevolent organization leased or rented for commercial or other non-exempt purposes, or used by such organization for commercial purposes, such as a bar, restaurant, or swimming pool, shall not be exempt from ad valorem taxes but shall be taxable to the extent specified in Sections 196.192 and 196.012(3), F.S. In determining commercial purposes, pursuant to Sections 196.195(2)(e) and 196.196(1)(b), F.S., the reasonableness of the charges in relation to the value of the services shall be considered as well as whether the excess is used to pay maintenance and operational expenses in furthering the exempt purposes or to provide services to persons unable to pay for the services.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.012, 196.192, 196.195, 196.196 FS. History–New 10-12-76, Formerly 12D-7.18, Amended 11-21-91, 12-30-99.

12D-7.019 Tangible Personal Property Exemption.

(1) The filing of a complete Form DR-405, Tangible Personal Property Tax Return, or Form DR-470A, Railroad Company Annual Report and Return to the State of Florida (forms incorporated by reference in Rule 12D-16.002, F.A.C.), shall be considered the application for exemption.

(2) Taxpayers who fail to file complete returns by April 1 or within any applicable extension period, shall not receive the $25,000 exemption. However, at the option of the property appraiser,

owners of property previously assessed without a return being filed may qualify for the exemption without filing an initial return. Nothing in this rule shall preclude a property appraiser from requiring that Form DR-405 be filed. Returns not timely filed shall be subject to the penalties enumerated in Section 193.072, F.S. Claims of more exemptions than allowed under Section 196.183(1), F.S., are subject to the taxes exempted as a result of wrongfully claiming the additional exemptions plus penalties on these amounts as enumerated in Section 196.183(5), F.S.

(3) Section 196.183(1), F.S., states that a single return must be filed, and therefore a single exemption granted, for all freestanding equipment not located at the place where the owner of tangible personal property transacts business.

(4) "Site where the owner of tangible personal property transacts business."

(a) Section 196.183(2), F.S., defines "site where the owner of tangible personal property transacts business." A "site where the owner of tangible personal property transacts business" includes facilities where the business ships or receives goods, employees of the business are located, goods or equipment of the business are stored, or goods or services of the business are produced, manufactured, or developed, or similar facilities located in offices, stores, warehouses, plants, or other locations of the business. Sites where only the freestanding property of the owner is located shall not be considered sites where the owner of tangible personal property transacts business.

(b) Example: A business owns copying machines or other freestanding equipment for lease. The location where the copying machines are leased or where the freestanding equipment of the owner is placed does not constitute a site where the owner of the equipment transacts business. If it is not a site where one or more of the activities stated in subsection (a) occur, for purposes of the tangible personal property exemption, it is not considered a site where the owner transacts business.

(5) Property Appraiser Actions – Maintaining Assessment Roll Entry. For all freestanding equipment not located at a site where the owner of tangible personal property transacts business, and for which a single return is required, and for property assessed under Section 193.085, F.S., the property appraiser is responsible for allocating the exemption to those taxing jurisdictions in which freestanding equipment or property assessed under Section 193.085, F.S. is located. Allocation should be based on the proportionate share of the just value of such property in each jurisdiction. However, the amount of the exemption allocated to each taxing authority may not change following the extension of the tax roll under Section 193.122, F.S.

(6) By February 1 of each year, the property appraiser shall notify by mail all taxpayers whose requirement for filing an annual tangible personal property tax return was waived in the previous year. The notification shall state that a return must be filed if the value of the taxpayer's tangible personal property exceeds the exemption and shall include notification of the penalties for failure to file such a return. Form DR-405W, Notice to Taxpayer Whose Tangible Personal Property Return was Waived in the Previous Year (incorporated by reference in Rule 12D-16.002, F.A.C.), may be used by property appraisers at their option.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.122, 196.183 FS. History–New 11-1-12.

12D-7.020 Exemption for Real Property Dedicated in Perpetuity for Conservation.

(1) To apply for the exemption in Section 196.26, F.S., a property owner must submit an original application to the property appraiser by March 1, as outlined in Section 196.011, F.S.

(2) The Department prescribes Form DR-418C, Real Property Dedicated in Perpetuity for Conservation, Exemption Application, incorporated by reference in Rule 12D-16.002, F.A.C. Property owners must use this form to apply for the exemption in Section 196.26, F.S.

(3) If the land is no longer eligible for this exemption, the owner must promptly notify the property appraiser. If the owner fails to notify the property appraiser and it is determined the land was not eligible for this exemption for any time within the last 10 years, the owner is subject to taxes exempted plus 18% interest each year and a penalty of 100% of the taxes exempted. Any property of the owner will be subject to a lien for the unpaid taxes and penalties. (Section 196.011, F.S.).

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.011, 196.26 FS. History–New 11-1-12, Amended 9-19-17.

CHAPTER 12D-8
ASSESSMENT ROLL PREPARATION AND APPROVAL

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12D-8.001 All Property to Be Assessed.

(1) General.

(a) The property appraiser shall make a determination of the value of all property (whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use) located within the county according to its just or fair market value on the first day of January of each year and enter the same upon the appropriate assessment roll under the heading "Just Value." If the parcel qualifies for a classified use assessment, the classified use value shall be shown under the heading "Classified Use Value."

(b) The following are specifically excluded from the requirements of paragraph (a) above:

1. Streets, roads, and highways. The appraiser is not required to, but may assess and include on the appropriate assessment roll streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or a state or federal agency.

a. The terms "streets," "roads," and "highways" include all public rights-of-way for either or both pedestrian or vehicular travel.

b. The phrase "or otherwise acquired" shall mean that title to the property is vested in the municipality, county, state, or federal agency and shall not include an easement or mere right of use.

2. Improvements or portions not substantially completed on January 1 shall have no value placed thereon.

3. Inventory is exempt.

4. Growing annual agricultural crops, nonbearing fruit trees, nursery stock.

5. Household goods and personal effects of every person residing and making his or her permanent home in this state are exempt from taxation. Title to such household goods and personal effects may be held individually, by the entireties, jointly, or in common with others. Storage in a warehouse, or other place of safekeeping, in and of itself, does not alter the status of such property. Personal effects is a category of personal property which includes such items as clothing, jewelry, tools, and hobby equipment. No return of such property or claim for exemption need be filed by an eligible owner and no entries need be shown on the assessment roll.

(2) Agricultural lands shall be assessed in accordance with the provisions of Section 193.461, F.S., and these rules and regulations.

(3) Pollution control devices shall be assessed in accordance with the provisions of Section 193.621, F.S., and these rules and regulations.

(4) Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted shall be assessed in accordance with the provisions of Section 193.501, F.S., and these rules.

(a) Petition – On or before April 1 of each year any taxpayer claiming right of assessment for ad valorem tax purposes under this rule and Section 193.501, F.S., may file a petition with the property appraiser requesting reclassification and reassessment of the land for the upcoming tax year.

(b) In the event the property appraiser determines that land development covenants, restrictions, rules or regulations imposed upon property described in said petition render development to the highest and best use no longer possible, he or she shall reclassify and reassess the property described in the petition and enter the new assessed valuation for the property on the roll with a notation indicating that this property receives special consideration as a result of development restrictions. For the purpose of complying with Section 193.501(7)(a), F.S., the property appraiser will also maintain a record of the value of such property as if the development rights had not been conveyed and the conservation restrictions had not been covenanted.

(5) Land Subject to a Moratorium (Section 193.011(2), F.S.).

(a) The property appraiser shall consider any moratorium imposed by law, ordinance, regulation, resolution, proclamation, or motion adopted by any governmental body or agency which prohibits, restricts, or impairs the ability of a taxpayer to improve or develop his property to its highest and best use in determining the value of the property.

1. The taxpayer, whose property is so affected, may file a petition with the property appraiser on or before April 1 requesting reclassification and reassessment for the current tax year.

2. The taxpayer's right to receive a reclassification and reassessment under this rule and Section 193.011(2), F.S., shall not be impaired by his failure to file said petition with the property appraiser.

(b) In the event the property appraiser determines that restrictions placed upon land subject to a moratorium render development to the highest and best use no longer possible, he shall reclassify and reassess the property.

(6) High-water recharge lands shall be classified in accordance with Section 193.625, F.S. The assessment of high-water recharge lands must be based upon a formula adopted by ordinance by counties choosing to have a high-water recharge protection tax assessment program.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 192.042, 193.011, 193.085, 193.114, 193.1142, 193.441(1), 193.451, 193.461, 193.501, 193.621, 193.625, 195.027, 196.181, 196.185 FS. History–New 12-7-76, Formerly 12D-8.01, Amended 12-25-96, 1-31-99.

12D-8.002 Completion and Submission of Assessment Rolls.

(1) The property appraiser shall complete the valuation of all property within his or her county and shall enter the valuations on the appropriate assessment roll not later than July 1 of each year.

(2) The Executive Director may, for a good cause shown, extend beyond July 1 the time for completion of any assessment roll.

(a) In requesting an extension of time for completion of assessments, the property appraiser shall file a request for such extension on a form prescribed by the Department or in an official letter which shall include the following:

1. An indication of the assessment roll or rolls for which an extension of time is requested for completion and the property appraiser's estimate of the time needed for completion of each such roll.

2. The specific grounds upon which the request for extension of the time of completion of the assessment roll or rolls is based.

3. A statement that "the failure to complete the assessment roll(s) not later than July 1 of the taxable year is not due to negligence, carelessness, nor dilatory action over which I exercise any power, authority, or control."

4. Date and signature of the property appraiser making the request.

5. If the request for extension of time is for more than 10 days and the request is not received in the office of the Executive Director prior to June 10 of the year in which the request is made, a statement as to why the request was not filed prior to June 10. A request for an extension of time of 10 days or less may be made at any time provided the request is received by the Executive Director prior to July 1.

(b) The Executive Director, the Executive Director's designee may:

1. Require such additional information from the property appraiser as he or she may deem necessary in connection with the request for extension;

2. Conduct an investigation to determine the need for the requested extension and such other information as may be pertinent;

3. Grant to each property appraiser requesting it, one extension of time for the completion of any one or more of the assessment rolls for a period of not more than 10 days beyond July 1 of any year at his or her discretion.

4. Grant one or more extensions of time to a day certain to any property appraiser for the completion of any one or more of the assessment rolls for a period exceeding 10 days upon a finding that the extension is warranted by reason of one or more of the following:

a. A total reappraisal, to be included on the assessment roll or rolls, for which a request for extension of time has been requested is in progress, and such program has been conducted in a manner to avoid causing unreasonable or undue delay in completion of the assessment rolls.

b. An act or occurrence beyond the control of man, such as, but not limited to, destruction of records or equipment needed to compile an assessment roll, fire, flood, hurricane, or other natural catastrophe, or death;

c. An occurrence or non-occurrence not beyond the control of man, when such occurrence or non-occurrence was not for the purpose of delaying the completion of the assessment roll or rolls on the date fixed by law, July 1.

(3) Each assessment roll shall be submitted to the Executive Director of the Department of Revenue for review in the manner and form prescribed by the Department on or before the first Monday in July; however, an extension granted under subsection (2) above shall likewise extend the time for submission.

(4) Accompanying the assessment roll submitted to the Executive Director shall be, on a form provided by the Department, an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value. Complete, clear, and accurate documentation for each adjustment under Section 193.011(8), F.S., exceeding fifteen percent shall accompany this summary detailing how that percentage adjustment was calculated. This documentation shall include individual data for all sales used and a narrative on the procedures used in the study. In addition, an accurate tabular summary of per acre land valuations used for each class of agricultural property in preparing the assessment roll shall be submitted with the assessment roll to the Executive Director.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001(18), 193.011(8), 193.023, 193.114, 193.1142(1)(b), 193.122 FS. History–New 12-7-76, Amended 9-30-82, Formerly 12D-8.02.

12D-8.003 Possessory Interest on the Roll.

The property appraiser shall enter the assessed value of an assessable possessory interest on the appropriate assessment roll according to the nature or character of the property possessed. Stated in other terms, if the possessory interest is in real property, then the assessment shall appear on the real property assessment roll; if it is an interest in tangible personal property or inventory, then the assessment shall appear on the Tangible Personal Property Assessment Roll.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.011, 193.085, 193.114 FS. History–New 12-7-76, Formerly 12D-8.03.

12D-8.004 Notice of Proposed Increase of Assessment from Prior Year.

The notice mailed pursuant to Section 194.011, F.S., and Rule 12D-8.005, F.A.C., shall contain a statement advising the taxpayer that:

(1) Upon request the property appraiser or a member of his or her staff shall agree to a conference regarding the correctness of the assessment; and,

(2) He or she has a right to petition to the value adjustment board, and the procedures for doing so.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.011 FS. History–New 12-7-76, Amended 7-10-78, Formerly 12D-8.04.

12D-8.005 Assessing Property Not Returned as Required by Law and Penalties Thereon.

(1) The due date without an extension granted pursuant to Section 193.063, F.S., is April 1.

(a) If the taxpayer has failed to file a return on or before the due date, including any extensions, then, based upon the best information available, the property appraiser shall list the appropriate property on a return, assess it, and apply the 25 percent penalty thereon. An assessment made in this manner shall be considered an increased assessment and notice must be sent thereof in accordance with the provisions of Section 194.011, F.S., and Rule 12D-8.004, F.A.C.

(b) If a return is filed before the fifth month from the due date or the extended due date of the return, the penalty shall be reduced in accordance with the penalty schedule in Section 193.072(1)(b), F.S., and the property appraiser is authorized to waive the penalty entirely upon finding that good cause has been shown.

(2) When a return is filed, the property appraiser shall ascertain whether all property required to be returned is listed. If such property is unlisted on the return, the property appraiser shall:

(a) As soon as practicable after filing the return and based upon the best information available, list the property on the return, assess it, apply the 15 percent penalty thereon and to this sum apply any penalties provided in subsection (1) of this rule as may be appropriate. Assessing the property in this manner shall be considered an increased assessment and notice must be sent thereof in accordance with the provisions of Section 194.011(2), F.S., and Rule 12D-8.004, F.A.C.

(b) If the unlisted property is properly listed by the taxpayer, the property appraiser is authorized to reduce or waive the penalty entirely upon finding that good cause has been shown.

(3) When a return has property unlisted that renders the return so deficient as to indicate an intent to evade or illegally avoid the payment of lawful taxes, it shall be deemed a failure to file a return.

(4) For the purposes of determining whether a return was filed late or property was unlisted with the intention of illegally avoiding the payment of lawful taxes, consideration shall be given as to whether the taxpayer made a late or corrective filing before he was notified of an increased assessment.

(5) The property appraiser shall briefly state, in writing on the return, those facts and circumstances constituting good cause for waiving or reducing a penalty. The property appraiser shall reduce or waive penalty only upon a proper finding of good cause shown. “Good cause” means the exercise of ordinary care and prudence in the particular circumstances in complying with the law.

(6) Penalties shall be waived only as authorized by this rule.

(7) If no return is filed for two successive years, the property appraiser shall, for the second year no return is filed, inspect the property, examine the property owner’s financial records, or otherwise in good faith attempt to ascertain the just value of the property before otherwise assessing the property as provided in subsection (1) of this rule.

(8) The property appraiser may not waive or reduce penalties levied on railroad and other property assessed by the Department of Revenue.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.063, 193.072, 193.073 FS. History–New 12-7-76, Formerly 12D-8.05, Amended 12-27-94, 12-28-95, 12-31-98, 12-30-99.

12D-8.006 Assessment of Property for Back Taxes.

(1) “Escape taxation” means to get free of tax, to avoid taxation, to be missed from being taxed, or to be forgotten for tax purposes. Improvements, changes, or additions which were not taxed because of a clerical or some other error and are a part of and encompassed by a real property parcel which has been duly assessed and certified, should be included in this definition if back taxes are due under

Section 193.073, 193.092 or 193.155(8), F.S. Property under-assessed due to an error in judgment

should be excluded from this definition. Korash v. Mills, 263 So.2d 579 (Fla. 1972).

(2) The property appraiser shall, in addition to the assessment for the current year:

(a) Make a separate assessment for each year (not to exceed three) that the property has been entirely omitted from the assessment roll;

(b) Determine the value of the property as it existed on January 1 of each year that the property escaped taxation;

(c) Distinctly note on the assessment roll the year for which each assessment is made; and,

(d) Apply the millage levy for the year taxation was escaped, add the penalties, if applicable, and extend the tax. This shall be done for each year the property has escaped taxation, not to exceed three years.

(e) Assessments for back taxes shall appear on the assessment roll immediately following the assessment of the property for the current year, or on a supplemental roll immediately following the current roll.

(f) Any tabulation of valuations from the current roll shall not include assessments for back taxes but shall include, immediately after tabulations of the current roll totals, the corresponding tabulations for back assessed property with a notation identifying the figure as such.

(3) Back assessments of assessable leasehold or possessory interest in property of the United States, of the state, or any political subdivision, municipality, agency, authority, or other public body corporate of the state, are enforced as a personal obligation of the lessee and shall be placed on the roll in the name of the holder of the leasehold in the year(s) taxation was escaped.

(4) Back assessments of property acquired by a bona fide purchaser that had no knowledge that the property purchased had escaped taxation shall be assessed to the previous owner in accordance with Section 193.092(1), F.S. A "bona fide purchaser" means a purchaser, for value, in good faith, before the certification of the assessment of back taxes to the tax collector for collection.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.073, 193.092 FS. History–New 12-7-76, Formerly 12D-8.06, Amended 12-27-94, 12-31-98, 12-30-02.

12D-8.0061 Assessments; Homestead Property Assessments at Just Value.

Rulemaking Authority 195.027(1) FS. Law Implemented 193.011, 193.023, 193.155 FS. History–New 12-27-94, Amended 10-2-07, 11-1-12, Repealed 6-14-22.

12D-8.0062 Assessments; Homestead; Limitations.

(1) This rule governs the determination of the assessed value of property subject to the homestead assessment limitation under Article VII, Section 4(d), Florida Constitution and Section 193.155, F.S., except as it relates to changes, additions or improvements, changes of ownership, corrections, and transfers of homestead assessment limitation difference ("portability").

(2) Just value is the standard for assessment of homestead property, subject to the provisions of Article VII, Section 4(d), Florida Constitution. Therefore, the property appraiser is required to determine the just value of each individual homestead property on January 1 of each year as provided in Section 193.011, F.S.

(3) Unless subsection (5) or (6) of this rule require a lower assessment, the assessed value shall be equal to the just value as determined under subsection (2) of this rule.

(4) The assessed value of each individual homestead property shall change annually, but shall not exceed just value.

(5) Where the current year just value of an individual property exceeds the prior year assessed value, the property appraiser is required to increase the prior year's assessed value by the lower of:

(a) Three percent; or

(b) The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(6) If the percentage change in the Consumer Price Index (CPI) referenced in paragraph (5)(b) is negative, then the assessed value shall be the prior year's assessed value decreased by that percentage.

(7) The assessed value of an individual homestead property shall not exceed just value.

Rulemaking Authority 195.027(1) FS. Law Implemented 193.011, 193.155 FS. History–New 10-4-95, Amended 6-14-22.

12D-8.0063 Assessment of Changes, Additions, or Improvements to a Homestead.

Rulemaking Authority 195.027(1) FS. Law Implemented 192.042, 193.011, 193.023, 193.155, 193.1551 FS. History–New 12-27-94, Amended 12-25-96, 1-16-06, 11-20-07, Repealed 6-14-22.

12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.

(1) This rule applies where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser must determine the just value for such change, addition, or improvement and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made. The property appraiser must adjust the assessed value of the homestead property for all subsequent years.

(2) If an error is made in the assessment of any homestead due to a material mistake of fact concerning an essential characteristic of the property, the assessment shall be adjusted for each erroneous year. This adjustment is for prospective application only. For purposes of this subsection, the term "material mistake of fact" means any and all mistakes of fact, relating to physical characteristics of property, considered in arriving at the assessed value of a property that, if corrected, would affect the assessed value of that property.

(3) This subsection provides the procedure for calculating liens on portions of homestead property as described in Section 193.155(10), F.S., relating to the assessment increase limitation, Section 193.703(7), F.S., relating to parent or grandparent living quarters, Section 196.075(9), F.S., relating to the homestead exemption for persons 65 and older, and Sections 196.011(9), F.S., and 196.161(1)(b), F.S., relating to the homestead exemption.

(a) Clerical Mistakes and Omissions.

1. For tax years prior to 2025, if the homestead exemption or homestead property assessment increase limitation or assessment reduction was improperly granted as a result of a clerical mistake or omission, the person or entity improperly receiving the homestead exemption, limitation, or assessment reduction is subject to back taxes but may not be assessed penalties or interest.

2. For tax years beginning in 2025, if a property owner receives a homestead exemption, limitation, or assessment reduction as a result of a property appraiser's clerical mistake or omission and voluntarily discloses the error to the property appraiser before the property appraiser notifies the property owner of the error, no back taxes are due.

3. For tax years beginning in 2025, if a property owner receives a homestead exemption, limitation, or assessment reduction as a result of a property appraiser's clerical mistake or omission and does not voluntarily disclose the error to the property appraiser before the property appraiser notifies the property owner of the error, back taxes are due for any year or years, beginning in 2025, within 5 years before the notification of the error.

(b) Other Errors or Causes.

1. If a property owner receives a homestead exemption, limitation, or assessment reduction for a reason other than for a clerical error or omission by the property appraiser for any year or years within the prior 10 years, back taxes are due in the amount of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes per year and 15 percent interest on the unpaid taxes per year.

2. Where a person entitled to the homestead exemption inadvertently receives the homestead property assessment increase limitation pursuant to Section 193.155(10), F.S., following a change of ownership, the person is not required to pay the unpaid taxes, penalty and interest.

(4) For the homestead property assessment increase limitation, to determine the assessed value as corrected and calculate the unpaid taxes, the property appraiser must apply the following provisions, as applicable, providing for non homestead assessments:

(a) apply the assessed value as limited by Section 193.1554 or 193.1555, F.S., or

(b) apply the just value for each year

1. in a year in which the homestead was initially removed, or

2. in a year following a change of ownership under Section 193.155, F.S., or

3. in a year following a change of ownership or control under Section 193.1554 or Section 193.1555, F.S., or

4. in a year following a qualifying improvement under Section 193.1555, F.S.

(5) In the case of the homestead exemptions, including the exemption relating to persons 65 and older, the unpaid taxes are the taxes on the amount of the exemption which the person received but to which the person was not entitled.

(6) In the case of the assessment reduction for parents or grandparents, the unpaid taxes are taxes on the difference between the assessed value after the reduction was applied and the assessed value as corrected without the reduction for each year.

(7) The amounts determined under subsections (4), (5), and (6), must be added together and entered on the notice of intent and on the notice of lien.

(8) This subsection outlines the procedure for providing property owners notice, for providing property owners an opportunity to pay, and for recording the lien once the property appraiser determines a homestead exemption, homestead assessment increase limitation, or homestead assessment reduction was improperly received. The property appraiser must take the following actions:

(a) Serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county in the amount of the unpaid taxes, plus any applicable penalties of 50 percent of the unpaid taxes for each year and any applicable 15 percent interest on the unpaid taxes per year. The property appraiser must include with such notice information explaining why the owner is not entitled to the exemption, limitation, or assessment reduction, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. The owner of the property must be given the opportunity to pay the taxes and any applicable penalties and interest within 30 days.

(b) Where the notice is served by U.S. mail or by certified mail, the 30-day period is calculated from the date the notice was postmarked.

(c) If the amounts are not paid, record in the public records of the county a notice of tax lien against any property owned by this person in the county and identify all property included in this notice of tax lien.

(d) The property appraiser must correct the rolls for any year in which the exemption, the homestead assessment increase limitation, or assessment reduction, was improperly received.

Rulemaking Authority 195.027(1) FS. Law Implemented 193.011, 193.023, 193.1554, 193.1555, 193.703, 193.155, 196.011, 196.075, 196.161 FS. History–New 12-27-94, Amended 12-28-95, 9-19-17, 6-14-22, 3-27-25.

12D-8.0065 Transfer of Homestead Assessment Difference; "Portability"; Sworn Statement Required; Denials; Late Applications.

(1) For purposes of this rule, the following definitions apply.

(a) The "previous property appraiser" means the property appraiser in the county where the taxpayer's previous homestead property was located.

(b) The "new property appraiser" means the property appraiser in the county where the taxpayer's new homestead is located.

(c) The "previous homestead" means the homestead which the assessment difference is being transferred from.

(d) The "new homestead" means the homestead which the assessment difference is being transferred to.

(e) "Assessment difference" means the difference between assessed value and just value attributable to Section 193.155, F.S.

(2) Section 193.155(8), F.S., provides the procedures for the transfer of the homestead assessment difference to a new homestead, within stated limits, when a previous homestead is abandoned. The amount of the assessment difference is transferred as a reduction to the just value of the interest owned by persons that qualify and receive homestead exemption on a new homestead.

(a) This rule sets limits and requirements consistent with Section 193.155(8), F.S. A person may apply for the transfer of an assessment difference from a previous homestead property to a new homestead property if:

1. The person received a homestead exemption on the previous property on January 1 of one of the last three years before establishing the new homestead; and,

2. The previous property was abandoned as a homestead after that January 1; and,

3. The previous property was, or will be, reassessed at just value or assessed under Section 193.155(8), F.S., as of January 1 of the year after the year in which the abandonment occurred subject to Subsections 193.155(8) and 193.155(3), F.S; and,

4. The person establishes a new homestead on the property by January 1 of the year they are applying for the transfer.

(b) Under Section 193.155(8), F.S., the transfer is only available from a prior homestead for which a person previously received a homestead exemption. For these rules:

1. If spouses owned and both permanently resided on a previous homestead, each is considered to have received the homestead exemption, even if only one of them applied for the homestead exemption on the previous homestead.

2. For joint tenants with rights of survivorship and for tenants in common, those who qualified for and received the exemption on a previous homestead are considered to have received the exemption.

(3)(a) To apply for portability, the person must file Form DR-501T, Transfer of Homestead Assessment Difference, (incorporated by reference in Rule 12D-16.002, F.A.C., https://www.flrules.org/Gateway/reference.asp?No=Ref-05793), including a sworn statement, by March 1. Form DR-501T is submitted as an attachment to Form DR-501, Original Application for Ad Valorem Tax Exemption, (incorporated by reference in Rule 12D-16.002, F.A.C., https://www.flrules.org/Gateway/reference.asp?No=Ref-05793).

(b) If the person meets the qualifications and wants to designate the ownership share of the assessment difference to be attributed to him or her as spouses for transfer to the new homestead, he

or she must also file a copy of Form DR-501TS, Designation of Ownership Shares of Abandoned Homestead (incorporated by reference in Rule 12D-16.002, F.A.C., https://www.flrules.org/Gateway/reference.asp?No=Ref-05793) that was already filed with the previous property appraiser as described in subsection (5).

(4) Within the limitations for multiple owners in subsection (5), the total which may be transferred is limited as follows:

(a) Upsizing – When the just value of the new homestead equals or is greater than the just value of the previous homestead, the maximum amount that can be transferred is $500,000.

(b) Downsizing – When the just value of the new homestead is less than the just value of the previous homestead, the maximum amount that can be transferred is $500,000. Within that limit, the amount must be the same proportion of the new homestead's just value as the proportion of the assessment difference was of the previous homestead's just value.

(5)(a) Transferring without splitting or joining – When two or more persons jointly abandon a single previous homestead and jointly establish a new homestead, the provisions for splitting and joining below do not apply if no additional persons are part of either homestead. The maximum amount that can be transferred is $500,000.

(b) Splitting – When two or more people who previously shared a homestead abandon that homestead and establish separate homesteads, the maximum total amount that can be transferred is $500,000. Within that limit, each person who received a homestead exemption and is eligible to transfer an amount is limited to a share of the previous homestead's difference between assessed value and just value. The shares of the persons that received the homestead exemption cannot total more than 100 percent.

1. For tenants in common, this share is the difference between just value and assessed value for the tenant's proportionate interest in the property. This is the just value of the tenant's interest minus the assessed value of the tenant's interest.

2. For joint tenancy with right of survivorship and for spouses, the share of the homestead assessment difference is the difference between the just value and the assessed value of the owner's share of the homestead portion of the property. This is the difference between the just value and the assessed value of the homestead portion of the property, divided by the number of owners that received the exemption, unless another interest share is on the title. In that case, the portion of the amount that may be transferred is the difference between just value and assessed value for the owner's stated share of the homestead portion of the property.

3. Subparagraphs (5)(b)1. and (5)(b)2., do not apply if spouses abandon jointly titled property and designate their respective ownership shares by completing and filing Form DR-501TS. When a complete and valid Form DR-501TS is filed as provided in this subparagraph, the designated ownership shares are irrevocable.

If spouses abandon jointly titled property and want to designate their respective ownership shares they must:

a. Be married to each other on the date the jointly titled property is abandoned.

b. Each execute the sworn statement designating the person's ownership share on Form DR-501TS.

c. File a complete and valid Form DR-501TS with the previous property appraiser before either person applies for portability on Form DR-501T with the new property appraiser.

d. Include a copy of Form DR-501TS with the homestead exemption application filed with the new property appraiser as described in subsection (3).

4. Except when a complete and valid designation Form DR-501TS is filed, the shares of the

assessment difference cannot be sold, transferred, or pledged to any taxpayer. For example, if spouses divorce and both abandon the homestead, they each take their share of the assessment difference with them. The property appraiser cannot accept a stipulation otherwise.

(c) Joining – When two or more people, some of whom previously owned separate homesteads and received a homestead exemption, join together to qualify for a new homestead, the maximum amount that can be transferred is $500,000. Within that limit, the amount that can be transferred is limited to the highest difference between just value and assessed value from any of the persons' previous homesteads.

(6) Abandonment.

(a) To transfer an assessment difference, a homestead owner must abandon the homestead before January 1 of the year the new application is made.

(b) In the case of joint tenants with right of survivorship, if only one owner moved and the other stayed in the original homestead, the homestead would not be abandoned. The person who moved could not transfer any assessment difference.

(c) To receive an assessment reduction under Section 193.155(8), F.S., a person may abandon his or her homestead even though it remains his or her primary residence by providing written notification to the property appraiser of the county where the homestead is located. This notification must be delivered before or at the same time as the timely filing of a new application for homestead exemption on the property. This abandonment will result in reassessment at just value as provided in subparagraph (2)(a)3. of this rule.

(7) Only the difference between assessed value and just value attributable to Section 193.155, F.S., can be transferred.

(a) If a property has both the homestead exemption and an agricultural classification, a person cannot transfer the difference that results from an agricultural classification.

(b) If a homeowner has a homestead and is receiving a reduction in assessment for living quarters for parents or grandparents under Section 193.703, F.S., the reduction is not included in the transfer. When calculating the amount to be transferred, the amount of that reduction must be added back into the assessed value before calculating the difference.

(8) Procedures for property appraiser:

(a) If the previous homestead was in a different county than the new homestead, the new property appraiser must transmit a copy of the completed Form DR-501T with a completed Form DR-501 to the previous property appraiser. If the previous homesteads of applicants applying for transfer were in more than one county, each applicant from a different county must fill out a separate Form DR-501T.

1. The previous property appraiser must complete Form DR-501RVSH, Certificate for Transfer of Homestead Assessment Difference (incorporated by reference in Rule 12D-16.002, F.A.C., https://www.flrules.org/Gateway/reference.asp?No=Ref-05793). By April 1 or within two weeks after receiving Form DR-501T, whichever is later, the previous property appraiser must send this form to the new property appraiser. As part of the information returned on Form DR-501RVSH, the previous property appraiser must certify that the amount transferred is part of a previous homestead that has been or will be reassessed at just value as of January 1 of the year after the year in which the abandonment occurred as described in subparagraph (2)(a)3., of this rule.

2. Based on the information provided on Form DR-501RVSH from the previous property appraiser, the new property appraiser calculates the amount that may be transferred and applies this amount to the January 1 assessment of the new homestead for the year for which application is made.

(b) If the transfer is from the same county as the new homestead, the property appraiser retains Form DR-501T. Form DR-501RVSH is not required. For a person that applied on time for the transfer

of assessment difference, the property appraiser updates the ownership share information using the share methodology in this rule.

(c) The new property appraiser must record the following in the assessment roll submitted to the Department according to Section 193.1142, F.S., for the year the transfer is made to the homestead parcel:

1. Flag for current year assessment difference transfer,

2. Number of owners among whom the previous assessment difference was split. Enter 1 if previous difference was not split,

3. Assessment difference value transferred,

4. County number of previous homestead,

5. Parcel ID of previous homestead,

6. Year from which assessment difference value was transferred.

(d) Property appraisers that have information sharing agreements with the Department are authorized to share confidential tax information with each other under Section 195.084, F.S., including social security numbers and linked information on Forms DR-501, DR-501T, and DR-501RVSH.

(9)(a) The transfer of an assessment difference is not final until all values on the assessment roll on which the transfer is based are final. If the values are final after the procedures in these rules are exercised, the property appraiser(s) must make appropriate corrections and send a corrected assessment notice. Any values that are in administrative or judicial review must be noticed to the tribunal or court for accelerated hearing and resolution so that the intent of Section 193.155(8), F.S., may be fulfilled.

(b) This rule does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

(10) Additional provisions.

(a) If the information from the previous property appraiser is provided after the procedures in this section are exercised, the new property appraiser must make appropriate corrections and send a corrected assessment notice.

(b) The new property appraiser must promptly notify a taxpayer if the information received or available is insufficient to identify the previous homestead and the transferable amount. For a timely filed application, this notice must be sent by July 1.

(c) If the previous property appraiser supplies enough information to the new property appraiser, the information is considered timely if provided in time to include it on the notice of proposed property taxes sent under Sections 194.011 and 200.065(1), F.S.

(d) If the new property appraiser has not received enough information to identify the previous homestead and the transferable amount in time to include it on the notice of proposed property taxes, the taxpayer may file a petition with the value adjustment board in the county of the new homestead.

(11) Denials.

(a) If the applicant is not qualified for transfer of any assessment difference, the new property appraiser must send Form DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference, (incorporated by reference in Rule 12D-16.002, F.A.C.) to the applicant by July 1 and include the reasons for the denial.

(b) Any property appraiser who sent a notice of denial by July 1 because he or she did not receive sufficient information to identify the previous homestead and the amount which is transferable, must grant the transfer after receiving information from the previous property appraiser showing the taxpayer was qualified, if the new property appraiser determines the taxpayer is otherwise qualified. If a petition was filed based on a timely application for the transfer of an assessment difference, the

value adjustment board shall refund the taxpayer the petition filing fee.

(c) Petitions of denials may be filed with the value adjustment board as provided in Rule 12D-9.028, F.A.C.

(12) Late applications.

(a) Any person qualified to have property assessed under Section 193.155(8), F.S., who fails to file for a new homestead on time in the first year following eligibility may file in a subsequent year. The assessment reduction must be applied to assessed value in the year the transfer is first approved. A refund may not be given for previous years.

(b) Any person who is qualified to have his or her property assessed under Section 193.155(8), F.S., who fails to file an application by March 1, may file an application for assessment under that subsection and, under Section 194.011(3), F.S., may file a petition with the value adjustment board requesting the assessment be granted. The petition may be filed at any time during the taxable year by the 25th day following the mailing of the notice by the property appraiser as provided in Section 194.011(1), F.S. In spite of Section 194.013, F.S., the person must pay a nonrefundable fee of $15 when filing the petition, as required by paragraph (j), of Section 193.155(8), F.S. After reviewing the petition, the property appraiser or the value adjustment board may grant the assessment under Section 193.155(8), F.S., if the property appraiser or value adjustment board find the person is qualified and demonstrates particular extenuating circumstances to warrant granting the assessment.

Rulemaking Authority 195.027(1) FS. Law Implemented 192.047, 193.114, 193.1142, 193.155, 193.703, 194.011, 195.084 FS. History–New 9-10-15, Amended 11-11-21.

12D-8.00659 Notice of Change of Ownership or Control of Non-Homestead Property.

(1) Any person or entity that owns non-homestead property that is entitled to receive the 10 percent assessment increase limitation under Section 193.1554 or 193.1555, F.S., must notify the property appraiser of the county where the property is located of any change of ownership or control as defined in Sections 193.1554(5) and 193.1555(5), F.S. This notification is not required if a deed or other instrument of title has been recorded in the county where the parcel is located.

(2) As provided in Sections 193.1554(5) and 193.1555(5), F.S., a change of ownership or control means any sale, foreclosure, transfer of legal title or beneficial title in equity to any person, or the cumulative transfer of control or of more than fifty (50) percent of the ownership of the legal entity that owned the property when it was most recently assessed at just value.

(3) For purposes of a transfer of control, “controlling ownership rights” means voting capital stock or other ownership interest that legally carries voting rights or the right to participate in management and control of the legal entity’s activities. The term also includes an ownership interest in property owned by a limited liability company or limited partnership that is treated as owned by its sole member or sole general partner.

(4)(a) A cumulative transfer of control of the legal entity that owns the property happens when any of the following occur:

1. The ownership of the controlling ownership rights changes and either:

a. A shareholder or other owner that did not own more than fifty (50) percent of the controlling ownership rights becomes an owner of more than fifty (50) percent of the controlling ownership rights, or

b. A shareholder or other owner that owned more than fifty (50) percent of the controlling ownership rights becomes an owner of less than fifty (50) percent of the controlling ownership rights.

2.a. There is a change of all general partners, or

b. Among all general partners the ownership of the controlling ownership rights changes as

described in subparagraph 1., above.

(b) If the articles of incorporation and bylaws or other governing organizational documents of a legal entity require a two-thirds majority or other supermajority vote of the voting shareholders or other owners to approve a decision, the supermajority shall be used instead of the fifty (50) percent for purposes of paragraph (a), above.

(5) There is no change of ownership if:

(a) The transfer of title is to correct an error;

(b) The transfer is between legal and equitable title, or

(c) For "non-homestead residential property" as defined in Section 193.1554(1), F.S., the transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage. This paragraph does not apply to non-residential property that is subject to Section 193.1555, F.S.

(6) For a publicly traded company, there is no change of ownership or control if the cumulative transfer of more than 50 percent of the ownership of the entity that owns the property occurs through the buying and selling of shares of the company on a public exchange. This exception does not apply to a transfer made through a merger with or an acquisition by another company, including an acquisition by acquiring outstanding shares of the company.

(7)(a) For changes of ownership or control, as referenced in subsection (2), of this rule, the owner must complete and send Form DR-430, Change of Ownership or Control, Non-Homestead Property, to the property appraiser unless a deed or other instrument of title has been recorded in the county where the parcel is located. This form is adopted by the Department of Revenue and incorporated by reference in Rule 12D-16.002, F.A.C. If one owner completes and sends a Form DR-430 to the property appraiser, another owner is not required to send an additional Form DR-430.

(b) Form DR-430M, Change of Ownership or Control, Multiple Parcels, which is incorporated by reference in Rule 12D-16.002, F.A.C., may be used as an attachment to Form DR-430. A property owner may use DR-430M to list all property owned or controlled in the state for which a change of ownership or control has occurred. A copy of the form should be sent to each county property appraiser where a parcel is located.

(c) On January 1, property assessed under Sections 193.1554 and 193.1555, F.S., must be assessed at just value if the property has had a change of ownership or control since the January 1, when the property was most recently assessed at just value.

(d) The property appraiser is required to provide a notice of intent to record a tax lien on any property owned by a person or entity that was granted, but not entitled to, the property assessment limitation under Section 193.1554 or 193.1555, F.S. Before a lien is filed, the person or entity who was notified must be given 30 days to pay the taxes, applicable penalties, and interest. If the property assessment limitation was improperly granted as a result of a clerical mistake or omission, the person or entity improperly receiving the property assessment limitation may not be assessed penalties or interest.

(e) The property appraiser shall use the information provided on the Form DR-430 to assess property as provided in Sections 193.1554, 193.1555 and 193.1556, F.S. For listing ownership on the assessment rolls, the property appraiser must not use Form DR-430 as a substitute for a deed or other instrument of title in the public records.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.1554, 193.1555, 193.1556 FS. History–New 11-1-12, Amended 9-19-17.

12D-8.0068 Reduction in Assessment for Living Quarters of Parents or Grandparents.

(1)(a) In accordance with Section 193.703, F.S., and s. 4(e), Art. VII of the State Constitution, the board of county commissioners of any county may adopt an ordinance to provide for a reduction in the assessed value of homestead property equal to any increase in assessed value of the property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse if at least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age. The board of county commissioners shall deliver a copy of any ordinance adopted under Section 193.703, F.S., to the property appraiser.

(b) The reduction in assessed value resulting from an ordinance adopted pursuant to Section 193.703, F.S., shall be applicable to the property tax levies of all taxing authorities levying tax within the county.

(2) A reduction may be granted under subsection (1), only to the owner of homestead property where the construction or reconstruction is consistent with local land development regulations, including, where applicable, proper application for a building permit.

(3) In order to qualify for the assessment reduction pursuant to this section, property must meet the following requirements:

(a) The construction or reconstruction for which the assessment reduction is granted must have been substantially completed on or before the January 1 on which the assessment reduction for that property will first be applied.

(b) The property to which the assessment reduction applies must qualify for a homestead exemption at the time the construction or reconstruction is substantially complete and each year thereafter.

(c) The qualified parent or grandparent must permanently reside on the property on January 1 of the year the assessment reduction first applies and each year thereafter.

(d) The construction or reconstruction must have been substantially completed after January 7, 2003, the effective date of Section 193.703, F.S.

(4)(a) The term “qualified parent or grandparent” means the parent or grandparent residing in the living quarters, as their primary residence, constructed or reconstructed on property qualifying for assessment reduction pursuant to Section 193.703, F.S., on January 1 of the year the assessment reduction first applies and each year thereafter. Such parent or grandparent must be the natural or adoptive parent or grandparent of the owner, or the owner’s spouse, of the homestead property on which the construction or reconstruction occurred.

(b) “Primary residence” shall mean that the parent or grandparent does not claim a homestead exemption elsewhere in Florida. Such parent or grandparent cannot qualify as a permanent resident for purposes of being granted a homestead exemption or tax credit on any other property, whether in Florida or in another state. If such parent or grandparent receives or claims the benefit of an ad valorem tax exemption or a tax credit elsewhere in Florida or in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit, such parent or grandparent is not a qualified parent or grandparent under this subsection and the owner is not entitled to the reduction for living quarters provided by this section.

(c) At least one qualifying parent or grandparent must be at least 62 years of age.

(d) In determining that the parent or grandparent is the natural or adoptive parent or grandparent of the owner or the owner’s spouse and that the age requirements are met, the property appraiser shall rely on an application by the property owner and such other information as the property appraiser determines is relevant.

(5) Construction or reconstruction qualifying as providing living quarters pursuant to this section is limited to additions and renovations made for the purpose of allowing qualified parents or grandparents to permanently reside on the property. Such additions or renovations may include the construction of a separate building on the same parcel or may be an addition to or renovation of the existing structure. Construction or reconstruction shall be considered as being for the purpose of providing living quarters for parents or grandparents if it is directly related to providing the amenities necessary for the parent or grandparent to reside on the same property with their child or grandchild. In making this determination, the property appraiser shall rely on an application by the property owner and such other information as the property appraiser determines is relevant.

(6)(a) On the first January 1 on which the construction or reconstruction qualifying as providing living quarters is substantially complete, the property appraiser shall determine the increase in the just value of the property due to such construction or reconstruction. For that year and each year thereafter in which the property qualifies for the assessment reduction, the assessed value calculated pursuant to Section 193.155, F.S., shall be reduced by the amount so determined. In no year may the assessment reduction, inclusive and aggregate of all qualifying parents or grandparents, exceed twenty percent of the total assessed value of the property as improved prior to the assessment reduction being taken. If in any year the reduction as calculated pursuant to this subsection exceeds twenty percent of assessed value, the reduction shall be reduced to equal twenty percent.

(b) Construction or reconstruction can qualify under paragraph (4)(a) in a later year, as long as the owner makes an application for the January 1 on which a qualifying parent or grandparent meets the requirements of paragraph (4)(b). The owner must certify in such application as to the date the construction or reconstruction was substantially complete and that it was for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse as described in paragraph (1)(a). In such case, the property appraiser shall determine the increase in the just value of the property due to such construction or reconstruction as of the first January 1 on which it was substantially complete. However, no reduction shall be granted in any year until a qualifying parent or grandparent meets the requirements of paragraph (4)(b).

(7) Further construction or reconstruction to the same property meeting the requirements of subsection (5) for the qualified parent or grandparent residing primarily on the property may also receive an assessment reduction pursuant to this section. Construction or reconstruction for another qualified parent or grandparent may also receive an assessment reduction. The assessment reduction for such construction or reconstruction shall be calculated pursuant to this section for the first January 1 after such construction or reconstruction is substantially complete. However, in no year may the total of all applicable assessment reductions exceed twenty percent of the assessed value of the property.

(8) The assessment reduction shall apply only while the qualified parent or grandparent continues to reside primarily on the property and all other requirements of this section are met. The provisions of subsections (1), (5), (6), (7) and (8) of Section 196.011, F.S., governing applications for exemption are applicable to the granting of an assessment reduction. The property owner must apply for the assessment reduction annually.

(9) The amount of the assessment reduction under Section 193.703, F.S., shall be placed on the roll after a change in ownership, when the property is no longer homestead, or when the parent or grandparent discontinues residing on the property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.703, 196.011 FS. History–New 1-26-04.

12D-8.007 Preparation of Assessment Rolls.

(1) Each property appraiser shall prepare the following assessment rolls:

(a) Real property assessment roll;

(b) Tangible personal property assessment roll; this roll shall include all locally assessed taxable tangible personal property; and,

(c) Centrally assessed property assessment roll.

(2) Each of the assessment rolls shall include:

(a) The owner or fiduciary responsible for payment of taxes on the property, his or her address including postal zip code, and an indication of the fiduciary capacity (such as executor, administrator, trustee, etc.,) as appropriate. The assessment roll for real property shall include the social security number of the applicant receiving an exemption under Section 196.031, 196.081, 196.091, 196.101 or 196.202, F.S., and of the applicant's spouse, if any, when such social security number is required by Section 196.011, F.S. and subsection 12D-7.001(4), F.A.C. The social security numbers received by property appraisers on applications for property tax exemption are confidential. Copies of all documents, containing the social security numbers so received, furnished by the property appraiser to anyone, must exclude the social security numbers, except for copies furnished to the Department of Revenue.

(b) The just value of all property determined under these rules and Section 193.011, F.S., shall be entered on the assessment roll form and properly identified as such by placement under the proper column heading on the assessment roll form or by words, abbreviations, code symbols or figures set opposite.

(c) When property is wholly or partially exempt (which for the purpose of this rule shall include immune as well as exempt property) from taxation, the appraiser shall enter on the assessment roll the amount of the exemption so as to be able to determine, by category, the total amount of exempt property on the roll. The categories may be indicated by words, abbreviations, code symbols or figures. Two or more categories of exemption may be included under one entry so long as such inclusion is clearly indicated and identified, and so long as the separate dollar amounts applicable to each exemption are clearly discernable.

(d) The assessment roll shall identify the taxable value of the property being assessed. The taxable value is the value remaining and upon which the tax is actually calculated after allowance of all lawful exemptions, either from the assessed value or the classified use value, as is appropriate. The taxable value shall be entered on the assessment roll form and properly identified as such by placement under the proper column heading on the assessment roll. The taxable value may be identified by words, abbreviations, code symbols or figures placed in a properly identified column on the assessment roll. In the event that various millages applying to different taxable values are levied against a parcel, each taxable value shall be shown.

(e) The millage levied against the property shall be indicated on the roll. The individual millages levied on the property, by each taxing authority in which the property is located, may be shown or the total aggregate millage of all such taxing authorities may be shown or expressed by code or symbols provided an explanation of the code or symbols is attached to the roll and a copy thereof included in each segment or column of the roll contained in a binder, provided that each of the combined millages applies to the same taxable value.

(f) The appraiser shall extend the assessment roll by converting the millage to a decimal number (1 mill = .001 dollars) and then multiplying by the taxable value (as defined in paragraph (d) above) to determine the tax on such property. The appraiser may, in extending the roll, make such entries as to class, location, or otherwise as is appropriate or convenient for administration so long as the

requirements of paragraph (g) are met.

(g) The amount of the aggregate taxes levied on the property shall be shown on the assessment roll expressed in figures representing dollars and cents. The appraiser may include on the assessment roll such other information or breakdown of the amounts of taxes levied by class, location, or otherwise as is convenient for administration.

(3) The requirements set forth in this rule are the minimum requirements only and nothing contained herein shall be construed to prohibit or restrict the appraiser in including additional information or further subdividing categories of exemptions or expressing millage levies or amounts of tax in a more detailed manner so long as the minimum requirements are met.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 193.1142 FS. History–New 12-7-76, Formerly 12D-8.07, Amended 12-27-94, 12-31-98.

12D-8.008 Additional Requirements for Preparation of the Real Property Roll.

(1) In addition to the requirements of Rule 12D-8.007, F.A.C., the Real Property Roll for each county shall include a description of the property assessed or a cross-reference to the description which shall be accurate and certain enough to give to the taxpayer the necessary notice of the tax assessed against the particular piece of property; the description so cross-referenced shall afford an adequate conveyance to the purchaser at a sale of the property for satisfaction of a lien originating in the non-payment of the tax. The Official Record Book and Page number of the conveyance upon which the owner of record's title is based shall also be shown, provided such information has been gathered pursuant to paragraph 12D-8.011(1)(m), F.A.C.

(a) All descriptions of real property shall be based upon reference to the government grid system survey (Section, Township, Range) in general use in this state, provided:

1. Where real property has been subdivided into lots according to a map or plat duly recorded in the office of the Clerk of Circuit Court of the county in which the lands are located, or is a condominium or co-operative apartment, the description of real property shall, in addition to Section, Township, Range, be based upon reference to such map or plat. (Crawford v. Rehwinkel, 163 So. 851 (Fla. 1935))

2. For Spanish Grants or donations which have not been surveyed and platted, or where if platted, the plat is not recorded in the office of the Clerk of the Circuit Court, the description of real property may also include a reference to deed of record, giving the book and page as it appears in the office of the Clerk of the Circuit Court.

(b) Metes and bounds descriptions making reference to the government survey for determination of the point of beginning and closing of such description are considered for the purposes of this rule to be based upon the government survey.

(c) Abbreviations and figures may be used in descriptions if they are of general use and acceptance, not misleading, and indicate with certainty the thing intended.

(d) For the purposes of uniformity, if and when the following abbreviations and figures are used, they shall have the following meaning.

ABBREVIATION	MEANING
Ac	Acre
Add	Addition
Et Al	And Others
Et Ux	And Wife
Beg.	Beginning

Bdy., Bdys.	Boundary, Boundaries
Blk.	Block
Cen.	Center
C. L.	Center Line
Ch.	Chain
Com.	Commence, Commencing
Cont.	Continue
Cor., Cors.	Corner, Corners
Desc.	Description
Deg.	Degree
E, E'ly	East, Easterly
Exc.	Except
Ft.	Foot or Feet
1/4 or Qtr.	Fourth or Quarter
Frac.	Fraction
Fracl.	Fractional
Govt. Lot	Government Lot
½	Half
Hwy.	Highway
In.	Inch, Inches
Int.	Intersection
Lk., Lks.	Link, Links
Mer.	Meridian
Mi.	Mile
′ or M.	Minutes
M. or L., M/L	More or Less
N, N'ly	North, Northerly
NE	Northeast
NE'ly	Northeasterly
NW	Northwest
NW'ly	Northwesterly
No.	Number
P.	Page
//	Parallel
Pt.	Point
P. O. B.	Point of Beginning
Qtr. or ¼	Quarter or Fourth
Rad.	Radius
R.R.	Railroad
Rwy.	Railway
R., Rs.	Range, Ranges
Rt.	Right
R/W or R. O. W.	Right-of-Way

Rds.	Rods
Rgn.	Running
´´ or S.	Seconds
Sec., Secs.	Section, Sections
Sq.	Square
S, Sl'y	South, Southerly
SE	Southeast
SE'ly	Southeasterly
SW	Southwest
SW'y	Southwesterly
St., Sts.	Street, Streets
S/D	Subdivision
Th.	Thence
Twp., Twps.	Township, Townships
W	West
W'ly	Westerly

(e) A unique parcel number derived from a parcel numbering system applied uniformly throughout the county.

(f) When a code or reference number system is used for describing property, an explanation of how to read the code or reference number system (referred to as a "key") shall be made available.

(g)1. For the purpose of accounting for all real property within the county, the property appraiser shall list all centrally assessed real property in its proper place on the Real Property Roll as required by this rule with the notation "See Centrally Assessed Property Roll," but no tax shall be extended against same, and the value of such property need not be shown. Provided, however, when the legal description for railroad right-of-way is not furnished by the Department or is not otherwise available, such property need not be listed on the real property roll. All tabulations of value, parcels, etc., for the Real Property Roll shall not include centrally assessed property. Taxes shall be extended against centrally assessed real property, centrally assessed tangible personal property, and centrally assessed inventory listed on the Centrally Assessed Tangible Personal Property Roll and inventory shall not be listed on the Tangible Personal Property Assessment Roll.

2. When property is classified (lands classified agricultural for ad valorem tax purposes; outdoor recreational and park land) so that its taxable value is determined on a basis other than under Section 193.011, F.S., the value according to its classified use, less any exemptions allowed, shall be its value for tax purposes. In addition to its value determined under Section 193.011, F.S., the value of the property according to its classified use shall be entered on the assessment roll either under the appropriate column heading (e.g., Classified Use Value) or with proper identifying words, abbreviations, code symbols, or figures set opposite it. In either case a notation shall be made identifying the classified use value as agricultural (e.g., "A"), park or outdoor recreational land (e.g., "PR.").

(h) When more than one listing is required to be made on the same property (as in the case of a taxable possessory interest in property which is otherwise exempt or immune, and mineral, oil, gas and other subsurface rights in or to real property which have been separated from the fee) the appraiser shall, immediately following the entry listing the record title owner or the record title owner of the surface fee, as the case may be, make a separate entry or entries on the assessment roll, indicating the

assessment of the taxable possessory interest or the assessment of the mineral, oil, gas and other subsurface rights in or to real property which have been separated from the fee.

(2) Classification of Property.

(a) The appraiser shall classify each parcel of real property to indicate the use of the land as arrived at by the appraiser for valuation purposes and indicate the same on the assessment roll according to the codes listed below. This use will not always be the use for which the property is zoned or the use for which the improvements were designed whenever there is, in the appraiser's judgment, a higher and better use for the land. When more than one land use code is applicable to a parcel, the appraiser may list either multiple land use codes with an indication of the portion of total property ascribed to each use, or a single code indicating the primary and predominant use. If multiple codes are listed, the code shown first shall represent the primary and predominant use. For land classified "agricultural," the primary and predominant use shall mean the use code representing the most acreage. For example, if the use of 100 acres contains 40 acres of cropland (code 52), 30 acres of timberland (code 54), 15 acres of grazing land (code 61), and 15 acres of citrus groves (code 66), the first two-digit code in the "land use" field in the Name – Address – Legal (N.A.L.) file should be "52"; the next part of that field could be coded "54" or "61" or "66" based upon a method consistently used by the property appraiser. Taxable possessory interests shall be classified as code 90 or 93 as appropriate.

(b) Real property shall be classified based on ten major groups. The classification "residential" shall be subclassified into two categories – homestead and non-homestead property. The major groups are:

1. Residential:
a. Homestead;
b. Non-homestead.
2. Commercial and Industrial.
3. Agricultural.
4. Exempt, wholly or partially.
5. Leasehold Interest (Government owned).
6. Other.
7. Centrally Assessed.
8. Non-Agricultural Acreage.
9. Time-share Property.
10. High-water recharge.

(c) Following is a detailed list of the classifications and subclassifications which shall be used, and the numeric code designation for each. The description beside the code number defines the category of property and illustrates the uses of property to be included. Upon request, the Department of Revenue will advise the appraiser of the classification under which specific uses not listed below should be placed. The appraiser may divide any of the 100 listed categories (except for undefined code numbers which are reserved for future definition by the Department of Revenue into finer categories as long as the definition of the herein listed categories is not expanded. The code numbers for finer categories shall consist of the four digits defined herein.

USE CODE	**PROPERTY TYPE**
Residential	
0000	Vacant Residential

0100	Single Family
0200	Mobile Homes
0300	Multi-family – 10 units or more
0400	Condominia
0500	Cooperatives
0600	Retirement Homes (not eligible for exemption under Section 196.192, F.S. Others shall be given an Institutional classification)
0700	Miscellaneous Residential (migrant camps, boarding homes, etc.)
0800	Multi-family – less than 10 units
0900	Undefined – Reserved for Use by Department of Revenue only
Commercial	
1000	Vacant Commercial
1100	Stores, one story
1200	Mixed use – store and office or store and residential or residential combination
1300	Department Stores
1400	Supermarkets
1500	Regional Shopping Centers
1600	Community Shopping Centers
1700	Office buildings, non-professional service buildings, one story
1800	Office buildings, non-professional service buildings, multi-story
1900	Professional service buildings
2000	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
2100	Restaurants, cafeterias
2200	Drive-in Restaurants
2300	Financial institutions (banks, savings and loan companies, mortgage
2400	Insurance company offices
2500	Repair service shops (excluding automotive), radio and T. V. repair, refrigeration service, electric repair, laundries, laundromats
2600	Service stations
2700	Auto sales, auto repair and storage, auto service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, trailers and related equipment, mobile home sales, motorcycles, construction vehicle sales
2800	Parking lots (commercial or patron), mobile home parks
2900	Wholesale outlets, produce houses,
3000	Florist, greenhouses
3100	Drive-in theaters, open stadiums
3200	Enclosed theaters, enclosed auditoriums
3300	Nightclubs, cocktail lounges, bars
3400	Bowling alleys, skating rinks, pool halls, enclosed arenas
3500	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
3600	Camps
3700	Race tracks; horse, auto or dog

3800	Golf courses, driving ranges
3900	Hotels, motels
Industrial	
4000	Vacant Industrial
4100	Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing printing plants
4200	Heavy industrial, heavy equipment
4300	Lumber yards, sawmills, planing mills
4400	Packing plants, fruit and vegetable packing plants, meat packing plants
4500	Canneries, fruit and vegetable, bottlers and brewers distilleries, wineries
4700	Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock and gravel plants
4800	Warehousing, distribution terminals, trucking terminals, van and storage warehousing
4900	Open storage, new and used building supplies, junk yards, auto wrecking, fuel storage, equipment and material storage
Agricultural	
5000	Improved agricultural
5100	Cropland soil capability Class I
5200	Cropland soil capability Class II
5300	Cropland soil capability Class III
5400	Timberland – site index 90 and above
5500	Timberland – site index 80 to 89
5600	Timberland – site index 70 to 79
5700	Timberland – site index 60 to 69
5800	Timberland – site index 50 to 59
5900	Timberland not classified by site index to Pines
6000	Grazing land soil capability Class I
6100	Grazing land soil capability Class II
6200	Grazing land soil capability Class III
6300	Grazing land soil capability Class IV
6400	Grazing land soil capability Class V
6500	Grazing land soil capability Class VI
6600	Orchard Groves, Citrus, etc.
6700	Poultry, bees, tropical fish, rabbits, etc.
6800	Dairies, feed lots
6900	Ornamentals, miscellaneous agricultural
Institutional	
7000	Vacant Institutional
7100	Churches
7200	Private schools and colleges
7300	Privately owned hospitals
7400	Homes for the aged
7500	Orphanages, other non-profit or charitable services
7600	Mortuaries, cemeteries, crematoriums
7700	Clubs, lodges, union halls

7800	Sanitariums, convalescent and rest homes
7900	Cultural organizations, facilities
Government	
8000	Undefined – Reserved for future use
8100	Military
8200	Forest, parks, recreational areas
8300	Public county schools – include all property of Board of Public Instruction
8400	Colleges
8500	Hospitals
8600	Counties (other than public schools, colleges, hospitals) including non-municipal governments
8700	State, other than military, forests, parks, recreational areas, colleges, hospitals
8800	Federal, other than military, forests, parks, recreational areas, hospitals, colleges
8900	Municipal, other than parks, recreational areas, colleges, hospitals
Miscellaneous	
9000	Leasehold interests (government owned property leased by a non-governmental lessee)
9100	Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communication
9200	Mining lands, petroleum lands, or gas lands
9300	Subsurface rights
9400	Right-of-way, streets, roads, irrigation channel, ditch, etc.
9500	Rivers and lakes, submerged lands
9600	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
9700	Outdoor recreational or parkland, or high-water recharge subject to classified use assessment.
Centrally Assessed	
9800	Centrally assessed
Non-Agricultural Acreage	
9900	Acreage not zoned agricultural
Special Designations	
N000	This 4-digit designation shall be placed in the data processing record in the use code field for records that are printed as notes on the roll.
H000	This 4-digit designation shall be placed in the data processing record in the use code field for records that are printed as headings on the roll.

(d) Definitions:

1. Classified use assessments shall be those valuations determined pursuant to Article VII, Section 4(a), Constitution of State of Florida

Rulemaking Authority 195.027(1), 195.073(1), 213.06(1) FS. Law Implemented 195.027, 195.073, 195.084 FS. History–New 12-7-76, Formerly 12D-8.08, Amended 12-27-94, 12-25-96, Repromulgated 12-30-02.

12D-8.009 Additional Requirements for Preparation of Tangible Personal Property Assessment Roll.

(1) The appraiser shall include on the roll a code reference to the tax return showing the property, and need not give a description of such property on the roll. The account number may be adopted as the code to indicate the reference to the return, provided the property appraiser places the account number on the return.

(2) Classification of property by class type.

(a) The property appraiser shall classify tangible personal property to convey the actual current use of the property and indicate the same on the assessment roll. Where property has more than one use, it shall be classified under the category which represents its primary and predominant use. It is the primary and predominant use that will govern the classification. Possessory interests shall be classified according to the use of the property by the possessor.

(b) The classification shall be based upon six primary groupings of the major use type categories, with sub-classifications of the primary groupings of the major use type categories. The primary groupings of major uses are:

1. Retail.
2. Wholesale.
3. Manufacturing.
4. Leasing/Rental.
5. Services.
6. Special.

(c) The following is a detailed explanation of the minimum use type classifications for tangible personal property and a numeric code designation for each. The classifications are based on classification codes as set forth in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President, and, as such, the code numbers may be out of sequence. It is recommended the user refer to the Standard Industrial Classification Manual, 1987, for detailed description of property use. This listing is intended to facilitate the determination of classification, particularly in special and questionable kinds of property and is not intended to list every possible use which might occur in the state. Upon request, the Department of Revenue will inform the appraiser of the classification under which specific property uses not listed below should be placed.

RETAIL

General Merchandise

5311	Department Store
5331	Discount Merchandise Store (K-Mart, etc.)
5932	Used Merchandise, Antiques, Pawn Shops
5932	Army, Navy Surplus
5961	Mail Order
7389	Stamp Redemption
5399	Miscellaneous General Merchandise

Apparel & Accessories

5651	Clothing
5661	Shoes

5699	Miscellaneous Apparel & Accessories
5944	Jewelry Stores, Watches Furniture, Fixtures, Home Furnishings
5712	Household Furniture
5021	Office Furniture
5713	Floor Covering
5714	Drapery, Upholstery
5722	Appliances
5731	Radio, Television
5734	Computers
5735	Music Records, Tapes
5736	Music Instruments
5046	Partitions, Shelving, Office and Store Fixtures
Other Merchandise	
5731	Electronics
5943	Office supply, stationery
5942	Books, Magazines
5994	Newsstands
5992	Florist
5993	Tobacco, Cigars, Cigarettes
5949	Fabric
5949	Needlework, Knitting
5941	Sporting Goods, Gun Shops, Fisherman's Supply, Bait and Tackle
5945	Arts and Crafts, Hobby, Ceramics
5946	Photographic Supplies, Cameras
7384	Film Processing
3861	Microfilm
5947	Gift and Novelty Shop
5945	Toys
5999	Miscellaneous Other Merchandise
Health Care/Cosmetics	
5912	Drug Store/Pharmacy
5995	Optical Goods
5999	Hearing Aids, Orthopedic Appliances
5047	Medical and Dental Equipment and Supplies
5087	Cosmetics, Beauty and Barber Equipment and Supplies
5999	Miscellaneous Health Care/Cosmetics
Food Products	
5411	Supermarket
5411	Grocery
5421	Specialty market (Meat, Fish)
5451	Dairy
5431	Fruit, Vegetable
5411	Convenience Market
5461	Bakery
5921	Package Store-Liquor and Beer
5813	Bar, Night Club, Lounge

5812	Restaurant Cafeteria
5812	Fast Food Ice Cream
5499	Miscellaneous Food Store (Health Food)
5441	Candy
Building Materials Hardware - Garden Supply	
5211	Lumber and Other Building Materials
5074	Plumbing, Heating, and Water Conditioning
5075	Air Conditioning
5063	Electrical, Lighting Equipment
5231	Paint, Glass
5211	Tile
5251	Hardware
5261	Nursery
0782	Landscaping
5261	Farm and Garden Supply
5211	Pool and Patio – Utility Buildings
5211	Miscellaneous Building Materials
Machinery and Equipment	
5083	Farm, Grove and Garden Machinery and Equipment
5084	Industrial Machinery and Equipment
5082	Construction and Mining Machinery and Equipment
5999	Miscellaneous Machinery and Equipment
Electrical and Electronic Machinery and Equipment	
5999	Office/Business Machinery and Equipment
5734	Data Processing – Computers
5999	Copying Machines
5731	Miscellaneous Electrical and Electronic Machinery and Equipment
Transportation	
5511	Automobiles and Trucks (New)
5521	Automobiles and Trucks (Used)
5531	Auto Parts, Junk Yards, Tires
5271	Mobile Homes
5551	Ships, Boats
5551	Marine Supplies
5599	Aircraft and Parts
5571	Motorcycles and Bicycles and Parts
5561	Miscellaneous Transportation Equipment – Motor Homes, R. V.'s, Bus, Taxi Miscellaneous Retail
5999	Miscellaneous Retail

WHOLESALE

General Merchandise	
5099	General Merchandise
Apparel and Accessories	
5136	Clothing (Men, Boys)
5137	Clothing (Women, Children, Infants)

5139	Shoes
5137	Miscellaneous Apparel and Accessories – Handbags
5094	Jewelry, Watches
Furniture, Fixtures, Home Furnishings	
5021	Household Furniture
5021	Office Furniture
5023	Floor Coverings, Drapery, Upholstery
5064	Appliances
5064	Radio, TV, Music
5046	Partitions, Shelving, Office and Store Fixtures
Other Merchandise	
5064	Electronics
5111	Printing and Writing Paper
5112	Office Supply and Stationery
5113	Paper Products
5192	Books, Magazines
5193	Florist
5194	Tobacco, Cigars, Cigarettes
5131	Fabric/Textiles
5131	Needlework, Knitting, Yarn, Thread
5091	Sporting Goods
5092	Arts and Crafts, Hobby, Ceramic Supplies
5043	Photographic Supplies, Cameras, Film Processing, Microfilm
5092	Toys
5099	Miscellaneous Other Merchandise
Health Care/Cosmetics	
5122	Drugs-Pharmaceutical
5047	Hearing, Orthopedic
5048	Optical
5047	Medical & Dental Equipment & Supplies
5087	Cosmetics, Barber and Beauty Equipment and Supplies
5122	Miscellaneous Health Care/Cosmetics
Food Products	
5153	Farm Products (grain, citrus, etc.)
5154	Farm Products (livestock)
5141	Grocery
5144	Specialty (Poultry)
5146	Specialty (Fish and Seafood)
5147	Specialty (Meat)
5148	Fresh Fruits & Vegetables
5149	Bakery
5181	Beer
5182	Wine, Liquor
5149	Beverages
5149	Miscellaneous Food
Building Materials Hardware Garden Supply	

5031	Lumber and Other Building Materials
5074	Plumbing, Water Conditioning
5075	Heating and Air Conditioning
5063	Electrical, Lighting
5039	Glass, Tile
5198	Paint
5072	Hardware
5193	Nursery and Landscaping
5191	Farm and Garden – Feed, Seed, Fertilizer
5091	Pool and Patio – Utility Buildings
5039	Miscellaneous Building Materials
Machinery	
5083	Farm, Grove and Garden Machinery and Equipment
5084	Industrial Machinery and Equipment
5082	Construction and Mining Machinery and Equipment
5083	Miscellaneous Machinery and Equipment
Electrical and Electronic Machinery and Equipment	
5044	Office/Business Machines and Equipment
5045	Data Processing – Computers
5044	Copying Machines
5065	Miscellaneous Electrical Machinery, Equipment and Supplies
Transportation	
5012	Automobiles and Trucks
5013	Auto Parts
5014	Tires
5015	Junk Yards
5039	Mobile Homes
5088	Ships, (non-pleasure)
5091	Boats (pleasure)
5088	Marine Products
5088	Aircraft and Parts
5092	Bicycles and Parts
5012	Motorcycles
5012	Miscellaneous Transportation Equipment – Motor Homes, R.V.'s., Bus, Taxi
Other Wholesale	
5160	Chemicals
5050	Metals and Minerals
5170	Petroleum and Petroleum Products – Gasoline
5199	Miscellaneous Other Wholesale Miscellaneous Wholesale
5199	Miscellaneous Wholesale

MANUFACTURING

Textiles	
2200	Fabric and Knitting Mills, Floor Covering
2290	Miscellaneous Textiles

Apparel	
2300	Clothing
Furniture and Fixtures	
2510	Household Furniture
2520	Office Furniture
2440	Partitions, Shelving, Office and Store Fixtures
Health Care	
2830	Drugs
3827	Optical Instruments and Lenses, Glasses and Contact Lenses
3840	Medical and Dental Instruments, Equipment and Supplies
2844	Cosmetics
2834	Miscellaneous Health Care/Cosmetics
Food Products	
2010	Meat
2020	Dairy
2030	Canned and Preserved Fruits and Vegetables (Orange juice concentrate)
2040	Grain (Flour, Cereal, Animal Food)
2050	Bakery
2080	Liquor and Beer
2080	Beverages
2090	Miscellaneous Food Preparation
2099	Refining Sugar, etc.
Lumber and Wood Products, Paper	
2411	Logging
2421	Sawmills, Planing Mills
2490	Miscellaneous Wood Products
2610	Pulp
2620	Paper Mills
2621	Paper Products (Stationery, Tissues, Bags, Paper Plates, etc.)
2650	Paperboard Containers and Boxes
2670	Miscellaneous Paper Products (Insulation, Tar Paper)
Stone, Clay, Glass and Concrete Products	
3200	Glass and Glass Products
3240	Concrete, Gypsum, Lime
3241	Cement
3251	Brick, Clay
3253	Ceramic, Tile
3261	Miscellaneous Products – (Plumbing fixtures)
3264	Porcelain, Electrical Supply
Metals	
3300	Metal Industries – Foundries, Smelting, Refining
3390	Metal Products
3399	Miscellaneous Metals
Chemicals	
2819	Chemicals
2813	Industrial Gas

2821	Plastics
2822	Synthetics
2840	Cleaning Preparations
2890	Miscellaneous Chemical Products – Paint and Varnish, etc.
Petroleum	
2910	Petroleum Refining – Gasoline
2950	Paving and Roofing Materials – Asphalt
2990	Miscellaneous Petroleum Products
Rubber and Plastic Products	
3011	Tires and Inner Tubes
3021	Rubber Products
3080	Misc. Plastic Products
Leather	
3111	Tanning and Finishing
3131	Boots and Shoes
3190	Miscellaneous Leather Goods
3161	Luggage
Machinery and Equipment	
3510	Engines and Turbines
3520	Farm, Grove and Garden Machinery and Equipment
3560	Industrial Machinery and Equipment
3530	Construction and Mining Machinery and Equipment
3590	Miscellaneous Machinery and Equipment
Electrical and Electronic Machinery and Equipment	
3578	Office/Business Machinery and Equipment
3571	Data Processing – Computers
3579	Copying Machines
3640	Electric Lighting and Wiring
3630	Appliances
3660	Communication Equipment
3663	Radio & TV Communications Equipment
3670	Electronic Components and Accessories
3690	Miscellaneous Electrical Machinery, Equipment and Supplies
Transportation	
3710	Automobiles and Trucks
3714	Auto Parts and Accessories
2451	Mobile Homes
3731	Ships
3732	Boat
3429	Marine Supplies
3720	Aircraft and Parts
3751	Motorcycles, Bicycles and Parts
3790	Miscellaneous Transportation Equipment – R. V.'s, Bus, Taxi
3716	Motor Homes
Other Manufacturing	

2131	Tobacco
2121	Cigars
2111	Cigarettes
3861	Photographic Equipment and Supplies
3800	Scientific Instruments
3873	Watches, Clocks, and Parts
3911	Jewelry
3914	Silverware
3931	Musical Instruments
3951	Pens
3952	Pencils, Office and Artist Supplies
3949	Sporting Goods
3944	Toys
3990	Miscellaneous Other Manufacturing
Miscellaneous Manufacturing	
3999	Miscellaneous Manufacturing

LEASING/RENTAL

General Merchandise	
7359	General Merchandise – Rent All Apparel and Accessories
7299	Miscellaneous Apparel and Accessories
Furniture, Fixtures, Home Furnishings	
7359	Household Furniture
7359	Office Furniture
7359	Appliances
7359	Radio, TV, Music
7394	Partitions, Shelving, Office and Store Fixtures
Other Merchandise	
7359	Electronics
7999	Sporting Goods
7359	Cameras, Microfilm
7999	Miscellaneous Other Merchandise
Health Care	
7352	Hearing/Optical/Orthopedic
7352	Medical and Dental
7352	Miscellaneous Health Care
Building Materials	
7353	Heating, Air Conditioning, Water Conditioning
7353	Electrical, Lighting (Signs)
7359	Pool and Patio – Utility Buildings
7359	Miscellaneous Building Material
Lumber and Wood Products, Paper	
7359	Sawmills, Planing Mills
Metals	
7359	Miscellaneous Metals (Tank Rental)
Machinery and Equipment	

7353	Engines and Turbines
7353	Farm, Grove and Garden Machinery and Equipment
7353	Industrial Machinery and Equipment
7353	Construction and Mining Machinery and Equipment
7353	Miscellaneous Machinery and Equipment
Electrical and Electronic Machinery and Equipment	
7359	Office/Business Machinery and Equipment
7377	Data Processing – Computers
7359	Copying Machines
7359	Electric Lighting and Wiring (Searchlights, Construction Lighting)
7359	Miscellaneous Electrical Machinery and Equipment
Transportation	
7514	Automobiles
7513	Trucks
7519	Mobile Homes
4499	Ships, Boats
7359	Aircraft
7999	Motorcycles, Bicycles
7519	Miscellaneous Transportation Equipment
Other Leasing/Rental	
7359	Laundry and Dry Cleaning Equipment
7352	Medical and Dental Equipment
7359	Beauty and Barber Shop Equipment
7389	Communication Equipment – Telephone Answering
7359	Sanitary Services – Portable Toilets
Miscellaneous Leasing/Rental	
7359	Miscellaneous Leasing/Rental

SERVICES

Personal Services	
7210	Laundry, Cleaning and Garment Services
7215	Coin-Operated Laundries and Dry Cleaning
7231	Beauty Shops
7241	Barber Shops
7261	Funeral Service, Crematoriums, Cemeteries
7299	Miscellaneous Personal Services – Shoe Shine
Business Services	
7310	Advertising
7323	Credit Bureaus
7322	Collection Agencies
7338	Secretarial Services
7331	Mailing
7334	Photocopying
7335	Commercial Art
7336	Commercial Photography
7349	Cleaning and Maintenance

7342	Disinfecting and Pest Control Services
7380	Miscellaneous Business Services
7389	Personnel Supply, Telephone Answering
Repair – Other Than Automotive	
7631	Watch, Clock, Jewelry
7629	Electrical
7641	Re-Upholstery – Furniture
7690	Machinery and Equipment Repair
7620	Appliance Repair
7690	Miscellaneous Repair
Health Services	
8011	Physicians
8021	Dentists
8041	Chiropractors
8042	Optometrists
8049	Other Health Care Practitioners
8060	Hospitals
8050	Skilled Nursing and Intermediate Care Facilities
8059	Nursing Homes except skilled and intermediate care facilities, Domiciliary
Care with Health Care	
8082	Home Health Care Services
8070	Medical and Dental Labs
8090	Other Health Services
8093	Rehabilitation Centers
8099	Blood Banks
Legal Services	
8111	Attorneys, Law Libraries
8111	Other Legal Services
Financial Service	
6000	Banks, Savings & Loan, Credit Unions, and other Depository Institutions, etc.
6100	Credit Agencies, Personal Credit, Business Credit, Mortgage Bankers, Loan Brokers and Other Non-Depository Institutions
6200	Security and Commodity Brokers, Dealers, Exchanges and Services – Stocks and Bonds
Insurance and Real Estate	
6411	Insurance Companies, Insurance Brokers
6300	Insurance Carriers (Companies)
6410	Insurance Agents, Brokers, and Services
6500	Real Estate Agents, Realtors, Title Abstract Offices, Developers
Miscellaneous Professional Services	
8710	Engineering, Architectural, and Surveying Services
8720	Accounting, Auditing, and Bookkeeping Services
8750	Other Professional Services
Educational Services	

8200	Educational Institutions per Section 196.012(4), F.S. – Exempt
8240	Other Schools and Educational Services – Beauty and Barber, Charm, Driving Schools
Social Services	
8300	Job Training, Vocational Rehabilitation, Child Day Care, Residential Care
Amusement and Recreation	
7800	Motion Picture Production and Distribution, Theaters
7933	Bowling Alleys, Billiards and Pool
7940	Commercial Sports, Professional Sports, Clubs, Race Tracks
7990	Tourist Attractions, Amusement Parks
8412	Museums and Art Galleries
7990	Miscellaneous Amusement and Recreation Services, Golf Courses, Country Clubs, Yacht Clubs
Membership Organizations	
8600	Business, Professional, Labor Unions, Civic, Social and Fraternal, Political
8661	Religious Organizations
Public Administration	
9100	General Government, Courts, Police, Fire, Safety, National Security, Public Library
4311	U.S. Postal Service
Communication	
4810	Telephone and Telegraph
4830	Radio and Television Broadcasting
2700	Printing and Publishing – Newspapers, Books, Magazines; Typesetting, Photoengraving, etc.
4841	Cable and Other Pay Television Services
4899	Other Communication Services
Electric, Gas and Sanitary Services	
4911	Electric Power
4920	Gas – Production and Distribution, Pipelines
4941	Water Supply
4950	Sanitary Services (Sewerage, Refuse, Mosquito Control)
4939	Alternate Energy Devices – Solar, Wind, Geothermal
Automotive Repair and Services	
7530	Automotive Repair – Garages
7532	Top & Body Repair and Paint Shops
5541	Service Stations – Gasoline
7540	Automotive Services – Parking, Car Wash
Passenger Transportation	
4100	Bus Line, Taxi, Ambulance, School Bus, Terminals
Trucking and Warehousing	
4210	Trucking – Local and Long Distance
4220	Public Warehousing
4231	Other Trucking and Warehousing

Water and Air Transportation

4400	Water Transportation and Support Services – Docks, Yacht Basins
4500	Airlines
4580	Airports and Terminals

Railroads and Private Car Line Companies

4011	Railroads – Operating Property (Centrally Assessed)
4741	Private Car Line Companies

Transportation Services

4720	Travel Arrangement – Travel Agencies
4780	Miscellaneous Transportation Services – Inspection and Weighing, Crating and Packing, Toll Road and Bridge Operation

Miscellaneous Services

8999	Miscellaneous Service

SPECIAL

Agricultural Production – Crops

0100	Grain and Field Crops – Soybeans, Tobacco, Peanuts, etc.
0161	Vegetables, Melons
0174	Citrus
0173	Nuts
0180	Specialties – Mushrooms, Bulbs, Sod Farms
0190	General Farms – Primarily Crop

Agricultural Production – Livestock

0210	Beef, Hogs, Sheep and Goat
0240	Dairy
0250	Poultry and Egg
0272	Horses
0291	General Farms – Primarily Livestock

Agricultural Services

0711	Soil Preparation and Crop Service
0740	Veterinary Service
0750	Other Animal Services – Breeding, Boarding, Training
0760	Farm Labor and Management Services
0780	Landscaping and Agricultural Services
0782	Lawn and Garden Services

Forestry

0811	Timber Tracts
0851	Forestry Service

Fishing, Hunting, Trapping

0910	Commercial Fishing
0921	Fish Hatcheries, Game Preserves
0971	Other Fishing, Hunting, Trapping

Oil and Gas Extraction

1311	Crude Petroleum and Natural Gas
1321	Liquid Natural Gas

1380	Oil and Gas Field Services
Mining and Quarrying	
1420	Crushed and Broken Stone (Lime Rock, Limestone)
1440	Sand and Gravel
1470	Chemical and Fertilizer Mining (Phosphate Rock) Construction
1500	General Building Contractors
1611	Highway and Street Construction
1620	Heavy Construction
Special Trade Contractors	
1711	Plumbing, Heating and Air Conditioning
1721	Painting and Paper Hanging
1731	Electrical Work
1750	Carpentering and Flooring
1761	Roofing and Sheet Metal Work
1771	Concrete Work
1781	Water Well Drilling
1790	Miscellaneous Special Trade Contractors
Accommodation	
6514	Single Family – Rental Property
6514	Duplex
6514	Triplex
6514	Condominiums
6513	Apartment – 10 or Fewer Units
6513	Apartment – More Than 10 Units
7011	Hotel, Motel
7021	Rooming and Boarding Houses
7033	Camps, Tourist Courts
6512	Building Rental
6519	Building on Leased Land
8811	Floating Structures – Residential
8811	Household Goods – Non-Florida Residents
6515	Mobile Homes
8811	Mobile Home Attachments
Miscellaneous Special	
9999	Miscellaneous Special
RETAIL	
General Merchandise	
5311	Department Store
5331	Discount Merchandise Store (K-Mart, etc.)
5932	Used Merchandise, Antiques, Pawn Shops
5932	Army, Navy Surplus
5961	Mail Order
7389	Stamp Redemption
5399	Miscellaneous General Merchandise

Apparel & Accessories	
5651	Clothing
5661	Shoes
5699	Miscellaneous Apparel & Accessories
5944	Jewelry Stores, Watches Furniture, Fixtures, Home Furnishings
5712	Household Furniture
5021	Office Furniture
5713	Floor Covering
5714	Drapery, Upholstery
5722	Appliances
5731	Radio, Television
5734	Computers
5735	Music Records, Tapes
5736	Music Instruments
5046	Partitions, Shelving, Office and Store Fixtures
Other Merchandise	
5731	Electronics
5943	Office supply, stationery
5942	Books, Magazines
5994	Newsstands
5992	Florist
5993	Tobacco, Cigars, Cigarettes
5949	Fabric
5949	Needlework, Knitting
5941	Sporting Goods, Gun Shops, Fisherman's Supply, Bait and Tackle
5945	Arts and Crafts, Hobby, Ceramics
5946	Photographic Supplies, Cameras
7384	Film Processing
3861	Microfilm
5947	Gift and Novelty Shop
5945	Toys
5999	Miscellaneous Other Merchandise

(3)(a) Effective January 1, 2002, the property appraiser shall classify tangible personal property on the assessment roll according to the classification system set out in the 1997 North American Industry Classification System-United States Manual (NAICS), and any subsequent amendments thereto, as published by the Office of Management and Budget, Executive Office of the President, hereby incorporated by reference in this rule. The NAICS classification system will replace the 1987 Standard Industrial Classification (SIC) codes currently described within this rule. Effective January 1, 2002, the Department of Revenue will not accept assessment rolls which classify personal property using either the class code system defined in Rule 12D-8.009, F.A.C., as amended on September 30, 1982, or with SIC codes currently identified in this rule. Information on how to obtain any documents described within this rule may be obtained from the Property Tax Oversight Program, Florida Department of Revenue, (850)717-6570.

(b) The NAICS classification system, a 5-digit and/or 6-digit classification system, is to be used in Field Number 6 of the STANDARD N.A.P. File described in paragraph 12D-8.013(6)(c), F.A.C. Conversion from existing classification systems may be completed prior to the conversion deadline. Assessment rolls submitted prior to full conversion to the NAICS system may contain classification systems which use any of the three aforementioned classification systems. Upon submission of the first assessment roll containing other than the class code classification system, the Department must be notified in writing of the conversion methods used on the assessment roll. Field Number 5 should be completed with an alphabetic character indicating the coding system used for the assessment roll. If reporting by original class codes in Field Number 6, enter code "C" in Field Number 5. If reporting the SIC codes in Field Number 6, enter code "S" in Field Number 5. If reporting the NAICS code in Field Number 6, enter code "N" in Field Number 5.

(c) To facilitate Florida-specific property tax administrative needs, the Department of Revenue recommends the following special code numbers, not currently contained within the NAICS system:

CATEGORY	CODE NUMBER
CITRUS	
Citrus Brokers	11137
MOBILE HOME	
Mobile Home Owners	81418
Mobile Home Attachments	81419
RESTAURANTS	
Franchise Ltd. Svc. Restaurants-Bar-B-Que	722214
Franchise Ltd. Svc. Restaurants-Hamburger	722215
Franchise Ltd. Svc. Restaurants-Pizza	722216
Franchise Ltd. Svc. Restaurants-Chicken/Fish	722217
Franchise Ltd. Svc. Restaurants-Mexican	722218
Franchise Ltd. Svc. Restaurants-All Others	722219
GROCERY	
Supermarkets and Other Grocery except Convenience Stores (state or regional chain)	44511
Other Supermarkets and Grocery (locally owned)	445113
RAILROAD	
Line-Haul Railroads	482111
Short Line Railroads	482112
Support Activities for Rail Transportation	48821
Railroads (Non-operating Property)	482119

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 195.073 FS. History–New 12-7-76, Amended 9-30-82, Formerly 12D-8.09, Amended 12-30-97, 1-31-99.

12D-8.010 Uniform Definitions for Computer Files.

Each property appraiser shall maintain data in preparation of the real and personal property rolls. This data shall include information necessary and sufficient to allow computer preparation of rolls which meet all requirements of law and these regulations.

(1) The file from which the real property roll is prepared shall be known as the Name – Address – Legal File or N.A.L.

(a) For day-to-day operations the appraiser may break the data in this file down into more than one file or may combine the Name – Address – Legal File with other files.

(b) All property appraisers shall establish and maintain a Name – Address – Legal File.

(c) Data relating to real estate transfers shall be considered part of the N.A.L. file for the purpose of this definition. However, for day-to-day operations, the property appraiser may carry transfer (sales) data in other data processing files.

(d) N.A.L. file maintenance:

1. All real estate transfer (sales) data should be maintained on a monthly basis. That is, every recorded deed should be posted to the N.A.L. file no later than 30 days after being received from the clerk, provided, however, that all deeds for the prior calendar year shall be posted to the N.A.L. file no later than January 31.

2. All other information contained in the N.A.L. file shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory and administrative deadlines.

(2) The file from which the personal property assessment roll is prepared shall be known as the Name – Address – Personal File or N.A.P.

(a) For day-to-day operations the appraiser may break the data in this file down into more than one file or may combine the Name – Address – Personal File with other files.

(b) All property appraisers shall establish and maintain a Name – Address – Personal File.

(c) File maintenance: All information contained in the N.A.P. file shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory, and administrative deadlines.

(3) The file from which computerized property assessments are calculated shall be known as the Master Appraisal File or M.A.F.

(a) For day-to-day operations the property appraiser may break the data in this file down into more than one file or may combine the Master Appraisal File with other files.

1. That portion of the Master Appraisal File containing data used in calculating assessments by the cost approach to value shall be known as the M.A.F.-Cost.

2. That portion of the Master Appraisal File containing data used in calculating assessments by the market approach to value shall be known as the M.A.F.-Market.

3. That portion of the Master Appraisal File containing data used in calculating assessments by the income approach to value shall be known as the M.A.F.-Income.

(b) Property Appraisers are not required to calculate assessments by computer and therefore are not required to establish and maintain a Master Appraisal File. However, if the property appraiser undertakes any appraisal computations by computer, the files used shall meet the appropriate requirements of these rules and regulations.

(c) File Maintenance: All information contained in the M.A.F. shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory and administrative deadlines.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 193.1142, 195.027 FS. History–New 12-7-76, Formerly 12D-8.10.

12D-8.011 Uniform Standards for Computer Operations: Minimum Data Requirements.

(1) Each property appraiser shall maintain the following data in one or more of his or her data processing files regarding each parcel of real estate in his or her county.

(a) A unique parcel number based on a parcel numbering system applied uniformly throughout the county.

(b) A code indicating the taxing authorities whose jurisdiction includes this parcel.

(c) Data indicating the location of the parcel. This data may be a part of items (a) and/or (b) above. The data shall indicate:

1. Township.

2. Range.

3. Section number or grant number.

4. Subdivision code or number, if applicable.

5. Municipality code or number, if applicable.

(d) Owner's or Fiduciary's name.

(e) Owner's or Fiduciary's mailing address.

1. Address.

2. Zip Code. All address information entered in the file prior to the adoption of this rule need not show zip code as a separate field.

(f) Basic land information:

1. Land Use Code. This code shall be as defined under paragraph 12D-8.008(2)(c), F.A.C.

2. A code indicating the unit of measurement used as the basis of assessment of the land. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

a. 1 = per acre;

b. 2 = per square foot;

c. 3 = per front foot or per effective front foot (all lots with typical depth);

d. 4 = per front foot or per effective front foot (all lots with non-typical depth);

e. 5 = per lot or tract;

f. 6 = combination of any of the above;

3. The number of units of land. One of the following items shall be shown, corresponding to subparagraph (f)2. above.

a. The number of acres;

b. The number of square feet;

c. The number of front feet or effective front feet and the depth in feet (when depth is available);

d. The number of front feet or effective front feet and the effective depth in feet (when depth is available);

e. The number of lots or tracts;

f. Break-down of the number of combined units if available.

(g) Basic building information:

1. The year built or the effective year built of the main improvement. The appraiser shall consistently maintain one or the other (or both) years for every improved parcel in the county.

2. The total living area or the total adjusted area of the main improvement on improved residential property, or the total usable area for non-residential improved property.
The appraiser shall consistently maintain total living area or total adjusted area (or both) for every improved residential parcel in the county.

3. A code indicating the principal type of construction of the exterior walls of the main

improvement on each improved parcel. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:
01 – Wall Board;
02 – 8-Inch Brick;
03 – Metal;
04 – Asbestos Shingles on Frame;
05 – Stucco on Frame;
06 – Siding – No Sheathing;
07 – Concrete Block;
08 – Corrugated Asbestos;
09 – Stucco on Concrete Block (C. B. S.);
10 – Stucco on Tile;
11 – Siding – with Sheathing;
12 – Brick Veneer on Frame;
13 – Brick Veneer on Masonry;
14 – Aluminum Siding;
15 – 12-Inch Brick;
16 – Reinforced Concrete;
17 – Metal on Steel;
18 – Wood Shingles;
19 – Jumbo Brick;
20 – Tilt-up Concrete Slabs;
51 – Brick on Masonry Down-Wood Siding Up;
52 – Brick on Masonry Down-Asbestos Shingles Up;
53 – Wood Siding Down-Asbestos Shingles Up;
54 – Stone on Masonry Down-Wood Siding Up;
55 – Concrete Block Plain Down-Asbestos Shingles Up;
56 – Concrete Block Plain Down-Wood Siding Up;
57 – Brick on Frame Down-Wood Siding Up.

NOTE: If the property appraiser maintains a master appraisal system, at the time of adoption of these rules and regulations, which system utilizes “Points”, “Construction Units” or other numerical designation, in lieu of a code, to indicate principal type of exterior wall construction, then such “Points,” “Construction Units” or other numerical designation, may be submitted in lieu of the codes indicated hereinabove; provided, however, that a schedule showing the number of “Points”, “Construction Units” or numbers used for each type of exterior wall construction is also submitted to the Department.

(h) Land Value – Just Value (Section 193.011, F.S.) or classified use value, if applicable.

(i) Total just value (land just value plus building value).

(j) Total assessed value (land classified use value plus building value or total just value for non-classified use parcels).

(k) Taxable value for operating purposes.

(l) New construction value. This amount shall be included in the value shown for Items (i) through (l). Deletions shall be shown as a negative amount.

(m) The following information shall be gathered and posted for the two most recent transfers of each parcel. Only information on transfers occurring after December 31, 1976, needs to be gathered

and posted.

1. Date of execution of instrument (month and year).

2. Official Record ("O.R.") Book and Page number – These shall be recorded as entries separate from the property description so that a computer sort on this information is possible.

3. A transfer code denoting certain characteristics of the transfer. A transfer should be considered for disqualification if any of the following apply:

Corrective deed, quit claim deed, or tax deed; Deed bearing Florida Documentary Stamp at the minimum rate prescribed under Chapter 201, F.S.;
Deed bearing same family name as to Grantor and Grantee;
Deeds to or from banks, loan or mortgage companies;
Deeds conveying cemetery lots or parcels;
Deeds including unusual amounts of personal property;
Deeds containing a reservation of occupancy for more than 90 days (life estate interest);
Deeds involving a trade or exchange of land;
Deeds where the consideration is indeterminable;
Deed conveying less than a half interest;
Deeds to or executed by any of the following:

a. Administrators;
b. Benevolent Institutions;
c. Churches;
d. Clerk Commissioners;
e. Clerk of Courts;
f. Counties;
g. Educational Institutions;
h. Executors;
i. Federal Agencies;
j. Federal Government;
k. Fraternal Institutions;
l. Guardians;
m. Lodges;
n. Masters;
o. Municipalities;
p. Receivers;
q. Sheriffs;
r. State Board of Education;
s. Trustees in Bankruptcy;
t. Trustees of the Internal Improvement Trust Fund (or Board of Natural Resources);
u. Utility Companies.

The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

00. Sales which are qualified;
01. Sales which are disqualified as a result of examination of the deed;
02. Deeds which include more than one parcel;
03. Other disqualified.

4. Sales prices as indicated by documentary stamps.

5. Wherever possible, a one-digit code indicating whether the parcel was improved (I) or vacant (V) at the time of sale.

(n) Property description or map number. Map number is allowable in lieu of property description if a map reference number and Official Record ("O.R.") Book and Page number is printed on the roll for each parcel.

(o)1. Exemption type. A code indicating the type of exemption granted to the parcel and the value(s) thereof. The property appraiser may continue to use any existing codes provided they are translated to the codes prescribed when submitted to the Department. The code is as follows:

A – Senior Homestead Exemption (Section 196.075, F.S.)

B – Blind (Section 196.202, F.S.)

C – Charitable, Religious, Scientific or Literary (Sections 196.196, 196.1987, F.S.)

D – Disabled (Sections 196.081, 196.091, 196.101, F.S.)

E – Economic Development (Section 196.1995, F.S.)

G – Federal Government Property (Section 196.199(1)(a), F.S.); State Government Property (Section 196.99(1)(b), F.S.); Local Government Property (Section 196.199(1)(c), F.S.); Leasehold Interests in Government Property (Section 196.199(2), F.S.)

H –Historic Property (Section 196.1997, F.S.)

I – Historic Property Open to the Public (Section 196.1998, F.S.)

L –Labor Organization (Section 196.1985, F.S.)

M – Homes for the Aged (Section 196.1975, F.S.)

N – Nursing Homes, Hospitals, Homes for Special Services (Section 196.197, F.S.)

O – Widowers (Section 196.202, F.S.)

P – Totally and Permanently Disabled (Section 196.202, F.S.)

Q – Combination (Homestead, Disabled, Widow, Widower, Totally and Permanently Disabled, Senior Homestead Exemption - Sections 196.031, 196.075, 196.202, F.S.)

R – Renewable Energy Source (Section 196.175, F.S.)

S – Sewer and Water Not-for-Profit (Section 196.2001, F.S.)

T – Community Centers (Section 196.1986, F.S.)

U – Educational Property (Section 196.198, F.S.)

V – Disabled Veteran/Spouse (Section 196.24, F.S.)

W – Widows (Section 196.202, F.S.)

X – Homestead Exemption (Section 196.031, F.S.)

Y – Combination (Homestead, Disabled, Widow, Widower, Totally and Permanently Disabled, Disabled Veteran, Senior Homestead Exemption – Sections 196.031, 196.075, 196.202 and 196.24, F.S.)

Z – Combination (Renewable Energy Source, Economic Development – Sections 196.175 and 196.1995, F.S.)

1 – Licensed Child Care Facility Operating in Enterprise Zone (Section 196.095, F.S.)

2 – Historic Property Used for Certain Commercial or Nonprofit Purposes (Section 196.1961, F.S.)

3 – Proprietary Continuing Care Facilities (Section 196.1977, F.S.)

4 – Affordable Housing Property (Section 196.1978, F.S.)

5 – Charter School (Section 196.1983, F.S.)

6 – Public Property Used Under License or Lease Agreement Entered into Prior to January 1, 1969 (Section 196.1993, F.S.)

7 – Space Laboratories and Carriers (Section 196.1999, F.S.)

8 –Water and Wastewater Systems Not-for-Profit (Section 196.2002, F.S.)

9 – Contiguous multiple parcels with a single homestead exemption or single parcels with multiple homestead exemptions

2. Personal exemption codes shall be "0" (zero) indicating the exemption does not apply or the applicable code provided in this rule subsection indicating an exemption does apply. Five of six personal exemptions may apply for each parcel, in the following order.

Exemption Type	**Maximum Value**	**Code**
Homestead	$25,000	X
Widowed	$500	W/O
Blind	$500	B
Disabled	$500	P
Veteran Disabled/Spouse	$10,000	V
Disabled (100 percent Exempt)	–	D

An individual who qualified for the $25,000 exemption may also be entitled to the $500 exemption of section 3(b), Art. VII, State Const. (for widows, widowers, or blind or totally and permanently disabled persons) and Section 196.202, F.S., and/or the $5,000 exemption under Section 196.24, F.S. (disabled veterans/spouse). In no event shall the aggregate exemption exceed $26,500 (see Rule 12D-7.003(2), F.A.C.) for individuals exempt under Section 196.202, F.S., or $36,000 (see subsection 12D-7.003(2), F.A.C.) for individuals exempt under Section 196.24, F.S., except for total exemptions under Sections 196.081, 196.091 or 196.101, F.S.

(p) A code indicating the type of special assessment applicable to the parcel. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

0 – None;

1 – Pollution Control Device(s);

2 – Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been convenanted;

3 – Land subject to a moratorium.

(q) In the event that the county has completely or partially changed parcel numbering since the previous roll, an "alternate key" which will allow a translation of individual parcel numbers from those used on the previous roll to those used on the current roll. This shall not be construed to apply to routine renumbering resulting from splits, deletions and combinations of parcels.

(2) Each property appraiser shall maintain the following data in one or more of his/her data processing files regarding each personal property account in his/her county.

(a) County Code. This is a number assigned to each county for identification purposes. Alachua County is assigned number 11, each successive county in alphabetical order is assigned a number increased by 1, with Washington County assigned number 77.

(b) Personal Property account number. This number may be used as the cross-reference to the return as filed.

(c) Taxing Authority Code. A code indicating the taxing authorities in whose jurisdiction the property is located. Same basic code as is used for real property.

(d) Roll Type. "P" for personal.

(e) Roll Year. The last two digits of the tax year.

(f) Class Code. A code, as defined in paragraph 12D-8.009(2)(c), F.A.C., indicating the classification of the property.

(g) Furniture, Fixtures, and Equipment; Materials and Supplies, at Just Value.

(h) Leasehold improvements at Just Value. Any improvements, including modifications and additions, to leased property.

(i) Pollution Control Devices at Just Value.

(j) The Taxable Value, (Salvage Value) of these pollution control devices.

(k) Total Just Value. The sum of the just values of: furniture, fixtures, and equipment; taxable household goods; material and supplies; leasehold improvements; and pollution control devices.

(l) Total Exemption Value. The total value of any exemption granted to the account.

(m) Exemption Type. A code indicating the type of exemption granted the account. The code is as follows:

A – Institutional (Sections 196.195, 196.196 and 196.197, F.S.);

B – Non-Governmental Educational Property other than under Section 196.1985, F.S. (Section 196.198, F.S.);

C – Federal Government Property (Section 196.199(1)(a), F.S.);

D – State Government Property (Section 196.199(1)(b), F.S.);

E – Local Government Property (Section 196.199(1)(c), F.S.);

F – Leasehold Interests in Government Property (Section 196.199(2), F.S.);

G – Economic Development (Section 196.1995, F.S.);

H – Not-for-profit Sewer and Water Companies (Section 196.2001, F.S.);

I – Blind Exemption (Section 196.202, F.S.);

J – Total and Permanent Disability Exemption (Section 196.202, F.S.);

K – Widow's Exemption (Section 196.202, F.S.);

L – Disabled Veteran's Exemption (Section 196.24, F.S.)

(n) Total Taxable Value. The total just values (k), above less the total exemption value (l), above.

(o) Penalty Rate as Applicable.

(p) Taxpayer Name.

(q) Mailing Address of the Taxpayer.

(r) City.

(s) State or Country (including zip code).

(t) Street Address. Where the property is physically located.

(u) City. Where the property is physically located.

(v) In the event that the county has completely or partially changed account numbering since the previous roll, an "alternate key" which will allow a translation of individual account numbers from those used on the previous roll to those used on the current roll. This shall not be construed to apply to routine renumbering resulting from attrition or addition of accounts.

(w) Tax Roll Sequence Number. A number to be assigned in the order accounts appear on the assessment roll.

(3) If the property appraiser establishes a Master Appraisal File, the M.A.F. Cost shall include, but shall not necessarily be limited to, the following information for the main improvements to each parcel. Codes may be used where applicable.

(a) Year built or effective year built.

(b) Exterior wall type.

(c) Roof type.

(d) Roof material.

(e) Floor type.

(f) Interior walls.

(g) Electrical features/quality, if available.
(h) Number of plumbing fixtures or number of baths.
(i) Heating.
(j) Air-conditioning.
(k) Base area.
(l) Adjusted area, if applicable.
(m) Overall condition or depreciation factor.
(n) An indication of each extra feature and detached subsidiary buildings and the value ascribed thereto.

NOTE: If the property appraiser maintains a Master Appraisal File, at the time of adoption of these rules and regulations, which file contains "Classes of Buildings" to indicate a combination of two or more of the construction features shown above, then such "Classes" may be submitted in lieu of those specific construction features shown above which are included in the "Class" of the building.

If the property appraiser maintains a Master Appraisal File, at the time of adoption of these rules and regulations, which file utilizes "Points" or "Construction Units" to indicate exterior wall type or combination of exterior wall types, then such "Points" or "Construction Units" may be submitted when specific exterior wall type required under paragraph (b) above is not otherwise available.

(4) When a property appraiser's upcoming roll will be subjected to an in-depth review pursuant to Section 195.096, F.S., when requested by the Department he should maintain the following data in one or more of his data processing files or on a written list for each real property parcel which was deleted from the prior year's roll, which was split from a parcel on the prior year's roll, or which was combined with a parcel from the prior year's roll.

(a) Unique parcel number of the parcel which has been deleted, split off, or combined.
(b) Land use code applicable to the parcel listed under paragraph (a).
(c) A code indicating whether the parcel was deleted (1), split from (2), or combined with another parcel (3).
(d) Values – The values shall be those shown on the previous year's roll if deletion; the values shall be those shown on the current year's roll if split or combination.
1. Just Value (for non-classified use parcels).
2. Classified use value (for classified use parcels).
3. Total Taxable Value.
(e) Parent Parcel Number, if entry applies to a split.
(f) Land Use Code applicable to the parcel listed under paragraph (e).

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 193.1142, 195.027, 196.031, 196.075, 196.081, 196.091, 196.101, 196.195, 196.196, 196.197, 196.1975, 196.198, 196.1985, 196.1986, 196.1987, 196.199, 196.1995, 196.1997, 196.1998, 196.2001, 196.202, 196.24 FS. History–New 12-7-76, Amended 9-30-82, Formerly 12D-8.11, Amended 12-31-98, 12-30-02, 1-1-04, 10-2-07.

12D-8.013 Submission of Computer Tape Materials to the Department.

(1) All submitted tapes shall meet the following technical requirements, unless written approval to do otherwise is granted by the Executive Director for good cause shown.

(a) Character set (display) – EBCDIC (Extended Binary Coded Decimal Interface Code).
(b) One-half inch standard magnetic tape, 9 track, odd parity, 800, 1600, or 6250 BPI (Bits Per Inch).
(c) No label records.

(2) For each submission of tape(s), a transmittal document showing the following information shall be enclosed:

(a) Character set.

(b) Density.

(c) Leading tapemark (yes or no).

(d) Record layout (if not specified by these rules).

(e) Record format data elements description (if not specified by these rules).

(f) The transmittal document for the Standard Name – Address – Legal (N.A.L.) file shall indicate:

1. Whether effective year built or actual year built is shown for each improved parcel, and

2. Whether adjusted area or total living area is shown for each improved residential parcel.

(3) Each property appraiser shall submit a computer tape copy of the following files to the Department on or before the dates indicated. STANDARD FILES are defined under subsection (6) of this rule.

(a) The STANDARD N.A.L. File: No later than the submission date for the initial real property assessment roll. This file shall contain information current at the time of publication of the initial real property assessment roll, including a computer tape copy of real estate transfer data current to December 31st of the previous calendar year. Upon request by the Department, another submission is required no later than 30 days following extension of the tax rolls pursuant to Rule 12D-8.015, F.A.C.

(b) The Master Appraisal File, if one exists: No later than the submission date for the initial real property assessment roll. This file shall contain information current at the time of publication of the initial real property assessment roll. The record layout shall be that used locally, provided that the requirements of subsection (1) above are met.

(c) The previous year standard N.A.L. file: No later than the submission date for the current year real property assessment roll in the event that the county has completely or partially changed parcel numbering since the previous roll other than routine splits, deletions and combinations. This file shall have coded thereon an “alternate key” to facilitate the translation of the old parcel numbers to the new parcel numbers.

(4) Each property appraiser shall submit a computer tape copy of the following file to the Department on or before the date indicated:

(a) The STANDARD N.A.P. File: No later than the submission date for the initial tangible personal property assessment roll. This file shall contain information current at the time of publication of the initial tangible personal property assessment roll. Upon request by the Department another submission is required no later than 30 days following extension of the tax rolls pursuant to Rule 12D-8.015, F.A.C.

(b) The previous year standard N.A.P. file: No later than the submission date for the current year tangible personal property assessment roll in the event that the county has completely or partially changed account numbering since the previous roll other than routine attrition or addition of accounts. This file shall have coded thereon an “alternate key” to facilitate the translation of the old account numbers to the new account numbers.

(5) In those counties subject to an in-depth review, pursuant to Section 195.096, F.S., and if requested in writing by the Executive Director, the property appraiser shall submit a computer tape copy of the following files to the Department on or before the dates indicated, provided that submission shall not be required earlier than 30 days following mailing of the request by the Executive Director.

(a) The STANDARD N.A.L. file containing real estate transfer data current to December 31, and all other data current at the time of publication of the revised (extended) real property assessment roll: No later than January 31.

(b) The STANDARD Deletions, Splits, and Combinations (D.S.C.) File, if one exists: No later than the submission date for the Initial Real Property Assessment Roll.

(6) Record Layouts for STANDARD FILES. Property appraisers are not required to keep data in the standard file layouts for day-to-day operations. However, they are required to merge and/or reformat their existing files to the standard file layout as appropriate when submitting computer tape materials to the Department.

(a) The STANDARD N.A.L. File shall be formatted as follows:

1. Record length-450 characters (fixed length).

2. Block length-3600 characters (8 records per block).

3. The following is a listing of the STANDARD N.A.L. File and is contained in an example form, Form DR-590 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Name, Address, Legal (N.A.L.) File

Field		Location			Field[1]	
No.	Field Label	First	Last	Size	Type	Comments
1	Unique Parcel No.	1	28	28	A/N	
	County No.	1	2	2	N	
	Parcel No.	3	28	26	A/N	Show 2 digit county code, local parcel number, and space fill the remaining digits to 28
2	Roll type	29	29	1	A	"R" for real
3	Roll year	30	31	2	A/N	
4	D. O. R. land use code	32	35	4		All numeric except for notes and header records
5	Special assessment code	36	36	1	N	
6	Total just value	37	45	9	N	
7	Total assessed value	46	54	9	N	Classified use value, including homestead property, if applicable; otherwise just value
8	Total taxable value for operating purposes	55	63	9	N	
9	New construction value or deletion value	64	72	9	N	Signed field; negative value indicates deletion
10	Land value	73	81	9	N	Classified use value of land, if applicable; otherwise just value of land
11	Land units code	82	82	1	N	Use land-unit-of-value code here
12	Number of land units	83	88	6	N	Assume two decimal places for acreage
13	Square footage	89	97	9	N	Assume no decimal

						places for square feet
14	Improved quality	98	100	3	A/N	
15	Construction class	101	101	1	N	
16	Filler	102	102	1	A	Space Fill
17	Effective or actual year built of major improvement	103	106	4	N	
18	Total living area (or adjusted area) or usable area if non-residential	107	113	7	N	
19	Number of buildings	114	115	2	N	
20	Market area	116	117	2	A/N	10 to 30 areas

MOST RECENT SALE DATA
(through field 26)

21	Transfer code	118	119	2	N	
22	Vacant or improved code	120	120	1	A	“V” or “I”
23	Sale price	121	129	9	N	
24	Date of sale	130	135	6	N	
	Year	130	133	4	N	
	Month	134	135	2	N	01 through 12
25	O. R. Book	136	140	5	A/N	
26	O. R. Page	141	144	4	A/N	

SECOND MOST RECENT SALE DATA
(through field 33)

27	Filler	145	146	2	A	Space Fill
28	Transfer code	147	148	2	N	
29	Vacant or improved code	149	149	1	A	“V” or “I”
30	Sale price	150	158	9	N	
31	Date of sale	159	164	6	N	
	Year	159	162	4	N	
	Month	163	164	2	N	01 through 12
32	O. R. Book	165	169	5	A/N	
33	O. R. Page	170	173	4	A/N	
34	Stratum No.	174	175	2	N	Always “00”; will be assigned by D.O.R.
35	Owner’s name	176	205	30	A	Primary owner
36	Street address line 1	206	235	30	A/N	Mailing address of primary owner
37	Street address line 2	236	265	30	A/N	
38	City	266	295	30	A/N	
39	State or country	296	320	25	A/N	
40	U. S. mail zip code	321	325	5	N	
41	Short legal description	326	355	30	A/N	1st 30 characters

SOCIAL SECURITY NUMBERS (SSN) OF APPLICANT AND OTHER OWNER (through field 45)

42	Applicant's Status	356	356	1	A	Applicant's marital status H=Husb. W=Wife O=Other "H", "W", or "O"
43	Applicant's SSN	357	365	9	N	
44	Co-Applicant's Status	366	366	1	A	Co-Applicant's marital status H=Husb. W=Wife O=Other "H", "W", or "O"
45	Co-Applicant's SSN	367	375	9	N	
46	Personal exemption flags	376	376	1	A/N	Use numeric "0" or "A" through "Z"
47	Other exemption value	377	383	7	N	
48	Amount of homestead exemption	384	388	5	N	
49	Amount of widow(er) exemption	389	393	5	N	
50	Amount of disabled exemption	394	400	7	N	
51	Amount of renewable energy exemption	401	407	7	N	
52	Group Number/Confidentiality Code	408	409	2	N	First Character Always "0" will be assigned by Department of Revenue for second character "0" otherwise any confidential parcels should be indicated with code "1"
53	Neighborhood code	410	417	8	A/N	
54	Public land	418	418	1	A	
55	Taxing authority code	419	422	4	A/N	First two digits indicate municipality
56	Parcel location	423	431	9	A/N	
	Township	423	425	3	A/N	2 numeric, 1 alpha
	Range	426	428	3	A/N	2 numeric, 1 alpha
	Section or Grant No.	429	431	3	N	Right justify
57	Alternate key	432	444	13	A/N	
58	Tax Roll Sequence No.	445	450	6	N	Numbers shall be assigned in the order parcels appear on the assessment roll

(1) Field type legend:

A = Alphabetic
A/N = Alphanumeric
N = Numeric

(b) The STANDARD D.S.C. File (Deletions, Splits, and Combinations) shall be formatted as follows:
1. Record Length – 86 characters (fixed length).
2. Block length – 3440 characters (40 records per block).

Field No.	Field Label	Location First	Last	Size	Field Type	Range of Values/ Comments
1	Unique Parcel No.	1	28	28	A/N	No. of each parcel which
	County No.	1	2	2	N	splits, is
	Parcel No.	3	28	26	A/N	deleted or combined. Show county code in 1st two digits; then local parcel number; then spaces through digit 28.
2	DOR land use code	29	30	2	N	Use code of above parcel
3	D.S.C. code	31	31	1	N	Delete = 1; split = 2; combination = 3
4	Total Just Value	32	40	9	N	Previous roll value of deletion;
5	Total Assessed Value (classified Use Value if appl.; other-wise Just Value)	41	49	9	N	current roll value if split or
6	Total taxable value for operating purposes	50	58	9	N	combination (fields 4 through 6).
7	Parent parcel No.	59	84	26	A/N	If entry applies to splits or combinations. Otherwise, space fill.
8	Parent DOR land use code	85	86	2	N	If entry applies to splits or combinations.

A = Alphabetic
A/N = Alphanumerics
F = Floating Point
N = Numeric

(c) The standard N.A.P. file shall be formatted as follows:
1. Record length – 290 characters (fixed length).
2. Block length – 3480 characters (12 records per block).
3. The following is a listing of the STANDARD N.A.P. File and is contained in an example form, Form DR-592 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Field	Location	Field	Range of Values/

No.	Field Label	First	Last	Size	Type	Comments
1	Unique Account No.	1	17	17	A/N	Show 2-digit county code, local account number, and space fill the remaining digits to 17.
	County No.	1	2	2	N	
	Account No.	3	17	15	A/N	
2	Taxing Authority Code	18	21	4	A/N	Same code as used for real property
3	Roll Type	22	22	1	A	"P" for personal
4	Roll Year	23	24	2	N	Last two digits of year
5	CSN Code	25	25	1	A	Flag indicating use of Class (C), SIC (S) or NAICS (N) Codes
6	Class/SIC/NAICS Code	26	31	6	N	
7	Furniture, Fixtures, and Equipment; Materials and Supplies – At Just Value	32	41	10	N	
8	Leasehold Improvements Just Value	42	51	10	N	
9	Pollution Control Devices	52	71	20	N	
	Just Value	52	61	10	N	
	Taxable Value	62	71	10	N	
10	Total Just Value	72	81	10	N	
11	Total Exemption Value	82	91	10	N	
12	Exemption Type	92	92	1	A	Alphabetic character to be designated by Department of Revenue
13	Total Taxable Value	93	10	10	N	
14	Penalty Rate	103	10	2	N	
15	Taxpayer Name	105	13	30	A/N	
16	Taxpayer Mailing Address	135	16	30	A/N	
17	City	165	19	30	A/N	
18	State or Country	195	21	20	A/N	Include Zip Code
19	Physical Location of Property	215	27	60	A/N	
	Street Address	215	24	30	A/N	
	City	245	27	30	A/N	
20	Filler	275	27	2	A/N	Reserved for future use.
21	Alternate Key	277	28	6	N	See 12D-8.011(2)(v), F.A.C.
22	Tax Roll Sequence No.	283	29	8	N	Numbers shall be assigned in the order accounts appear on

the assessment roll.

A = Alphabetic
A/N = Alphanumeric
N = Numeric

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 195.096 FS. History–New 12-7-76, Amended 7-17-80, 9-30-82, Formerly 12D-8.13, Amended 12-27-94, 12-31-98, 1-2-01.

12D-8.015 Extension of the Assessment Rolls.

Upon receipt of the certifications of the millage rates to be applied against the taxable property in the taxing jurisdiction of the several levying authorities and upon receipt of the certification of the value adjustment board that all hearings required by Florida Statutes have been held, the property appraiser shall make all required extensions on the rolls to show the tax attributable to all taxable property in the county. This does not include lands available for taxes pursuant to Section 197.502(7), F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.122(2), 197.323(1) FS. History–New 12-7-76, Formerly 12D-8.15.

12D-8.016 Certification of Assessment Rolls by the Appraiser.

Upon completion of the extension of the assessment rolls and upon satisfying himself or herself that all property is properly taxed, the appraiser shall execute the certification in the manner and form provided elsewhere in these rules and attach an executed copy of the same to each copy of the assessment roll. The appraiser shall forward a copy of the certification of each of the assessment rolls prepared by him or her to the Department of Revenue.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.122 FS. History–New 12-7-76, Formerly 12D-8.16.

12D-8.017 Distribution of Assessment Rolls.

(1) The appraiser shall prepare and distribute the preliminary and the finalized (certified) assessment rolls to the following: A copy of the preliminary roll for the property appraiser's office, if desired, and a copy of that part of the preliminary roll pertaining to each municipality as required by Section 193.116, F.S.: the original of the finalized (certified) roll to the tax collector, a copy of the finalized (certified) roll for the property appraiser's office, if desired, and a copy of that part of the finalized (certified) roll pertaining to each municipality as required by Section 193.116, F.S. The property appraiser shall attach to each copy of each assessment roll the certificate of the value adjustment board required under Section 193.122(1), F.S., and the certificate required under Section 193.122(2), F.S.

(2) The Executive Director may, upon written request, require the property appraiser to transmit to the Department a printed copy of any one or all of the assessment rolls prepared by him for the year in which the notice is given. The property appraiser shall provide such copy to the Department no later than 30 days following the date such copy was requested. The Department shall return such copy to the property appraiser no later than 30 days following receipt of such copy.

Rulemaking Authority 193.122(5), 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.114, 193.116, 193.122 FS. History–New 12-7-76, Formerly 12D-8.17.

12D-8.018 Recapitulations of Assessment Rolls.

(1)(a) On or before the first Monday of July of each year (unless an extension has been granted for completion of the assessment roll) each property appraiser shall certify and submit to the Department a recapitulation of each assessment roll prepared by him or her and a recapitulation of those portions of such rolls upon which municipal taxes will be levied and assessed for each municipality within the county. If an extension has been granted for completion of the assessment roll, the recapitulations shall be submitted on or before the last day of the extension. The recapitulation shall be in the manner and form provided elsewhere in these rules.

(b) Within 30 days of the close of the value adjustment board hearings and extension of the rolls, each property appraiser shall certify and submit the following to the Department:

1. A revised recapitulation of each of the assessment rolls prepared by him or her incorporating all changes granted by the value adjustment board and all other changes he or she has lawfully made to the rolls subsequent to initially publishing the rolls,

2. A similarly revised recapitulation of those portions of such rolls upon which municipal taxes will be levied and assessed for each municipality within the county,

3. A recapitulation of ad valorem taxes levied by each taxing authority within the county, and

4. A reconciliation between the initial and revised assessment rolls setting forth the reasons for each change.

(c) The recapitulations and reconciliation shall be in the manner and form provided elsewhere in these rules and shall include all changes and corrections made to the assessment rolls since the rolls were extended by the property appraiser.

(d) On or before the submission date of the initial assessment rolls, the tax collector shall submit to the Department a closing recapitulation of values on the prior year's assessment rolls. This recapitulation shall be in the manner and form provided elsewhere in these rules and shall include all changes and corrections made to the assessment rolls since the rolls were extended by the property appraiser.

(2) The property appraiser shall, at the same time that the initial recapitulation is submitted to the Department, also certify and furnish a copy of the appropriate recapitulation of the assessment rolls or portions thereof, to the governing body of the county, the county school board, and to the governing body of the each municipality to be used as an estimate for the purpose of preparing budgets for the next ensuing fiscal year.

(3) The property appraiser shall furnish a copy of the initial recapitulation of each of the assessment rolls to the value adjustment board.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 129.03, 193.023, 193.114, 193.1142, 193.116, 193.122 FS. History–New 12-7-76, Formerly 12D-8.18.

12D-8.019 Post-audit Review.

Upon receiving the initial assessment rolls and the materials required by Rule 12D-8.013, F.A.C., the Department of Revenue shall begin the post-audit review process as prescribed by Section 195.097, F.S., in a timely manner consistent with its other functions and responsibilities. This process includes the following:

(1) Verification of sales for various property classes, as appropriate.

(2) Check on the accuracy of data on the property record cards.

(3) Check on the accuracy of appraisal computations.

(4) Preparation of cost indices.

(5) Preparation of agricultural valuations per acre.

(6) Check on applications for agricultural and high-water recharge classification and other classified use of property.

(7) Appraisal of parcels within various property classes, as appropriate.

(8) Check on property appraiser's recommendations to the value adjustment board.

(9) Check on the accuracy of the personal property assessment roll, including the existence of a cross-reference to the return.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.096 FS. History–New 12-7-76, Formerly 12D-8.19, Amended 1-23-97.

12D-8.020 Approval of Assessment Rolls by the Department of Revenue.

(1) Upon receiving the assessment rolls, the Executive Director shall review the assessment rolls to determine if the rolls are indicative of just value of the property described therein. Review will in particular cover the following:

(a) Total value of the assessment roll, the overall percentage change in the rolls from the preceding year to the present year, and a projection of the overall level of assessment for real property.

(b) Ratio of assessments to full value of a sufficient number of classes of property for the Department to make a determination that the roll, as a whole, reflects assessments in substantial compliance with law, that values in each class reflect assessments in substantial compliance with law, and that assessments are equalized both within and between classes.

(c) Compliance with administrative orders issued pursuant to Section 195.097, F.S.

(d) Whether the assessment rolls are in the form required by the statutes and rules, including such items as whether the owner's name and address are shown for each parcel, whether the property description is adequate for purposes of location, whether market areas are included, whether the property is exempt in whole or part, whether use values for property classified as agricultural, high-water recharge, etc., are shown, and the like.

(e) Whether the exemptions granted by the property appraiser are all properly documented and made in conformance with the law.

(f) Whether the property appraiser's practices and procedures are likely to result in a roll expressing just value with equity between properties within the class and between the classes.

(2) In addition, the Executive Director may consider any other available and relevant information in determining whether an assessment roll should be approved or disapproved.

(3) The Executive Director, upon finding that the property appraiser has failed to prepare an assessment roll in the manner and form prescribed by law and these rules, or has not complied with an administrative order issued pursuant to Section 195.097, F.S., shall disapprove the roll in whole or in part, as appropriate, and return the same to the appraiser with a statement as to the reason for disapproval and directing that the assessment roll be amended, corrected or prepared anew within a designated time.

(4) The following are examples of failures to prepare the roll in the form prescribed by law and these rules. These examples are included for illustration only and are not restrictive of others.

(a) Failure to include proper descriptions of real property parcels on a real property assessment roll;

(b) Failure to show the just value of all property on the roll;

(c) Failure to show a proper categorization of exemptions on the roll;

(d) Failure to show both the just value and classified use value of property classified so that its assessed value for tax purposes is not determined under Section 193.011, F.S.

(e) Failure to properly identify the property according to the proper use type code as required under

paragraph 12D-8.008(2)(c), F.A.C., for real property and paragraph 12D-8.009(2)(c), F.A.C., for tangible personal property;

(f) Failure to include on the tangible personal property assessment roll a code reference to the tax return identifying the property; and,

(g) Failure to otherwise prepare the assessment rolls as provided by these rules and the statutes.

(5)(a) The Executive Director, or his or her designee, shall have 50 days from the date a complete submission of the roll is received by the Department in which to examine any assessment roll submitted for approval, to make a determination on the same, and mail or otherwise transmit notice to the property appraiser of the determination. Provided, however, in those counties in which a review notice is issued by the Department, the Executive Director, or his or her designee, shall have 60 days from the date of issuance of the notice to make said determination. The Department will issue a review notice only within 30 days of complete submission of the roll. A complete submission of the rolls is defined in Section 192.001(18), F.S.

(b) The Executive Director, or his or her designee, shall notify the property appraiser of incomplete submission within 10 days after receipt thereof.

(c) The review notice shall, when issued to a county property appraiser by the Department, specify the remedial requirements for roll approval and the schedule for compliance and resubmission.

(d) Any determination other than approval of an assessment roll, shall be either by personal delivery, in which case the property appraiser shall give a receipt for the same; by U.S. mail, return receipt requested; by telegram; or by facsimile transmission (FAX). Provided, however, the Executive Director, or his or her designee, shall not act upon any single assessment roll or part of an assessment roll until all information properly requested and relevant to the approval process of that roll shall be submitted by the property appraiser, and a reasonable time is allowed for its review.

(e) In no event shall a formal determination by the Department be made later than 90 days after the first complete submission of the rolls by the county property appraiser.

Rulemaking Authority 195.002, 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.114, 193.1142, 193.122, 195.027, 195.052, 195.096, 195.097 FS. History–New 12-7-76, Amended 9-30-82, Formerly 12D-8.20, Amended 12-25-96, 12-31-98.

12D-8.021 Procedure for the Correction of Errors by Property Appraisers.

(1) This rule shall apply to errors made by property appraisers in the assessment of taxes on both real and personal property.

(2) For every change made to an assessment roll subsequent to certification of that roll to the tax collector pursuant to Section 193.122, F.S., the property appraiser shall complete a Form DR-409, Certificate of Correction of Tax Roll (incorporated by reference in Rule 12D-16.002, F.A.C.). No property appraiser shall issue a Certificate of Correction except for a reason permitted by this rule section.

(a) The following errors shall be subject to correction:

1. The failure to allow an exemption for which an application has been filed and timely granted pursuant to the Florida Statutes.

2. Exemptions granted in error.

3. Typographical errors or printing errors in the legal description, name and address of the owner of record.

4. Error in extending the amount of taxes due.

5. Taxes omitted from the tax roll in error.

6. Mathematical errors.

7. Errors in classification of property.

8. Clerical errors.

9. Changes in value due to clerical or administrative type errors.

10. Erroneous or incomplete personal property assessments.

11. Taxes paid in error.

12. Any error of omission or commission which results in an overpayment of taxes, including clerical error.

13. Tax certificates that have been corrected when the correction requires that the tax certificate be reduced in value due to some error of the property appraiser, tax collector, their deputies or other county officials.

14. Void tax certificates.

15. Void tax deeds.

16. Void or redeemed tax deed applications.

17. Incorrect computation or measurement of acreage or square feet resulting in payment where no tax is due or underpayment.

18. Assessed nonexistent property.

19. Double assessment or payment.

20. Government owned exempt or immune property.

21. Government obtained property after January 1, for which proration is entitled under subsections 196.295(1) and (2), F.S., and partial refund due.

22. Erroneous listing of ownership of property, including common elements.

23. Destruction or damage of residential property caused by tornado, for which application for abatement of ad valorem taxes levied for the 1998 tax year is timely filed as provided in Chapter 98-185, Laws of Florida.

24. Material mistake of fact as described in Section 197.122, F.S., which is discovered within one (1) year of the approval of the tax rolls under Section 193.1142, F.S. The one (1) year period shall expire herein, regardless of the day of the week on which the end of the period falls. A refund resulting from a correction due to a material mistake of fact corrected within the one-year period may be sent to the Department for approval. Alternatively, the property appraiser has the option to issue a refund order directly to the tax collector. The option chosen must be exercised by plainly so indicating in the space provided on Form DR-409.

25. Errors in assessment of homestead property corrected pursuant to Section 193.155(8), F.S.

26. Granting a religious exemption where the applicant has applied for, and is entitled to, the exemption but did not timely file the application and, due to a misidentification of property ownership on the tax roll, the property appraiser and tax collector had not notified the applicant of the tax obligation. This subparagraph shall apply to tax years 1992 and later.

(b) The correction of errors shall not be limited to the preceding examples, but shall apply to any errors of omission or commission that may be subsequently found.

(c) Where the property appraiser agrees with the value adjustment board, it shall not be necessary for him to file a certificate of correction for a proper final value adjustment board reduction in assessed or taxable value for that tax year. The value adjustment board may not correct assessments from previous years, however, and the property appraiser may issue a certificate of correction as provided in this rule section.

(d) The following is a list of circumstances which involve changes in the judgment of the property appraiser and which, therefore, shall not be subject to correction or revision, except for corrections made within the one-year period described in subparagraph (2)(a)24. of this rule section. The term

"judgment" as used in this rule section, shall mean the opinion of value, arrived at by the property appraiser based on the presumed consideration of the factors in Section 193.011, F.S., or the conclusion arrived at with regard to exemptions and determination that property either factually qualifies or factually does not qualify for the exemption. It includes exercise of sound discretion, for which another agency or court may not legally substitute its judgment, within the bounds of that discretion, and not void, and other than a ministerial act. The following is not an all inclusive list.

1. Change in mobile home classification not in compliance with attorney general opinion 74-150.

2. Extra depreciation requested.

3. Incorrect determination of zoning, land use or environmental regulations or restrictions.

4. Incorrect determination of type of construction or materials.

5. Any error of judgment in land or improvement valuation.

6. Any other change or error in judgment, including ordinary negligence which would require the exercise of appraisal judgment to determine the effect of the change on the value of the property or improvement.

7. Granting or removing an exemption, or the amount of an exemption.

8. Reconsideration of determining that improvements are substantially complete.

9. Reconsideration of assessing an encumbrance or restriction, such as an easement.

(3)(a) Correction of the tax roll shall be made by delivering to the tax collector the following items, if applicable.

1. Copy of the Certificate of Correction of Tax Roll, Form DR-409, or in the case of non-ad valorem assessments, Certificate of Correction of Non-Ad Valorem Assessment Roll, Form DR-409A (incorporated by reference in Rule 12D-16.002, F.A.C.),

2. Copy of value adjustment board order, final and not subject to appeal,

3. Homestead, charitable, religious, widow/widower or disabled exemption, or agricultural or high-water recharge classification, application, renewal, and

a. Proof of filing on or before March 1, or

b. Proof of postal error in the form of written evidence by the U.S. Postal Service of its error, within subsections 196.011(8) and (9), F.S. Property appraisers shall provide documentation of these items.

4. Evidence of removal or permanent affixation of mobile home prior to January 1.

5. Copy of demolition permit.

6. Proof that error is a disregard for existing facts.

7. Proof of destruction of improvement or structure as provided in Section 196.295, F.S.

8. Property appraiser's written statement of good cause for waiver of penalty as provided in subsections 12D-8.005(5) and (6), F.A.C.

(b) If the taxpayer is making a claim for refund, the property appraiser shall be responsible for subparagraphs (3)(a)1. through 8. of this rule section if applicable and any other necessary proof to establish the claim.

(4) The payment of taxes shall not be excused because of any act of omission or commission on the part of 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. Any error or any act of omission or commission may be corrected at any time by the party responsible. The party discovering the error shall notify the person who made the error 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 or omission

and shall not affect the collection of tax.

(5) Property appraisers may correct errors made by themselves or their deputies in the preparation of the tax roll, whether said roll is in their possession, in the possession of the tax collector, or in the possession of the clerk of the court.

(6) If the tax collector refuses or does not elect to correct the errors, then the property appraiser shall correct the errors. When the corrections are made by the property appraiser, he shall at the same time give to the tax collector a copy of the Certificate of Correction to be filed by the tax collector.

(7) Except when a property owner consents to an increase, as provided in paragraph (10)(a), the correction of any error that will increase the assessed valuation, and subsequently the taxes, shall be presented to the property owner with a notice of proposed property taxes mailed or delivered to the property owner, which includes notice of the right of the property owner to petition the value adjustment board. Any error that will increase the assessed valuation and taxes shall be certified by the official correcting the error.

(8) The value adjustment board shall convene at such time as is necessary to consider changes in valuation submitted by the property appraiser. The property appraiser shall prepare all Certificates of Correction for the value adjustment board. However, this shall not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to the value adjustment board.

(9) The property appraiser shall notify the property owner of the increase in the assessed valuation. The notice to the property owner by the property appraiser shall state that the property owner shall have the right to present a petition to the value adjustment board relative to the correction, except when the property appraiser has served a notice of intent to record a lien when property has improperly received homestead exemption.

(10) If the value adjustment board has adjourned, the property owner shall be afforded the following options when an error has been made which, when corrected, will 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 stating that he does not desire to present a petition to the value adjustment board and that he desires to pay the taxes on the current tax roll. If the property owner makes such a waiver, the property appraiser shall advise the tax collector who shall proceed under subsection 12D-13.006(6), F.A.C.

(b) The property owner may refuse to waive the right to petition the value adjustment board at which time the property appraiser shall notify the proper owner and tax collector that the correction shall be placed on the current year’s tax roll and also at such time as the subsequent year’s tax roll is prepared, the property owner shall have the right to file a petition contesting the corrected assessment.

(c) If the value adjustment board has adjourned for the year or the time for filing petitions has elapsed, a back assessment shall be considered made within the calendar year if, prior to the end of the calendar year, a signed Form DR-409, Certificate of Correction of Tax Roll or a supplemental assessment roll is tendered to the tax collector and a notice of proposed property taxes with notice of the right to petition the next scheduled value adjustment board is mailed or delivered to the property owner.

(11) Double Assessments. When a tax collector informs a property appraiser pursuant to subsection 12D-13.006(10), F.A.C., that any property has been assessed more than once, the property appraiser shall search the official records of the county to determine the correct property owner and the correct assessment. The property appraiser shall then certify to the tax collector the assessment which is correct and, provided the taxes have not been paid, the proper amount of tax due and payable.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.155, 194.011(1), 193.114, 196.011, 197.122, 197.123, 197.131, 197.182, 197.323, 197.443 FS. History–New 12-7-76, Formerly 12D-8.21, Amended 12-10-92, 12-27-94, 12-25-96, 12-31-98, 1-16-06.

12D-8.022 Reporting of Fiscal Data by Fiscally Constrained Counties to the Department of Revenue.

(1) This rule applies to counties that meet the fiscally constrained definition in Section 218.67(1), F.S. Under Sections 218.12 and 218.125, F.S., these counties are required to apply for a distribution of funds appropriated by the Legislature for each of the following purposes:

(a) Offsetting reductions in property tax revenues occurring as a direct result of the implementation of revisions to Article VII, Florida Constitution approved in the special election held on January 29, 2008. These reductions include the additional $25,000 homestead exemption, the $25,000 tangible personal property exemption, homestead assessment difference transferability, and the 10 percent assessment increase limitation on nonhomestead property.

(b) Offsetting reductions in property tax revenues occurring as a direct result of the implementation of revisions to ss. 3(f) and 4(b) of Art. VII, Florida Constitution, approved in the general election held in November 2008. These reductions include the exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes.

(2) An application must be filed with the Department of Revenue on Form DR-420FC, Distribution to Fiscally Constrained Counties Application, incorporated by reference in Rule 12D-16.002, F.A.C.

(3) Each fiscally constrained county must provide the completed form to the Department of Revenue by November 15 each year. The form must be prepared by the county property appraiser. The following is a summary of the information required on the form:

(a) An estimate of the reduction in taxable value for all county government taxing jurisdictions directly attributable to revisions to Article VII, Florida Constitution approved in the special election held on January 29, 2008. This estimate must be based on values comparable to those certified on Form DR-420, incorporated by reference in Rule 12D-16.002, F.A.C.;

(b) An estimate of the reduction in taxable value for all county government taxing jurisdictions directly attributable to revisions to ss. 3(f) and 4(b) of Art. VII, Florida Constitution, approved in the general election held in November 2008. This estimate must be based on values comparable to those certified on Form DR-420;

(c) Millage rates for all county government taxing jurisdictions as included on the tax roll extended according to Section 193.122, F.S., for all these jurisdictions for both the current and prior year;

(d) Rolled-back rates, if available, for each jurisdiction determined as provided in Section 200.065, F.S., and included on Form DR-420 by each taxing jurisdiction;

(e) Maximum millage rates, if available, for each jurisdiction that could have been levied by a majority vote as included on Form DR-420MM, Maximum Millage Levy Calculation – Final Disclosure, by each taxing jurisdiction. Form DR-420MM is incorporated by reference in Rule 12D-16.002, F.A.C.

(4) The calculation of each distribution of appropriated funds must include both operating and debt service levies, including millages levied for two years or less under Section 9(b), Article VII, Florida Constitution.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 218.12, 218.125, 218.67 FS. History–New 11-1-12.

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CHAPTER 12D-9
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12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.

(1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.

(2) These rights include:

(a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;

(b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;

(c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;

(d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the board;

(e) The right to authorize another person to file a board petition on the taxpayer's property assessment;

(f) The right, regardless of whether the petitioner initiates the evidence exchange, to receive from the property appraiser a copy of the current property record card containing information relevant to the computation of the current assessment, with confidential information redacted. This includes the right to receive such property record card when the property appraiser receives the

petition from the board clerk, at which time the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain it online;

(g) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing;

(h) The right to reschedule a hearing a single time for good cause, as described in this chapter;

(i) The right to appear at a hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law, and the right to be notified of this right on the notice of hearing;

(j) The right to be notified of the date of certification of the county's tax rolls;

(k) The right to represent himself or herself or to be represented by another person who is authorized by the taxpayer to represent the taxpayer before the board;

(l) The right, in counties that use special magistrates, to a hearing conducted by a qualified special magistrate appointed and scheduled for hearings in a manner in which the board, board attorney, and board clerk do not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year;

(m) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;

(n) The right to have witnesses sworn and to cross-examine the witnesses;

(o) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.034, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;

(p) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;

(q) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;

(r) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and,

(s) The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable non-homestead property.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301, 195.002, 195.027, 195.084, 196.151, 196.193, 196.194 FS. History–New 3-30-10, Amended 9-19-17, 8-27-26.

12D-9.002 Informal Conference Procedures.

(1) Any taxpayer who objects to the assessment placed on his or her property, including the assessment of homestead property at less than just value, shall have the right to request an informal conference with the property appraiser.

(2) The property appraiser or a member of his or her staff shall confer with the taxpayer regarding the correctness of the assessment.

(3) At the conference, the taxpayer shall present facts that he or she considers supportive of changing the assessment and the property appraiser or his or her representative shall present facts that the property appraiser considers to be supportive of the assessment.

(4) The request for an informal conference is not a prerequisite to administrative or judicial review of property assessments. Requesting or participating in an informal conference does not extend the petition filing deadline. A taxpayer may file a petition while seeking an informal conference in order to preserve his or her right to an administrative hearing.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.003 Definitions.

(1) "Agent" means any person who is authorized by the taxpayer to file a petition with the board and represent the taxpayer in board proceedings on the petition. The term "agent" means the same as the term "representative."

(2) "Board" means the local value adjustment board.

(3) "Clerk" means the clerk of the local value adjustment board.

(4) "Department," unless otherwise designated, means the Department of Revenue.

(5) "Hearing" means any hearing relating to a petition before a value adjustment board or special magistrate, regardless of whether the parties are physically present or telephonic or other electronic media is used to conduct the hearing, but shall not include a proceeding to act upon, consider or adopt special magistrates' recommended decisions at which no testimony or comment is taken or heard from a party.

(6) "Petition" means a written request for a hearing, filed with a board by a taxpayer or an authorized person. A petition is subject to format and content requirements, as provided in Rule 12D-9.015, F.A.C. The filing of a petition is subject to timing requirements, as provided in this rule chapter.

(7) "Petitioner" means the taxpayer or the person authorized by the taxpayer to file a petition on the taxpayer's behalf and represent the taxpayer in board proceedings on the petition.

(8) "Representative" means any person who is authorized by the taxpayer to file a petition with the board and represent the taxpayer in board proceedings on the petition. The term "representative" means the same as the term "agent."

(9) "Taxpayer" means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder, and includes exempt owners of property, for purposes of this chapter.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 192.001, 194.011, 194.013, 194.015, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-19-17, Technical Change 1-29-26.

12D-9.004 Composition of the Value Adjustment Board.

(1) Every county shall have a value adjustment board which consists of:

(a) Two members of the governing body of the county, elected by the governing body from among its members, one of whom shall be elected as the chair of the value adjustment board;

(b) One member of the school board of the county, elected by the school board from among its members; and,

(c) Two citizen members:

1. One who owns homestead property in the county appointed by the county's governing body,

2. One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service,

own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.

3. Citizen members must not be:

a. A member or employee of any taxing authority in this state,

b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.

4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

(2)(a) Each elected member of the value adjustment board shall serve on the board until he or she is replaced by a successor elected by his or her respective governing body or school board or is no longer a member of the governing body or school board of the county.

(b) When an elected member of the value adjustment board ceases being a member of the governing body or school board whom he or she represents, that governing body or school board must elect a replacement.

(c) When the citizen member of the value adjustment board appointed by the governing body of the county is no longer an owner of homestead property within the county, the governing body must appoint a replacement.

(d) When the citizen member appointed by the school board is no longer an owner of a business occupying commercial space located within the school district, the school board must appoint a replacement.

(3)(a) At the same time that it selects a primary member of the value adjustment board, the governing body or school board may select an alternate to serve in place of the primary member as needed. The method for selecting alternates is the same as that for selecting the primary members.

(b) At any time during the value adjustment board process the chair of the county governing body or the chair of the school board may appoint a temporary replacement for its elected member of the value adjustment board or for a citizen member it has appointed to serve on the value adjustment board.

(4)(a) To have a quorum of the value adjustment board, the members of the board who are present must include at least:

1. One member of the governing body of the county,

2. One member of the school board; and,

3. One of the two citizen members.

(b) The quorum requirements of Section 194.015, F.S., may not be waived by anyone, including the petitioner.

(5) The value adjustment board cannot hold its organizational meeting until all members of the board are appointed, even if the number and type of members appointed are sufficient to constitute a quorum. If board legal counsel has not been previously appointed for that year, such appointment must be the first order of business.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015 FS. History–New 3-30-10, Amended 9-19-17, Technical Change 1-29-26.

12D-9.005 Duties of the Board.

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in Section 194.011(1), F.S.; however, no board hearing shall be held before approval of all or any part of the county's assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to Section 194.011(3), F.S.,

2. Hearing complaints relating to homestead exemptions as provided for under Section 196.151, F.S.,

3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under Section 196.011, F.S.,

4. Hearing appeals concerning ad valorem tax deferrals and classifications, or

5. Hearing appeals from determinations that a change of ownership under Section 193.155(3), F.S., a change of ownership or control under Section 193.1554(5) or 193.1555(5), F.S., or a qualifying improvement under Section 193.1555(5), F.S., has occurred.

(b) The board may not meet earlier than July 1 to hear appeals pertaining to the denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, deferrals, and refunds due to catastrophic events based on the statutory criteria in Section 197.319, F.S.

(c) The board shall remain in session until its duties are completed concerning all assessment rolls or parts of assessment rolls. The board may temporarily recess, but shall reconvene when necessary to hear petitions, complaints, or appeals and disputes filed upon the roll or portion of the roll when approved. The board shall make its decisions timely so that the board clerk may observe the requirement that such decisions shall be issued within 20 calendar days of the last day the board is in session pursuant to Section 194.034, F.S.

(2)(a) Value adjustment boards may have additional internal operating procedures, not rules, that do not conflict with, change, expand, suspend, or negate the rules adopted in this rule chapter or other provisions of law, and only to the extent indispensable for the efficient operation of the value adjustment board process. The board may publish fee schedules adopted by the board.

(b) These internal operating procedures may include methods for creating the verbatim record, provisions for parking by participants, assignment of hearing rooms, compliance with the Americans with Disabilities Act, and other ministerial type procedures.

(c) The board shall not provide notices or establish a local procedure instructing petitioners to contact the property appraiser’s or tax collector’s office or any other agency with questions about board hearings or procedures. The board, board legal counsel, board clerk, special magistrate or other board representative shall not otherwise enlist the property appraiser’s or tax collector’s office to perform administrative duties for the board. Personnel performing any of the board’s duties shall be independent of the property appraiser’s and tax collector’s office. This section shall not prevent the board clerk or personnel performing board duties from referring petitioners to the property appraiser or tax collector for issues within the responsibility of the property appraiser or tax collector. This section shall not prevent the property appraiser from providing data to assist the board clerk with the notice of tax impact.

(3) The board must ensure that all board meetings are duly noticed under Section 286.011, F.S., and are held in accordance with the law.

(4) Other duties of value adjustment boards are set forth in other areas of Florida law. Value adjustment boards shall perform all duties required by law and shall abide by all limitations on their authority as provided by law.

(5) Failure on three occasions with respect to any single tax year for the board to convene at the scheduled time of meetings of the board is grounds for removal from office by the Governor for neglect of duties.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319 FS. History–New 3-30-10, Amended 9-19-17, 01-01-23.

12D-9.006 Clerk of the Value Adjustment Board.

(1) The clerk of the governing body of the county shall be the clerk of the value adjustment board.

(2) The board clerk may delegate the day to day responsibilities for the board to a member of his or her staff, but is ultimately responsible for the operation of the board.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 192.001, 194.011, 194.015, 194.032 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.007 Role of the Clerk of the Value Adjustment Board.

(1) It is the board clerk's responsibility to verify through board legal counsel that the value adjustment board meets all of the requirements for the organizational meeting before the board or special magistrates hold hearings. If the board clerk determines that any of the requirements were not met, he or she shall contact the board legal counsel or the chair of the board regarding such deficiencies and cancel any scheduled hearings until such time as the requirements are met.

(2) The board clerk shall make petition forms available to the public upon request.

(3) The board clerk shall receive and acknowledge completed petitions and promptly furnish a copy of all completed and timely filed petitions to the property appraiser or tax collector. Alternatively, the property appraiser or the tax collector may obtain the relevant information from the board clerk electronically.

(4) The board clerk shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. If the petitioner has indicated on the petition an estimate of the amount of time he or she will need to present and argue the petition, the board clerk must take this estimate into consideration when scheduling the hearing.

(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.

(6) If an incomplete petition, which includes a petition not accompanied by the required filing fee, is received within the time required, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days from the date notification is mailed. Such petition shall be timely if completed and filed, including payment of the fee if previously unpaid within the time frame provided in the board clerk's notice of incomplete petition.

(7) In counties with a population of more than 75,000, the board clerk shall provide notification annually to qualified individuals or their professional associations of opportunities to serve as special magistrates.

(8) The board clerk shall ensure public notice of and access to all hearings. Such notice shall contain a general description of the locations, dates, and times hearings are being scheduled. This notice requirement may be satisfied by making such notice available on the board clerk's website. Hearings must be conducted in facilities that are clearly identified for such purpose and are freely accessible to the public while hearings are being conducted. The board clerk shall assure proper signage to identify such facilities.

(9) The board clerk shall schedule hearings to allow sufficient time for evidence to be presented and considered and to allow for hearings to begin at their scheduled time. The board clerk shall advise the chair of the board if the board's tentative schedule for holding hearings is insufficient to allow for proper scheduling.

(10) The board clerk shall timely notify the parties of the decisions of the board so that such decisions shall be issued within 20 calendar days of the last day the board is in session pursuant to Section 194.034, F.S., and shall otherwise notify the property appraiser or tax collector of such

decision. Notification of the petitioner must be by first class mail or by electronic means as set forth in Section 194.034(2) or 192.048, F.S. In counties using special magistrates, the board clerk shall also make available to both parties as soon as practicable a copy of the recommended decision of the special magistrate by mail or electronic means. No party shall have access to decisions prior to any other party.

(11) After the value adjustment board has decided all petitions, complaints, appeals and disputes, the board clerk shall make public notice of the findings and results of the board in the manner prescribed in Section 194.037, F.S., and by the department.

(12) The board clerk is the official record keeper for the board and shall maintain a record of the proceedings which shall consist of:

(a) All filed documents;

(b) A verbatim record of any hearing;

(c) All tangible exhibits and documentary evidence presented;

(d) Any meeting minutes; and,

(e) Any other documents or materials presented on the record by the parties or by the board or special magistrate.

The record shall be maintained for four years after the final decision has been rendered by the board, if no appeal is filed in circuit court or for five years if an appeal is filed, or, if requested by one of the parties, until the final disposition of any subsequent judicial proceeding relating to the property.

(13) The board clerk shall make available to the public copies of all additional internal operating procedures and forms of the board or special magistrates described in Rule 12D-9.005, F.A.C., and shall post any such procedures and forms on the board clerk's website, if any. Making materials available on a website is sufficient; however, provisions shall be made for persons that have hardship. Such materials shall be consistent with Department rules and forms.

(14) The board clerk shall provide notification of appeals or value adjustment board petitions taken with respect to property located within a municipality to the chief executive officer of each municipality as provided in Section 193.116, F.S. The board clerk shall also publish any notice required by Section 196.194, F.S.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 192.048, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022 FS. History–New 3-30-10, Amended 6-14-16, 3-13-17, 9-19-17, Technical Change 1-29-26.

12D-9.008 Appointment of Legal Counsel to the Value Adjustment Board.

(1) Each value adjustment board must appoint private legal counsel to assist the board.

(2) This legal counsel must be an attorney in private practice. The use of an attorney employed by government is prohibited. Counsel must have practiced law for over five years and meet the requirements of Section 194.015, F.S.

(3) An attorney may represent more than one value adjustment board.

(4) An attorney may represent a value adjustment board, even if another member of the attorney's law firm represents one of the enumerated parties so long as the representation is not before the value adjustment board.

(5) Legal counsel should avoid conflicts of interest or the appearance of a conflict of interest in their representation.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.009 Role of Legal Counsel to the Board.

(1) The board legal counsel shall have the responsibilities listed below consistent with the provisions of law.

(a) The primary role of the board legal counsel shall be to advise the board on all aspects of the value adjustment board review process to ensure that all actions taken by the board and its appointees meet the requirements of law.

(b) Board legal counsel shall advise the board in a manner that will promote and maintain a high level of public trust and confidence in the administrative review process.

(c) The board legal counsel is not an advocate for either party in a value adjustment board proceeding, but instead ensures that the proceedings are fair and consistent with the law.

(d) Board legal counsel shall advise the board of the actions necessary for compliance with the law.

(e) Board legal counsel shall advise the board regarding:

1. Composition and quorum requirements;

2. Statutory training and qualification requirements for special magistrates and members of the board;

3. Legal requirements for recommended decisions and final decisions;

4. Public meeting and open government laws; and,

5. Any other duties, responsibilities, actions or requirements of the board consistent with the laws of this state.

(f) Board legal counsel shall review and respond to written complaints alleging noncompliance with the law by the board, special magistrates, board clerk, and the parties. The legal counsel shall send a copy of the complaint along with the response to the department. This section does not refer to routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail, fax or email to:

Department of Revenue
Property Tax Oversight Program
Attn.: Director
P.O. Box 3000
Tallahassee, FL 32315-3000
Fax Number: (850) 488-9482
Email Address: VAB@floridarevenue.com.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015, 213.05 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve. When appointing special magistrates, the board, board attorney, and board clerk shall not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year. The process for review of complaints of bias, prejudice, or conflict of interest regarding the actions of a special magistrate shall be as provided in subsection 12D-9.022(4), F.A.C.

(2) In counties with populations of 75,000 or less, the value adjustment board shall have the option of using special magistrates. The department shall make available to such counties a list of qualified special magistrates.

(3) A person does not have to be a resident of the county in which he or she serves as a special magistrate.

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.

(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

1. A special magistrate appointed to hear issues of exemptions, classifications, portability assessment difference transfers, changes of ownership under Section 193.155(3), F.S., changes of ownership or control under Section 193.1554(5), or 193.1555(5), F.S., or a qualifying improvement determination under Section 193.1555(5), F.S., must be a member of The Florida Bar, must have at least five years of experience in the area of ad valorem taxation, and must receive training provided by the department. Alternatively, a member of The Florida Bar with at least three years of experience in ad valorem taxation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

2. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser, must have at least five years of experience in real property valuation, and must receive training provided by the department. Alternatively, a state certified real estate appraiser with at least three years of real estate valuation experience and who has completed board training provided by the department including the examination, may serve as a special magistrate. A real property valuation special magistrate must be certified under Chapter 475, Part II, F.S.

a. A Florida certified residential appraiser appointed by the value adjustment board shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.

b. A Florida certified general appraiser appointed by the value adjustment board may hear petitions on the just valuation of any type of real property.

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser’s organization, must have at least five years of experience in tangible personal property valuation, and must receive training provided by the department. Alternatively, a designated member of a nationally recognized appraiser’s organization with at least three years of experience in tangible personal property valuation and who has completed board training provided by the department including the examination, may serve as a special magistrate.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate’s qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17, Technical Change 1-29-26.

12D-9.011 Role of Special Magistrates to the Value Adjustment Board.

(1) The role of the special magistrate is to conduct hearings, take testimony and make recommendations to the board regarding petitions filed before the board. In carrying out these duties the special magistrate shall:

(a) Accurately and completely preserve all testimony, documents received, and evidence admitted for consideration;

(b) At the request of either party, administer the oath upon the property appraiser or tax collector, each petitioner and all witnesses testifying at a hearing;

(c) Conduct all hearings in accordance with the rules prescribed by the department and the laws of the state; and,

(d) Make recommendations to the board which shall include proposed findings of fact, proposed conclusions of law, and the reasons for upholding or overturning the determination of the property appraiser or tax collector, also see Rule 12D-9.030, F.A.C.

(2) The special magistrate shall perform other duties as set out in the rules of the department and other areas of Florida law, and shall abide by all limitations on the special magistrate's authority as provided by law.

(3) When the special magistrate determines that the property appraiser did not establish a presumption of correctness, or determines that the property appraiser established a presumption of correctness that is overcome, as provided in Rule 12D-9.027, F.A.C., and the record contains competent substantial evidence for establishing value, an appraiser special magistrate is required to establish a revised value for the petitioned property. In establishing the revised value when authorized by law, the board or special magistrate is not restricted to any specific value offered by the parties.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 195.022 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.012 Training of Special Magistrates, Value Adjustment Board Members, and Legal Counsel.

(1) The department shall provide and conduct training for special magistrates at least once each state fiscal year available in at least five locations throughout the state. Such training shall emphasize:

(a) The law that applies to the administrative review of assessments;

(b) Taxpayer rights in the administrative review process;

(c) The composition and operation of the value adjustment board;

(d) The roles of the board, board clerk, board legal counsel, special magistrates, and the property appraiser or tax collector and their staff;

(e) Procedures for conducting hearings;

(f) Administrative reviews of just valuations, classified use valuations, property classifications, exemptions, and portability assessment differences;

(g) The review, admissibility, and consideration of evidence;

(h) Requirements for written decisions; and,

(i) The department's standard measures of value, including the guidelines for real and tangible personal property.

(2) The training shall be open to the public.

(3) Before any hearings are conducted, in those counties that do not use special magistrates, all members of the board or the board's legal counsel must receive the training, including any updated modules, before conducting hearings, but need not complete the training examinations, and shall provide a statement acknowledging receipt of the training to the board clerk.

(4)(a) Each special magistrate that has five years of experience and, in those counties that do not use special magistrates, each board member or the board legal counsel must receive the training, including any updated modules, before conducting hearings, but need not complete the training examinations, and shall provide a statement acknowledging receipt of the training to the board clerk.

(b) Each special magistrate that has three years of experience must complete the training including any updated modules and examinations, and receive from the department a certificate of completion, before conducting hearings and shall provide a copy of the certificate of completion of the training and examinations, including any updated modules, to the board clerk.

(5) The department's training is the official training for special magistrates regarding administrative reviews. The board clerk and board legal counsel may provide orientation to the special magistrates relating to local operating or ministerial procedures only. Such orientation meetings shall be open to the public for observation. This does not prevent board legal counsel from giving legal advice; however, to the fullest extent practicable, such legal advice should be in writing and public record. For requirements for decisions specifically based on legal advice see subsection 12D-9.030(6) and paragraph 12D-9.032(1)(b), F.A.C.

(6) Meetings or orientations for special magistrates, for any instructional purposes relating to procedures for hearings, handling or consideration of petitions, evidence, worksheets, forms, decisions or related computer files, must be open to the public for observation. Such meetings or orientations must be reasonably noticed to the public in the same manner as an organizational meeting of the board, or posted as reasonable notice on the board clerk's website.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 195.022, 195.084 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.013 Organizational Meeting of the Value Adjustment Board.

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) Introduce the members of the board and provide contact information;

(b) Introduce the board clerk or any designee of the board clerk and provide the board clerk's contact information;

(c) Appoint or ratify the private board legal counsel. At the meeting at which board counsel is appointed, this item shall be the first order of business;

(d) Appoint or ratify special magistrates, if the board will be using them for that year;

(e) Make available to the public, special magistrates and board members, Rule Chapter 12D-9, F.A.C., containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates (if applicable), and the associated forms that have been adopted by the department;

(f) Make available to the public, special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and decisions;

(g) Make available to the public, special magistrates and board members the requirements of Florida's Government in the Sunshine/open government laws including information on where to obtain the current Government-In-The-Sunshine manual;

(h) Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, attorney general opinions or rules of the department. All local administrative procedures and forms of the board or special magistrates shall be made available to the public and shall be accessible on the board clerk's website, if any;

(i) Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights;

(j) Make available to the public, special magistrates and board members, Rules 12D-51.001, 12D-51.002 and 12D-51.003, F.A.C., and Chapters 192 through 195, F.S., as reference information containing the guidelines and statutes applicable to assessments and assessment administration;

(k) Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed $15; and,

(l) For purposes of this rule, making available to the public means, in addition to having copies at the meeting, the board may refer to a website containing copies of such documents.

(2) The board shall announce the tentative schedule for the value adjustment board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.

(3) The board may hold additional meetings for the purpose of addressing administrative matters.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 286.011, 286.0105 FS. History–New 3-30-10.

12D-9.014 Prehearing Checklist.

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The composition of the board is as provided by law;

(b) Board legal counsel has been appointed as provided by law;

(c) Board legal counsel meets the requirements of Section 194.015, F.S.;

(d) No board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the board;

(e) In a county that does not use special magistrates, either all board members have received the department's training or board legal counsel has received the department's training;

(f) The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with Section 286.011, F.S., and will be or were held in accordance with law;

(g) The department's uniform value adjustment board procedures, consisting of this rule chapter, were made available at the organizational meeting and copies were provided to special magistrates and board members;

(h) The department's uniform policies and procedures manual is available on the existing website of the board clerk, if the board clerk has a website;

(i) The qualifications of special magistrates were verified, including that special magistrates received the department's training, and that special magistrates with less than five years of required

experience successfully completed the department's training including any updated modules and an examination, and were certified;

(j) The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates. This provision does not prohibit the board from considering any written complaint filed with respect to a special magistrate by any party or citizen;

(k) The appointment and scheduling of special magistrates for hearings was done in a manner in which the board, board attorney, and board clerk did not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year.

(l) All procedures and forms of the board or special magistrate are in compliance with Chapter 194, F.S., and this rule chapter;

(m) The board is otherwise in compliance with Chapter 194, F.S., and this rule chapter; and,

(n) Notice has been given to the chief executive officer of each municipality as provided in Section 193.116, F.S.

(o)1. The board has ascertained that the board has electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) The board clerk shall notify the board legal counsel and the board chair of any action needed to comply with subsection (1).

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17, 11-2-26.

PART II
PETITIONS; REPRESENTATION OF THE TAXPAYER; SCHEDULING AND NOTICE OF A HEARING; EXCHANGE OF EVIDENCE; WITHDRAWN OR SETTLED PETITIONS; HEARING PROCEDURES; DISQUALIFICATION OR RECUSAL; EX PARTE COMMUNICATION PROHIBITION; RECORD OF THE PROCEEDING; PETITIONS ON TRANSFER OF "PORTABILITY" ASSESSMENT DIFFERENCE; REMANDING ASSESSMENTS; RECOMMENDED DECISIONS; CONSIDERATION AND ADOPTION OF RECOMMENDED DECISIONS; FINAL DECISIONS; FURTHER JUDICIAL PROCEEDINGS

12D-9.015 Petition; Form and Filing Fee.

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) In accordance with Section 194.011(3), F.S., the department is required to prescribe petition forms. The department will not approve any local version of this form that contains substantive content that varies from the department's prescribed form. Any requests under Section 195.022, F.S., or approval from the department to use forms for petitions that are not identical to the department's form shall be by written board action or by written and signed request from the board chair or board legal counsel.

(2) Content of Petition. Petition forms as adopted or approved by the department shall contain the following elements so that when filed with the board clerk they shall:

(a) Describe the property by parcel number;

(b) Be sworn by the petitioner;

(c) State the approximate time anticipated by the petitioner for presenting and arguing his or her petition before the board or special magistrate to be considered by the board clerk as provided in subsection 12D-9.019(1), F.A.C., and may provide dates of nonavailability for scheduling purposes if applicable;

(d) Contain a space for the petitioner to indicate on the petition form that he or she does not wish to be present and argue the petition before the board or special magistrate but would like to have their evidence considered without an appearance;

(e) Contain a statement that the petitioner has the right, regardless of whether the petitioner initiates the evidence exchange, to receive from the property appraiser a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted, along with a statement that when the property appraiser receives the petition, the property appraiser will either send the property record card to the petitioner or notify the petitioner how to obtain the property record card online;

(f)1. Contain a signature field for the taxpayer to sign the petition and a checkbox for the taxpayer to indicate that she or he has authorized a representative to receive or access confidential taxpayer information related to the taxpayer,

2. Contain a checkbox for the taxpayer to indicate that he or she has authorized a compensated or uncompensated representative to act on the taxpayer's behalf,

3. Contain a signature field for an authorized employee or representative to sign the petition, when applicable, along with the authorized employee's or representative's sworn certification under penalty of perjury that he or she has the taxpayer's authorization to file the petition on the taxpayer's behalf together with checkboxes for professional information and spaces for license numbers; and,

4. Contain a signature field for a compensated or uncompensated representative, who is not an employee of the taxpayer or of an affiliated entity, and not an attorney who is a member of The Florida Bar, a real estate appraiser licensed or certified under Chapter 475, Part II, F.S., a real estate broker licensed under Chapter 475, Part I, F.S., or a certified public accountant licensed under Chapter 473, F.S., and contain checkboxes, for a compensated representative to indicate he or she is attaching a power of attorney from the taxpayer, and for an uncompensated representative to indicate he or she is attaching a written authorization from the taxpayer.

(g) If the petition indicates that the taxpayer has authorized a compensated representative, who is not acting as a licensed or certified professional listed in paragraph 12D-9.018(3)(a), F.A.C., to act on the taxpayer's behalf, at the time of filing, the petition must either be signed by the taxpayer or be accompanied by a power of attorney; and,

(h) If the petition indicates that the taxpayer has authorized an uncompensated representative to act on the taxpayer's behalf, at the time of filing, the petition must either be signed by the taxpayer or be accompanied by the taxpayer's written authorization.

(i) Contain a space for the petitioner to indicate if the property is four or less residential units; or other property type; provided the board clerk shall accept the petition even if this space is not filled in; and,

(j) Contain a statement that a tangible personal property assessment may not be contested unless a return required by Section 193.052, F.S., is timely filed.

(3) The petition form shall provide notice to the petitioner that the person signing the petition becomes the agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction

over the taxpayer for the entire value adjustment board proceeding, including any appeals to circuit court of a board decision by the property appraiser or tax collector.

(4) The petition form shall provide notice to the petitioner of his or her right to an informal conference with the property appraiser and that such conference is not a prerequisite to filing a petition nor does it alter the time frame for filing a timely petition.

(5) The department, the board clerk, and the property appraiser or tax collector shall make available to petitioners the blank petition form adopted or approved by the department. The department prescribes the Form DR-486 series, for this purpose, incorporated in Rule 12D-16.002, F.A.C., by reference.

(6) If the taxpayer or representative's name, address, telephone, or similar contact information on the petition changes after filing the petition and before the hearing, the taxpayer or representative shall notify the board clerk in writing.

(7) Filing Fees. By resolution of the value adjustment board, a petition must 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) and 196.011(9), F.S., only a single filing fee may 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 units, parcels, or accounts.

(b) No filing fee shall be required with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

(c) For single joint petitions filed pursuant to Section 194.011(3)(e), (f), or (g), F.S., a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed $5 per unit, parcel, or account, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property owners.

(d) The value adjustment board or its designee shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the Department of Children and Families that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

(e) All filing fees shall be paid to the board clerk at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete.

(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 units or 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 must 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 units, parcels, or accounts by parcel number or account number, with an indication on the petition form showing a joint petition, is sufficient to signify a joint petition.

(9) Persons Authorized to Sign and File Petitions. The following persons may sign and file petitions with the value adjustment board.

(a) The taxpayer may sign and file a petition.

(b) An employee of the taxpayer or of an affiliated entity or a licensed or certified professional listed in paragraph 12D-9.018(3)(a), F.A.C., who the taxpayer has authorized to file a petition and represent the taxpayer and who certifies under penalty of perjury that he or she has the taxpayer's authorization to file a petition on the taxpayer's behalf and represent the taxpayer, may sign and file such a petition that is not signed by the taxpayer and that is not accompanied by the taxpayer's written authorization.

(c) A compensated person, who is not an employee of the taxpayer or of an affiliated entity and who is not acting as a licensed or certified professional listed in paragraph 12D-9.018(3)(a), F.A.C., may sign and file a petition on the taxpayer's behalf if the taxpayer has authorized such person by power of attorney. If the petition is not signed by the taxpayer, such person must provide a copy of the power of attorney to the board clerk at the time the petition is filed. This power of attorney is valid only for representing a single taxpayer in a single assessment year, and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer and must conform to the requirements of Chapter 709, Part II, F.S. A taxpayer may use a Department of Revenue form to grant the power of attorney or may use a different form provided it meets the requirements of Chapter 709, Part II, and Section 194.034(1), F.S. The Department has adopted Form DR-486POA, Power of Attorney for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the power of attorney.

(d) An uncompensated person, who has a taxpayer's signed written authorization to represent the taxpayer, is authorized to sign and file a petition on the taxpayer's behalf if, at the time the petition is filed, such person provides a copy of the taxpayer's written authorization to the board clerk with the petition or the taxpayer's signed written authorization is contained on the petition form. This written authorization is valid only for representing a single taxpayer in a single assessment year and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer. A taxpayer may use a Department of Revenue form to grant the authorization in writing or may use a different form provided it meets the requirements of Section 194.034(1), F.S. The Department has adopted Form DR-486A, Written Authorization for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the written authorization.

(10)(a) If a taxpayer notifies the board that an unauthorized petition has been filed for the taxpayer's property, the board may require the person who filed the petition to provide to the board, before a hearing is held on such petition, the taxpayer's written authorization for the person to file the petition and represent the taxpayer.

(b) If the board finds that an employee or a professional listed in paragraph 12D-9.018(3)(a), F.A.C., knowingly and willfully filed a petition not authorized by the taxpayer, the board shall require such employee or professional to provide to the board clerk, before any petition filed by that employee or professional is heard, the taxpayer's written authorization for the employee or professional to represent the taxpayer. This board requirement shall extend for one year after the board's imposition of the requirement.

(11) If duplicate petitions are filed on the same property, the board clerk shall contact the taxpayer and all petitioners to identify whether a person has the taxpayer's authorization to file a petition and represent the taxpayer, and resolve the issue in accordance with this rule chapter.

(12)(a) The board clerk shall accept for filing any completed petition that is timely submitted on a form approved by the department, with payment if required. If an incomplete petition is received, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days. Such completed petition shall be timely if completed and filed within the time frame provided in the board clerk's notice.

(b) A “completed” petition is one that:

1. Provides information for all the required elements that are displayed on the department’s form;

2. Is accompanied by a power of attorney if required;

3. Is accompanied by written taxpayer authorization if required; and,

4. Is accompanied by the appropriate filing fee if required.

(c) In accepting a petition, the board clerk shall rely on the licensure information provided by a licensed professional representative, the power of attorney provided by an authorized, compensated person, or the written taxpayer authorization provided by an authorized, uncompensated person.

(13) Timely Filing of Petitions. Petitions related to valuation issues may be filed, and must be accepted by the board clerk, at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes. Other petitions may be filed as follows:

(a) With respect to issues involving the denial of an exemption on or before the 30th day following the mailing of the written notification of the denial of the exemption on or before July 1 of the year for which the application was filed;

(b) With respect to issues involving the denial of an agricultural classification application, on or before the 30th day following the mailing of the notification in writing of the denial of the agricultural classification on or before July 1 of the year for which the application was filed;

(c) With respect to issues involving the denial of a high-water recharge classification application on or before the 30th day following the mailing of the notification in writing of the denial of the high-water recharge classification on or before July 1 of the year for which the application was filed;

(d) With respect to issues involving the denial of a historic property used for commercial or certain nonprofit purposes classification application, on or before the 30th day following the mailing of the notification in writing of the denial of the classification on or before July 1 of the year for which the application was filed;

(e) With respect to issues involving the denial of a tax deferral, on or before the 30th day following the mailing of the notification in writing of the denial of the deferral application;

(f) With respect to exemption or classification claims relating to an exemption or classification that is not reflected on the notice of property taxes, including late filed exemption claims, on or before the 25th day following the mailing of the notice of proposed property taxes, or on or before the 30th day following the mailing of the written notification of the denial of the exemption or classification, whichever date is later; and,

(g) With respect to penalties imposed for filing incorrect information relating to tax deferrals for homestead, for recreational and commercial working waterfronts or for affordable rental housing properties, within 30 days after the penalties are imposed.

(14) Late Filed Petitions.

(a) The board may not extend the time for filing a petition. The board is not authorized to set and publish a deadline for late filed petitions. However, the failure to meet the statutory deadline for filing a petition to the board does not prevent consideration of such a petition by the board or special magistrate when the board or board designee determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. “Good cause” means the verifiable showing of extraordinary circumstances, as follows:

1. Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person’s attention to be diverted from filing, or

2. Physical or mental illness, infirmity, or disability that would reasonably affect the petitioner’s ability to timely file, or

3. Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person's attention to be diverted from timely filing, or

4. Any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.

(b) The board clerk shall accept but not schedule for hearing a petition submitted to the board after the statutory deadline has expired, and shall submit the petition to the board or board designee for good cause consideration if the petition is accompanied by a written explanation for the delay in filing. Unless scheduled together or by the same notice, the decision regarding good cause for late filing of the petition must be made before a hearing is scheduled, and the parties shall be notified of such decision.

(c) The board clerk shall forward a copy of completed but untimely filed petitions to the property appraiser or tax collector at the time they are received or upon the determination of good cause.

(d) The board is authorized to, but need not, require good cause hearings before good cause determinations are made. The board or a board designee, which includes the board legal counsel or a special magistrate, shall determine whether the petitioner has demonstrated, in writing, good cause justifying consideration of the petition. If the board or a board designee determines that the petitioner has demonstrated good cause, the board clerk shall accept the petition for filing and so notify the petitioner and the property appraiser or the tax collector.

(e) If the board or a board designee determines that the petitioner has not demonstrated good cause, or if the petition is not accompanied by a written explanation for the delay in filing, the board clerk shall notify the petitioner and the property appraiser or tax collector.

(f) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(l), 194.036, 194.171(2) and 196.151, F.S.).

(15) 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.

(16) When the property appraiser receives the petition from the board clerk, regardless of whether the petitioner initiates the evidence exchange, the property appraiser shall provide to the petitioner a copy of the property record card containing information relevant to the computation of the current assessment, with confidential information redacted. The property appraiser shall provide such property record card to the petitioner either by sending it to the petitioner or by notifying the petitioner how to obtain it online.

(17) The board clerk shall send the notice of hearing such that it will be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail thirty (30) days prior to the day of such scheduled appearance.

(18) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenue.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425 FS. History–New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, Technical Change 9-15-25.

12D-9.016 Filing and Service.

(1) In construing these rules or any order of the board, special magistrate, or a board designee, filing shall mean received by the board clerk during open hours or by the board, special magistrate, or a board designee during a meeting or hearing.

(2)(a) Any hand-delivered or mailed document received by the office of the board clerk after close of business as determined by the board clerk shall be filed the next regular business day.

(b) If the board clerk accepts documents filed by FAX or other electronic transmission, documents received on or after 11:59:59 p.m. of the day they are due shall be filed the next regular business day.

(c) Any document that is required to be filed, served, provided or made available may be filed, served, provided or made available electronically, if the board and the board clerk make such resources available, and no party is prejudiced.

(d) Local procedure may supersede provisions regarding the number of copies that must be provided.

(3) When a party files a document with the board, other than the petition, that party shall serve copies of the document to all parties in the proceeding. When a document is filed that does not clearly indicate it has been provided to the other party, the board clerk, board legal counsel, board members and special magistrates shall inform the party of the requirement to provide to every party or shall exercise care to ensure that a copy is provided to every party, and that no ex parte communication occurs.

(4) Any party who elects to file any document by FAX or other electronic transmission shall be responsible for any delay, disruption, or interruption of the electronic signals and accepts the full risk that the document may not be properly filed with the board clerk as a result.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 195.022, 195.084 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.017 Ex Parte Communication Prohibition.

(1)(a) No participant, including the petitioner, the property appraiser, the board clerk, the special magistrate, a member of a value adjustment board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party shall communicate with a member of the board or the special magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to the other party.

(b) This rule shall not prohibit internal communications among the board clerk, board, special magistrates, and board legal counsel, regarding internal operations of the board and other administrative matters. The special magistrate is specifically authorized to communicate with the board's legal counsel or board clerk on legal matters or other issues regarding a petition.

(2) Any attempt by the property appraiser, tax collector, taxpayer or taxpayer's representative to provide information or discuss issues regarding a petition without the presence of the opposing party before or after the hearing, with a member of the board or the special magistrate shall be immediately placed on the record by the board member or special magistrate.

(3) The ex parte communication shall not be considered by the board or the special magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing to cross-examine, object, or otherwise address the communication.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17, Technical Change 1-29-26.

12D-9.018 Representation of the Taxpayer.

(1) A taxpayer has the right, at the taxpayer's own expense, to be represented before the board by a person described in subsection (3), below. The taxpayer's representative may present testimony and other evidence in support of the petition.

(2) The authorized individual, agent, or legal entity that signs the petition becomes the agent of the taxpayer for the purpose of serving process to obtain jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser or tax collector. However, this does not authorize the individual, agent, or legal entity to receive or access the taxpayer's confidential information without written authorization from the taxpayer.

(3) Subject to the petition filing requirements set forth in this rule chapter, a taxpayer may be represented before the board by one of the persons described in this subsection.

(a)1. An employee of the taxpayer or of an affiliated entity may represent the taxpayer.

2. One of the following professionals may represent the taxpayer:

a. An attorney who is a member of the Florida Bar,

b. A real estate appraiser licensed or certified under Chapter 475, Part II, F.S.,

c. A real estate broker licensed under Chapter 475, Part I, F.S., or

d. A certified public accountant licensed under Chapter 473, F.S.

3. If the taxpayer has authorized an employee or professional, listed in this subsection, to file a petition and represent the taxpayer and the employee or professional certifies under penalty of perjury that he or she has the taxpayer's authorization to file the petition on the taxpayer's behalf and represent the taxpayer, the employee or professional may file a petition that is not signed by the taxpayer and that is not accompanied by the taxpayer's written authorization.

(b) A person who provides to the board clerk at the time the petition is filed a power of attorney authorizing such person to act on the taxpayer's behalf, may represent the taxpayer. The power of attorney is valid only for representing a single taxpayer in a single assessment year, and must identify the parcels or accounts for which the person is authorized to represent the taxpayer and must conform to the requirements of Chapter 709, Part II, F.S. A taxpayer may use a Department of Revenue form to grant the power of attorney or may use a different form, provided it meets the requirements of Chapter 709, Part II, and Section 194.034(1), F.S. The Department has adopted Form DR-486POA, titled Power of Attorney for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the power of attorney.

(c) An uncompensated person who provides to the board clerk at the time the petition is filed, the taxpayer's written authorization for such person to act on the taxpayer's behalf, may represent the taxpayer. This written authorization is valid only for representing a single taxpayer in a single assessment year and must identify the parcels or accounts for which the person is authorized to represent the taxpayer. A taxpayer may use a Department of Revenue form to grant the authorization in writing or may use a different form provided it meets the requirements of Section 194.034(1), F.S. The Department has adopted Form DR-486A, titled Written Authorization for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the written authorization.

(4) The board clerk may require the use of an agent or representative number to facilitate scheduling of hearings as long as such use is not inconsistent with this rule chapter.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.013, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-19-17, Technical Change 1-29-26.

12D-9.019 Scheduling and Notice of a Hearing.

(1)(a) The board clerk shall prepare a schedule of appearances before the board or special magistrates based on timely filed petitions, and shall notify each petitioner of the scheduled time of appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. The board clerk may electronically send this notification to the petitioner, if the petitioner indicates on his or her petition this means of communication for receiving notices, materials, and communications.

(b) When scheduling hearings, the board clerk shall consider:

1. The anticipated amount of time if indicated on the petition,

2. The experience of the petitioner,

3. The complexity of the issues or the evidence to be presented,

4. The number of petitions/parcels to be heard at a single hearing,

5. The efficiency or difficulty for the petitioner of grouping multiple hearings for a single petitioner on the same day; and,

6. The likelihood of withdrawals, cancellations of hearings or failure to appear.

(c) Upon request of a party, the board clerk shall consult with the petitioner and the property appraiser or tax collector to ensure that, within the board clerk's judgment, an adequate amount of time is provided for presenting and considering evidence.

(d) In scheduling hearings before specific special magistrates, the board, board attorney, and board clerk shall not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year.

(e) In those counties that use special magistrates, after an attorney special magistrate has produced a recommended decision on a determination that a change of ownership under Section 193.155(3), F.S., a change of ownership or control under Section 193.1554(5) or 193.1555(5), F.S., or a qualifying improvement under Section 193.1555(5), F.S., has occurred, the petition shall be scheduled for a hearing before a real property valuation special magistrate for an administrative review of the value(s), unless the petitioner waives administrative review of the value. The clerk must notify the petitioner and property appraiser of the scheduled time in the manner described in this rule. This hearing is subject to the single time reschedule for good cause as provided in this rule. In counties that do not use special magistrates the board may proceed directly to a valuation hearing where properly noticed as provided in this rule.

(2) No hearing shall be scheduled related to valuation issues prior to completion by the governing body of each taxing authority of the public hearing on the tentative budget and proposed millage rate.

(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. The Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. This form is for use in noticing in person hearings as well as hearings using electronic or other communication equipment. If a notice is sent under this rule for a hearing using electronic or other communication equipment, it is unnecessary to send a Form DR-481REM

under Rule 12D-9.026, F.A.C., with the same hearing information.

(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, however, if the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time shall be indicated on the notice;

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 a single time for good cause as defined in Section 194.032(2)(a), F.S.;

9. A statement that Section 194.032(2)(a), F.S., defines "good cause" as circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing;

10. Instructions on bringing copies of evidence;

11. Any information necessary to comply with federal or state disability or accessibility acts;

12. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure;

13. A checkbox that the clerk will check and that when checked signifies, when it is known at the time of sending the notice, that the hearing will be conducted using electronic or other communication equipment and states:

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

14. A space in which, if the checkbox is checked, the clerk will identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at ( )"

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

15. A checkbox which when checked signifies this county has opted out of participating in

hearings conducted using electronic or other communication equipment;

16. Information on how to make a written request that the hearing be held using electronic or other communication equipment;

17. Information on requirements for written requests for such hearings;

18. Information on where to send a written request that the hearing be held using electronic or other communication equipment.

19. The notice shall also contain the following statements:

"If this notice indicates that the hearing will be conducted by video conference, you may request an in person hearing."

"If this notice indicates that the hearing will be conducted by telephone, you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable."

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. If the notice indicates the hearing will be conducted by telephone and the petitioner requests to appear by video conference, the clerk shall accommodate the request if such technology is available and practicable. The board may maintain information about the availability of video conference hearings on its website. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) Each party may reschedule the hearing a single time for good cause by submitting a written request to the board clerk before the scheduled appearance or as soon as practicable. As used in this subsection, the term "good cause" is defined in Section 194.032(2)(a), F.S.

(a) The board clerk shall ascertain if the opposing party has been furnished a copy of the request, and if not, shall furnish the request to the opposing party. The board clerk shall promptly forward the reschedule request to the board or a board designee to make a determination as to good cause; for this determination, the board designee includes the board clerk, board legal counsel or a special magistrate.

(b) The board or board designee shall grant the hearing reschedule for any request that qualifies under Section 194.032(2)(a), F.S. The board or board designee may act upon the request based on its face and whether it meets the provisions for good cause on its face.

(c) If the board or a board designee determines that the request does not show good cause, the request will be denied and the board may proceed with the hearing as scheduled.

(d) If the board or a board designee determines that the request demonstrates good cause, the request will be granted.

(e) Requests to reschedule shall be processed without delay and the processing shall be accelerated where necessary to ensure, if possible, that the parties are provided notice of the determination before the original hearing time.

(f) The board clerk shall give prompt notice to the parties of the determination as to good cause. Form DR-485WCN, Value Adjustment Board – Clerk's Notice, is designated and may be used for this purpose. Form DR-485WCN is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(g) If good cause is found, the clerk shall give immediate notice of cancellation of the hearing and shall proceed as provided in paragraph (h).

(h) The clerk must receive any notice of conflict dates submitted by a party before notice of a rescheduled hearing is sent to both parties or before expiration of any period allowed by the clerk or board to both parties for such submittal.

(i) The clerk must reschedule considering conflict dates received and should accommodate a notice of conflict dates when any associated delay will not be prejudicial to the board's performance of its functions in the taxing process.

(j) The board clerk is responsible for notifying the parties of any rescheduling and will issue a notice of hearing with the new hearing date which shall, if possible, be the earliest date that is convenient for all parties.

(k) When rescheduling hearings under this rule, if the parties are unable to agree on an earlier date, the board clerk is authorized to schedule the hearing and send a notice of such hearing by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on the petition Form DR-486, so that the notice shall be received by the petitioner no less than fifteen (15) calendar days prior to the day of such scheduled appearance, unless this notice is waived by both parties.

(l) The clerk is authorized to inquire if a party wants their evidence considered in the event of their absence from the hearing.

(m) The clerk is authorized to ask the parties if they will waive the 15 days' notice for rescheduled hearings; however, the parties are not required to do so.

(n) A party must not assume the request to reschedule has been granted until notified by the clerk.

(5) If a hearing is rescheduled by a party, the board clerk must notify the petitioner of the rescheduled time in the manner referenced in subsection (3), so that the notice shall be received no less than fifteen (15) calendar days prior to the day of such rescheduled appearance, unless this notice is waived by both parties.

(6) If a hearing is rescheduled, the deadlines for the exchange of evidence shall be computed from the new hearing date, if time permits.

(7)(a) If a petitioner's hearing does not commence as scheduled, the board clerk is authorized to reschedule the hearing.

(b) In no event shall a petitioner be required to wait more than a reasonable time after the scheduled time to be heard or, if the petition has been scheduled to be heard within a block of time, after the beginning of the block of time. The board clerk is authorized to find that a reasonable time has elapsed based on other commitments, appointments or hearings of the petitioner, lateness in the day, and other hearings waiting to be heard earlier than the petitioner's hearing with the board or special magistrate. If his or her petition has not been heard within a reasonable time, the petitioner may request to be heard immediately. If the board clerk finds a reasonable time has elapsed and petitioner is not heard, the board clerk shall reschedule the petitioner's hearing. A reasonable time must not exceed two hours. After two hours, the petitioner has the right to inform the board chairperson, or the clerk as board designee, that he or she intends to leave. If the petitioner chooses to leave, the petitioner must first inform the board chairperson or clerk that he or she intends to leave. The clerk must not list the petitioner as a no show. If the hearing does not commence within two hours and the petitioner leaves, the clerk must reschedule the hearing.

(c) A rescheduling under this subsection is not a request by a party to reschedule as provided in subsection (4).

(d) A petitioner is not required to wait any length of time as a prerequisite to filing an action in circuit court.

(8) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenue.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17, 11-2-26.

12D-9.020 Exchange of Evidence.

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence. The petitioner may waive rescheduling.

(b) To calculate the fifteen (15) days, the petitioner and 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, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

(2) By agreement of the parties the evidence exchanged under this rule section shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. The petitioner and property appraiser may agree to a different timing and method of exchange. "Provided" means received by the party not later than the time frame provided in this rule section. If either party does not designate a desired manner for receiving information in the evidence exchange, the information shall be provided by U.S. mail. The property appraiser shall provide the information at the address listed on the petition form for the petitioner.

(3) Level of detail on evidence summaries: The summaries of evidence to be presented by witnesses for the petitioner and the property appraiser under this rule section shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.

(4) Hearing procedures: Neither the board nor the special magistrate shall take any general action regarding compliance with this section, but any action on each petition shall be considered on a case by case basis. Any action shall be based on a consideration of whether there has been a substantial noncompliance with this section, and shall be taken at a scheduled hearing and based on evidence presented at such hearing. "General action" means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition.

(5) As the trier of fact, the board or special magistrate may independently rule on the admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History–New 3-30-10, Amended 6-14-16, 4-10-18, 11-2-26.

12D-9.021 Withdrawn or Settled Petitions; Petitions Acknowledged as Correct; Non-Appearance; Summary Disposition of Petitions.

(1) A petitioner may withdraw a petition prior to the scheduled hearing. Form DR-485WI is prescribed by the department for such purpose; however, other written or electronic means may be used. Form DR-485WI is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-485WI shall indicate the reason for the withdrawal as one of the following:

(a) Petitioner agrees with the determination of the property appraiser or tax collector;

(b) Petitioner and property appraiser or tax collector have reached a settlement of the issues;

(c) Petitioner does not agree with the decision or assessment of the property appraiser or tax collector but no longer wishes to pursue a remedy through the value adjustment board process; or

(d) Other specified reason.

(2) The board clerk shall cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter.

(3) If a property appraiser or tax collector agrees with a petition challenging a decision to deny an exemption, classification, portability assessment difference transfer, or deferral, the property appraiser or tax collector shall issue the petitioner a notice granting said exemption, classification, portability assessment difference transfer, or deferral and shall file with the board clerk a notice that the petition was acknowledged as correct. The board clerk shall cancel the hearing upon receiving the notice of acknowledgement and there shall be no further proceeding on the matter acknowledged as correct.

(4) If parties do not file a notice of withdrawal or notice of acknowledgement but indicate the same at the hearing, the board or special magistrate shall so state on the hearing record and shall not proceed with the hearing and shall not issue a decision. If a petition is withdrawn or acknowledged as correct under subsection (1), (2) or (3), or settlement is reached and filed by the parties, at any time before a recommended decision or final board decision is issued, the board, special magistrate or clerk need not issue such decision. The board clerk shall list and report all withdrawals, settlements, acknowledgements of correctness as withdrawn or settled petitions. Settled petitions shall include those acknowledged as correct by the property appraiser or tax collector.

(5) For all withdrawn or settled petitions, a special magistrate shall not produce a recommended decision and the board shall not produce a final decision.

(6) When a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the board or the special magistrate shall not commence or proceed with the hearing and shall produce a decision or recommended decision as described in this section. If the petitioner makes a good cause request before the decision, if no special magistrate is used, or recommended decision, if a special magistrate is used, is issued, the board or board designee shall rule on the good cause request before determining that the decision or recommended decision

should be set aside and that the hearing should be rescheduled, or that the board or special magistrate should issue the decision or recommended decision.

(7) When a petitioner does not appear by the commencement of a scheduled hearing and a good cause request is pending, the board or board designee shall rule on the good cause request before determining that the hearing should be rescheduled or that the board or special magistrate should issue a decision or recommended decision.

(a) If the board or board designee finds good cause for the petitioner's failure to appear, the board clerk shall reschedule the hearing.

(b) If the board or board designee does not find good cause for the petitioner's failure to appear, the board or special magistrate shall issue a decision or recommended decision.

(8) Decisions issued under subsection (6) or (7) shall not be treated as withdrawn or settled petitions and shall contain:

(a) A finding of fact that the petitioner did not appear at the hearing and did not state good cause; and,

(b) A conclusion of law that the relief is denied and the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

(9) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenue.com/property/forms .

Rulemaking Authority 194.011(5), 194.034(1), 194.034, 195.027(1) FS. Law Implemented 193.155, 194.011, 194.032, 194.037 FS. History–New 3-30-10.

12D-9.022 Disqualification or Recusal of Special Magistrates or Board Members.

(1) If either the petitioner or the property appraiser communicates a reasonable belief that a special magistrate does not possess the statutory qualifications in accordance with Sections 194.035 and 475.611(1)(h) and (i), F.S., to conduct a particular proceeding, the basis for that belief shall be included in the record of the proceeding or submitted prior to the hearing in writing to the board legal counsel.

(2)(a) Upon review, if the board or its legal counsel determines that the original special magistrate does not meet the statutory requirements and qualifications, the board or legal counsel shall enter into the record an instruction to the board clerk to reschedule the petition before a different special magistrate to hear or rehear the petition without considering actions that may have occurred during any previous hearing.

(b) Upon review, if the board or its legal counsel determines that the special magistrate does meet the statutory requirements and qualifications, such determination shall be issued in writing and placed in the record, and the special magistrate will conduct the hearing, or, if a hearing was already held, the recommended decision will be forwarded to the board in accordance with these rules.

(3) Board members and special magistrates shall recuse themselves from hearing a petition when they have a conflict of interest or an appearance of a conflict of interest.

(4)(a) If either the petitioner or the property appraiser communicates a reasonable belief that a board member or special magistrate has a bias, prejudice or conflict of interest, the basis for that belief shall be stated in the record of the proceeding or submitted prior to the hearing in writing to the board legal counsel.

(b) If the board member or special magistrate agrees with the basis stated in the record, the board member or special magistrate shall recuse himself or herself on the record. A special magistrate who recuses himself or herself shall close the hearing on the record and notify the board clerk of the recusal. Upon a board member's recusal, the hearing shall go forward if there is a

quorum. Upon a special magistrate's recusal, or a board member's recusal that results in a quorum not being present, the board clerk shall reschedule the hearing.

(c) If the board member or special magistrate questions the need for recusal, the board member or special magistrate shall request an immediate determination on the matter from the board's legal counsel.

(d) Upon review, if the board legal counsel:

1. Determines that a recusal is necessary, the board member or special magistrate shall recuse himself or herself and the board clerk shall reschedule the hearing, or

2. Is uncertain whether recusal is necessary, the board member or special magistrate shall recuse himself or herself and the board clerk shall reschedule the hearing, or

3. Determines the recusal is unnecessary, the board legal counsel shall set forth the basis upon which the request was not based on sufficient facts or reasons.

(e) In a rescheduled hearing, the board or special magistrate shall not consider any actions that may have occurred during any previous hearing on the same petition.

(5) A rescheduling for disqualification or recusal shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), F.S.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.023 Hearings Before Board or Special Magistrates.

(1) Hearing rooms, office space, computer systems, personnel, and other resources used for any of the board's functions shall be controlled by the board through the board clerk of the value adjustment board. The board clerk shall perform his or her duties in a manner to avoid the appearance of a conflict of interest. The board clerk shall not use the resources of the property appraiser's or tax collector's office and shall not allow the property appraiser or tax collector to control or influence any part of the value adjustment board process.

(2) Boards and special magistrates shall adhere as closely as possible to the schedule of hearings established by the board clerk but must ensure that adequate time is allowed for parties to present evidence and for the board or special magistrate to consider the admitted evidence. If the board or special magistrate determines from the petition form that the hearing has been scheduled for less time than the petitioner requested on the petition, the board or special magistrate must consider whether the hearing should be extended or continued to provide additional time.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.022, 195.084 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.024 Procedures for Commencement of a Hearing.

(1) If all parties are present and the petition is not withdrawn or settled, a hearing on the petition shall commence.

(2) The hearing shall be open to the public.

(3) Upon the request of either party, a special magistrate shall swear in all witnesses in that proceeding on the record. Upon such request and if the witness has been sworn in during an earlier hearing, it shall be sufficient for the special magistrate to remind the witness that he or she is still under oath.

(4) Before or at the start of the hearing, the board, the board's designee or the special magistrate shall give a short overview verbally or in writing of the rules of procedure and any administrative issues necessary to conduct the hearing.

(5) Before or at the start of the hearing, unless waived by the parties, the board or special magistrate shall make an opening statement or provide a brochure or taxpayer information sheet that:

(a) States the board or special magistrate is an independent, impartial, and unbiased hearing body or officer, as applicable;

(b) States the board or special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector;

(c) States the hearing will be conducted in an orderly, fair, and unbiased manner;

(d) States that the law does not allow the board or special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; and,

(e) States that the law requires the board or special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.

(6) The board or special magistrate shall ask the parties if they have any questions regarding the verbal or written overview of the procedures for the hearing.

(7) After the opening statement, and clarification of any questions with the parties, the board or special magistrate shall proceed with the hearing. The property appraiser shall indicate for the record his or her determination of just value, classified use value, tax exemption, property classification, or "portability" assessment difference, or deferral or penalties. Under subsection 194.301(1), F.S., in a hearing on just, classified use, or assessed value, the first issue to be considered is whether the property appraiser establishes a presumption of correctness for the assessment. The property appraiser shall present evidence on this issue first.

(8) If at any point in a hearing or proceeding the petitioner withdraws the petition or the parties agree to settlement, the petition becomes a withdrawn or settled petition and the hearing or proceeding shall end. The board or special magistrate shall state or note for the record that the petition is withdrawn or settled, shall not proceed with the hearing, shall not consider the petition, and shall not produce a decision or recommended decision.

(9)(a) If the petitioner does not appear by the commencement of a scheduled hearing, the board or special magistrate shall not commence the hearing and shall proceed under the requirements set forth in subsection 12D-9.021(6), F.A.C., unless:

1. The petition is on a "portability" assessment difference transfer in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsection 12D-9.028(6), F.A.C., or

2. The petitioner has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(b) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk and property appraiser before the hearing. The board clerk shall:

1. Keep the petitioner's evidence as part of the petition file,

2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing, and

3. Give the evidence to the board or special magistrate at the beginning of the hearing.

(10) If the property appraiser or tax collector does not appear by the commencement of a scheduled hearing, except a good cause hearing, the board or special magistrate shall state on the record that the property appraiser or tax collector did not appear at the hearing. Then, the board or special magistrate shall request the petitioner to state for the record whether he or she wants to

have the hearing rescheduled or wants to proceed with the hearing without the property appraiser or tax collector. If the petitioner elects to have the hearing rescheduled, the board clerk shall reschedule the hearing. If the petitioner elects to proceed with the hearing without the property appraiser or tax collector, the board or special magistrate shall proceed with the hearing and shall produce a decision or recommended decision.

(11) In any hearing conducted without one of the parties present, the board or special magistrate must take into consideration the inability of the opposing party to cross-examine the non-appearing party in determining the sufficiency of the evidence of the non-appearing party.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.022, 195.084 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

(1) As part of administrative reviews, the board or special magistrate must:

(a) Review the evidence presented by the parties;

(b) Determine whether the evidence presented is admissible;

(c) Admit the evidence that is admissible, and identify the evidence presented to indicate that it is admitted or not admitted; and,

(d) Consider the admitted evidence.

(2)(a) In these rules, the term "admitted evidence" means evidence that has been admitted into the record for consideration by the board or special magistrate. Board and special magistrate proceedings are not controlled by strict rules of evidence and procedure. Formal rules of evidence shall not apply, but fundamental due process shall be observed and shall govern the proceedings.

(b) For administrative reviews, "relevant evidence" is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, but does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion.

(c) Rebuttal evidence is relevant evidence used solely to disprove or contradict the original evidence presented by an opposing party.

(d) As the trier of fact, the board or special magistrate may independently rule on the admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record. The special magistrate may delay ruling on the question during the hearing and consult with board legal counsel after the hearing.

(3)(a) In a board or special magistrate hearing, the petitioner is responsible for presenting relevant and credible evidence in support of his or her belief that the property appraiser's determination is incorrect. The property appraiser is responsible for presenting relevant and credible evidence in support of his or her determination.

(b) Under Section 194.301, F.S., "preponderance of the evidence" is the standard of proof that applies in assessment challenges. The "clear and convincing evidence" standard of proof no longer applies, starting with 2009 assessments. A taxpayer shall never have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner's hearing, or at a time when the petitioner has been given reasonable notice.

(b) If a party submits evidence to the board clerk prior to the hearing, the board or special magistrate shall not review or consider such evidence prior to the hearing.

(c) In a hearing other than a remote hearing under Rule 12D-9.026, F.A.C., in order to be reviewed by the board or special magistrate, copies of any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. A petitioner does not appear at a hearing on a "portability" assessment difference transfer petition in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsection 12D-9.028(6), F.A.C., or

2. A petitioner has indicated that he or she does not wish to appear at the hearing but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(d) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk before the hearing. The board clerk shall:

1. Keep the petitioner's evidence as part of the petition file,

2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and,

3. Give the evidence to the board or special magistrate at the beginning of the hearing.

(e) The board clerk may provide an electronic system for the filing and retrieval of evidence for the convenience of the parties, but such evidence shall not be considered part of the record and shall not be reviewed by the board or special magistrate until presented at a hearing. Any exchange of evidence should occur between the parties and such evidence is not part of the record until presented by the offering party and deemed admissible at the hearing.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. If the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate.

2. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C.

3. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph.

4. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.

5. A property appraiser shall not present undisclosed evidence that was not supplied to the petitioner as required under the evidence exchange rule, Rule 12D-9.020, F.A.C. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(g) An appraisal report shall not be submitted as evidence in a value adjustment board proceeding in any tax year in which the person who performed the appraisal serves as a special magistrate to that county value adjustment board for the same tax year. Accordingly, in that tax year the board and any special magistrate in that county shall not admit such appraisal report into evidence and shall not consider any such appraisal report.

(5) When testimony is presented at a hearing, each party shall have the right to cross-examine any witness.

(6)(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submittal of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) If additional hearing time is necessary, the hearing must be completed at the date, place, and time agreed upon for presenting the additional evidence to the board or special magistrate for consideration.

(c) In a petition to decrease the just value, the board or special magistrate may not revise the value above the property appraiser's presented value. In a petition to decrease the just value, the following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. The board or special magistrate shall ensure that such additional evidence is limited to a correction of a factual error discovered in the physical attributes of the petitioned property; a change in the property appraiser's judgment is not such a correction and shall not justify an increase in the assessment.

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.

3. Along with the notice of revised proposed assessment, the property appraiser shall provide to the petitioner a copy of the revised property record card containing information relevant to the computation of the revised proposed assessment, with confidential information redacted. The property appraiser shall provide such revised property record card to the petitioner either by sending it to the petitioner or by notifying the petitioner how to obtain it online.

4. A new hearing shall be scheduled and notice of the hearing shall be sent to the petitioner.

5. The evidence exchange procedures in Rule 12D-9.020, F.A.C., shall be available.

6. The back assessment procedure in Section 193.092, F.S., shall be used for any assessment already certified.

(d) In a petition to increase the just value, the property appraiser may provide an increased just value to the petitioner before the hearing or at the hearing. In such case, if the petitioner agrees with the property appraiser's increased just value, the petitioner may settle or withdraw the petition. If the petitioner does not agree with the property appraiser's increased just value, the hearing shall not be canceled on that ground. This provision applies only in petitions to increase the just value. In a petition to increase the just value, the board or special magistrate may not revise the value below the property appraiser's presented value.

(7)(a) The board or special magistrate shall receive, identify for the record, and retain all exhibits presented during the hearing and send them to the board clerk along with the recommended decision or final decision. Upon agreement of the parties, the board clerk is authorized to make an electronic representation of evidence that is difficult to store or maintain.

(b) The board or special magistrate shall have the authority, at a hearing, to ask questions at any time of either party, the witnesses, or board staff. When asking questions, the board or special magistrate shall not show bias for or against any party or witness. The board or special magistrate shall limit the content of any question asked of a party or witness to matters reasonably related, directly or indirectly, to matters already in the record.

(c) Representatives of interested municipalities may be heard as provided in Section 193.116, F.S.

(8) Unless a board or special magistrate determines that additional time is necessary, the board

or special magistrate shall conclude all hearings at the end of the time scheduled for the hearing. If a hearing is not concluded by the end of the time scheduled, the board or special magistrate shall determine the amount of additional time needed to conclude the hearing.

(a) If the board or special magistrate determines that the amount of additional time needed to conclude the hearing would not unreasonably disrupt other hearings, the board or special magistrate is authorized to proceed with conclusion of the hearing.

(b) If the board or special magistrate determines that the amount of additional time needed to conclude the hearing would unreasonably disrupt other hearings, the board or special magistrate shall so state on the record and shall notify the board clerk to reschedule the conclusion of the hearing to a time as scheduled and noticed by the board clerk.

(9) The board or special magistrate shall not be required to make, at any time during a hearing, any oral or written finding, conclusion, decision, or reason for decision. The board or special magistrate has the discretion to determine whether to make such determinations during a hearing or to consider the petition and evidence further after the hearing and then make such determinations.

(10) For purposes of reporting board action on decisions and on the notice of tax impact, the value as reflected on the initial roll shall mean the property appraiser's determination as presented at the commencement of the hearing, or as reduced by the property appraiser during the hearing, or as increased by the property appraiser during the hearing as provided in subsection (6), but before a decision by the board or a recommended decision by the special magistrate. See Rule 12D-9.038, F.A.C.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 6-14-16, 9-19-17, 8-17-21, 11-26-23, 8-27-26.

12D-9.026 Procedures for Conducting a Hearing by Electronic Media.

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing.

(a) Unless the request is made on the petition by checking the appropriate box, the written request must:

1. Contain the petition number and parcel number.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt out, in

accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.), unless the hearing was noticed using Form DR-481 as described in Rule 12D-9.019(3)(b)13. through 14. If the clerk has sent a Form DR-481 providing for the hearing to be conducted using electronic or other communication equipment, it is not necessary to send a Form DR-481REM. However, Form DR-481REM must not be used in lieu of Form DR-481.

(a) The notice must read:

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

(b) The notice must:

1. Contain the petition number;

2. Contain the petitioner's name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at ( )"

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

5. Contain the clerk's telephone number;

6. Contain the clerk's email;

7. Contain the clerk's or deputy's name and signature;

8. Any information necessary to comply with federal or state disability or accessibility acts.

(4)(a) The board must maintain electronic or other communication equipment and procedures to conduct hearings and allow petitioners to appear using the petitioner's selected hearing format. The equipment must be adequate and functional to ensure clear communication among all participants and create the hearing records required by law. The board must also ensure that petitioners are able to submit and transmit evidence in a format that can be received, processed, viewed, printed, and archived.

(b) Petitioners requesting a telephone or video conference hearing are responsible for ensuring they have the necessary connectivity and equipment to appear and participate remotely.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. at least two non-holiday workdays before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Thursday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (".pdf").

(c) The documents must have a cover page which includes:

1. Petition number;
2. Parcel or folio number(s);
3. Petitioner name;
4. Which party is submitting the documents;
5. Telephone number; and
6. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a) The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment to the extent practicable or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided to the extent practicable.

1. A list of hearings must be posted on the board's website, or the clerk must provide hearing information upon request.

2. For hearings using video conference technology, the login information, links and passwords must be posted on the board's website to allow public access via the Internet or the clerk must provide this hearing information on request.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History–New 3-30-10, Amended 11-2-26.

12D-9.027 Process of Administrative Review.

(1) This section sets forth the sequence of general procedural steps for administrative reviews. This order of steps applies to: the consideration of evidence, the development of conclusions, and the production of written decisions. The board or special magistrate shall follow this general sequence in order to fulfill the procedural requirements of Section 194.301, F.S. The following subsections set forth the steps for administrative reviews of:

(a) Just valuations in subsection (2);

(b) Classified use valuations, and assessed valuations of limited increase property, in subsection (3); and,

(c) Exemptions, classifications, and portability assessment transfers in subsection (4).

(2) In administrative reviews of the just valuation of property, the board or special magistrate shall follow this sequence of general procedural steps:

(a) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's just valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's just valuation methodology complies with Section 193.011, F.S., and professionally accepted appraisal practices, including mass appraisal standards, if appropriate.

(b)1. In administrative reviews of just valuations, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

a. The property appraiser's just valuation does not represent just value, or

b. The property appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

2. If one or both of the conditions in subparagraph (b)1., above, are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of just value which cumulatively meets the criteria of Section 193.011, F.S., and professionally accepted appraisal practices.

a. If the hearing record contains competent, substantial evidence for establishing a revised just value, the board or an appraiser special magistrate shall establish a revised just value based only upon such evidence. In establishing a revised just value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised just value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing just value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (b)1., above, the assessment stands.

(3) In administrative reviews of the classified use valuation of property or administrative reviews of the assessed valuation of limited increase property, the board or special magistrate shall follow this sequence of general procedural steps:

(a) Identify the statutory criteria that apply to the classified use valuation of the property or to the assessed valuation of limited increase property, as applicable.

(b) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's classified use or assessed valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's valuation

methodology complies with the statutory criteria that apply to the classified use valuation or assessed valuation, as applicable, of the petitioned property.

(c)1. In administrative reviews of classified use valuations, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

a. The property appraiser's classified use valuation does not represent classified use value; or

b. The property appraiser's classified use valuation is arbitrarily based on classified use valuation practices that are different from the classified use valuation practices generally applied by the property appraiser to comparable property of the same property classification within the same county.

2. If one or both of the conditions in subparagraph (c)1., above, are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of classified use value which cumulatively meets the statutory criteria that apply to the classified use valuation of the petitioned property.

a. If the hearing record contains competent, substantial evidence for establishing a revised classified use value, the board or an appraiser special magistrate shall establish a revised classified use value based only upon such evidence. In establishing a revised classified use value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised classified use value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing classified use value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (c)1., above, the assessment stands.

(d)1. In administrative reviews of assessed valuations of limited increase property, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

a. The property appraiser's assessed valuation does not represent assessed value; or

b. The property appraiser's assessed valuation is arbitrarily based on assessed valuation practices that are different from the assessed valuation practices generally applied by the property appraiser to comparable property within the same county.

2. If one or both of the conditions in subparagraph (d)1., above, are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of assessed value which cumulatively meets the statutory criteria that apply to the assessed valuation of the petitioned property.

a. If the hearing record contains competent, substantial evidence for establishing a revised assessed value, the board or an appraiser special magistrate shall establish a revised assessed value based only upon such evidence. In establishing a revised assessed value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised assessed value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing assessed value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (d)1., above, the assessment stands.

(4) In administrative reviews of exemptions, classifications, and portability assessment transfers, the board or special magistrate shall follow this sequence of general procedural steps:

(a) In the case of an exemption, the board or special magistrate shall consider whether the denial was valid or invalid and shall:

1. Review the exemption denial, and compare it to the applicable statutory criteria in Section 196.193(5), F.S.,

2. Determine whether the denial was valid under Section 196.193, F.S.; and,

3. If the denial is found to be invalid, not give weight to the exemption denial or to any evidence supporting the basis for such denial, but shall instead proceed to dispose of the matter without further consideration in compliance with Section 194.301, F.S.,

4. If the denial is found to be valid, proceed with steps in paragraphs (b) through (g), below.

(b) Consider the admitted evidence presented by the parties.

(c) Identify the particular exemption, property classification, or portability assessment transfer issue that is the subject of the petition.

(d) Identify the statutory criteria that apply to the particular exemption, property classification, or portability assessment difference transfer that was identified as the issue under administrative review.

(e) Identify and consider the essential characteristics of the petitioned property or the property owner, as applicable, based on the statutory criteria that apply to the issue under administrative review.

(f) Identify and consider the basis used by the property appraiser in issuing the denial for the petitioned property.

(g) Determine whether the admitted evidence proves by a preponderance of the evidence that the property appraiser's denial is incorrect and the exemption, classification, or portability assessment transfer should be granted because all of the applicable statutory criteria are satisfied. Where necessary and where the context will permit in these rules, the term "statutory criteria" includes any constitutional criteria that do not require implementation by legislation.

(5) "Standard of proof" means the level of proof needed by the board or special magistrate to reach a particular conclusion. The standard of proof that applies in administrative reviews is called "preponderance of the evidence," which means "greater weight of the evidence."

(6) When applied to evidence, the term "sufficient" is a test of adequacy. Sufficient evidence is admitted evidence that has enough overall weight, in terms of relevance and credibility, to legally justify a particular conclusion. A particular conclusion is justified when the overall weight of the admitted evidence meets the standard of proof that applies to the issue under consideration. The board or special magistrate must determine whether the admitted evidence is sufficiently relevant and credible to reach the standard of proof that applies to the issue under consideration. In determining whether the admitted evidence is sufficient for a particular issue under consideration, the board or special magistrate shall:

(a) Consider the relevance and credibility of the admitted evidence as a whole, regardless of which party presented the evidence;

(b) Determine the relevance and credibility, or overall weight, of the evidence;

(c) Compare the overall weight of the evidence to the standard of proof;

(d) Determine whether the overall weight of the evidence is sufficient to reach the standard of proof; and,

(e) Produce a conclusion of law based on the determination of whether the overall weight of the evidence has reached the standard of proof.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.036, 194.037, 194.301, 195.002, 195.084, 195.096, 196.011, 196.151, 196.193, 197.122 FS. History–New 3-30-10, Technical Change 1-29-26.

12D-9.028 Petitions on Transfer of "Portability" Assessment Difference.

(1) This rule section applies to the review of denials of assessment limitation difference transfers or of the amount of an assessment limitation difference transfer. No adjustment to the just, assessed or taxable value of the previous homestead parcel may be made pursuant to a petition under this rule.

(2) A petitioner may file a petition with the value adjustment board, in the county where the new homestead is located, to petition either a denial of a transfer or the amount of the transfer, on Form DR-486PORT. Form DR-486PORT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Such petition must be filed at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes as provided in Section 194.011, F.S. If only a part of a transfer of assessment increase differential is granted, the notice of proposed property taxes shall function as notice of the taxpayer's right to appeal to the board.

(3) The petitioner may petition to the board the decision of the property appraiser refusing to allow the transfer of an assessment difference, and the board shall review the application and evidence presented to the property appraiser upon which the petitioner based the claim and shall hear the petitioner on behalf of his or her right to such assessment. Such petition shall be heard by an attorney special magistrate if the board uses special magistrates.

(4) This subsection will apply to value adjustment board proceedings in a county in which the previous homestead is located. Any petitioner desiring to appeal the action of a property appraiser in a county in which the previous homestead is located must so designate on Form DR-486PORT.

(5) If the petitioner does not agree with the amount of the assessment limitation difference for which the petitioner qualifies as stated by the property appraiser in the county where the previous homestead property was located, or if the property appraiser in that county has not stated that the petitioner qualifies to transfer any assessment limitation difference, upon the petitioner filing a petition to the value adjustment board in the county where the new homestead property is located, the board clerk in that county shall, upon receiving the petition, send a notice using Form DR-486XCO, to the board clerk in the county where the previous homestead was located, which shall reconvene if it has already adjourned. Form DR-486XCO is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(6)(a) If a cross county petition is filed as described in subsection (5), such notice operates as a timely petition and creates an appeal to the value adjustment board in the county where the previous homestead was located on all issues surrounding the previous assessment differential for the taxpayer involved. However, the petitioner may not petition to have the just, assessed, or taxable value of the previous homestead changed.

(b) The board clerk in the county where the previous homestead was located shall set the petition for hearing and notify the petitioner, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located, and the value adjustment board in that county, and shall hear the petition.

(c) The board clerk in the county in which the previous homestead was located must note and file the petition from the county in which the new homestead is located. No filing fee is required. The board clerk shall notify each petitioner of the scheduled time of appearance. The notice shall be in writing and delivered by regular or certified U.S. mail, or personal delivery, or delivered in the manner requested by the petitioner on Form DR-486PORT, 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 board clerk will have prima facie complied with the requirements of this section

if the notice was deposited in the U.S. mail thirty (30) days prior to the day of such scheduled appearance.

(d) Such petition shall be heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The petitioner may attend such hearing and present evidence, but need not do so. If the petitioner does not appear at the hearing, the hearing shall go forward. The board or special magistrate shall obtain the petition file from the board clerk. The board or special magistrate shall consider deeds, property appraiser records that do not violate confidentiality requirements, and other documents that are admissible evidence. The petitioner may submit a written statement for review and consideration by the board or special magistrate explaining why the "portability" assessment difference should be granted based on applications and other documents and records submitted by the petitioner.

(e) The value adjustment board in the county where the previous homestead was located shall issue a decision and the board clerk shall send a copy of the decision to the board clerk in the county where the new homestead is located.

(f) In hearing the petition in the county where the new homestead is located, that value adjustment board shall consider the decision of the value adjustment board in the county where the previous homestead was located on the issues pertaining to the previous homestead and on the amount of any assessment reduction for which the petitioner qualifies. The value adjustment board in the county where the new homestead is located may not hold its hearing until it has received the decision from the value adjustment board in the county where the previous homestead was located.

(7) This rule does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

(8) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenue.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 195.084 FS. History–New 3-30-10.

12D-9.029 Procedures for Remanding Value Assessments to the Property Appraiser.

(1) The board or appraiser special magistrate shall remand a value assessment to the property appraiser when the board or special magistrate has concluded that:

(a) The property appraiser did not establish a presumption of correctness, or has concluded that the property appraiser established a presumption of correctness that is overcome, as provided in Rule 12D-9.027, F.A.C.; and,

(b) The record does not contain the competent substantial evidence necessary for the board or special magistrate to establish a revised just value, classified use value, or assessed value, as applicable.

(2) An attorney special magistrate shall remand an assessment to the property appraiser for a classified use valuation when the special magistrate has concluded that a property classification will be granted.

(3) The board shall remand an assessment to the property appraiser for a classified use valuation when the board:

(a) Has concluded that a property classification will be granted; and,

(b) Has concluded that the record does not contain the competent substantial evidence necessary for the board to establish classified use value.

(4) The board or special magistrate shall, on the appropriate decision form from the Form DR-485 series, produce written findings of fact and conclusions of law necessary to determine that a remand is required, but shall not render a recommended or final decision until after a continuation hearing is held or waived as provided in subsection (9). The Form DR-485 series is adopted, and

incorporated by reference, in Rule 12D-16.002, F.A.C.

(5) When an attorney special magistrate remands an assessment to the property appraiser for classified use valuation, an appraiser special magistrate retains authority to produce a recommended decision in accordance with law. When an appraiser special magistrate remands an assessment to the property appraiser, the special magistrate retains authority to produce a recommended decision in accordance with law. When the value adjustment board remands an assessment to the property appraiser, the board retains authority to make a final decision on the petition in accordance with law.

(6) For remanding an assessment to the property appraiser, the board or special magistrate shall produce a written remand decision which shall include appropriate directions to the property appraiser.

(7) The board clerk shall concurrently provide, to the petitioner and the property appraiser, a copy of the written remand decision from the board or special magistrate. The petitioner's copy of the written remand decision shall be sent by regular or certified U.S. mail, or by personal delivery, or in the manner requested by the taxpayer on Form DR-486, Petition to the Value Adjustment Board Request for Hearing. Form DR-486 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(8)(a) After receiving a board or special magistrate's remand decision from the board clerk, the property appraiser shall follow the appropriate directions from the board or special magistrate and shall produce a written remand review.

(b) The property appraiser or his or her staff shall not have, directly or indirectly, any ex parte communication with the board or special magistrate regarding the remanded assessment.

(9)(a) Immediately after receipt of the written remand review from the property appraiser, the board clerk shall send a copy of the written remand review to the petitioner by regular or certified U.S. mail or by personal delivery, or in the manner requested by the taxpayer on Form DR-486, and shall send a copy to the board or special magistrate. The board clerk shall retain, as part of the petition file, the property appraiser's written remand review. Together with the petitioner's copy of the written remand review, the board clerk shall send to the petitioner a copy of this rule subsection.

(b) The board clerk shall schedule a continuation hearing if the petitioner notifies the board clerk, within 25 days of the date the board clerk sends the written remand review, that the results of the property appraiser's written remand review are unacceptable to the petitioner and that the petitioner requests a further hearing on the petition. The board clerk shall send the notice of hearing so that it will be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance, as described in subsection 12D-9.019(3), F.A.C. When a petitioner does not notify the board clerk that the results of the property appraiser's written remand review are unacceptable to the petitioner and does not request a continuation hearing, or if the petitioner waives a continuation hearing, the board or special magistrate shall issue a decision or recommended decision. Such decision shall contain:

1. A finding of fact that the petitioner did not request a continuation hearing or waived such hearing; and,

2. A conclusion of law that the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

The petition shall be treated and listed as board action for purposes of the notice required by Rule 12D-9.038, F.A.C.

(c) At a continuation hearing, the board or special magistrate shall receive and consider the property appraiser's written remand review and additional relevant and credible evidence, if any, from the parties. Also, the board or special magistrate may consider evidence admitted at the original hearing.

(10) In those counties that use special magistrates, if an attorney special magistrate has granted a property classification before the remand decision and the property appraiser has produced a remand classified use value, a real property valuation special magistrate shall conduct the continuation hearing.

(11) In no case shall a board or special magistrate remand to the property appraiser an exemption, "portability" assessment difference transfer, or property classification determination.

(12) Copies of all evidence shall remain with the board clerk and be available during the remand process.

(13) In lieu of remand, the board or special magistrate may postpone conclusion of the hearing upon agreement of the parties if the requirements of subsection 12D-9.025(6), F.A.C., are met.

(14) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenue.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 194.301 FS. History–New 3-30-10, Amended 9-19-17, Technical Change 1-29-26.

12D-9.030 Recommended Decisions.

(1) For each petition not withdrawn or settled, special magistrates shall produce a written recommended decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser's determination. Conclusions of law must be based on findings of fact. For each of the statutory criteria for the issue under administrative review, findings of fact must identify the corresponding admitted evidence, or lack thereof. Each recommended decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The special magistrate and board clerk shall observe the petitioner's right to be sent a timely written recommended decision containing proposed findings of fact and proposed conclusions of law and reasons for upholding or overturning the determination of the property appraiser. After producing a recommended decision, the special magistrate shall provide it to the board clerk.

(2) The board clerk shall provide copies of the special magistrate's recommended decision to the petitioner and the property appraiser as soon as practicable after receiving the recommended decision, and if the board clerk:

(a) Knows the date, time, and place at which the recommended decision will be considered by the board, the board clerk shall include such information when he or she sends the recommended decision to the petitioner and the property appraiser; or

(b) Does not yet know the date, time, and place at which the recommended decision will be considered by the board, the board clerk shall include information on how to find the date, time, and place of the meeting at which the recommended decision will be considered by the board.

(3) Any board or special magistrate workpapers, worksheets, notes, or other materials that are made available to a party shall immediately be sent to the other party. Any workpapers, worksheets, notes, or other materials created by the board or special magistrates during the course of hearings or during consideration of petitions and evidence, that contain any material prepared in connection with official business, shall be transferred to the board clerk and retained as public records. Value adjustment boards or special magistrates using standardized workpapers, worksheets, or notes, whether in electronic format or otherwise, must receive prior department approval to ensure that such standardized documents comply with the law.

(4) For the purpose of producing the recommended decisions of special magistrates, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by

the department under Section 195.022, F.S. The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C. All recommended decisions of special magistrates, and all forms used for the recommended decisions, must contain the following required elements:

(a) Findings of fact;

(b) Conclusions of law; and,

(c) Reasons for upholding or overturning the determination of the property appraiser.

(5) As used in this section, the terms "findings of fact" and "conclusions of law" include proposed findings of fact and proposed conclusions of law produced by special magistrates in their recommended decisions.

(6) Legal advice from the board legal counsel relating to the facts of a petition or to the specific outcome of a decision, if in writing, shall be included in the record and referenced within the findings of fact and conclusions of law. If not in writing, such advice shall be documented within the findings of fact and conclusions of law.

(7) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenue.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 194.035, 195.022 FS. History–New 3-30-10, Amended 9-19-17.

12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.

(1) All recommended decisions shall comply with Sections 194.301, 194.034(2) and 194.035(1), F.S. A special magistrate shall not submit to the board, and the board shall not adopt, any recommended decision that is not in compliance with Sections 194.301, 194.034(2) and 194.035(1), F.S.

(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 subsection 12D-9.019(3), 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) If the board determines that a recommended decision meets the requirements of subsection (1), the board shall adopt the recommended decision. When a recommended decision is adopted and rendered by the board, it becomes final.

(4) If the board determines that a recommended decision does not comply with the requirements of subsection (1), the board shall proceed as follows:

(a) The board shall request the advice of board legal counsel to evaluate further action and shall take the steps necessary for producing a final decision in compliance with subsection (1).

(b) The board may direct a special magistrate to produce a recommended decision that complies with subsection (1) based on, if necessary, a review of the entire record.

(c) The board shall retain any recommended decisions and all other records of actions under this rule section.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.122, 194.011, 194.032, 194.034, 194.035, 194.301 FS. History–New 3-30-10, Amended 6-14-16, Technical Change 1-29-26.

12D-9.032 Final Decisions.

(1)(a) For each petition not withdrawn or settled, the board shall produce a written final decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser's determination. Conclusions of law must be based on findings of fact. For each of the statutory criteria for the issue under administrative review, findings of fact must identify the corresponding admitted evidence, or lack thereof. Each final decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The board may fulfill the requirement to produce a written final decision by adopting a recommended decision of the special magistrate containing the required elements and providing notice that it has done so. The board may adopt the special magistrate's recommended decision as the decision of the board incorporating the recommended decision, using a postcard or similar notice. The board shall ensure regular and timely approval of recommended decisions.

(b) Legal advice from the board legal counsel relating to the facts of a petition or to the specific outcome of a decision, if in writing, shall be included in the record and referenced within the findings of fact and conclusions of law. If not in writing, such advice shall be documented within the findings of fact and conclusions of law.

(2) A final decision of the board shall state the just, assessed, taxable, and exempt value, for the county both before and after board action. Board action shall not include changes made as a result of action by the property appraiser. If the property appraiser has reduced his or her value or granted an exemption, property classification, or "portability" assessment difference transfer, whether before or during the hearing but before board action, the values in the "before" column shall reflect the adjusted figure before board action.

(3) The board's final decision shall advise the taxpayer and property appraiser that further proceedings in circuit court shall be as provided in Section 194.036, F.S.

(4) Upon issuance of a final decision by the board, the board shall provide it to the board clerk and the board clerk shall promptly provide notice of the final decision to the parties. Notice of the final decision may be made by providing a copy of the decision. The board shall issue all final decisions within 20 calendar days of the last day the board is in session pursuant to Section 194.034, F.S.

(5) For the purpose of producing the final decisions of the board, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by the department under Section 195.022, F.S. The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C. The Form DR-485 series, or approved electronic equivalent forms, are the only forms that shall be used for producing a final decision of the board. Before using any form to notify petitioners of the final decision, the board shall submit the proposed form to the department for approval. The board shall not use a form to notify the petitioner unless the department has approved the form. All decisions of the board, and all forms used to produce final decisions on petitions heard by the board, must contain the following required elements:

(a) Findings of fact;

(b) Conclusions of law; and,

(c) Reasons for upholding or overturning the determination of the property appraiser.

(6)(a) If, prior to a final decision, any communication is received from a party concerning a board process on a petition or concerning a recommended decision, a copy of the communication shall promptly be furnished to all parties, the board clerk, and the board legal counsel. No such communication shall be furnished to the board or a special magistrate unless a copy is immediately furnished to all parties. A party may waive notification or furnishing of copies under this subsection.

(b) The board legal counsel shall respond to such communication and may advise the board concerning any action the board should take concerning the communication.

(c) No reconsideration of a recommended decision shall take place until all parties have been furnished all communications, and have been afforded adequate opportunity to respond.

(d) The board clerk shall provide to the parties:

1. Notification before the presentation of the matter to the board, and

2. Notification of any action taken by the board.

(7) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenue.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-19-17, Technical Change 2-6-26.

12D-9.033 Further Judicial Proceedings.

After the board issues its final decision, further proceedings and the timing thereof are as provided in Sections 194.036 and 194.171, F.S.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022 FS. History–New 3-30-10, Technical Change 2-6-26.

12D-9.034 Record of the Proceeding.

(1) The board clerk shall maintain a record of the proceeding. The record shall consist of:

(a) The petition;

(b) All filed documents, including all tangible exhibits and documentary evidence presented, whether or not admitted into evidence; and,

(c) Meeting minutes and a verbatim record of the hearing.

(2) The verbatim record of the hearing may be kept by any electronic means which is easily retrieved and copied. In counties that use special magistrates, the special magistrate shall accurately and completely preserve the verbatim record during the hearing, and may be assisted by the board clerk. In counties that do not use special magistrates, the board clerk shall accurately and completely preserve the verbatim record during the hearing. At the conclusion of each hearing, the board clerk shall retain the verbatim record as part of the petition file.

(3) The record shall be maintained for four years after the final decision has been rendered by the board if no appeal is filed in circuit court, or for five years if an appeal is filed.

(4) If requested by the taxpayer, the taxpayer's representative, or the property appraiser, the board clerk shall retain these records until the final disposition of any subsequent judicial proceeding related to the same property.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17, Technical Change 2-6-26.

12D-9.035 Duty of Clerk to Prepare and Transmit Record.

(1) When a change in the tax roll made by the board becomes subject to review by the Circuit Court pursuant to Section 194.036(1)(c), F.S., it shall be the duty of the board clerk, when requested, to prepare the record for review. The record shall consist of a copy of each paper, including the petition and each exhibit in the proceeding together with a copy of the board's decision and written findings of fact and conclusions of law. The board clerk shall transmit to the

Court this record, and the board clerk's certification of the record which shall be in the following form:

Certification of Record

I hereby certify that the attached record, consisting of sequentially numbered pages one through _____, consists of true copies of all papers, exhibits, and the Board's findings of fact and conclusions of law, in the proceeding before the _____ County Value Adjustment Board upon petition numbered _____ filed by _____.

_____
Clerk of Value Adjustment Board
By: _____
Deputy Clerk

Should the verbatim transcript be prepared other than by a court reporter, the board clerk shall also make the following certification:

CERTIFICATION OF VERBATIM TRANSCRIPT

I hereby certify that the attached verbatim transcript consisting of sequentially numbered pages _____ through _____ is an accurate and true transcript of the hearing held on _____ in the proceeding before the County Value Adjustment Board petition numbered _____ filed by:

_____
Clerk of Value Adjustment Board
By: _____
Deputy Clerk

(2) The board clerk shall provide the petitioner and property appraiser, upon their request, a copy of the record at no more than actual cost.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.032, 194.036 FS. History–New 3-30-10, Technical Change 2-6-26.

12D-9.036 Procedures for Petitions on Denials of Tax Deferrals.

(1) The references in these rules to the tax collector are for the handling of petitions of denials of tax deferrals under Section 197.2425, F.S., and petitions of penalties imposed under Section 197.301, F.S.

(2) To the extent possible where the context will permit, such petitions shall be handled procedurally under this rule chapter in the same manner as denials of exemptions.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.032, 194.036, 197.2425, 197.301 FS. History–New 3-30-10, Amended 11-1-12, Technical Change 2-6-26.

PART III
UNIFORM CERTIFICATION OF ASSESSMENT ROLLS

12D-9.037 Certification of Assessment Rolls.

(1)(a) When the tax rolls have been extended pursuant to Section 197.323, F.S., the initial certification of the value adjustment board shall be made on Form DR-488P. Form DR-488P is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(b) After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved pursuant to Section 193.1142, F.S. The certification shall be on the form prescribed by the department referenced in subsection (2) of this rule. A sufficient number of copies of the board's certification shall be delivered to the property appraiser who shall attach the same to each copy of each assessment roll prepared by the property appraiser.

(2) The form shall include a certification signed by the board chair, on behalf of the entire board, on Form DR-488, adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C., designated for this purpose, that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The prehearing checklist pursuant to Rule 12D-9.014, F.A.C., was followed and all necessary actions reported by the board clerk were taken to comply with Rule 12D-9.014, F.A.C.;

(b) The qualifications of special magistrates were verified, including whether special magistrates completed the department's training;

(c) The selection of special magistrates was based solely on proper qualifications and the property appraiser and parties did not influence the selection of special magistrates;

(d) All petitions considered were either timely filed, or good cause was found for late filing after proper review by the board or its designee;

(e) All board meetings were duly noticed pursuant to Section 286.011, F.S., and were held in accordance with law;

(f) No ex parte communications were considered unless all parties were notified and allowed to rebut;

(g) All petitions were reviewed and considered as required by law unless withdrawn or settled as defined in this rule chapter;

(h) All decisions contain required findings of fact and conclusions of law in compliance with Chapter 194, F.S., and this rule chapter;

(i) The board allowed opportunity for public comment at the meeting at which special magistrate recommended decisions were considered and adopted;

(j) All board members and the board's legal counsel have read this certification and a copy of the statement in subsection (1) is attached; and,

(k) All complaints of noncompliance with Part I, Chapter 194, F.S., or this rule chapter called to the board's attention have been appropriately addressed to conform with the provisions of Part I, Chapter 194, F.S., and this rule chapter.

(3) The board shall provide a signed original of the certification required under this rule section to the department before publication of the notice of the findings and results of the board required by Section 194.037, F.S. See Form DR-529, Notice Tax Impact of Value Adjustment Board.

(4) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenue.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.122, 194.011, 195.022, 195.084 FS. History–New 3-30-10, Technical Change 2-6-26.

12D-9.038 Public Notice of Findings and Results of Value Adjustment Board.

(1) After all hearings have been completed, the board clerk shall publish a public notice advising all taxpayers of the findings and results of the board decisions, which shall include changes made by the board to the property appraiser's initial roll. Such notice shall be published to permit filing within the timeframe in subsections 12D-17.004(1) and (2), F.A.C., where provided. For petitioned parcels, the property appraiser's initial roll shall be the property appraiser's determinations as presented at the commencement of the hearing or as reduced by the property appraiser during the hearing but before a decision by the board or a recommended

decision by a special magistrate. This section shall not prevent the property appraiser from providing data to assist the board clerk with the notice of tax impact. The public notice shall be in the form of a newspaper advertisement and shall be referred to as the "tax impact notice." The format of the tax impact notice shall be substantially as prescribed in Form DR-529, Notice Tax Impact of Value Adjustment Board, incorporated by reference in Rule 12D-16.002, F.A.C.

(2) If published in the print edition of a newspaper, the size of the notice shall be at least a quarter page size advertisement of a standard or tabloid size newspaper, the headline must be set in a type no smaller than 18 point, and the notice must be published in a part of the paper where legal notices and classified advertisements are not published. The notice must include all the above information and no change shall be made in the format or content without department approval.

(3) The notice of the findings and results of the value adjustment board shall be published as provided by Chapter 50, F.S. It shall be the specific intent of the publication of notice to reach the largest segment of the total county population.

(4) The headline of the notice shall read "TAX IMPACT OF VALUE ADJUSTMENT BOARD."

(5) It shall be the duty of the board clerk to insure publication of the notice after the board has heard all petitions, complaints, appeals, and disputes.

(6) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website floridarevenu.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implementd 194.032, 194.034, 194.037 FS. History–New 3-30-10, Amended 6-13-22.

CHAPTER 12D-10
VALUE ADJUSTMENT BOARD

12D-10.001 Composition of Value Adjustment Board (Repealed)
12D-10.002 Appointment and Employment of Special Magistrates (Repealed)
12D-10.003 Powers, Authority, Duties and Functions of Value Adjustment Board
12D-10.004 Receipt of Taxpayer's Petition to Be Acknowledged (Repealed)
12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners (Repealed)
12D-10.005 Duty of Clerk to Prepare and Transmit Record (Repealed)
12D-10.006 Public Notice of Findings and Results of Value Adjustment Board (Repealed)

12D-10.001 Composition of Value Adjustment Board.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.015, 213.05 FS. History–New 10-12-76, Formerly 12D-10.01, Amended 12-31-98, Repealed 3-30-10.

12D-10.002 Appointment and Employment of Special Magistrates.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.034, 194.035, 213.05 FS. History–New 10-12-76, Formerly 12D-10.02, Repealed 3-30-10.

12D-10.003 Powers, Authority, Duties and Functions of Value Adjustment Board.

(1) The board has no power to fix the original valuation of property for ad valorem tax purposes or to grant an exemption not authorized by law and the board is bound by the same standards as the county property appraiser in determining values and the granting of exemptions. The board has no power to grant relief either by adjustment of the value of a property or by the granting of an exemption on the basis of hardship of a particular taxpayer. The board, in determining the valuation of a specific property, shall not consider the ultimate amount of tax required.

(2) The powers, authority, duties and functions of the board, insofar as they are appropriate, apply equally to real property and tangible personal property (including taxable household goods).

(3) Every decision of the board must contain specific and detailed findings of fact which shall include both ultimate findings of fact and basic and underlying findings of fact. Each basic and underlying finding must be properly annotated to its supporting evidence. For purposes of these rules, the following are defined to mean:

(a) An ultimate finding is a determination of fact. An ultimate finding is usually expressed in the language of a statutory standard and must be supported by and flow rationally from adequate basic and underlying findings.

(b) Basic and underlying findings are those findings on which the ultimate findings rest and which are supported by evidence. Basic and underlying findings are more detailed than the ultimate findings but less detailed than a summary of the evidence.

(c) Reasons are those clearly stated grounds upon which the board or property appraiser acted.

Rulemaking Authority 194.034(1), 195.027(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.036, 194.037, 194.301, 195.002, 195.096, 196.011, 197.122 FS. History–New 10-12-76, Amended 11-10-77, 9-30-82, Formerly 12D-10.03, Amended 12-31-98, 3-30-10,

Technical Change 2-6-26.

12D-10.004 Receipt of Taxpayer's Petition to Be Acknowledged.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 195.022, 200.069, 213.05 FS. History–New 10-12-76, Formerly 12D-10.04, Amended 1-11-94, 12-28-95, 12-31-98, 1-20-03, 12-30-04, Repealed 3-30-10.

12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with Section 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners.

Rulemaking Authority 194.011(5), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022, 200.069, 213.05 FS. History–New 4-4-04, Amended 12-30-04, Repealed 3-30-10.

12D-10.005 Duty of Clerk to Prepare and Transmit Record.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.036, 213.05 FS. History–New 10-12-76, Amended 11-10-77, Formerly 12D-10.05, Repealed 3-30-10.

12D-10.006 Public Notice of Findings and Results of Value Adjustment Board.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 50, 194.032, 194.034, 194.037, 213.05 FS. History–New 2-12-81, Formerly 12D-10.06, Repealed 3-30-10.

CHAPTER 12D-11
BUDGETS

12D-11.001 Submission of Budgets
12D-11.004 Approval of Tax Collectors' Budgets
12D-11.005 Approval of Property Appraisers' Budgets
12D-11.006 Budget Amendments and Budget Transfers – Collectors
12D-11.007 Budget Amendments and Budget Transfers – Property Appraisers
12D-11.008 Distribution of Excess Funds – Tax Collectors
12D-11.009 Distribution of Excess Funds – Property Appraisers

12D-11.001 Submission of Budgets.

(1) In accordance with Section 195.087(1), F.S., every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office on or before June 1 of each year.

(2) In accordance with Section 195.087(2), F.S., each tax collector shall submit a budget to the Department of Revenue for the operation of the collector's office on or before August 1 of each year.

Exceptions to the above are as follows:

(a) Tax collectors who, through written resolutions with boards of county commission, have changed from a fee officer to a budget officer with the county. The resolution must be in writing, signed by the collector, the Chairman of the Board of County Commissioners and the Clerk of the Court. Once a resolution is entered into by the county official and the board of county commission, neither that county official nor the board of county commission may revoke or rescind such resolution. A copy of such resolution must be filed with the Department of Financial Services and the Auditor General. A copy of the resolution should also be furnished to the Department of Revenue in order for the Department to determine which tax collectors are not required to file a budget with the Department of Revenue.

(b) Tax collectors who, by special acts, are changed from a fee officer to a budget officer.

(c) Chartered counties (e.g., Broward, Volusia, Dade, Duval and Sarasota) are to be guided by the provisions of their county charter.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History–New 10-12-76, Formerly 12D-11.01.

12D-11.004 Approval of Tax Collectors' Budgets.

(1) The budgets of tax collectors, when appropriate, will be reviewed in accordance with the procedures set forth in Section 195.087(2), F.S.

(2) Budget requests will be evaluated by object code, using historical data and justification provided.

(3) Approval will be made for the total amount of each appropriation category.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History–New 10-12-76, Amended 4-29-82, Formerly 12D-11.04.

12D-11.005 Approval of Property Appraisers' Budgets.

(1) The budgets of property appraisers will be reviewed according to the procedures in Section 195.087(1), F.S.

(2) Budget requests will be evaluated by object code, using historical data and justification provided.

(3) Approval will be made for the total amount of each appropriation category.

(4) The Department of Revenue (Department) will issue a preliminary recommendation, after which the county commission or property appraiser may offer written testimony to the Department concerning the whole or any part of the budget, along with justification included for any and all items being questioned.

(5) The Department will review the written testimony, and if necessary, set conferences requesting the attendance of all parties concerned, to negotiate agreement on the final budget. After the conference is concluded, the Department will issue a final ruling on the budget.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History–New 10-12-76, Amended 4-29-82, Formerly 12D-11.05.

12D-11.006 Budget Amendments and Budget Transfers – Collectors.

(1) Budget amendments are defined as line-item changes which either increase or decrease the total budget. Copies of approvals are provided to the official.

(2) Budget transfers are defined as line-item changes between appropriation categories which do not change the total budget appropriation. Copies of approvals are provided to the official.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087 213.05 FS. History–New 10-12-76, Amended 4-29-82, Formerly 12D-11.06.

12D-11.007 Budget Amendments and Budget Transfers – Property Appraisers.

(1) Budget amendments are defined as line-item changes which either increase or decrease the total budget. Copies, as approved, are furnished to the official, and Board of County Commissioners. (Section 195.087(1)(a), F.S.)

(2) Budget transfers are defined as line-item changes between appropriation categories which do not change the total budget appropriation. Copies of approval are provided to the official.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History–New 10-12-76, Amended 4-29-82, Formerly 12D-11.07.

12D-11.008 Distribution of Excess Funds – Tax Collectors.

The distribution of excess fees for each governmental unit shall be that portion of the excess fees that its fee payment represents to the officer's total fee income. In calculating this ratio, extend to five significant decimals. This will result in a percentage followed by three decimals; for example:

$$\frac{\$15,769}{\$578,639} = 0.02725 = 2.725\%$$

All taxing authorities share in this distribution. In some instances, such a proration will not equal the total excess fees on hand. This is the result of miscellaneous income to the office from sources other than those who were originally billed, such as state agencies paying some portion of the total

fees, and sale of RP tags. In such cases, this balance, after the division and distribution pursuant to statutory provisions, shall be paid to the County General Fund. An example is given, assuming the following facts:

(1) Total fee income was $100,000.
(2) Excess fees were $10,000.
(3) The county and special districts A, B and C are the governmental units concerned.

	% of Total Fee Income	Dollar Amount of Fees Paid
County	65.000%	$65,000
Special District A	5.000%	5,000
Special District B	5.000%	5,000
Special District C	5.000%	5,000
State Agencies	20.000%	20,000
Total Distribution of excess fees to governmental units.		$100,000
County	65.000%	$ 6,500
Special District A	5.000%	500
Special District B	5.000%	500
Special District C	5.000%	500
Total amount distributed based on % of fees paid in proportion to total fee income		$8,000
Amount of Excess Fees		$10,000
Amount of Excess Fees distributed		$ 8,000
Difference		$ 2,000

The difference of $2,000 would be paid to County General Fund.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05, 218.36 FS. History–New 10-12-76, Formerly 12D-11.08.

12D-11.009 Distribution of Excess Funds – Property Appraisers.
The distribution of excess funds shall be distributed to each governmental unit in proportion to amounts billed and paid. In calculating this ratio, extend to five significant decimals. This will result in a percentage followed by three decimals; for example:

$15,769 = 0.02725 = 2.725%
$578,639

	(**A**) Billed for Budget	Total Billed	Paid	(**C**) Refund Due	(**D**) Distribution	A/R	A/P
CC	$85,000	$85,000 (80.189%)	$85,000 (84.158%)	$13,632	$10,099	$____	$3,533
A	7,000	7,000 (6.604%)	7,000 (6.931%)	1,123	832	_____	291
B	8,000	8,000 (7.547%)	3,000 (2.970%)	1,283	356	5,000	927
Spec. C	– 0 –	**(B)** 6,000 (5.660%)	6,000 (5.941%)	962	713	_____	249
	$100,000	(**B**) $106,000	$101,000	$17,000	$12,000	$5,000	$5,000

Upon collection of Accounts Receivable, clear Accounts Receivable, Accounts Payable, and credit any remaining balances to subsequent billings, if applicable.

(A) Billed per Section 192.091(1), F.S.

(B) Billings other than under Section 192.091(1), F.S.

(C) Prorated on basis of "Total Billed".

(D) Prorated on basis of "Paid". Credit these amounts to subsequent period billings if the district is subject to billing for the following fiscal period.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05, 218.36 FS. History–New 10-12-76, Formerly 12D-11.09.

CHAPTER 12D-13
TAX COLLECTORS RULES AND REGULATIONS

12D-13.001 Definitions
12D-13.002 When Taxes Are Due; Notice of Publication; Discount Payment Periods
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 Cutouts, Time for Requesting and Procedure
12D-13.008 Discounts, Errors, Double Assessments, and Insolvencies Report
12D-13.009 Refunds
12D-13.012 Payment of Taxes Before 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 Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and Destruction 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-13.022 Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan
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 Tax Deferral – Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Deferred Taxes
12D-13.036 Advertisement of Property with Delinquent Taxes
12D-13.037 Collection of Taxes Before Certified Roll
12D-13.038 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments
12D-13.040 Notice to Mortgagee of Real and Personal Property Taxes
12D-13.042 Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors
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 Certificates on Certain Homestead Property
12D-13.050 Validity of Tax Certificates Sold on "Improvements Only" on Real Property Tax Rolls
12D-13.055 Redemption of Property After the Clerk Receives the Tax Collector's Certification
12D-13.056 Record of Tax Certificates Sold
12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure
12D-13.060 Application for Obtaining Tax Deed by Certificate Holder; Fees
12D-13.061 Minimum Standards for Property Information Reports Made in Connection with Tax Deed Applications
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-13.066 Procedure, Tax Deed Corrections and Cancellations

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 Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 197.102, 197.172 FS. History–New 6-18-85, Formerly 12D-13.01, Amended 5-23-91, 2-25-96, 4-5-16.

12D-13.002 When Taxes Are Due; Notice of Publication; Discount Payment Periods.

(1) Taxes are due and payable November 1 of the year they are assessed, or as soon after November 1, 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 expired from the date the original tax notice is sent, 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.

(b) Tax 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 the postmark or electronic submission date indicates that taxes are delinquent, the tax collector's office must use the date the tax payment is received to determine if the tax payment was received before the tax certificate sale date and to determine penalties, advertising, and other costs.

(2) The tax collector must not accept partial tax payments or installment payments of taxes other than those authorized by statutes and these rules.

(3) The tax collector is required to collect the total amount due, including real and personal property taxes, non-ad valorem assessments, interest, penalties, fees, advertising and other costs, even when the total amount due exceeds the amount listed on the tax notice.

(4)(a) Tax payments made before delinquency are entitled to a discount at these rates:

1. Four percent in November,

2. Three percent in December,

3. Two percent in January,

4. One percent in February, and

5. Zero percent in March.

(b) Discounts must be allowed on tax payments for:

1. The current year, and

2. Back taxes and non-ad valorem assessments as provided in Section 193.092, F.S.

(c) If a discount period ends on a Saturday, Sunday or legal holiday, the discount period, including the zero discount period, is extended through the next working day for tax payments delivered to a tax collector's designated collection office. This extension does not operate to extend any other discount period. Legal holiday means any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

1.a. If the tax notices are sent on or after November 2nd in any year so that a full 30-day four-percent discount period cannot be granted during November, the four-percent discount period extends into the following month of December to allow a full 30 days.

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 the four-percent discount period begins after any of the monthly discount periods have expired, then any expired discount must not be allowed.

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. If the tax notices are sent in March or later, the four-percent discount must extend for 30 days and the zero percent discount must be allowed for 30 days. Regardless of how late the tax notices are sent, there must be at least 60 days in which to pay taxes before delinquency: a four-percent discount period applies to the first 30 days and the applicable discount applies to the remaining time.

(d) The tax collector must begin accepting tax payments as soon as the tax notices are sent, even if sent before November 1. The four-percent discount applies to these early tax payments and extends through the month of November.

(5)(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), the discount rate that was valid at the time of the taxpayer's request applies for 30 days after the corrected tax notice is sent.

(b) It is the property owner's responsibility to make a timely request, but this does not prevent the tax collector or property appraiser from making corrections and sending corrected tax notices.

(6)(a) The published notice required by Section 197.322, F.S., must be large enough to be easily seen, i.e. at least 3 by 6 inches.

(b) This notice must be published on November 1, or as soon as the tax roll is open for collection. The tax collector may publish this notice in more than one publication of the same paper or in more than one newspaper.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.322, 197.332, 197.333, 197.374 FS. History–New 6-18-85, Formerly 12D-13.02, Amended 12-13-92, 12-25-96, 12-30-99, 4-5-16.

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 the tax roll certifications required by Section 193.122, F.S., are late and the tax notices are sent less than 60 days before April 1, following the year in which the taxes are assessed. In these cases, the delinquency date is the day after 60 days have expired from the date tax notices were sent.

(2) Delinquent real property taxes and non-ad valorem assessments are subject to interest at the rate required by Section 197.172, F.S., calculated monthly from the date of delinquency until the tax and non-ad valorem assessment is collected or a tax certificate is awarded. A minimum charge of three percent must be charged on delinquent real property taxes and non-ad valorem assessments.

(3) Delinquent personal property taxes are subject to interest at the rate required by Section 197.172, F.S., calculated monthly from the date of delinquency until paid or barred under Chapter 95, F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.122, 197.172, 197.374 FS. History–New 6-18-85, Formerly 12D-13.04, Amended 4-5-16.

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 Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.014, 194.034, 197.162, 197.172 FS. History–New 6-18-85, Formerly 12D-13.05, Amended 4-5-16.

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 FS. History–New 4-5-16.

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 to errors made by tax collectors in the collection of taxes on real and personal property. A tax collector may correct any error of omission or commission made by him or her, including those described in Rule 12D-8.021, F.A.C.

(2) The payment of taxes, interest, fees and costs will not be excused because of an error on the part of a 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 error may be corrected at any time by the party responsible. The party who discovers the error must notify the party responsible for the error. Subject to the limitations in this rule section, the error must be corrected.

(3) The tax collector and the clerk must notify the property appraiser of the discovery of any errors on the prior year's tax rolls when the property appraiser has not certified the current tax roll to the tax collector for collection.

(4) The tax collector shall correct errors on all tax rolls in his or her possession when the 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 property appraiser must notify the property owner of the owner's right to petition the value adjustment board, except when a property owner consents to an increase, as provided in subsection (7) 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 not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to the value adjustment board.

(7) If the value adjustment board has adjourned, the property owner must be granted these options when the correction of an error will increase the assessed valuation and subsequently the taxes. The options are:

(a) The property owner may consent to the increase in assessed valuation and subsequently the taxes by waiver, stating that he or she does not want to petition the value adjustment board and that he or she wants to pay the taxes on the current tax roll. If the property owner makes this waiver, the tax collector must proceed under Rule 12D-13.002, F.A.C.; or

(b) If the property owner decides to petition the value adjustment board, the property appraiser must notify the property owner and tax collector that the correction must appear on the subsequent year's tax roll. The property owner will have the right to file a petition contesting the corrected assessment.

(8) When the property owner waives the right to petition the value adjustment board, the tax collector must prepare a corrected notice immediately and send it to the property owner.

(9) Correction of Erroneous or Incomplete Tangible Personal Property Assessments.

(a) If the property appraiser does not correct an erroneous or incomplete personal property assessment, the tax collector must report the assessment as an error or insolvency on the final report to the Board of County Commissioners.

(b) When personal property being levied on cannot be identified, it is the responsibility of the property appraiser to provide necessary information to identify the property. This applies to all assessments.

(c) Tax returns on file in the property appraiser's office may be used to identify property. The return may be used to identify property at risk of being removed from the county before payment of taxes.

(10) Double Assessments. When a tax collector discovers property that has been assessed more than once for the same year's taxes, he or she must collect only the tax due. The tax collector must notify the property appraiser that a double assessment exists and furnish the information as shown on the tax roll to substantiate the double assessment. After receiving notification from the tax collector, the property appraiser must proceed under rule subsection 12D-8.021(11), F.A.C.

(11) Tax Certificate Corrections and Collections.

(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, the tax collector must submit a request to correct or cancel the tax certificate to the Department. If the Department approves the request to correct or cancel the tax certificate, according to Section 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, the Department must approve the cancellation of the certificate when requested by the tax collector.

(c) When a tax certificate has been canceled or corrected, the tax collector must correct the tax certificate records and notify the certificate holder it has been corrected or canceled.

(d) When the correction results in a reduction in the face amount of the tax certificate, the holder of the certificate is entitled to a refund of the amount of the reduction plus interest at the rate bid, not to exceed eight percent annually. Interest must be calculated monthly from the date the certificate was purchased to the date the refund is issued.

(e) This subsection applies to all tax certificates even if a tax deed application has been filed with the tax collector and advertised by the clerk.

(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) Corrections to a non-ad valorem assessment must be prepared by the local governing board that prepared and certified the roll for collection, consistent with Rule 12D-18.006, F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.122, 197.123, 197.131, 197.322, 197.323, 197.344, 197.432, 197.442, 197.443, 197.444, 197.492, 197.593 FS. History–New 6-18-85, Formerly 12D-13.06, Amended 5-23-91, 12-10-92, 12-25-96, 12-31-98, 4-5-16.

12D-13.007 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 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 to pay taxes on his or her share of the property, the property appraiser must calculate the amount of the tax assessment on that portion. The request for a 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.

A cutout may be requested from November 1, or as soon as the tax collector receives the certified tax roll, until 45 days before the tax certificate sale.

(3) The party requesting the cutout is required to furnish proof to substantiate the claim. Proof is established through legally competent evidence, such as a recorded instrument that clearly reflects an ownership or possessory interest in the real property involved.

(4) The tax collector must forward the completed DR-518 to the property appraiser, who must return it within ten days.

(5) If taxes remain unpaid on any portion of the original or cutout property and become delinquent, the tax collector must advertise and sell tax certificates.

(6) If the request for cutout occurs after the property has been advertised for delinquent taxes, but 45 days or more before the tax certificate sale, then the tax collector must prorate the interest and advertising cost.

(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.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.343, 197.373, 197.432, 197.472 FS. History–New 10-12-76, Formerly 12D-12.46, 12D-12.046, Amended 4-5-16.

12D-13.008 Discounts, Errors, Double Assessments, and Insolvencies Report.

(1) By 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, 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. For each tax roll, the report must show the name to whom credit was allowed, the property identification number, amount of taxes reduced from the roll, and the reason for the reduction. This detailed information is not required for payment discounts that were allowed. The report may be submitted in an electronic format.

(2) It is not necessary for the tax collector to have a certificate of correction from the property appraiser on each item that appears on the report.

(3) When the tax collector has proof an error has occurred, the tax collector must place this error or correction on the report. 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.)

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.492 FS. History–New 6-18-85, Formerly 12D-13.08, Amended 4-5-16.

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 Sections 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 Sections 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 Sections 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 Sections 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 Sections 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 Sections 197.182(1)(d), (g), and (k), F.S., and in Rule 12D-13.0055, F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.171, 197.122, 197.123, 197.131, 197.182, 197.2301, 197.323, 197.332, 197.343, 197.432, 197.443, 197.473, 197.482, 197.492, 197.502, 197.582 FS. History–New 6-18-85, Formerly 12D-13.09, Amended 12-10-92, 12-31-98, 12-30-99, 12-30-02, 4-5-16.

12D-13.012 Payment of Taxes Before Platting.

Land must 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 records for a period of twenty years. When necessary, the tax collector must certify that all taxes have been paid.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 95.281, 197.192 FS. History–New 6-18-85, Formerly 12D-13.12, Amended 4-5-16.

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 Authority 195.027(1), 213.06(1) FS. Law Implemented 194.171, 194.192, 194.211, 197.333, 197.383 FS. History–New 6-18-85, Formerly 12D-13.13, Amended 12-27-94, 4-5-16.

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 Authority 195.027(1), 213.06(1) FS. Law Implemented 193.072, 193.122, 197.162 FS. History–New 6-18-85, Formerly 12D-13.14, Amended 12-31-98, 12-3-01, 4-5-16.

12D-13.015 Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and Destruction 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 Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 193.116, 193.122, 197.322, 197.323, 197.332 FS. History–New 6-18-85, Formerly 12D-13.15, Amended 1-16-06, 4-5-16.

12D-13.016 Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account.

(1)(a) When any governmental unit purchases or acquires property for government purposes by any means except condemnation, the person who is transferring the property must pay all unpaid taxes, including the current year's taxes prorated to the date of transfer of title. This amount is held in escrow by the tax collector of the county where the property is located.

(b) When 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.

(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 tax year must be used to compute the prorated taxes.

(2) If the procedure for acquiring the property does not require a determination by a court of law, then it is 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.

(3)(a) Immediately after receiving the tax roll, the tax collector must prorate the taxes from January 1 until the day of taking or transfer based on the number of days the property was in possession of the seller. Unless stated otherwise, the date shown on the deed is the day of transfer and the last day of ownership by the seller.

(b) After determining the tax liability, overpayments must be refunded according to Section 197.182, F.S. When the amount paid by the owner does not cover the amount of taxes due from January 1 until transfer, the unpaid taxes are considered canceled on the tax roll and the List of Errors, Insolvencies and Double Assessments. The Board of County Commissioners may cancel the unpaid portion of taxes due according to Section 196.28 or 196.29, F.S.

(4) The tax collector must deposit all funds received under this section in an escrow account. The tax collector must always furnish a receipt for the amount paid to the person making the payment.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.28, 196.29, 196.295, 197.182, 197.492 FS. History–New 6-18-85, Formerly 12D-13.16, Amended 4-5-16.

12D-13.019 Collection of Interest or Penalties on Back Assessments.

The tax collector must 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. As with the current year's taxes,

discounts and interest apply to taxes and non-ad valorem assessments only.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.092, 197.152, 197.172 FS. History–New 6-18-85, Formerly 12D-13.19, Amended 12-3-01, 4-5-16.

12D-13.022 Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan.

(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 Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 192.048, 195.022, 197.162, 197.222, 197.3632 FS. History–New 6-18-85, Formerly 12D-13.22, Amended 12-13-92, 4-5-16.

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 Deferrral; 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 Section 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 FS. History–New 4-5-16.

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 197.263 FS. History–New 4-5-16.

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(2) FS. History–New 4-5-16.

12D-13.029 Property Tax Deferral – Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Deferred Taxes.

Deferred payment tax certificates will be issued for all deferred taxes, but these tax certificates are exempt from the advertisement and public sale provisions of Section 197.432 or 197.4725, F.S. The tax collector must strike off each deferred payment tax certificate to the county.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.262 FS. History–New 6-18-85, Formerly 12D-13.29, Amended 5-23-91, 12-13-92, 4-5-16.

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 Authority 195.027(1), 213.06(1) FS. Law Implemented 197.402, 197.413 FS. History–New 6-18-85, Formerly 12D-13.36, Amended 3-15-94, 12-27-94, 12-31-98, 4-5-16.

12D-13.037 Collection of Taxes Before 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 Authority 193.1145(9), 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.1145, 193.122, 194.171, 196.295, 197.222, 197.2301 FS. History–New 6-18-85, Formerly 12D-13.37, Amended 5-23-91, 12-13-92, 12-25-96, 12-3-01, 4-5-16.

12D-13.038 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments.

(1) Form DR-528, 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 Section 197.3635, F.S.

(2) The tax collector may include an additional statement with the notice of ad valorem taxes and non-ad valorem assessments offering an explanation of any item on the notice.

Rulemaking Authority 195.022, 195.027(1), 197.3635, 213.06(1) FS. Law Implemented 197.3635 FS. History–New 6-18-85, Formerly 12D-13.38, Amended 5-23-91, 1-11-94, 4-5-16.

12D-13.040 Notice to Mortgagee 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.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.344 FS. History–New 6-18-85, Formerly 12D-13.40, Amended 4-5-16.

12D-13.042 Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors.

(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 Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.332, 197.412, 197.413, 197.417 FS. History–New 6-18-85, Formerly 12D-13.42, Amended 5-23-91, 12-13-92, 12-27-94, 4-5-16.

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;

(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 Authority 195.027(1), 213.06(1) FS. Law Implemented 30.231, 197.122, 197.416, 197.417, 197.443 FS. History–New 6-18-85, Formerly 12D-13.44, Amended 5-23-91, 12-13-92, 4-5-16.

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 Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.122, 197.402, 197.432 FS. History–New 6-18-85, Formerly 12D-13.45, Amended 5-23-91, 12-13-92, 12-28-95, 1-26-04, 4-5-16.

12D-13.0455 Electronic Issuance of Tax Certificates.

Tax Collectors having the ability to issue tax certificates electronically 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 the tax certificate document and must contain the name of the purchaser, the amount of each tax certificate purchased, the property identification number and interest percentage bid.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.432 FS. History–New 5-23-91, Amended 4-5-16.

12D-13.046 Taxation of Governmental Property Under Lease to Non-Governmental Lessee.

(1) When property owned by a governmental unit is leased to a non-governmental lessee and is not exempt from taxation, the tax must be assessed to the 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 be taxed

as real property.

(3) 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.

(4) If rental payments are due, the leasehold estate shall be taxed as intangible personal property under Chapter 199, F.S., and delinquencies shall be processed as in the case of other intangible personal property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.199, 197.412, 197.413 FS. History–New 6-18-85, Formerly 12D-13.46, Amended 1-11-94, 4-5-16.

12D-13.047 Tax Certificates on Certain Homestead Property.

(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 Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432 FS. History–New 6-18-85, Formerly 12D-13.47, Amended 5-23-91, 4-5-16.

12D-13.050 Validity of Tax Certificates Sold on "Improvements Only" on Real Property Tax Rolls.

(1) Tax certificates must 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 determine the tax roll on which the property should appear and the method of collecting the tax should it become delinquent.

(3) When it is determined that property on which a tax certificate has been issued should have been on the personal property tax roll, the tax certificate must be canceled by the Department when requested by the tax collector.

(4) When personal property was assessed on the real property tax roll and a tax certificate issued, the assessment against the property owner may be enforced within the same time and manner as other personal property taxes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.199, 197.432, 197.443 FS. History–New 6-18-85, Formerly 12D-13.50, Amended 4-5-16.

12D-13.055 Redemption of Property After the Clerk Receives the Tax Collector's Certification.

(1) Anyone who wants to redeem property as authorized in Section 197.472(1), F.S., must pay the following 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.

(2) To process a redemption request, the clerk must:

(a) Direct the person who wants to redeem the property to the tax collector.

(b) Return to the tax collector:

1. The tax deed application, and

2. 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, the tax collector must allow the redemption of the tax deed application.

(b) The redemption amount is the total of the:

1. Original amount certified by the tax collector to the clerk,

2. Costs and fees of the clerk and the sheriff,

3. Tax deed applicant's statutory interest according to Section 197.542, F.S., and

4. Redemption fee as authorized by Section 197.472 (3), F.S.

(c) When all other tax certificates on the property 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.

(4)(a) After payment of all taxes, costs, fees and interest, the tax collector must record the payment and redemption of the tax deed application.

(b) Within 15 business days after receiving the redemption, the tax collector must pay the applicant all funds received for the redemption of the tax deed application as provided in Section 197.472(5), F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.472, 197.502, 197.542 FS. History–New 6-18-85, Formerly 12D-13.55, Amended 12-31-98, 4-5-16.

12D-13.056 Record of Tax Certificates Sold.

The following information must be recorded:

(1) The information required in Section 197.432(9), F.S.

(2) The cancellation of tax certificates, including date of cancellation.

(3) The date a certificate, or portion of a certificate, expired or was redeemed, purchased or transferred, and the name of the transferee or person redeeming or purchasing it, including the amount paid.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 197.472 FS. History–New 6-18-85, Formerly 12D-13.56, Amended 4-5-16.

12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure.

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.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.182, 197.443, 197.444, 197.447 FS. History–New 6-18-85, Formerly 12D-13.57, Amended 5-23-91, 12-31-98, 7-1-99, 4-5-16.

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 property information report, 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 Authority 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.542, 197.582 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, 4-5-16, 1-8-19.

12D-13.061 Minimum Standards for Property Information Reports Made in Connection with Tax Deed Applications.

(1) Property information reports must cover a minimum of 20 years before the tax deed application.

(2) The tax collector may choose to accept the property information report in paper or electronic

form.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502 FS. History–New 6-18-85, Formerly 12D-13.61, Amended 12-3-01, 12-30-04, 4-5-16, 1-8-19.

12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.

(1)(a) After receiving the tax collector's certification and the tax deed application, the clerk must publish a notice of the pending sale once each week for four consecutive weeks in a local newspaper.

(b)1. Proof of publication may be copies of all four advertisements showing the date the advertisements were published. The four advertisements must remain intact with the date line of the paper 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 be substantially as follows:

NOTICE OF APPLICATION FOR TAX DEED

The holder of the following tax certificates has filed the certificates for a tax deed to be issued. The certificate numbers and years of issuance, the description of the property, and the names in which it was assessed are:

___ Certificate No./Year of Issuance/Description of Property/Name in which assessed

All of the property is in _____ County, Florida.

Unless the certificate or certificates are redeemed according to law, the property described in the certificate or certificates will be sold to the highest bidder on _____ (date and time).

Clerk of Circuit Court, _____ County, Florida Ad No. ___

2. The notice must be single column and the size of the print must be the same as any other legal advertisement. The clerk must not consolidate legal advertisements of tax deed applications with different legal descriptions.

(2) Clerk's Responsibilities for Delivery to the Sheriff.

(a) If the owner resides in the same county where the property is located, the clerk must deliver an original plus sufficient copies of the notice to the sheriff of that county.

(b) If the owner resides in Florida outside the county where the property is located, the clerk must deliver an original plus 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) If the owner resides outside the State of Florida, the clerk must 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.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 197.542 FS. History–New 6-18-85, Formerly 12D-13.62, Amended 12-3-01, 1-26-04, 4-5-16, 1-8-19.

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 4-5-16.

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. Current taxes, if due,
2. All outstanding tax certificates redeemed or surrendered,
3. Any delinquent taxes and non-ad valorem assessments,
4. The amount of the tax certificate on which the application for tax deed is based,
5. The tax collector's fees and costs as specified,
6. The sheriff's fees for delivering and posting notices,
7. The clerk's fees and costs according to Section 28.24, F.S.,
8. 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
9. 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 Authority 195.027(1), 213.06(1) FS. Law Implemented 28.24, 197.502, 197.542, 197.552 FS. History–New 6-18-85, Formerly 12D-13.63, Amended 5-23-91, 12-13-92, 1-2-01, 12-3-01, 4-5-16, 1-8-19.

12D-13.066 Procedure, Tax Deed Corrections and Cancellations.

(1) Tax deeds already issued may only be canceled, set aside or determined to be void by a judicial decree.

(2)(a) When a tax deed has been issued incorrectly and the tax deed holder agrees to transfer the tax deed to the county the clerk must 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 to obtain a judicial determination of the validity of the tax deed.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.443, 197.542 FS. History–New 6-18-85, Formerly 12D-13.66, Amended 4-5-16.

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CHAPTER 12D-16
ADMINISTRATION OF FORMS

12D-16.001 Administration of Forms
12D-16.002 Index to Forms

12D-16.001 Administration of Forms.

(1) The Department shall prescribe all forms and instructions relating to their use, which shall be uniform throughout the state, to be used by county property appraisers, county tax collectors, clerks of the circuit court, and value adjustment boards in administering and collecting ad valorem taxes.

(2) Counties shall reproduce forms for distribution at the county officer's expense.

(3) The Department shall prescribe one form for each purpose. Each form shall be uniform throughout the state as to size, content, layout dimensions and construction.

(4) The Executive Director may redesign any form as to size, shape, arrangement of content and number of copies for the more efficient and economical use of such form and for the inclusion of any additional statement or data specifically authorized by statute, and revise the instructions for use of such form without the formal approval of the head of the Department.

(5) A county officer may use a substitute form other than the form prescribed by the Department at the expense of his or her office and upon obtaining written permission from the Executive Director or the Executive Director's designee. If the Executive Director, or the Executive Director's designee, finds good cause to grant such permission, the county officer may continue to use the approved substitute form until any law that authorizes or affects the form is amended, repealed, or a letter of disapproval is issued by the Executive Director or the Executive Director's designee.

(a) Should the Department promulgate an amendment to a current Department form, such approval for the local official substitute form will be rendered invalid and the local officials and their employees shall use the forms and follow the instructions of the forms furnished to them by the Department until such time as an amended substitute form is approved by the Executive Director or the Executive Director's designee.

(b) The Executive Director, or his or her designee, shall find good cause to grant permission to use a substitute form when all of the following requirements have been met:

1. A substitute form request has been made in writing on official stationery by the county officer, or his or her designee, from the office using the form,

2. A camera ready copy or facsimile of the substitute form accompanies the request,

3. The substantive content of the substitute form is "materially identical" to the content and intended purpose or use of the form prescribed by the Department,

4. The substitute form is authorized by applicable law and rules,

5. There is no pending legislation or rule amendment which will affect the usage of the form,

6. The official sets forth justification of the need for the substitute form, including reasons for additions, deletions or other changes that alter the content of the Department's prescribed form; and,

7. The official has certified that the 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, and the Executive Director, or his or her designee, so finds.

(6) Individual officers may use supplemental forms, produced at their own expense, which they deem expedient for the purpose of administering and collecting ad valorem taxes within their own

jurisdictions. Such supplemental forms may be used in conjunction with and not be substituted for, nor used in lieu of, the forms prescribed by the Department.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.052, 195.002, 195.022 FS. History–New 10-12-76, Amended 4-11-80, Formerly 12D-16.01, Amended 1-11-94, 12-27-94, 12-30-04, 11-1-12.

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at floridarevenue.com/property/forms, or by writing to: 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)	DR-401	Private Car and Freight Line Equipment Companies Annual Report and Return to the State of Florida (r. 12/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01733	11/12
(3)(a)	DR-402	Declaration of Mobile Home as Real Property	6/83
(b)	DR-403	Tax Roll Certification (r. 6/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01734	11/12
(4)	DR-403BM	Recapitulation of Taxes as Extended on the ____ Tax Rolls; Municipalities (r. 6/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01735	11/12
(5)(a)	DR-403CC	Recapitulation of Taxes as Extended on the ____ Tax Rolls; County Commission School Board, and Taxing Districts (r. 6/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01736	11/12
(b)	DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19029	02/26
(6)(a)	DR-403PC	The Value and Number of Parcels on the Real Property Countywide Assessment Roll by Category (r. 6/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01738	11/12
(b)	DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19030	02/26
(7)(a)	DR-404PA	Property Appraiser Budget Amendment/Transfer (r. 3/08) https://www.flrules.org/Gateway/reference.asp?No=Ref-01740	11/12
(b)	DR-404TC	Tax Collector Budget Amendment/Transfer (r. 3/08) https://www.flrules.org/Gateway/reference.asp?No=Ref-01741	11/12
(c)	DR-405	Tangible Personal Property Tax Return (r. 1/18) https://www.flrules.org/Gateway/reference.asp?No=Ref-09019	1/18
(d)	DR-405W	Notice to Taxpayer Whose Tangible Personal Property Return was Waived in the Previous Year (n. 12/08) https://www.flrules.org/Gateway/reference.asp?No=Ref-01744	11/12
(8)(a)	DR-408	Certificate to Roll (r. 6/91)	6/91

(b)	DR-408A	Certificate to Non-Ad Valorem Assessment Roll (n. 2/91)	2/91
(9)(a)	DR-409	Certificate of Correction of Tax Roll (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06493	4/16
(b)	DR-409A	Certificate of Correction of Non-Ad Valorem Assessment Roll (r. 12/96) https://www.flrules.org/Gateway/reference.asp?No=Ref-01815	1/04
(10)	DR-412	Notice of Intent (r. 12/92)	12/92
(11)(a)	DR-416	Physician's Certification of Total and Permanent Disability (r. 01/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18022	04/25
(b)	DR-416B	Optometrist's Certification of Total and Permanent Disability (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01748	11/12
(12)(a)	DR-418	Economic Development Ad Valorem Property Tax Exemption (r. 12/99)	1/00
(b)	DR-418C	Real Property Dedicated in Perpetuity for Conservation, Exemption Application (r. 09/17) https://www.flrules.org/Gateway/reference.asp?No=Ref-08604	09/17
(13)(a)	DR-420	Certification of Taxable Value (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19031	02/26
(b)	DR-420DEBT	Certification of Voted Debt Millage (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19032	02/26
(c)	DR-420FC	Distribution to Fiscally Constrained Counties Application (r. 08/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18432	08/25
(d)	DR-420MM	Maximum Millage Levy Calculation, Final Disclosure (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19033	02/26
(e)	DR-420MM-P	Maximum Millage Levy Calculation, Preliminary Disclosure (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19034	02/26
(f)	DR-420S	Certification of School Taxable Value (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19035	02/26
(g)	DR-420TIF	Tax Increment Adjustment Worksheet (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19036	02/26
(14)(a)	DR-421	Certification for Taxing Authorities That Do Not Levy Ad Valorem Taxes (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19037	02/26
(b)	DR-422	Certification of Final Taxable Value (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19038	02/26
(c)	DR-422DEBT	Certification of Final Voted Debt Millage (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19039	02/26
(d)	DR-430	Change of Ownership or Control Non-Homestead Property (n. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01762	11/12
(e)	DR-430M	Change of Ownership or Control, Multiple Parcels (n. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01763	11/12
(f)	DR-431	Voluntary Disclosure of Property (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01764	11/12
(15)	DR-452	Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title (r. 12/20) https://www.flrules.org/Gateway/reference.asp?No=Ref-12414	12/20
(16)(a)	DR-453	Notice of Tax Lien for Exemptions and Assessment Limitations (r. 01/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18023	04/25
(b)	DR-453B	Notice of Tax Lien for Assessment of Escaped Taxes (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06509	4/16

(17)(a)	DR-462	Application for Refund of Ad Valorem Taxes (r. 08/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18433	08/25
(b)	DR-465	Application for Catastrophic Event Tax Refund (r. 11/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-16055	11/23
(18)	DR-470A	Railroad Company Annual Report and Return to the State of Florida (r. 12/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01767	11/12
(19)(a)	DR-471	Railroad Distribution Sheet (r. 1/95)	11/12
(b)	DR-474	Notice of Proposed Property Taxes (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01768	11/12
(c)	DR-474M	Amended Notice of Proposed Property Taxes (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01769	11/12
(d)	DR-474N	Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01770	11/12
(20)	DR-481	Value Adjustment Board – Notice of Hearing (r. 01/17) https://www.flrules.org/Gateway/reference.asp?No=Ref-07705	01/17
(21)(a)	DR-482	Application and Return for Agricultural Classification of Lands (r. 01/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-14889	1/23
(b)	DR-482C	Land Used for Conservation, Assessment Application (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01771	11/12
(c)	DR-482CR	Land Used for Conservation, Assessment Reapplication (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01772	11/12
(d)	DR-482HW	Application and Return for High-Water Recharge Classification of Lands (n. 12/99)	1/00
(e)	DR-482HP	Application and Return for Classification/Exemption of Property as Historic Property Used for Commercial or Certain Nonprofit Purposes (r. 12/04)	12/04
(f)	DR-483	Request for Extension of the Time for Completion of Assessment Roll(s)	8/89
(22)	DR-484	Budget Form for Property Appraisers (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01773	11/12
(23)		485 Series:	
(a)	DR-485C	Decision of the Value Adjustment Board – Catastrophic Event Tax Refund (r. 11/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-16057	11/23
(b)	DR-485D	Decision of the Value Adjustment Board – Denial for Non-Payment (n. 11/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-16058	11/23
(c)	DR-485M	Notice of Decision of the Value Adjustment Board (r. 11/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-16063	11/23
(d)	DR-485R	Value Adjustment Board – Remand to Property Appraiser (n. 12/09)	3/10
(e)	DR-485V	Decision of The Value Adjustment Board – Value Petition (r. 11/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-16059	11/23
(f)	DR-485WCN	Value Adjustment Board – Clerk's Notice (r. 01/17) https://www.flrules.org/Gateway/reference.asp?No=Ref-07707	01/17
(g)	DR-485WI	Value Adjustment Board – Withdrawal of Petition (r. 01/17) https://www.flrules.org/Gateway/reference.asp?No=Ref-07708	01/17
(h)	DR-485XC	Decision of the Value Adjustment Board – Exemption, Classification,	11/23

		Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition (r. 11/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-16062	
(24)(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. 11/23) http://www.flrules.org/Gateway/reference.asp?No=Ref-16061	11/23
(b)	DR-486A	Written Authorization for Representation Before the Value Adjustment Board (n. 01/17) https://www.flrules.org/Gateway/reference.asp?No=Ref-07711	01/17
(c)	DR-486DP	Petition to The Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing (r. 01/17) https://www.flrules.org/Gateway/reference.asp?No=Ref-07712	01/17
(d)	DR-486POA	Power of Attorney for Representation Before the Value Adjustment Board (r. 12/20) https://www.flrules.org/Gateway/reference.asp?No=Ref-12415	12/20
(e)	DR-486PORT	Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing (r. 04/18) https://www.flrules.org/Gateway/reference.asp?No=Ref-09242	04/18
(f)	DR-486XCO	Cross-County Notice of Appeal and Petition – Transfer of Homestead Assessment Difference (r. 12/09)	3/10
(25)(a)	DR-487	Certification of Compliance (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19040	02/26
(b)	DR-487V	Vote Record for Final Adoption of Millage Levy (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19041	02/26
(26)(a)	DR-488	Certification of The Value Adjustment Board (r. 12/09)	3/10
(b)	DR-488P	Initial Certification of the Value Adjustment Board (n. 12/09)	3/10
(27)	DR-489	Tax Roll Certification (r. 6/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01781	11/12
(28)(a)	DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19042	02/26
(b)	DR-489PC	The Value and Number of Parcels on the Real Property Countywide Assessment Roll by Category (r. 6/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01783	11/12
(c)	DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19043	02/26
(29)(a)	DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by The County Property Appraiser (r. 08/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18434	08/25
(b)	DR-490PORT	Notice of Denial of Transfer of Homestead Assessment Difference (r. 11/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-16060	11/23
(30)(a)	DR-492	Return of Pollution Control Devices for Ad Valorem Tax Purposes (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01786	11/12
(b)	DR-493	Adjustments Made to Recorded Selling prices or Fair Market Value in Arriving at Assessed Value (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01787	11/12
(31)	DR-498	Renewal Application for Total or Partial Property Tax Exemption (r. 1/93)	1/93

(32)	DR-498AR	Removal of Total or Partial Exemption [front side of form]; Automatic Renewal of Total or Partial Exemption [back side of form] (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01788	11/12
(33)(a)	DR-498R	Renewal Application for Total or Partial Property Tax Exemption – Receipt (r. 6/91)	6/91
(b)	DR-499	Renewal Application for Agricultural or High-Water Recharge Classification of Lands (r. 12/96)	12/96
(c)	DR-499AR	Removal of Agricultural or High-Water Recharge Classification [front side of form]; Automatic Renewal of Agricultural or High-Water Recharge Classification [back side of form] (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01789	11/12
(d)	DR-499C	Renewal and Certification of Agricultural Classification of Lands (r. 12/03)	1/04
(34)	DR-499R	Renewal Application for Agricultural Classification of Lands – Receipt (r. 6/91)	6/91
(35)	DR-500	Renewal Application for Homestead and Related Tax Exemptions (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01790	11/12
(36)	DR-500AR	Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form] (r. 01/22) https://flrules.org/gateway/reference.asp?No=Ref-14390	01/22
(37)	DR-500R	Renewal Application for Homestead and Related Tax Exemptions – Receipt (r. 6/91)	6/91
(38)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19044	02/26
(b)	DR-501A	Statement of Gross Income (r. 12/20) https://www.flrules.org/Gateway/reference.asp?No=Ref-12416	12/20
(c)	DR-501CC	Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility (r. 11/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13836	11/21
(d)	DR-501DV	Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse (r. 11/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13833	11/21
(e)	DR-501M	Deployed Military Exemption Application (r. 09/17) https://www.flrules.org/Gateway/reference.asp?No=Ref-08605	09/17
(f)	DR-501PGP	Application for Assessment Reduction for Living Quarters of Parents or Grandparents (r. 08/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18436	08/25
(g)	DR-501RVSH	Certificate for Transfer of Homestead Assessment Difference (r. 11/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13834	11/21
(h)	DR-501SC	Household Income Sworn Statement and Return (r. 01/22) https://flrules.org/gateway/reference.asp?No=Ref-14391	01/22
(i)	DR-501T	Transfer of Homestead Assessment Difference, Attachment to Original Application for Homestead Tax Exemption (r. 12/08) https://www.flrules.org/Gateway/reference.asp?No=Ref-01800	11/12
(j)	DR-501TS	Designation of Ownership Shares of Abandoned Homestead (r. 12/20) https://www.flrules.org/Gateway/reference.asp?No=Ref-12417	12/20
(k)	DR-501V	Tentative Eligiblity Verification for Certain Exemptions (n. 01/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18027	04/25

(39)(a)	DR-502	Tax Collector's Recapitulation of the Tax Roll (r. 6/85)	6/85
(b)	DR-503	Tax Collector's Recapitulation of the Non-Ad Valorem Assessment Levy (r. 12/05)	1/06
(c)	DR-503NA	Tax Collector's Report on Non-Ad Valorem Assessments Collected on the Notice of Taxes (r. 6/09) https://www.flrules.org/Gateway/reference.asp?No=Ref-01801	11/12
(40)(a)	DR-504	Ad Valorem Tax Exemption Application and Return for Charitable, Religious, Scientific, Literary Organizations, Hospitals, Nursing Homes, and Homes for Special Services (r. 11/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13835	11/21
(b)	DR-504AFH	Ad Valorem Tax Exemption Application and Return for Affordable Housing Property (r. 01/26) https://www.flrules.org/Gateway/reference.asp?No=Ref-19045	02/26
(c)	DR-504CS	Ad Valorem Tax Exemption Application and Return for Charter School Facilities (r. 01/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18028	04/25
(d)	DR-504ED	Ad Valorem Tax Exemption Application and Return for Educational Property (n. 11/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13837	11/21
(e)	DR-504HA	Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged (r. 11/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13838	11/21
(f)	DR-504S	Individual Affidavit for Ad Valorem tax Exemption-Homes for the Aged (r. 11/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13839	11/21
(g)	DR-504W	Ad Valorem Tax Exemption Application and Return for Not-for-Profit Sewer and Water Company and Not-for-Profit Water and Wastewater Systems (n. 11/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13840	11/21
(41)	DR-505	Report of Errors and Insolvencies (r. 01/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18029	04/25
(42)(a)	DR-506	Tax Deed (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06511	4/16
(b)	DR-506E	Escheatment Tax Deed (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06512	4/16
(43)	DR-508	Application for Separate Assessment of Mineral, Oil and Other Sub-Surface Rights (r. 12/94)	12/94
(44)(a)	DR-509	Tax Certificate (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06513	4/16
(b)	DR-509D	Deferred Payment Tax Certificate (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06514	4/16
(45)(a)	DR-510	Cancellation or Correction of Tax Certificate (r. 08/25) https://www.flrules.org/Gateway/reference.asp?No=Ref-18438	08/25
(b)	DR-511	Interest Table for Tax Sale Certificates (r. 6/89)	6/89
(46)(a)	DR-512	Application for Tax Deed (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06515	4/16
(b)	DR-513	Certification of Tax Deed Application	07/19

		https://www.flrules.org/Gateway/reference.asp?No=Ref-10758	
(c)	DR-514	Notice of Sale of Tangible Personal Property for Delinquent Taxes (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06517	4/16
(47)(a)	DR-515	Receipt of Deposit of County Funds (r. 3/77)	3/77
(b)	DR-515C	Receipt of Deposit of County Funds (continuous) (r. 3/93)	3/93
(c)	DR-517	Tax Collector's Warrant https://www.flrules.org/Gateway/reference.asp?No=Ref-10759	07/19
(48)	DR-517L	Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06519	4/16
(49)(a)	DR-518	Cutout Request (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref-06520	4/16
(b)	DR-520A	Tax Roll Sheet	10/91
(50)(a)	DR-521	Index Tax Roll Sheet	10/91
(b)	DR-522	Report of Total Reductions in Taxes from Catastrophic Events (n. 01/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-14894	01/23
(c)	DR-528	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (example only) (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01806	11/12
(d)	DR-529	Notice Tax Impact of Value Adjustment Board (r. 12/09)	3/10
(51)(a)	DR-533	Warrant Notice (r. 5/89)	5/89
(b)	DR-534	Application for Installment Payment of Property Taxes (r. 06/22) https://www.flrules.org/Gateway/reference.asp?No=Ref-14392	06/22
(52)	DR-535	Notice to Property Appraiser of Name and/or Address Change (r. 5/92)	12/94
(53)	DR-545	Income Data Verification Sheet	1/93
(54)	DR-546	Agricultural Income and Information https://www.flrules.org/Gateway/reference.asp?No=Ref-10760	07/19
(55)(a)	DR-570	Application for Homestead Tax Deferral (r. 10/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01809	11/12
(b)	DR-570AH	Application for Affordable Housing Property Tax Deferral (n. 10/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01810	11/12
(c)	DR-570WF	Application for Recreational and Commercial Working Waterfronts Property Tax Deferral (r. 10/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01811	11/12
(56)(a)	DR-571A	Disapproval of Application for Tax Deferral-Homestead, Affordable Rental Housing, or Working Waterfront (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01812	11/12
(b)	DR-584	Budget Form for Tax Collectors (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01813	11/12
(57)	DR-590	Standard Record Layout for Rule 12D-8 Name, Address and Legal (N.A.L.) File (required format) (r. 12/00)	1/01
(58)	DR-592	N.A.P. file Record Layout (n. 3/98)	12/98
(59)(a)	DR-593	Application for Section 218.66, F.S., Special Distributions for Contested Property Taxes (n. 6/98)	12/98
(b)	DR-593A	Application for Section 194.035, F.S., Reimbursement of Special Master Payments by Small Counties (n. 12/02)	1/03

(60)(a)	DR-4001	Application for Florida Professional Certification (n. 10/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13632	10/21
(b)	DR-4002	Application for Approval of a Course or Continuing Education Credit Hours (n. 10/21) https://www.flrules.org/Gateway/reference.asp?No=Ref-13633	10/21

Rulemaking Authority 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2) 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978(3)(e), 196.1979(3)(f), 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1), (5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS. Law Implemented 95.18, 145.10(2), 145.11(2), 136.03, 189.012, 192.001(18), 193.011(8), 193.023, 192.0105, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.3232, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution. 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, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, 2-8-24, 4-27-25, 8-28-25, 2-26-26.

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CHAPTER 12D-17
TRUTH IN MILLAGE ("TRIM") COMPLIANCE

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12D-17.001 Scope.

(1) This chapter applies to determinations by the Department of compliance with the Truth in Millage ("TRIM") laws by taxing authorities. In order to be eligible to participate in revenue sharing beyond the minimum entitlement for any fiscal year, Chapters 200 and 218, F.S., provide that taxing authorities must levy revenue in the form required by Section 218.23(1), F.S., of 3 mills on the dollar of ad valorem taxes, or the equivalent from ad valorem taxes, occupational license taxes, and utility taxes, and must file with the Department a certification that such taxing authority is in compliance with Section 200.065, F.S. Additionally, Sections 218.23(1) and 218.63(2), F.S., provide that to receive its share of revenue sharing funds, a unit of local government not levying a property tax must file with the Department a certification not later than November 1 that the requirements of Section 200.065, F.S., if applicable, were met.

(2) In the event the taxing authority does not fulfill these requirements, under the provisions of Sections 200.065(13), 218.23(1) and 218.63(2), F.S., the taxing authority will not receive its share of state revenue sharing funds and will be subject to forfeiture of such funds.

(3) It is the intent of this rule chapter to serve as a supplement to interpret and to explain the administration of the relevant statutes and not to restate or substitute for them. The applicable statutes should be read in concert with these rules.

(4) The Executive Director, or the Executive Director's designee, must make determinations of compliance with the Truth in Millage ("TRIM") laws and must otherwise administer the provisions of Chapters 200 and 218, F.S.

(5) Nothing contained in this rule chapter will serve to authorize or extend any millage in excess of the maximum millage authorized by law. See, for example, Sections 125.01(1)(q), 200.071, 200.081 and 200.091, F.S., and Article VII, section 9(b), Florida Constitution.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History–New 6-20-91, Amended 10-30-91, 2-26-26.

12D-17.002 Definitions.

(1) The definitions applicable under this rule chapter are given the same meanings as the definitions provided in Sections 192.001, 197.102, 200.001(8) and 218.21, Florida Statutes.

(2) In addition, the following definitions apply:

(a)1. "Adjacent to," when used in reference to newspaper advertisements, means next to, touching or contiguous either at the sides or at the corners. This term includes advertisements placed adjacent either on the same page or adjoining pages with a crease separating them, so that the advertisements may be seen to be adjacent with the newspaper laid open upon a flat surface. The term does not include advertisements placed on opposite sides of the same page with the edge of a page separating them.

2. When used in reference to an online advertisement, adjacent to means the advertisements must appear on one webpage, next to, touching or continguous either at the sides or at the corners. If advertisements are posted using weblinks, the advertisements should appear adjacent to one another, visible on one page. Separate links leading to separate advertisements should not be used.

(b) "Certification date" means the date of certification by the property appraiser to each taxing authority within the county of the taxable value within each taxing authority on the Certification of Taxable Value (form DR-420) or Certification of School Taxable Value (form DR-420S) (form DR-420 or Form DR-420S, or July 1, whichever is later. The certification date is day 1, the day from which other significant dates regarding TRIM compliance are calculated.

(c) "Current year millage" means the millage for current year operating purposes exclusive of debt service and other voted millage, and inclusive of surplus debt service used for operations and maintenance.

(d) "Debt service millage" means millage revenues to be allocated to debt service and not operating purposes.

(e) "Filing," "filed," or "file" means submission of the TRIM Compliance Package through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at https://eportal.oasys.floridarevenue.com/.

(f) "Final millage" means the millage finally adopted by a taxing authority pursuant to Section 200.065(2)(d), F.S.

(g) "Final budget" means the budget finally adopted by a taxing authority pursuant to Section 200.065(2)(d), F.S.

(h) "Fiscal year" means the 12-month period for local governments which begins October 1 and ends September 30.

(i) "Operating expenditures" means all moneys of the taxing authority, including dependent special districts, which were or could be either expended during the applicable fiscal year, or retained as a balance for future spending in the fiscal year. The term does not include those moneys held in or used in trust, agency, or internal service funds, or expenditures of bond proceeds for capital outlay or for advanced refunded debt principal.

(j) "Operating millage" means millage revenues to be allocated to operating expenditures and not debt service purposes or other voted millage.

(k) "Proof of publication" means proof, provided by a newspaper in the form provided in sections 50.041 and 50.051, F.S., showing the dates that the information or notice was published. School districts that publish its intent to adopt a tentative budget on a publicly accessible website, including a district school board's official website, pursuant to Section 50.0311, F.S., must provide proof including screenshots of the homepage showing the link to the advertisement; the advertisement; the dates that the information or notice was published; and website address.

(l) “Proposed millage” means the millage considered by a taxing authority pursuant to Sections 200.065(2)(a)1. and (2)(b), F.S., to fulfill the tentative budget.

(m) “Rolled-back rate” means that millage rate which, exclusive of new construction, additions to structures, deletions, rehabilitative improvements increasing assessed value of the improvements by at least 100 percent, and property added due to geographic boundary changes, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year. “Rehabilitative improvements” are any improvements which rebuild, renovate, or replace a structure.

(n) “Taxable value” means the taxable value of all property subject to taxation by the taxing authority.

(o) “Taxing authority” includes, but is not limited to, any county, municipality, authority, special district as defined in Section 165.031(7), F.S., or other public body of the state, any school district, library district, neighborhood improvement district created pursuant to the Safe Neighborhoods Act, metropolitan transportation authority, municipal service taxing or benefit unit (MSTU or MSBU), or water management district created under Section 373.069, F.S.

(p) “Tentative budget” means the budget used to determine the proposed millage for placement on the TRIM notice, and the budget adopted pursuant to Section 200.065(2)(c), F.S.

(q) “Tentative millage,” “recomputed proposed millage,” or “tentatively adopted millage” means the millage adopted at the tentative millage and budget hearing pursuant to Section 200.065(2)(c), F.S. It also includes proposed millage referred to in Section 129.03(3)(b), F.S.

(r) “TRIM notice” means the Notice of Proposed Property Taxes, (form DR-474 incorporated by reference in Rule 12D-16.002, F.A.C.), required by Sections 200.069 and 200.065(2)(b), F.S., required to be sent by a property appraiser within 55 days of the certification date or 10 days after the tax roll is approved or the interim roll procedures under Section 193.1145, F.S., are instituted, whichever is later

(s) “TRIM Compliance Package” means the set of documents that each taxing authority must submit to the Department to certify that they followed the TRIM requirements under Chapter 200, F.S.

(t) “Unit of local government” means a county or municipal government, but does not include any special districts as defined by Section 165.031(7) or Chapters 189 and 218, F.S.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 192.048(1)(a), 195.002, 200.001(8), 200.065, 200.068, 218.21, 218.23, 218.33, 218.63 FS. History–New 6-20-91, Amended 12-27-94, 12-25-96, 6-13-22, 3-27-25, 2-26-26, Technical Change 2-26-26.

12D-17.003 Truth in Millage (“TRIM”) Compliance.

(1) It is the responsibility of the taxing authority to notify the Department of its name, email address, mailing address, and the name of the person or official who is to receive all Truth in Millage (“TRIM”) correspondence using the OASYS eTRIM system to add or update information. The Department will use the information on file by May 1 of each year to send out any forms and associated correspondence by June 1 of that year.

(2) Compliance with this rule chapter by a taxing authority is necessary to be considered in compliance with Section 200.065, F.S. For purposes of this rule chapter, day 1 is the certification date or July 1, whichever is later.

(3) A taxing authority other than a school district must:

(a) Compute a proposed millage rate using not less than 95 percent of the taxable value certified to it pursuant to Section 200.065(1), F.S. For purposes of the calculation of the proposed millage rate by a special district, the determination by the Department of Commerce pursuant to Chapter

189, F.S., of the dependent or independent status of the district is prima facie evidence of such status. Principal taxing authorities (counties and cities) must use 95 percent of the taxable value in each district or unit in which a millage is levied. Multicounty taxing authorities must use 95 percent of the taxable value within their jurisdiction in each county in which the millage is levied.

(b) Advise the property appraiser, on form DR-420, of its proposed millage rate, of its rolled-back rate computed pursuant to Section 200.065(1), F.S., and of the date, time and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. This advisement must be made within 35 days of the certification date. If the taxing authority fails to timely provide such information, as required by Section 200.065(2)(b), F.S., it will be prohibited from levying a millage rate greater than the rolled-back rate. One form DR-420 must be prepared for operating millage for each county, each special district, each municipality, and each taxing authority subordinate to a county or municipality. For each multicounty taxing authority, one form DR-420 must be prepared for each county in which the operating millage is levied. The property appraiser is required to send the TRIM notice, within 55 days after the certification date. This notice serves as the notice of the tentative millage and budget hearing.

(c) Hold a public hearing on the tentative millage rate and budget, on or after 10 days after sending the TRIM notice and within 80 days but not earlier than 65 days after the certification date, scheduled as required by Section 200.065(2)(c), F.S.

(d) Advertise whenever possible, in a newspaper published in the county at least weekly unless the only newspaper in the county is published less than weekly or in a geographically limited insert of the newspaper published at least twice weekly and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., notice of its intent to adopt a final millage and budget. The advertisement must appear within 15 days of the hearing adopting the tentative millage and budget. The form generally provides that the notice must consist of a notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the hearing advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. Otherwise the advertisement must be published as provided in Chapter 50, F.S.

(e) Hold the final budget hearing on or after 2 days and within 5 days from the day the advertisements are first published, scheduled as required by Section 200.065(2)(e)2., F.S. In the event that this hearing is rescheduled or recessed, the taxing authority must publish a notice of the rescheduled date of the hearing as required by Section 200.065(2)(e)2., F.S. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the recessed hearing advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(f) Certify the adopted millage to the property appraiser and the tax collector, submitting copies of the resolutions or ordinances. These submissions must be made within 3 days from the date of the final budget hearing and thus within 101 days of the certification date.

(g) Execute the Certification of Final Taxable Value, (form DR-422, incorporated by reference in Rule 12D-16.002, F.A.C.), showing the adopted millage rate and return it to the property appraiser, tax collector, and the Department within 3 days from receipt of the certification from the property appraiser. In the event variance in taxable value so certified for municipalities, counties, and water management districts is more than 1 percent from that initially certified by the property appraiser on the Certification of Taxable Value, form DR-420, then as provided by Section 200.065(6), F.S., the municipality, county or water management district may administratively adjust

its adopted millage rate without a public hearing. Any other taxing authority, except a school district, may administratively adjust its millage if the taxable value is at variance by more than 3 percent. The adjustment must be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to taxable value on the roll to be extended. No adjustment can be made to levies required by law to be a specific millage amount.

(h) Certify compliance with Chapter 200, F.S., to the Department, on the Certification of Compliance (form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), within 30 days after adoption of the ordinance or resolution establishing a property tax millage levy, as provided elsewhere in this rule chapter.

(4) A school district must:

(a) Compute a proposed millage rate using not less than 95 per cent of the taxable value certified to it pursuant to Section 200.065(1), F.S.

(b) Prepare, through the superintendent, and submit the tentative budget to the school board, and the school board must approve or amend the tentative budget for advertising, within 24 days after the certification date, in accordance with Section 200.065(2)(a)3. and Chapter 1011, F.S.

(c) Advertise the tentative millage and budget hearing on a publicly accessible website pursuant to Section 50.0311, F.S., or in a newspaper of general circulation pursuant to Chapter 50, F.S. Instead of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., within 29 days after the certification date notice of its intent to tentatively adopt a millage and budget. The form generally provides that the notice must consist of a notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement as provided in Section 200.065(3), F.S. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. The school district must also publish a Notice of Tax for School Capital Outlay advertisement, as required by Section 200.065(10)(a), F.S., if applicable. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(d) Hold the tentative budget hearing on or after 2 days and within 5 days from the day the advertisement is first published, scheduled as required by Section 200.065(2)(f)1., F.S. Therefore, the tentative budget hearing must be held within 34 days from the certification date.

(e) Advise the property appraiser, on the Certification of School Taxable Value (form DR-420S, incorporated by reference in Rule 12D-16.002, F.A.C.), of its proposed millage rate within 35 days of the certification date. The property appraiser is required to send the notice of proposed property taxes, the TRIM notice, within 55 days of the certification date. This notice serves as the notice of the final millage and budget hearing.

(f) Hold a public hearing on the final millage rate and budget on or after 10 days after the mailing and within 80 days of the certification date, scheduled as required by Section 200.065(2)(e)2., F.S. In the event that this hearing is rescheduled or recessed, the taxing authority must publish a notice of the rescheduled date of the hearing as required by Section 200.065(2)(e)2., F.S. If published in the print edition of the newspaper, as provided by Section 200.065(3), F.S., the recessed hearing advertisement must not be placed in the legal notices or classified advertisements section of the newspaper.

(g) Certify the adopted millage to the property appraiser and the tax collector. These submissions must be made within 3 days from the date of the hearing, and within 101 days of the certification date.

(h) Execute the Certification of Final Taxable Value, form DR-422, showing the adopted millage rate and return it to the property appraiser, tax collector, and the Department within 3 days from

receipt of the certification from the property appraiser. In the event variance in taxable value so certified is more than 1 percent from that initially certified by the property appraiser on the Certification of Taxable Value, form DR-420, then as provided by Section 200.065(6), F.S., the school district may administratively adjust its adopted millage rate without a public hearing. The adjustment must be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to taxable value on the roll to be extended. No adjustment can be made to levies required by law to be a specific millage amount.

(i) Certify compliance with Chapter 200, F.S., to the Department, on form DR-487, within 30 days following adoption of the ordinance or resolution establishing a property tax millage levy, as provided in this rule chapter.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 129.03, 195.002, 200.065, 200.068, 218.21, 218.23, 218.63, 1011.62 FS. History–New 6-20-91, Amended 1-11-94, 4-18-94, 12-27-94, 12-25-96, 12-31-98, 6-13-22, 3-27-25, 2-26-26.

12D-17.0035 Instructions and Calculations.

(1) Rolled-back rate. Specific instructions for calculating the rolled-back rate are contained in the Truth in Millage (TRIM) compliance instructions for completing a Certification of Taxable Value (form DR-420, incorporated by reference in Rule 12D-16.002, F.A.C.). The calculation of the rolled-back rate must include all millages exclusive of voted debt service levies and millages in excess of the 10 mill cap pursuant to Section 200.071, F.S.

(2)(a) Percent increase over the current year rolled-back rate of tentative millage. The calculation is: current year aggregate tentative millage divided by the current year aggregate rolled-back rate, minus 1.00, times 100, equals the percent to publish in the Notice of Tax Increase advertisement. The actual calculation is:

(current year aggregate tentative millage/current year aggregate rolled-back rate) - 1.00 x 100	=	percent to publish in the Notice of Tax Increase advertisement.

(b) Percent increase over the rolled-back rate of final millage. The calculation is: current year final millage divided by the current year rolled-back rate, minus 1.00, times 100 equals the percent to state in the ordinance or resolution as required by Section 200.065(2)(d), F.S. The actual calculation is:

((current year final millage/rolled-back rate) - 1.00) x 100	=	percent to state in resolution or ordinance

(3) Taxing Authorities and School Districts: Calculation of proposed, tentative, and final budgets, proposed and final millage rates, and ad valorem proceeds. In calculating these figures, Section 200.065(2)(a)1., F.S., requires each taxing authority to use not less than 95 percent of the taxable value certified to it by the property appraiser. This is at least 95 percent of the gross taxable value appearing on line 4 of the form DR-420 or a Certification of School Taxable Value (form DR-420S, incorporated by reference in Rule 12D-16.002, F.A.C.).

(a) The calculation of the tentative budget or ad valorem proceeds is:

Line 4 of form DR-420 or form DR-420S x .95 x tentative millage rate	=	the absolute minimum of ad valorem proceeds to use for tentative budget purposes

(b) The calculation of the final budget or ad valorem proceeds is:

Line 4 of form DR-420 or form DR-420S x .95 x final millage rate	=	the absolute minimum of ad valorem proceeds to use for final budget purposes

(4) Budget summary advertisement. The advertised budget must remain in balance. The tentative millages stated in the budget summary advertisement must be the millages the taxing authority is proposing to levy, and must be tied to the anticipated ad valorem proceeds resulting from each millage. Each tentative millage must be displayed in the budget summary advertisement. However, each millage may be divided and allocated to one or more funds or budgets, provided it is readily apparent in the advertisement that the sum of the millages is less than or equal to the respective proposed millage. The proceeds must be displayed in the appropriate fund or budget to which they are to be deposited.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 218.21, 218.23, 218.63, 1011.62(4) FS. History–New 6-20-91, Amended 2-26-26.

12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department.

(1) If an ordinance or resolution establishing a property tax millage levy is adopted, the taxing authority must file the TRIM Compliance Package including a Certification of Compliance (form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), with the Department within 30 days following the adoption of the levy.

(2)(a) For taxing authorities other than school districts, the certification of compliance must be made by filing the following items with the Department:

1. A copy of the Certification of Taxable Value (form DR-420, incorporated by reference in Rule 12D-16.002, F.A.C.).

2. A copy of the ordinance or resolution adopting the millage rate.

3. A copy of the ordinance or resolution adopting the budget.

4. Proof of publication of the entire page of the final budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(d) and (3)(a), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d) and (3)(b), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement. For multicounty taxing authorities, proof of publication of the notice of proposed tax increase advertisement or notice of tax increase advertisement required by Sections 200.065(2)(d), (3)(a), (3)(g) and (9), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d), (3)(b), (3)(e) and (8), F.S., and which is required to be adjacent to the budget

summary advertisement.

5. Proof of publication of the budget summary advertisement required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by subparagraph 4. of this paragraph.

6. Proof of publication of the notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement, and the adjacent budget summary advertisement. In the event notice is not published but is mailed according to Section 200.065(3)(f), F.S., a taxing authority must submit a certification of mailing from the post office with a copy of the notices.

7. For counties only, a copy of the Notice of Tax Impact of the Value Adjustment Board advertisement described in Section 194.037, F.S. and Rule 12D-9.038, F.A.C.

8. For counties only, proof of publication of the notice of tax impact of the value adjustment board advertisement. If the value adjustment board completes its hearings after the deadline for certification under Section 200.068, F.S., the county must submit this item to the Department within 30 days from the completion of the hearings.

9. A copy of the Certification of Final Taxable Value, form DR-422, if the property appraiser has issued one as of this date. If the taxing authority has not received this certification, the taxing authority must file the remainder of the certification package with the Department within the deadline and must file the certification form DR-422 as soon as it is received.

10. Form DR-420TIF, Tax Increment Adjustment Worksheet.

11. Form DR-420DEBT, Certification of Voted Debt Millage, if used.

12. Form DR-420MM, Maximum Millage Levy Calculation – Final Disclosure, including the maximum millage rates calculated pursuant to Section 200.065(5), F.S., together with values and calculations on which the maximum millage rates are based.

13. Form DR-487V, Vote Record for Final Adoption of Millage Levy.

14. Form DR-422DEBT, Certification of Final Voted Debt Millage, if used.

15. Certification of Compliance, form DR-487.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(b) For school districts, the certification of compliance must be made by filing the following items with the Department:

1. A copy of the Certification of School Taxable Value, form DR-420S.

2. A copy of Department of Education form ESE-524.

3. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the tentative budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(f) and (3)(c) or (3)(d), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(f) and (3)(e), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement.

4. Proof of publication of the tentative budget hearing advertisement f.

5. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the budget summary advertisement, required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by subparagraph 4. of this paragraph.

6. Proof(s) of publication from the newspaper of the notice of proposed tax increase advertisement or notice of budget hearing advertisement, and the budget summary advertisement. In the event notice is not published but is mailed according to Section 200.065(3)(f), F.S., a school district must submit a certification of mailing from the post office with a copy of the notices.

7. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the Notice of Tax for School Capital Outlay advertisement, required by Section 200.069(10)(a), F.S.

8. Proof of publication from the newspaper of the Notice of Tax for School Capital Outlay

advertisement.

9. Copy of the Certification of Final Taxable Value, form DR-422, if the property appraiser has issued one as of this date. If the school district has not received this certification, the remainder of the certification package must be filed with the Department within the deadline and file form DR-422 as soon as it is received.

10. A copy of Certification of Voted Debt Millage, form DR-420DEBT, if used.

11. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing an Amended Notice of Tax for School Capital Outlay advertisement, required by Section 200.065(10)(b), F.S.

12. Proof of publication from the newspaper of the Amended Notice of Tax for School Capital Outlay advertisement.

13. Copy of the Certification of Final Voted Debt Millage, form DR-422DEBT, if used.

14. Certification of Compliance, form DR-487.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(3) The Department provides an internet-based system, OASYS eTRIM (electronic Truth in Millage) at https://eportal.oasys.floridarevenue.com/, for taxing authorities, including school districts, to complete and submit the forms and documents required for certification of compliance with Chapter 200, F.S., Determination of Millage, and for conforming to the maximum millage limitation requirements in Section 200.065(5), F.S. Using OASYS eTRIM, property appraisers will be able to electronically certify value data to municipalities and independent special districts in their counties. Counties, municipalities, and independent special districts, including water management districts, will be able to complete and return forms to the property appraiser containing information for inclusion in the Notice of Proposed Property Taxes, form DR-474, incorporated by reference in Rule 12D-16.002, F.A.C., and will be able to submit information and documentation to the Department. For more information about OASYS eTRIM, contact the TRIM section at TRIM@floridarevenue.com.

(4) If no ordinance or resolution establishing a property tax millage levy is adopted, then on or before November 1, a unit of local government must file a certification with the Department that the requirements of Section 200.065, F.S., if applicable, were met. The certification must be filed on a Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes, (form DR-421, incorporated by reference in Rule 12D-16.002, F.A.C.)

(5) The Department will notify each taxing authority which has made a complete filing and which is in compliance with this rule section and Section 200.065, F.S.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History–New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, 6-13-22, 3-27-25, 2-26-26.

12D-17.005 Taxing Authorities in Violation of Section 200.065, Florida Statutes.

(1) The Department msut review the TRIM Compliance Package including the Certification of Compliance, (form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), made by the taxing authority, if filed, in the respects set forth elsewhere in this rule chapter. (1) The Department must review the TRIM Compliance Package including the Certification of Compliance, (form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), made by the taxing authority, if filed, in the respects set forth elsewhere in this rule chapter. If the taxing authority or school district has made an incomplete filing or is otherwise found to be in violation of any of the statutory elements, the Department must make such a determination and notify the taxing authority or school district.

(2)(a) The Department must regard as major any violation or combination of violations of

Section 200.065 or 200.068, F.S., which tend to misinform taxpayers whether or not such violation is specifically identified in the following guidelines.

(b) Where a violation is specified or found to be major, the taxing authority must be required to readvertise and rehold hearing(s). The specification of a violation as minor in the guidelines must not preclude the Department from considering it to be major where the surrounding circumstances indicate it to be major.

(c) The guidelines in this paragraph are used by the Department based on the impact of the violation on the Truth in Millage ("TRIM") process.

1. Failure to State Tentative Millage in Budget Summary Advertisement – Sections 200.065(3)(h), (j) and (l), 129.03(3)(b), F.S.

Major. The taxing authority is required to readvertise and rehold hearing(s).

2. Advertisement Too Small (Notice of Tax Increase, Notice of Proposed Tax Increase, Notice of Tax for School Capital Outlay, Amended Notice of Tax For School Capital Outlay, etc.) – Section 200.065(3), F.S.

Major, unless the taxing authority made an attempt to comply and the error was not the fault of the taxing authority but of the newspaper that printed the advertisement. The taxing authority will be required to readvertise and rehold hearing(s).

3. Less Than 95 Percent of Ad Valorem Proceeds Shown in Budget Summary Advertisement – Sections 200.065(2)(a)1., (3)(l), F.S.

Major. The proceeds are understated. The taxing authority is required to readvertise and rehold hearing(s).

4. Reserved.

5. Late Certification of Compliance Package – Section 200.068, F.S.

Minor, if all required documents are filed within 30 days of date due. Taxing authority will be advised of the violation. Major, if filed beyond 30 days. No revenue sharing funds will be disbursed, and all local millage in excess of the rolled-back rate will be directed to be placed in escrow, until the certification is filed.

6. Property Tax Levy – Notice of Proposed Tax Increase – Section 200.065(3)(a), F.S.

Major. If initially proposed tax levy, reductions due to the value adjustment board, actual tax levy for last year, or this year's proposed tax levy is misstated. The taxing authority is required to readvertise and rehold hearings.

7. Advertisements Not Adjacent – Section 200.065(3)(l), F.S.

Major, unless taxing authority made an attempt to comply by instructing the newspaper in writing to place the advertisements in compliance with this rule. Severity of this violation depends on whether or not the violation is the fault of the taxing authority or the newspaper that printed the ad. If major, the taxing authority is required to readvertise and rehold hearing(s). Those taxing authorities who were notified of this same violation within the past two years are required to readvertise and rehold hearing(s). If minor, the taxing authority will be made aware of the violation.

8. Percent Increase Over the Rolled-Back Rate Incorrect in Notice of Tax Increase Advertisement (for multicounty taxing authorities) or Incorrect Difference Between Taxes Levied Last Year and Proposed Taxes This Year in Notice of Proposed Tax Increase (for all other taxing authorities and schools and first year levies) – Sections 200.065(3)(a), (c), (g) and (j), F.S.

Major. If understated, the taxing authority is required to readvertise and rehold hearing(s).

9. Incorrect Use of "Other Voted Millage" – Sections 200.065(3)(j), 200.001(1) and (8), F.S.

Major, if the effect is to tend to misinform the taxpayers. If minor, the Department will emphasize education of the taxing authorities in the proper use rather than requiring the taxing authority to readvertise.

10. Ad Valorem Proceeds Not Shown in Budget Summary Advertisement – Sections

200.065(2)(a)1. and (3)(l), 129.03(3)(b), F.S.
Major, if the effect is to tend to misinform the taxpayers. Severity depends on whether or not the other required components are shown pursuant to Section 129.03(3)(b), F.S.

11. Hearing Recessed or Continued Without Proper Readvertisement – Sections 200.065(2)(e)2. and (3), F.S. Major. Taxing authority is required to readvertise and rehold hearing(s) if taxpayers have not been given proper notification of the final adoption of the millage and budget.

12. Failure to State Percent Increase Over Rolled-Back Rate in Resolution or Ordinance – Sections 200.065(2)(d), (3)(j), F.S.
Minor. The taxing authority will notified of the violation. However, if both the percentage increase over the rolled-back rate is understated in the notice of tax increase advertisement (violation #8), or the amounts required in the notice of proposed tax increase are misstated, or if the advertisements are otherwise misleading, and the same factors in the ordinance or resolution are understated or missing, the taxing authority must readvertise and rehold hearing(s).

13. Failure to Adopt Millage and Budget Separately – Sections 200.065(2)(d) and (2)(e)2., F.S.
Minor. The taxing authority will be notified of the violation and must furnish documentation that millage and budget were adopted by separate vote. If no such documentation is furnished, those taxing authorities who have been notified of this violation within the past two years are required to readvertise and rehold hearing(s).

14. Failure to Show Categories in Notice of Tax for School Capital Outlay – Section 200.065(10)(a), F.S.
Minor. Those taxing authorities who have been notified of this violation within the past two years are required to readvertise and rehold hearing(s).

15. Reserved.

16. Failure to Follow Statutory Verbiage – Section 200.065(3)(h), F.S.
Major, if deviation tends to misinform the taxpayers. Taxing authority is required to readvertise and rehold hearing(s). Minor, if deviation did not modify the substantive content or misinform taxpayers. Taxing authority will notified of the violation. Taxing authority will be notified of the violation. If the violation occurs for two consecutive years the taxing authority is required to readvertise and rehold hearing(s).

17. Budget Summary Advertisement Selection or Additional Verbiage – Section 200.065(3)(h), F.S.
Major, if deviation tends to misinform the taxpayers. Taxing authority isrequired to readvertise and rehold hearing(s). Taxing authority is required to readvertise and rehold hearing(s). Minor, if the violation does not misinform the taxpayers.

18. Too Much Time Between Tentative Millage and Budget Hearing and Final Millage and Budget Hearing – Section 200.065(2)(d), F.S.
Minor. Taxing authority will be advised of the violation. If the taxing authority is notified of the same violation for two consecutive years, then it must readvertise and rehold hearing(s).

19. Hearing Held Less Than 2 or More Than 5 Days Following Advertisement – Section 200.065(2)(d), F.S.
Minor. Taxing authority will be advised of the violation. If the taxing authority is notified of the same violation for two consecutive years, then it must readvertise and rehold hearing(s).

20. Publication of Both Notice of Tax Increase Advertisement or Notice of Proposed Tax Increase and Notice of Budget Hearing – Section 200.065(3), F.S.
Minor, if deviation does not tend to misinform the taxpayers. Taxing authority will be notified as to the correct selection of the advertisements.

21. Publication of Advertisements Combined – Section 200.065(3)(l), F.S.
Minor, unless the violation is the fault of the taxing authority. This is not a severe violation as long

as all the information necessary is contained in the advertisement(s). However, the taxing authority will be made aware of the violation.

22. Improper Inclusion of Reference to "Verbatim Record of Proceedings" – Sections 286.0105, 200.065(3)(h), F.S.

Minor. Taxing authority will be notified of the violation.

23. Publication of Different Percent Millage Increase in Budget Summary Advertisement from That Based on Tentative Millage Adopted at First Budget Hearing – Sections 200.065(3)(1), (3)(j), F.S.

Major, if percentage is understated. If so, the taxing authority is required to readvertise and rehold hearing(s). Taxing authority will be notified as to the correct method of calculating the percent of increase.

24. Publishing a Notice of Tax Increase Advertisement or a Notice of Proposed Tax Increase, Rather Than Notice of Budget Hearing Advertisement – Section 200.065(3), F.S.

Minor. This is not a severe violation since it provides more information than is needed. However, the taxing authority will be notified of the violation.

25. Adoption of Budget Before Millage – Section 200.065(2)(e)1., F.S.

Minor, provided there is no apparent prejudice to the taxpayers and the violation appears unintentional. The taxing authority will be notified of the violation.

26. Any Other Violation Which Tends to Misinform the Taxpayers Concerning Millage or Ad Valorem Proceeds – Sections 200.065(1)-(12), F.S.

Major. Taxing authority is be required to readvertise and rehold hearing(s).

(3) If any county or municipality, dependent special district of the county or municipality, or municipal service taxing unit of the county is in violation of Section 200.065(5), F.S., because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes, respectively, that county or municipality, and any municipal service taxing unit and/or dependent district, must remedy the violation. If not remedied, the county or municipality will be subject to forfeiture of the half-cent sales tax revenues as described in Section 200.065(13), F.S. and this rule chapter.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History–New 6-20-91, Amended 4-18-94, 12-25-96, 12-31-98, 11-1-12, 2-26-26.

12D-17.006 Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds.

(1) If a taxing authority files a certification of compliance which violates Section 200.065, F.S., but which is permitted to be cured by the process specified in Section 200.065(13)(c), F.S., then the Department will notify the taxing authority, as provided in subsection (2) of this rule section, using its last known address, that it is in violation of Section 200.065, F.S., and is subject to Section 200.065(13)(c), F.S.

(2)(a) The Department's notice will specify the steps necessary to bring the taxing authority into compliance. These steps may include, but not be limited to, readvertisement, reholding hearing(s), adoption of new millage and adoption of new budget.

(b) The Department will notify the taxing authority to repeat the hearing and notice process required by Section 200.065(2)(d), F.S., and that the advertisement must appear within 15 days of the date the notice was issued from the Department, and shall contain the statement in boldface required by Section 200.065(13)(c)2., F.S.

(c) The Department must notify the taxing authority that it must be required to file a new

certification after completion of the readvertisement and the reholding of the hearing(s), containing the following items:

1. Copy of advertisements (entire page from the print edition of a newspaper or the entire webpage of an Internet-only publication).

2. Proof of publication of these advertisements.

3. Copy of the resolution or ordinance adopting millage.

4. Copy of the resolution or ordinance adopting the budget.

5. Copy of the resolution or ordinance to hold any excess moneys collected in reserve until the subsequent fiscal year, if the newly adopted millage rate is less than the amount previously adopted at the final millage and budget hearing and forwarded to the property appraiser pursuant to Section 200.065(4), F.S.

6. Certification of Compliance, (form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.).

(d) The Department will direct the tax collector to hold in escrow all ad valorem revenues for the taxing authority collected in violation of Section 200.065, F.S., which normally will be those revenues in excess of the rolled-back rate, except those revenues from voted levies or levies imposed pursuant to Section 1011.60(6), F.S. The funds will be held in escrow until the completion, and approval by the Department, of the process required by Section 200.065(13)(c), F.S., and this rule section.

(e) The Department of Revenue, Property Tax Oversight Program will immediately notify in writing the Department of Revenue, General Tax Administration, Refunds and Revenue Accounting Process, of the noncompliance. That program will proceed consistently with Sections 218.23(1) and 218.63(2), F.S., to withhold revenue sharing funds, and to hold the funds in escrow until the noncompliance is cured, or if not cured, to transfer the funds to the General Revenue Fund for the 12 months following the determination of noncompliance by the Department.

(f) The Department's notification to the taxing authority will be issued within 30 days of the taxing authority's deadline for filing the Certification of Compliance, form DR-487, or within 60 days of the taxing authority's resolution or ordinance adopting the levy. The Department's notice will be sent electronically, by overnight delivery, regular or certified mail to the last known address and person identified by the taxing authority as provided in this rule chapter.

(g) The Department's determination of non-compliance will be deemed made on the date of the initial notification of the violation(s) to the taxing authority.

(3) The taxing authority must hold a new hearing and adopt a new millage and a new budget. If the newly approved millage is less than the amount previously forwarded by the taxing authority to the property appraiser pursuant to Section 200.065(4), F.S., then the taxing authority must hold any excess moneys collected in reserve until the subsequent fiscal year, and must enact a resolution or ordinance to do so. Any millage newly adopted at a hearing required under this rule section will not be forwarded to the property appraiser or tax collector and must not exceed the rate previously adopted.

(4) If the taxing authority cures the violation under Section 200.065(13)(c), F.S., and this rule section, then the Department of Revenue will:

(a) Notify the taxing authority that it is in compliance;

(b) Notify the tax collector, who will disburse to the taxing authority, as provided by law, any funds held in escrow pursuant to this rule section; and,

(c) Disburse all funds held in escrow beginning with the next scheduled disbursement.

(5) If any county or municipality, dependent special district of the county or municipality, or municipal service taxing unit of the county is in violation of Section 200.065(5), F.S., because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem

taxes, respectively, that county or municipality, and any municipal service taxing unit and/or dependent district, is subject to notification.

(6)(a) One or more taxing authorities whose taxes are included in the maximum total taxes levied must reduce their millage sufficiently so that the maximum total taxes levied is not exceeded if any county or municipality, dependent special district of the county or municipality, or municipal service taxing unit of the county is in violation of Section 200.065(5), F.S., because total county or municipal ad valorem taxes exceeded the maximum total county or municipal ad valorem taxes. This is an alternative to the county or municipality forfeiting the half-cent sales tax revenues, as provided in Section 200.065(5), F.S.

(b) The county or municipality will forfeit the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance, as described in Sections 218.63(2) and (3), 200.065(13), F.S., if a taxing authority does not reduce its millage so that the maximum total taxes levied is not exceeded, or if any county or municipality, dependent special district of the county or municipality, or municipal service taxing unit of the county has not remedied the noncompliance or recertified compliance with Chapter 200, F.S., as provided in Section 200.065(13)(e), F.S.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History–New 6-20-91, Amended 12-25-96, 11-1-12, 6-13-22, 2-26-26.

12D-17.007 Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds.

(1) Any taxing authority which has not certified compliance on a Certification of Compliance, (form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), and provided all documentation as required in Section 200.065, F.S., or this rule chapter, will be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department.

(2) The Department will notify the taxing authority, using its last known address, that it is in violation of Section 200.065, F.S., and is subject to forfeiture of state revenue sharing funds otherwise available to it. The Department's determination of non-compliance will be deemed made on the date of the initial notification of the violation(s) to the taxing authority.

(a) The Department will direct the tax collector to hold all ad valorem revenues for the taxing authority collected in violation of Section 200.065, F.S., which will normally be those revenues in excess of the rolled-back rate, in escrow, except those revenues from voted levies or levies imposed pursuant to Section 1011.60(6), F.S. The funds will be held in escrow until the completion and approval by the Department of the process required by Section 200.065(13)(c), F.S.

(b) The Department of Revenue, Property Tax Oversight Program will immediately notify in writing the General Tax Administration of the noncompliance. That program will proceed consistently with Sections 218.23(1) and 218.63(2), F.S., and Chapter 12-10, F.A.C., to withhold revenue sharing funds, and to hold such funds in escrow until the noncompliance is cured, or if not cured, to transfer such funds to the General Revenue Fund for the 12 months following the determination of noncompliance by the Department.

(3) In the event the taxing authority files a Certification of Compliance (form DR-487) after the deadline for filing, the taxing authority will be subject to withholding of state funds and funds levied in violation of Section 200.065, F.S., until such certification is properly filed and approved in accordance with this rule chapter.

(4) The portion of revenue sharing funds which would otherwise be distributed to a taxing

authority which has not certified compliance on a Certification of Compliance (form DR-487) as required in this rule chapter, or has otherwise failed to meet the requirements of Section 200.065, F.S., will be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the Department.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 200.065, FS. History–New 6-20-91, 2-26-26.

12D-17.008 Computation of Time.

(1) The time periods specified in this rule chapter must be determined by using the date of certification of value by the property appraiser pursuant to Section 200.065(1), F.S., or July 1, whichever is later. This date must be the certification date, and it is immaterial whether it falls on a Saturday, Sunday, or legal holiday.

(2) In computing any period of time prescribed or allowed by this rule chapter or by Section 200.065, F.S., the day of the act from which the designated period of time begins must not be included, except for the certification date, which will always be day 1 and must be included. Where the term "within" is used in this rule chapter, and in Section 200.065, F.S., in reference to a period of days, it must be construed to mean "not later than" that number of days, and vice versa. The last day of the period must be included even if it is a Saturday, Sunday, or legal holiday. That event will not operate to extend or to change the day of the act from which any other periods begin to run.

(3) As used in this rule, legal holiday means those days designated in Section 110.117, F.S., and any other day the taxing authority's offices are closed.

(4) The time periods in this rule chapter may be shortened by coordinating with the property appraiser subject to the requirements of Section 200.065(12), F.S.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 200.065, FS. History–New 6-20-91, Amended 2-26-26.

12D-17.009 Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage.

(1) In the event that a review notice is issued by the Department in reviewing a tax roll pursuant to Section 193.1142(4) or (5), F.S., and Rule 12D-8.020, F.A.C., the following provisions will apply:

(a) The property appraiser must make any necessary adjustment required by Section 200.065(11), F.S., to the proposed millage rates provided by the taxing authority prior to issuing the notice of proposed property taxes, the TRIM notice, required by Section 200.065(2)(b), F.S. These adjustments must include all millages which are applicable to the taxable value on the approved tax roll at variance with the value certified by the property appraiser pursuant to Section 200.065(1), F.S, on the certification date. The property appraiser must provide written notice of the amount of the millage adjustment to all taxing authorities affected by the adjustment within 5 days of the date the tax roll is approved.

(b) If, as a result of the review notice and the remedial steps by the property appraiser, the TRIM notice, as required by Section 200.065(2)(b), F.S., is issued after the deadline (55 days after the certification date), all subsequent deadlines provided in this rule chapter must be extended a like number of days. In this event, the deadline date for the TRIM notice (the 55th day after the certification date) must not be included in calculating the number of extended days. Beginning with the day after the deadline date for the TRIM notice, the number of extended days must be counted until the day the tax roll was approved by the Department. That latter day must be included.

(2) If, as a result of the tax roll approval process provided in Section 193.1142, F.S., the roll is not approved and interim roll procedures have not commenced within 45 days of the certification date, then the deadline for sending the notice of proposed property taxes, the TRIM notice, is 10

days beyond the date the tax roll is approved or interim roll procedures have begun. In such event, all other deadlines in this rule chapter or under Section 200.065, F.S., must be extended by the same number of days by which the deadline for sending the notice is extended beyond 55 days from the certification date. The deadline for sending the notice is therefore the later of 55 days after the certification date, or 10 days after either the tax roll is approved or interim roll procedures have begun.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 192.048, 193.1142, 195.002, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History–New 6-20-91, Amended 10-30-91, 2-26-26.

12D-17.010 Certification of Compliance and Application.

Each year prior to November 1, or within 30 days of an ordinance or resolution adopting a millage levy, the taxing authority must file a Certification of Compliance, (form DR-487, incorporated by reference in Rule 12D-16.002, F.A.C.), with the Department. It is the duty of each taxing authority required to submit certified information to the Department, pursuant to this rule chapter, to file timely information. Any taxing authority failing to provide timely information required by this rule chapter must, by such action or noncompliance, authorize the Department to use the best information available. If no such information is available, the Department may take any necessary action, including disqualification from revenue sharing, either partial or entire. Further, by such action or noncompliance the taxing authority will waive any right to challenge the determination of the Department as to its portion, if any, pursuant to the privilege of receiving shared revenues under this rule chapter.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 218.21, 218.23, 218.26(4), 218.63 FS. History–New 6-20-91, Amended 2-26-26.

CHAPTER 12-10
STATE REVENUE SHARING

12-10.006 Distribution to Units of Local Government
12-10.008 Administration
12-10.009 Wire Deposit of Revenue Sharing Funds (Repealed)

12-10.006 Distribution to Units of Local Government.

After the calculation of the apportionment factor as specified in Section 218.245, F.S., all receipts available are to be distributed according to the following procedures:

(1) The apportionment factor for each eligible unit of local government is applied to the Department's estimate of all receipts available to determine each unit's entitlement from the respective trust fund.

(2) Revenue shared with eligible units or ineligible units of local government is adjusted so that no eligible unit or ineligible unit receives less funds than its guaranteed entitlement or minimum entitlement, respectively.

(3) After making the adjustment as required by subsection (2), the sum of the guaranteed and minimum entitlements is subtracted from the estimate of all receipts available. The remaining funds are distributed according to a pro rata basis determined by the ratio of total dollars of all eligible units whose entitlements exceed their guaranteed entitlements, to the total receipts remaining after subtracting the sum of the guaranteed and minimum entitlements.

Rulemaking Authority 218.26(1) FS. Law Implemented 218.21(9), (10), 218.23, 218.245(1), (2) FS. History–New 3-8-82, Amended 7-8-82, Formerly 12-10.06, Amended 11-1-98, 2-11-26.

12-10.008 Apportionment for Municipalities Located in More Than One County.

The apportionment factor for a municipality whose area is coincident with the area of more than one county is calculated as follows:

(1) For purposes of the population weight factor, the population of the municipality will be the total population within the municipal boundaries.

(2) The nonexempt assessed real and personal property will be calculated as the sum of the assessed values within the municipal boundaries contained within each county in which the municipality is located.

(3) The sales tax collection factor will be the sum of each of the partial sales tax collection factors calculated for each portion of the municipality contained within a different county. The partial sales tax allocation factor, for each portion of the municipality within a different county, will be calculated as the municipal population contained within that county divided by the total population of that county, multiplied by the county sales tax collections. The partial sales tax allocation factors are then divided by the total sales tax collected within all the eligible municipalities in the state. The partial tax collection factors, derived for each portion of the municipality contained within a different county, as summed to determine the sales tax collection factor of the municipality.

Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.245, 218.26 FS. History–New 3-8-82, Formerly 12-10.08, Amended 11-1-98, 1-11-16, 2-11-26.

12-10.009 Wire Deposit of Revenue Sharing Funds.

Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS. History–New 3-8-82, Formerly 12-10.09, Amended 11-1-98, Repealed 2-11-26.

CHAPTER 12D-18
NON-AD VALOREM ASSESSMENTS AND SPECIAL ASSESSMENTS

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12D-18.001 Scope.

This chapter applies to non-ad valorem assessments including special assessments, which are, or have been, qualified to be liens on homestead real property. This rule chapter applies to property appraisers, tax collectors, and local governing boards which elect to implement the levy, collection and enforcement provisions of Sections 197.363 through 197.3635, F.S., for non-ad valorem assessments or special assessments. A local government may elect to prepare a non-ad valorem assessment roll and certify it to the tax collector for collection in accordance with this rule chapter. A local government and property appraiser may elect to have special assessments certified to the tax collector on the tax roll of the property appraiser regardless of whether such has been done prior to January 1, 1990, and if certain conditions are met in accordance with this rule chapter. The provisions of this rule chapter are, therefore, in part, an option for property appraisers, and local governing boards which comply with this rule chapter. The provisions of this rule chapter are also available for existing non-ad valorem assessments, including existing special assessments, which are collectible as liens, and were imposed and collected prior to January 1, 1990. Nothing contained in this rule chapter shall be construed to authorize the levy, collection and enforcement of a non-ad valorem assessment, including special assessments, unless such authority is provided for in applicable constitutional and statutory provisions. It is the duty of the local government to determine, under law, whether an assessment levy is constitutional and may be collected as a lien. The duties of the property appraisers and tax collectors under Section 197.3632, F.S., are ministerial and shall not be construed to authorize any levy. The election to comply with this rule chapter and Sections 197.363 through 197.3635, F.S., shall be made only in accordance with this rule chapter.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91, Amended 12-30-97.

12D-18.002 Definitions.

(1) The definitions applicable under this rule chapter shall be those set forth in Sections 189.012, 197.102 and 197.3632, F.S., and Rules 12D-1.002 and 12D-13.001, F.A.C.

(2) In addition, the following definitions shall apply:

(a) "Ad valorem method of collection" means placement of any non-ad valorem assessment, including any special assessment, on the tax notice for use of the collection provisions in Rule Chapter 12D-13, F.A.C., and Chapter 197, F.S.

(b) "Capital project assessment" means a non-ad valorem assessment which is levied to fund a capital project, and which may be payable in annual payments with interest over a number of years. The name of any particular levy is immaterial if the levy meets this definition and otherwise qualifies for the provisions of this rule chapter.

(c) "Change in the use of assessment revenue" means allocation of assessment revenue for general purposes or to benefit lands which are not identified in the assessment-authorizing statute or judicial decree or the ordinance, resolution or other act of the local government imposing the assessment.

(d) "Existing levy" means an assessment which has been imposed, placed on a roll and collected for the first time prior to January 1, 1990.

(e) "Levied for the first time" means imposed for the first time by county or municipal ordinance or special district resolution after January 1, 1990.

(f) "New non-ad valorem assessment" or "new special assessment" means an authorized assessment that was imposed for the first time by ordinance or resolution effective on or after January 1, 1990, and which is sought to be collected pursuant to Sections 197.3632 and 197.3635, F.S.

(g) "Non-ad valorem assessment," for purposes of this rule chapter, means only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in Article X, Section 4 of the Florida Constitution.

(h) "Non-ad valorem assessment roll" or "special assessment roll," means a roll containing non-ad valorem assessments, which may include special assessments, and which can properly be collected using the collection provisions for an ad valorem tax.

(i) "Uniform method" of levy, collection, and enforcement of a non-ad valorem assessment means the ad valorem method provided in Section 197.3632, F.S., under which assessments are included on an assessment roll and certified, in a compatible electronic medium tied to the property identification number, by a local government to the tax collector for merging with the ad valorem tax roll, for collection by utilizing the tax notice described in Section 197.3635, F.S., and for sale of tax certificates and tax deeds under the nonpayment provisions of the ad valorem tax laws.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.102, 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History–New 2-21-91.

12D-18.003 Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes.

(1) By complying with the provisions of this rule section, a local government may elect to use the ad valorem method of collection for any non-ad valorem assessments, including special assessments, which may have been in existence prior to the election to use the uniform method. A local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment authorized in Section 197.3632, F.S., must satisfy the requirements in this rule section.

(a) The local governing board shall enter into a written agreement with the property appraiser and the tax collector to provide for reimbursement of necessary administrative costs.

(b) The local government must publish notice of its intent to use the uniform method for collecting such assessment as provided in Chapter 50, F.S., whenever possible, weekly in a newspaper advertisement within each county contained in the boundaries of the local government, for four consecutive weeks preceding a public hearing to adopt a resolution of its intent to use the uniform method of collection. This period is computed as follows: The four week period is the four weeks immediately preceding the date of the hearing. Each week is comprised of the immediately preceding seven days. One such notice must appear in the newspaper during each one of these four weeks.

(c) The following shall be a suggested sufficient form for the notice:

NOTICE BY (NAME OF LOCAL
GOVERNMENT) OF INTENT TO USE
THE UNIFORM AD VALOREM METHOD
OF COLLECTION OF A NON-AD
VALOREM ASSESSMENT

Notice is hereby given to all owners of lands located within the boundaries of the (name of local government) that the (name of local government) intends to use the uniform ad valorem method for collecting the non-ad valorem assessments levied by the (name of local government) as set forth in Section 197.3632, F.S., and that the Board of Supervisors (or other name of governing board) will hold a public hearing on (date), at (time) at the (address for hearing).

The purpose of the public hearing is to consider the adoption of a Resolution authorizing the (name of local government) to use the uniform ad valorem method of collecting non-ad valorem assessments levied by the (name of local government) as provided in Section 197.3632, F.S.

The (name of local government) has (adopted before January 1, 1990), (adopted a new non-ad valorem assessment), (or) (is considering adopting) a non-ad valorem assessment for (year, or years if applicable) for (purpose).

This non-ad valorem assessment is: (list one or more of the following)

1. (levied for the first time) or (existing and levied on (date) and previously placed on a roll and collected).

2. Increased beyond the maximum rate authorized by law at the time of its initial imposition.

3. Related to a change in boundaries of the (name of local government).

4. Related to a change in purpose for an existing assessment or in the use of the revenue from such assessment.

Interested parties may appear at the public hearing to be heard regarding the use of the uniform ad valorem method of collecting such non-ad valorem assessments.

If any person decides to appeal any decision made with respect to any matter considered at this public hearing such person will need a record of proceedings and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Dated this _____ day of _____, 20____.

(name of local government)

by: _____ (appropriate officer)

PUBLISH: (name of newspaper)

Publication dates:

(2) The local government must enact a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall state the local government's intent to use the uniform ad valorem method of collection, the need for the levy and shall include a legal description of the real property subject to the levy.

(3) The local government must send the resolution to the property appraiser, tax collector and the department by January 10 or, if the property appraiser, tax collector, and local government agree, by March 10. The postmark date shall be considered the date sent. The local government must include with the resolution the following:

(a) A certified copy of adopted resolution.

(b) A copy of newspaper advertisement (entire page from the print edition newspaper or, for advertisements published online only, the entire webpage publishing the advertisements from the newspaper's website).

(c) A proof of publication showing the dates of publication in the form described in sections 50.041 and 50.51, F.S.

(4) For non-ad valorem assessments levied for more than one year, if both the advertisement and the resolution express the intent to use the uniform method of collection, for more than one year, for specific years, or for each year until discontinued for a year, the local government need not adopt a resolution or advertise each year.

(5) These rules cannot validate an improper non-ad valorem assessment levy. If the department considers that there is a question whether the non-ad valorem assessment meets the definition set forth in this rule chapter, the Department shall notify the local government promptly.

(6) For capital project assessments, any notice or hearing required by these rules may be combined with any other notice required by these rules or by the general or special law or municipal or county ordinance pursuant to which a capital project assessment is levied.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91, Amended 10-30-91, 6-13-22.

12D-18.004 Tax Roll; Collection Services; Agreement.

(1) If the local government elects to use the procedures of Sections 197.363 through 197.3635, F.S., for non-ad valorem assessment collection, the property appraiser, tax collector, and local government shall establish agreements for data assembly and for the legal requirement of information from the property appraiser for name, address, and legal description.

(a) The local government shall prepare, or establish an agreement or agreements with the property appraiser or any other person for the preparation of, the non-ad valorem assessment roll in a compatible electronic medium tied to the property identification number.

(b) The local government shall establish an agreement or agreements with the tax collector for merger of the non-ad valorem assessment roll or rolls with the ad valorem roll to produce one collection roll.

(c) An agreement or agreements between the local government levying the assessment, the property appraiser, and the tax collector, covering the collection of an assessment, must be executed for each assessment roll. Such agreement(s) shall contain provisions to comply with this rule section.

(2) The agreement(s) shall provide for reimbursement of administrative costs, as provided in Sections 197.3632(2), (7) and (8)(c), F.S., incurred by the property appraiser and tax collector in

complying with Sections 197.3632 and 197.3635, F.S., and this rule chapter. These administrative costs include, but are not limited to, costs associated with personnel, forms, supplies, data processing, computer equipment, postage, pro rata insurance premiums, and programming. In any agreement with the local governing board, the tax collector or the property appraiser shall be responsible for the performance of duties specified, or permitted by Section 197.3632, F.S., for that party, and shall be entitled to reimbursement of administrative costs.

(3)(a) The agreement(s), if the election is made to use the uniform method provided by Section 197.3632, F.S., shall provide that annually, by June 1, the property appraiser shall supply each local government using the uniform method with the following information:

1. Legal description of the property affected by the levy, and

2. Names and addresses of the owners of each parcel.

(b) In the event further information is needed beyond these items or that which is available in conjunction with it, then the local government and the property appraiser may provide in the written agreement for the property appraiser to provide additional information as needed upon reimbursement of administrative costs. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem tax roll submitted by the property appraiser each year to the Department.

1. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall make provision, by establishing agreements or otherwise, to obtain additional information from another source.

2. It is the responsibility of the local government to determine, and it is recommended the local government identify before the January 10 submission to the Department described in this rule chapter, the particular information that it requires and the source of the information.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91.

12D-18.005 Adoption of Non-Ad Valorem Assessment Roll.

(1) The provisions of this rule section are applicable to non-ad valorem assessments levied for the first time, other than a non-ad valorem assessment levied under Section 163.08, F.S.

(a) The public notice and hearing provisions of this rule section are not applicable to assessments which are:

1. On an existing tax roll, and which have gone through public hearing and adoption processes specified by Section 197.363, F.S., for collection on the tax notice using the ad valorem tax method, or

2. On any existing assessment roll under other authority of law, for which the tax notice and ad valorem method are not used and which are, therefore, not considered to be levied for the first time under Section 197.3632(4)(a)1., F.S.

(b) For a new non-ad valorem assessment, a local government shall adopt a non-ad valorem assessment roll at a public hearing held between January 1 and September 15, or between January 1 and September 25 for any county defined in Section 125.011(1), F.S., if one or more of the following circumstances exist regarding the assessment:

1. It is levied for the first time,

2. It is increased beyond the maximum rate authorized by law or judicial decree at the time of its initial imposition,

3. It is related to a change in boundaries of (name of local government), unless all newly affected property owners have provided written consent for such assessment to the local governing

board, or

4. It is related to a change in purpose for an existing assessment or in the use of the revenue from such assessment.

(c) A local government may hold its public hearing and adopt or reaffirm a capital project assessment roll at any time prior to certification of the roll to the tax collector, and is not required to hold the public hearing between January 1 and September 15. For capital project assessments, any notice or hearing required by this rule chapter may be combined with any other notice required by this rule chapter, by the general or special law, or by municipal or county ordinance, pursuant to which the capital project assessment is levied.

(2) A local government must notify persons subject to the assessment of the public hearing in the following manner:

(a) At least 20 days prior to the date of the public hearing, the local government shall send notice by U.S. Mail to each person owning property subject to the assessment. The notice shall include the following information:

1. The purpose for which the assessment was adopted,

2. The total amount to be levied against each parcel,

3. The unit of measurement to be applied against each parcel to determine the assessment,

4. The number of such units contained within each parcel,

5. The total revenue the local government will collect by the assessment,

6. A statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title,

7. A statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and,

8. The date, time, and place of the hearing.

Such notice by mail, under this rule section, shall not be required if notice by mail is otherwise required by general or special law and such notice is served at least 30 days prior to the authority's public hearing on the adoption of a new or amended assessment roll.

(b) At least 20 days prior to the date of the public hearing, the local government must publish notice as provided in Chapter 50, F.S., whenever possible, in a newspaper within each county contained in the boundaries of the local government. This published notice shall include at least the following information:

1. The name of the local governing board,

2. The geographic depiction of the property subject to the assessment,

3. The proposed schedule of the assessment,

4. The fact that the assessment will be collected by the tax collector; and,

5. A statement that all affected property owners have the right to appear at the public hearing and the right to file written objections with the local governing board within 20 days of the publication of the notice.

In the event there is no one such newspaper the local government must use enough newspapers to accomplish this publication requirement.

(3) At the public hearing, the local governing board shall receive the written objections to roll adoption, hear testimony from all interested persons, and may adjourn or recess the hearing from time to time. If the board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement of the assessment and the amount of the assessment as provided in the ordinance or resolution which levied or imposed the non-ad valorem assessment.

(4) The local governing board may increase or decrease the amount of the assessment or the

application of the assessment to any affected property based on the benefit which the board will provide, or has provided, to the property with the revenue generated by the assessment, even though the notices required in paragraphs (2)(a) and (b) of this rule section may not give notice of the power of the local governing board to make adjustments.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635 FS. Law Implemented 163.08, 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91, Amended 4-18-94, 1-1-04, 9-19-17, 6-13-22.

12D-18.006 Certification of Assessment Roll.

(1) The chairman of the local governing board, or his designee, must certify the non-ad valorem assessment roll, on a compatible electronic medium tied to the property identification number, to the tax collector by September 15 of each year, or by September 25 for any county defined in Section 125.011(1), F.S. The local government must first post the non-ad valorem assessment for each parcel on the roll in a compatible electronic medium. The certification shall be made on Form DR-408A. The tax collector shall not accept any roll which is not so certified and which is not so posted in such compatible electronic medium. The local governing board is responsible for making sure that the roll is free of errors and omissions.

(2) The chairman of the local governing board, or his designee, may make alterations to the roll up to 10 days before certification. If the tax collector discovers errors or omissions on the roll, he may request the local governing board to file a corrected roll or a correction of the amount of any assessment. After the roll has been certified to the tax collector, the local government may make corrections to it by filing Form DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll, with the tax collector. Form DR-409A is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Such form must be in lieu of the form specified in subsection 12D-13.065(1), F.A.C., but must be processed in the same manner under the provisions of that rule section. One copy of the form must be sent to the tax collector and one copy to the property appraiser.

(3) If the non-ad valorem assessment roll is to be collected for a period of more than one year or to be amortized over a number of years, the local governing board must state the collection period or amortization. The board must inform the property appraiser, tax collector and Department on Form DR-412, Notice of Intent, by January 10 if it intends to discontinue using the uniform method of collecting such assessment. Form DR-412 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Copies of these forms can be found online at floridarevenue.com/property/forms.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91, Amended 10-30-91, 9-19-17.

12D-18.007 Non-Ad Valorem Assessments; Uniform Tax Notice; Merger.

(1) Any non-ad valorem assessment, including a special assessment, collected pursuant to this rule chapter shall be included in the combined notice for ad valorem taxes and non-ad valorem assessment pursuant to Section 197.3635, F.S.

(2)(a) One acceptable example format for the form of such combined notice is provided in Form DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (incorporated by reference in Rule 12D-16.002, F.A.C.).

(b) Any assessment not within the definition of a non-ad valorem assessment stated in Section 197.3632(1)(d), F.S., and this rule chapter, and not an ad valorem tax, shall not be properly includable on the tax notice provided in Sections 197.3632(7) and 197.3635, F.S. Any assessment which is a non-ad valorem assessment within the stated definition shall be properly placed below the line in the "non-ad valorem assessment" section of the tax notice, unless it is based upon millage, in which case it shall be placed above the line in the "ad valorem" section of the tax notice.

(3) If, in the most exigent factual circumstances, it is impossible to merge the non-ad valorem assessment roll with any other non-ad valorem assessment rolls, and the tax roll, the tax collector shall mail a separate notice of the non-ad valorem assessments which the tax collector could not merge, or he shall direct the local government to mail such a separate notice.

(a) For a roll certified in the appropriate compatible electronic format, in determining whether exigent factual circumstances exist, the tax collector shall be guided by the following considerations:

1. Whether the local government provided a trial roll at least 30 days prior to the certification date,

2. Whether the proportion of the roll which cannot be merged is substantial,

3. If there are problem parcels regarding splitouts or cutouts, which should be handled through the errors and omissions process stated in Rules 12D-13.006 and 12D-13.007, F.A.C., and

4. If as a result of the problem parcels, the remainder of the roll cannot be merged.

It is recommended that local governments not restrict themselves to the time limits stated in this rule chapter, but expedite the roll to the tax collector.

(b) Such separate notice shall be in a format approved by the Department such as Form DR-528. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs to the local government and taxpayers of such a separate mailing and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History–New 2-21-91.

12D-18.008 Special Assessments Collected Pursuant to Other Law or Before January 1, 1990 Pursuant to Section 197.363, Florida Statutes.

(1)(a) A property appraiser may elect, if asked by a local government, to include special assessments on a tax roll pursuant to Section 197.363, F.S., after January 1, 1990, provided such assessments were included on a tax roll pursuant to a written agreement and were collected pursuant to that section prior to that date. The option under this rule chapter to return to the method of collection provided in Section 197.363, F.S., shall remain available even though the special assessments may have been collected by the uniform method or some other method for a period of time. A property appraiser may enter into a written agreement with the local governing board for compliance with Section 197.363(2), F.S., relating to services, including listing assessments on an assessment roll and preparing notices of proposed property taxes.

(b) Effective January 1, 1990, no new non-ad valorem assessments, including special assessments, may be included on the tax roll and certified to the tax collector for collection pursuant to Section 197.363, F.S. Effective January 1, 1990, any alternative method authorized by law under which non-ad valorem assessments are collected shall not require the tax collector or the property appraiser to perform any service as set forth in Sections 197.3632 and 197.3635, F.S. Under such an alternative method, the property appraiser or tax collector may contract with a local

government to supply information and services necessary for any such alternative method. Only those assessments levied and collected consistently with Sections 197.363 and 197.3632, F.S., and consistently with sale of tax certificates and tax deeds shall be placed on the tax notice provided in Section 197.3635, F.S.

(2) A local governing board levying special assessments for inclusion on the tax roll pursuant to Section 197.363, F.S., may elect to adopt and certify to the tax collector a non-ad valorem assessment roll to include such special assessments pursuant to Section 197.3632, F.S., after January 1, 1990. To make such election, the local governing board shall:

(a) Notify the property appraiser and tax collector in writing;

(b) Comply with Section 197.3632(2), F.S., as implemented by this rule chapter, by establishing agreements with the property appraiser and tax collector;

(c) Comply with applicable certification provisions of Section 197.3632(5), F.S., as implemented by this rule chapter, relating to certification of the assessment roll to the tax collector; and,

(d) If the certified non-ad valorem assessment roll is amended after certification, comply with all applicable provisions of Section 197.3631, F.S., relating to authorized alternative methods for collection of non-ad valorem assessments, for those assessments amended onto the roll after certification.

(3) A local governing board may also elect to use the uniform method of collection to collect assessments regardless of whether such assessment was levied before or after January 1, 1990, collected in an alternative manner authorized by law, or collected pursuant to Section 197.363, F.S.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91, Amended 12-30-97.

12D-18.009 Non-Ad Valorem Assessments Imposed After January 1, 1990.

(1) Effective January 1, 1990, no new non-ad valorem assessments, including new special assessments, may be collected pursuant to Section 197.363, F.S. New non-ad valorem assessments, new special assessments and non-ad valorem assessments for which an election has been made by a local governing board pursuant to Section 197.363(1), F.S., to be collected pursuant to Chapter 197, F.S., shall be collected after January 1, 1990, as provided in Sections 197.3631, 197.3632, 197.3635, F.S.

(2) Effective January 1, 1990, any alternative method authorized by law under which non-ad valorem assessments are levied, certified, and collected shall not require the tax collector or the property appraiser to perform any service as set forth in Sections 197.3632 and 197.3635, F.S. Under such an alternative method, the property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method.

(3) Effective January 1, 1990, a county operating under a charter adopted pursuant to Article VIII, section 11, Florida Constitution (1885), referred to in Article VIII, section 6(e), Florida Constitution (1968), may use any alternative method authorized by law under which non-ad valorem assessments are imposed and collected, but may not use the method in Section 197.363, F.S.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91.

12D-18.010 Uniform Method for Collection and Enforcement; Incorporation of Other Provisions; Miscellaneous; Rules of Construction.

(1) Non-ad valorem assessments certified and collected pursuant to Section 197.3632, F.S., and special assessments certified and collected pursuant to Section 197.363, F.S., are made subject to all collection provisions of Chapter 197, F.S., including provisions relating to discount for early payment, prepayment by installment method, deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for non payment. For capital project assessments, a local government may choose not to allow prepayment of capital project assessments. However, if prepayments are allowed, the errors and insolvency procedures described in Section 197.492, F.S., shall be followed.

(2) Therefore, all collection provisions contained in Chapter 12D-13, F.A.C., are incorporated in this rule chapter and made a part of this rule chapter as if fully set forth. For purposes of this rule chapter only, and for purposes of applying the collection provisions of Chapter 12D-13, F.A.C., special assessments and non-ad valorem assessments shall be treated and administered as ad valorem taxes or real property taxes to the extent necessary to apply this rule chapter. In the event of any conflict or inconsistency between Rule 12D-13, F.A.C., and this rule chapter, the provisions of this rule chapter shall control over the provisions of Chapter 12D-13, F.A.C., to the extent of such conflict or inconsistency.

(3) The collection and enforcement provisions of Chapter 12D-13, F.A.C., shall be expressly applicable to special assessments and non-ad valorem assessments, where the context will permit and, as far as lawfully practicable, shall be applicable to the levy and collection of special assessments and non-ad valorem assessments imposed pursuant to this rule chapter.

(4) In the event that any part of this rule chapter is invalidated by a decision of a court or other tribunal, then the remainder shall remain in effect to the extent possible consistent with such decision.

(5) The provisions of this rule chapter shall not be construed to apply retroactively or to defeat or impair any right under any contract existing on its effective date, or any of the following matters, if validly completed or begun prior to the effective date of this rule chapter:

(a) Rule 12D-18.003, F.A.C., regarding four consecutive weeks advertising notice of intent;

(b) Rule 12D-18.003, F.A.C., regarding passage of a resolution of intent;

(c) Subsection 12D-18.005(2), F.A.C., regarding notice by advertising or first class mail of roll adoption hearing; or

(d) Rule 12D-18.005, F.A.C., regarding levy adopted consistent with Sections 197.3632(4)(a) and (6), F.S., for a term of years.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91.

12D-18.011 Incorporation of Forms.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635 FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History–New 2-21-91, Amended 12-31-98, Repealed 6-13-22.

12D-18.012 Tax Collector Non-Ad Valorem Assessment Roll Reports.

(1) Each county tax collector must provide a report to the Department of Revenue which includes information about each non-ad valorem assessment collected using the notice of taxes and referenced in Section 197.3632(5)(b), F.S. The following information must be included in the report:

(a) The name of the local government levying the non-ad valorem assessment and a code indicating whether the local government is a county, municipality or independent special district.

(b) The name of the non-ad valorem levy as included on the tax notice.

(c) A short description of the function of the non-ad valorem levy and a code indicating the nature of the function.

(d) The basis of the levy, the unit of measurement against which the rate is applied to determine the non-ad valorem assessment, and a code indicating type of basis.

(e) The rate for each unit or basis of the non-ad valorem levy.

(f) The number of parcels the non-ad valorem assessment is levied on.

(g) The total dollar amount of the non-ad valorem assessment levied.

(h) An indication of whether or not the local government levying the non-ad valorem assessment also levies an ad valorem tax.

(2) The tax collector must file the report with the Department of Revenue by December 15 each year. The report must be filed on Form DR-503NA (incorporated by reference in Rule 12D-16.002, F.A.C.) The tax collector must mail the report to the Florida Department of Revenue, Property Tax Oversight: Non-Ad Valorem Assessments, Post Office Box 3000, Tallahassee, Florida 32315-3000.

Rulemaking Authority 195.027(1), 197.3632(11), 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History–New 11-1-12.

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CHAPTER 12D-19
CERTIFIED FLORIDA PROPERTY APPRAISER AND CERTIFIED FLORIDA TAX COLLECTOR PROGRAM

12D-19.001	Definitions
12D-19.002	Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program
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12D-19.004	Approval of Courses
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12D-19.001 Definitions.

The following definitions apply to this chapter:

(1) Official or officials: Individuals who are elected or appointed to the offices of county tax collector or county property appraiser in the State of Florida.

(2) Applicant: Individuals who apply for certification as a Certified Florida Appraiser, Certified Florida Evaluator, Certified Florida Collector, Certified Florida Collector Assistant, or Certified Cadastralist of Florida.

(3) Department: The Florida Department of Revenue.

(4) Chairperson: The individual who conducts the admissions and certifications committee meetings, and is a member of said committees.

(5) Professional designee: An elected or appointed official, or an employee of such official or an employee of the Department who has met the requirements for certification as set forth in these rules.

(6) Executive Director: The Executive Director of the Department.

(7) State Associations: The Property Appraisers' Association of Florida, Inc., Florida Association of Property Appraisers, Inc., and Florida Tax Collectors, Inc.

(8) Committees: The Admissions and Certifications Committees for Certified Florida Appraisers, Certified Florida Evaluators, Certified Cadastralists of Florida, Certified Florida Collectors and Certified Florida Collector Assistants.

(9) Committee Members: Officials who serve on either Admissions and Certifications Committee. Committee members who are property appraisers or tax collectors shall hold the designation of Certified Florida Appraiser or Certified Florida Collector.

(10) Approved Course: Any course, seminar, or workshop approved by the Department for credit towards certification, recertification, or reinstatement. Any course approved under the criteria and procedures described in Rule 12D-19.004, F.A.C., is an approved course.

(11) Governmental Employment: Employment with a Florida county property appraiser, Florida county tax collector, or the Department.

(12) Department Sponsored: In reference to an approved course, a course for which the Department sets the agenda, arranges presenters or space, or collects tuition.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.01, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.001.

12D-19.002 Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program.

(1) A Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant program is established and administratered by the Department.

(2) The five certifications are:

(a) Certified Florida Appraiser (CFA).

(b) Certified Florida Evaluator (CFE).

(c) Certified Cadastralist of Florida (CCF).

(d) Certified Florida Collector (CFC).

(e) Certified Florida Collector Assistant (CFCA).

(3)(a) The CFA certification is reserved solely for elected or appointed Florida property appraisers.

(b) The CFE certification is available to employees of Florida county property appraisers and the Department.

(c) The CCF certification is available to property appraisers and employees of Florida county property appraisers and the Department.

(d) The CFC certification is reserved solely for elected or appointed Florida tax collectors.

(e) The CFCA certification is available to employees of Florida county tax collectors and the Department.

(4) The Department will publish an informational booklet or guide about the program presenting these rules, applicable forms, and registration and payment process. This guide is available on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(5) The Executive Director, or the Executive Director's designee, shall appoint two Admissions and Certifications Committees. One committee will administer the certification of property appraisers and employees of Florida county property appraisers as "Certified Florida Appraisers," "Certified Florida Evaluators," and "Certified Cadastralists of Florida." Another committee will administer the certification of tax collectors and employees of Florida county tax collectors as "Certified Florida Collectors" and "Certified Florida Collector Assistants." The Executive Director, or the Executive Director's designee, shall serve as permanent chairperson. The Executive Director, or the Executive Director's designee, shall appoint nine members to each committee, one of whom shall be the president of the members' state association. In the event the president of the state association does not hold a professional designation as specified in subsection 12D-19.001(9), F.A.C., the president will appoint a designee who does hold such certification. Members of the committees will be appointed for 3 year terms, except for the presidents of the state associations, who shall serve a 1 year term concurrent with their term as president. All members shall serve at the pleasure of the Executive Director, or the Executive Director's designee.

(6) Five members shall constitute a quorum. No official action shall be taken without a quorum. The committees shall meet at the call of the chairperson. The chairperson shall appoint a permanent

secretary to maintain records of actions of the committees and to keep other official records pertaining to the certification program.

(7) The duties of the committees are:

(a) To screen all applicants for certification, and

(b) To recommend to the Department applicants who qualify for the professional designations.

(8) The duties of the chairperson are:

(a) To set an agenda for each committee meeting,

(b) To call meetings based on need; notify members; and give any public notice of date, time and location,

(c) To call all meetings to order and maintain proper parliamentary procedures,

(d) To distribute minutes of prior meetings,

(e) To prepare applicant files with summaries, and

(f) To perform any other duties for the administration and operation of the educational programs.

(9) The Executive Director, or the Executive Director's designee, will administer the certification of Department employees who meet the qualifications for professional designation as provided in Rule 12D-19.003, F.A.C.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.02, Amended 4-11-89, 12-19-89, 12-30-97, 4-5-16, 10-26-21, Formerly 12-9.002.

12D-19.003 Qualifications.

(1) To qualify for any of the certifications, an applicant must have at least 2 years experience in a Florida property appraiser's office, a Florida tax collector's office, or with the Department. To qualify for the special qualification salary, officials must meet all certification requirements set forth in these rules within 4 years after taking office. A person who is a Certified Florida Evaluator or a Certified Florida Collector Assistant upon being appointed or elected to office will be recognized as a Certified Florida Appraiser or Certified Florida Collector upon taking office.

(2) Applicants for a certification as a Certified Florida Appraiser, Certified Florida Evaluator, Certified Florida Collector, or Certified Florida Collector Assistant must attend a minimum of 120 hours of approved courses and pass monitored examinations. Applicants for a certification as a Certified Cadastralist of Florida must attend a minimum of 150 hours of approved courses and pass monitored examinations.

(3) The approved courses for certification as a Certified Florida Collector or a Certified Florida Collector Assistant must include the following courses:

(a) A minimum of 30 hours of approved courses which include instruction and examination on the duties and responsibilities of a Florida Tax Collector.

(b) A minimum of 90 hours of approved elective courses which include instruction and examination designed to impact expertise in the areas of tax administration, assessment, or collection in Florida.

(4) The approved courses for certification as a Certified Florida Appraiser or a Certified Florida Evaluator must include the following courses:

(a) A minimum of 30 hours of approved courses which include instruction and examination on basic appraisal principles, types of value, and economic principles pertaining to the valuation of real property. A Certified Residential Appraiser license or Certified General Appaiser license

issued by the Florida Real Estate Appraisal Board may be substituted for this course requirement.

(b) A minimum of 30 hours of approved courses which include instruction and examination on procedures and methods regarding the income approach to estimating the value of real property. A Certified General Appraiser license issued by the Florida Real Estate Appraisal Board may be substituted for this course requirement.

(c) A minimum of 60 hours of approved elective courses which include instruction and examination related to the professional designation.

(5) The approved courses for a Certified Cadastralist of Florida certification must include the following courses:

(a) A minimum of 30 hours of approved courses which include instruction and examination on mathematic principles for cadastral mappers.

(b) A minimum of 30 hours of approved courses which include instruction and examination on the Public Land Survey System for the Cadastral Mapper.

(c) A minimum of 30 hours of approved courses which include instruction and examination on real property descriptions.

(d) A minimum of 30 hours of approved courses which include instruction and examination on basic map compilation.

(e) A minimum of 30 hours of approved elective courses which include instruction and examination on principles, techniques, or applications of cadastral mapping.

(6) To receive credit for the education requirements, applicants must be present in the classroom during all instructional hours and pass the required examination. Attendance in an online course qualifies as presence in the classroom.

(a) An applicant who wishes to qualify for an initial certification may challenge an examination and receive credit for the instructional course hours without taking the course provided the applicant passes the examination as determined by the course provider. A passing grade on course examinations provided by the Department is a grade of 70% or better. All questions are weighed equally. The applicant must provide documentation of passing the examination in the form of a certificate of completion or other documentation from the course provider.

(b) An applicant who wishes to challenge an examination must contact the course provider to arrange scheduling. An applicant who wishes to challenge an examination for a course provided by the Department must submit a written request to PTOTraining@floridarevenue.com at least 30 days prior to the start of the course.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.03, Amended 4-11-89, 12-19-89, 12-30-97, 1-2-01, 10-26-21, Formerly 12-9.003.

12D-19.004 Approval of Courses.

(1) Any course approved for credit towards certification, recertification, or reinstatement must be approved by the Department through one of the two methods provided in paragraphs (a) and (b) before the course is taken for credit. The courses must impart expertise in one of the following areas, as it relates to the professional designation of the requesting individual: professionally accepted appraisal practices, appropriate appraisal methodologies, cadastral mapping, tax administration, assessment, or collection in Florida. To be approved as a course for initial certification, the course must contain a monitored examination.

(a) Any course that meets the requirements of the applicable program and is approved by the

Department for credit towards certification, recertification, or reinstatment is published on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(b) Any course not found in the Department's list of approved courses will be approved for certification, recertification or reinstatement on a case-by-case basis by the Department's training staff. Approval is contingent upon documentation showing the proposed course imparts expertise as it relates to the professional designation of the requesting individual in one of the areas in subsection (1).

1. For CFA certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of property appraisers:

a. Duties and role of property appraisers.

b. Duties and role of the Department.

c. State or federal appraisal law, including professionally accepted appraisal practices and appropriate appraisal methodologies.

d. Management of technology information systems.

e. Office management and personnel training as it relates to property appraiser offices.

f. Public administration.

g. Ethics training required by Section 112.3142, F.S.

2. For CFC certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of tax collectors:

a. Duties and role of tax collectors.

b. Duties and role of the Department.

c. Duties and roles of state agencies for which tax collectors serve as an agent.

d. State or federal tax law.

e. Management of technology information systems.

f. Office management and personnel training as it relates to tax collector offices.

g. Public administration.

h. Ethics training required by Section 112.3142, F.S.

(2)(a) To obtain approval for a course, a completed Application for Approval of a Course or Continuing Education Credit Hours (Form DR-4002, incorporated by reference in Rule 12D-16.002, F.A.C.) must be submitted to the Department at least 20 days before the course start date. The application must include a detailed written description of the proposed course including course content, an agenda if available, number of hours of instruction and instructor's qualifications.

(b) The agenda or course description submitted must show quantifiable subject matter. Starting and ending times must be listed for each topic to be assigned hours, and include break and meal times. To be approved as a course for initial certification, the course must contain a monitored examination. Continuing education hours are awarded based on an hour per 50 minutes of classroom time.

(c) The Department will notify the requestor in writing of the approved course, the Department's course number, and the number of credit hours. This information will also be posted on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(d) The Department will consider and approve qualifying substitutions of course presentations and instructors when unavoidable circumstances arise that prevent the course presentation. Before the substitute course presentation, the course provider must submit a detailed written description of the circumstances and the proposed substitution which demonstrates the substitute presentation

and instructor meets the criteria of subsection (1).

Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 10-26-21, Formerly 12-9.0031.

12D-19.005 Department Sponsored Courses.

(1) Department sponsored courses will be announced at least 60 days before the course start date on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx. The continuing education courses include 4 hours of ethics training to meet the requirement of Section 112.3142, F.S., and continuing education hours for recertification or reinstatement.

(2)(a) After the Department announces a course, registration is open as space is available. The registration deadline will be included in the announcement. The registration period closes 15 business days before the course start date for courses in which course materials must be ordered in advance by the Department. The registration period closes 5 business days before the course start date for all other Department sponsored courses. Registrations are timely if made online or received by the Department on or before the close date. Course registrations cannot be accepted after the date the registration period closes.

(b) Participants may register and pay tuition using the Property Tax Oversight Certification and Training Online Registration at https://taxapps.floridarevenue.com/ptoregpublic/. Participants who are unable to register online may contact Property Tax Oversight Program Certification and Training for assistance by email at PTOTraining@floridarevenue.com or by calling (850)717-6570.

(c) Participants are encouraged to register as early as possible. Classes are filled on a first come, first serve basis, once the registration and payment are received. Participants registering less than two weeks before the course start date may inquire whether space is available by contacting Property Tax Oversight Program Certification and Training by email at PTOTraining@floridarevenue.com or by calling (850)717-6570. Student substitutions requested in writing will be accepted up to one week before the class.

(d) Registration is open to all interested parties on a space available basis. The registration process for external individuals is the same as those working for the property appraiser or tax collector.

(3) To cancel attendance at any Department sponsored course, a registrant must email the Department at PTOTraining@floridarevenue.com.

(4) Portions of application, certification, and registration fees will be refunded upon a determination by the Department that the State is not entitled to the fees, or that only a portion of the resources have been expended in the processing of the application, certification, or registration. The Department will not issue a credit instead of a refund. To apply for a refund, the registrant must submit a completed Form DFS-AA-4, State of Florida, Department of Financial Services, Application for Refund (incorporated by reference in Rule 69I-44.020, F.A.C.), and proof of payment to:

PTOTraining@floridarevenue.com or Florida Department of Revenue
Property Tax Oversight
Certification and Training
PO Box 3294
Tallahassee, Florida 32315-3294.

Form DFS-AA-4 is available at https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(5) When the number of students enrolled in a Department sponsored course is insufficient to adequately cover the costs of course administration, or the Department cannot secure an instructor, the course will be cancelled. The Department will notify students affected by a course cancellation by email at least ten business days before the scheduled course start date. Affected students may apply for a refund or opt to transfer course registration to another course in that program.

Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 10-26-21, Formerly 12-9.0032.

12D-19.006 Application for Certification.

(1) An applicant for certification shall provide the Department the following:

(a) A completed Application for Florida Professional Certification (Form DR-4001, incorporated by reference in Rule 12D-16.002, F.A.C.). Form DR-4001 is available on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(b) The originals or copies of certificates or other documents, course transcripts and current related professional licenses showing completion of the required courses as set forth in these rules.

(c) Certification fee in an amount set as referenced in Rule 12D-19.007, F.A.C.

(2) Upon the committee's review of an application for certification, a majority vote of the members present is required to approve an application. The chairperson shall cast the deciding vote in the case of a tie.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4) FS. History–New 4-2-81, Formerly 12-9.04, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.004.

12D-19.007 Fees and Tuition.

(1) An applicant for certification will not be eligible for consideration by a committee until the certification fee is paid. Recertification fees are due January 1 of each year and are delinquent April 1. Certification and recertification fees shall be set as follows:

(a) All applicants shall pay an initial certification fee of $25.00.

(b) All Certified Florida Appraisers, Certified Florida Collectors, Certified Florida Collector Assistants, Certified Florida Evaluators, and Certified Cadastralists of Florida shall pay an annual recertification fee of $5.00.

(c) All persons seeking reinstatement of a certification must pay a reinstatement fee of $5.00.

(2) The Department will determine the cost of course tuition annually to ensure the Certification Program Trust Fund has sufficient funds to pay for program expenses. The Department will provide course tuition information by March 1 for the next county fiscal year (October 1 through September 30) on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(3) All fees and course tuition payments must be submitted to the Department by:

(a) Using Property Tax Oversight Certification and Training Online Registration at https://taxapps.floridarevenue.com/ptoregpublic/, or

(b) Mailing a check or money order made payable to the Florida Department of Revenue to:

Florida Department of Revenue

Property Tax Oversight
Certification and Training
PO Box 3294
Tallahassee, Florida 32315-3294.

(4) The Department shall select a treasurer for each committee who shall be a Department employee and who shall be responsible for the collection and deposit of monies and for the custody of the tangible assets accruing from the program. Such monies shall be deposited into and disbursed from the Certification Program Trust Fund in the State Treasury which shall contain such separate school accounts and program accounts as are required by Section 195.002(2), F.S. The Department may incur expenses enumerated in Section 195.002(2), F.S., and shall authorize disbursals from the trust fund in the manner provided by law.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4) FS. History–New 4-11-89, Amended 12-19-89, 10-30-91, 12-30-97, 10-26-21, Formerly 12-9.0055.

12D-19.008 Certification.

(1) No certification shall be issued by the Department until the provisions of Rule 12D-19.006, F.A.C., are satisfied and the appropriate committee has recommended certification. The minutes of the meeting of the appropriate committee wherein a majority of the members present approved an application for certification or signatures of a majority of the members of a committee shall serve as evidence of approval.

(2) To prorate the special qualification salary for property appraisers and tax collectors, the certification date shall begin the first day of the month following the date the last educational or other requirement for certification was met. Employees are qualified for certification as of the first day of the month following the date the last educational or other requirement for certification was met. Any person who is a Certified Florida Evaluator or Certified Florida Collector Assistant that is elected or appointed as a property appraiser or a tax collector will be recognized as a Certified Florida Appraiser or Certified Florida Collector as of the first day of the month following the date the official took office.

(3) After a committee approves a certification of an applicant, the Department will mail such person a certificate of accomplishment and membership card in a format prescribed by the Department. In addition, each professional designee will be issued a pin composed of the Great Seal of the State of Florida, with certification wording and the initials of the designation on the periphery of the state seal.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.06, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.006.

12D-19.009 Recertification.

(1)(a) To be recertified, Certified Florida Appraisers and Certified Florida Collectors must complete a minimum of 24 hours of approved courses that meet the criteria of subsection 12D-19.004(1), F.A.C., each calendar year and pay a recertification fee, as specified in paragraph 12D-19.007(1)(b), F.A.C.

(b) To be recertified, Certified Florida Evaluators, Certified Cadastralists of Florida, and Certified Florida Collector Assistants must certify their governmental employment each calendar

year and pay a recertification fee, as specified in paragraph 12D-19.007(1)(b), F.A.C. At the discretion of each official, professional designees employed by such official may be required to maintain recertification by completing a designated number of continuing education hours.

(c) Professional designees applying for recertification must submit a completed Application for Florida Professional Certification (Form DR-4001, incorporated by reference in Rule 12D-16.002, F.A.C.) to the Department. Certification automatically expires if recertification as set forth in this rule is not maintained timely.

(2) Professional designees are exempted from the recertification requirement and recertification fee for the calendar year in which the requirements for certification are met.

(3) An applicant for recertification may not challenge a course examination.

(4) If a professional designee fails to meet recertification requirements set forth in this rule, within the prescribed time, that professional designee's certification shall expire. Officials whose certifications expire shall be ineligible to receive the special qualifications salary provided in Sections 145.10 and 145.11, F.S. Such ineligibility shall continue until the official is reinstated as provided in these rules.

(5) When a certified official has become ineligible to receive the special qualifications salary by failure to meet recertification requirements, the Department shall notify the official by sending a written notice of the reason for such ineligibility. The Department shall notify the appropriate disbursement office of such ineligibility. That office shall withhold the prorated portion of the annual $2,000 salary supplement until certification is reinstated as provided in Rule 12D-19.010, F.A.C.

(6) Where a certified official has become ineligible to receive the special qualifications salary and continues to draw such compensation, the official shall be liable for full restitution and subject to appropriate legal action.

(7) Certification shall be conditional upon a professional designee's governmental employment, and certification shall expire automatically without notice to the holder when a professional designee leaves governmental employment. A person who leaves governmental employment and fails to meet annual recertification requirements must, upon returning to governmental employment, follow the reinstatement procedures to become certified. If a person returns to governmental employment and timely meets the annual recertification requirements, that person remains certified and does not need to meet the reinstatement requirements. Each property appraiser and tax collector shall notify the Department when a professional designee within the office leaves governmental employment.

(8) Upon written application and proof that the property appraiser has 20 years of service, the Executive Director may grant an annual waiver of the recertification requirements for any property appraiser who has reached 60 years of age.

(9) The Department shall maintain records of approved courses, attendance, approval dates, hours of courses, and all other information for the purpose of maintaining current records on all professional designees' continuing education status.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.07, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.007.

12D-19.010 Reinstatement.

(1) Once a professional designee's certification has expired, that person may apply to the Department for reinstatement. Such applicant must meet the reinstatement requirements in subsection (2), and receive approval for reinstatement from the Department and the committee. Applications for reinstatement will be considered by the committee at its next meeting.

(2) The requirements for reinstatement are:

(a) For the professional designation for property appraisers and tax collectors, the professional must complete a minimum of 24 hours of approved continuing education courses which relate to their professional designation.

(b) For all previously certified professional designees seeking reinstatement, the professional must submit a completed Application for Florida Professional Certification (Form DR-4001, incorporated by reference in Rule 12D-16.002, F.A.C.) certifying their governmental employment and reporting any continuing education courses required for reinstatement.

(c) For all previously certified professional designees, pay the reinstatement fee set forth in Rule 12D-19.007(1)(c), F.A.C.

(3) Reinstatement is effective the first day of the month after the requirements of this rule have been met.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 10-26-21, Formerly 12-9.0077.

CHAPTER 12D-51
STANDARD ASSESSMENT PROCEDURES AND STANDARD MEASURES OF VALUE; GUIDELINES

12D-51.001 Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines
12D-51.002 Standard Measures of Value: Tangible Personal Property Appraisal Guidelines
12D-51.003 Florida Real Property Appraisal Guidelines

12D-51.001 Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines.
Pursuant to Section 195.062, F.S., these guidelines are adopted in general conformity with the procedures set forth in Section 120.54, F.S., but do not have the force and effect of rules and are to be used only to assist property appraisers in the assessment of agricultural property as provided by Section 195.002, F.S. These guidelines are titled Florida Agricultural Classified Use Real Property Appraisal Guidelines (June 2024). Copies of these guidelines may be obtained from the Department's website at floridarevenue.com/property/Pages/Cofficial_MOI.aspx.

Rulemaking Authority 195.027(1), 195.032 FS. Law Implemented 193.461, 195.032, 195.062 FS. History–New 12-30-82, Formerly 12D-51.01, Amended 06-18-24.

12D-51.002 Standard Measures of Value: Tangible Personal Property Appraisal Guidelines.
Pursuant to Section 195.062, F.S., these guidelines are adopted in general conformity with the procedures set forth in Section 120.54, F.S., but shall not have the force and effect of rules. These guidelines are to be used only to assist property appraisers in the assessment of tangible personal property as provided by Section 195.002, F.S. These guidelines supersede any previous tangible personal property appraisal guidelines and are entitled:
Standard Measures of Value:
Tangible Personal Property
Appraisal Guidelines Rev. 12/97
Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Oversight Program, P.O. Box 3000, Tallahassee, Florida 32315-3000 and may be found on the Internet at http://dor.myflorida.com/dor/property/.

Rulemaking Authority 195.027(1), 195.032, 213.06(1) FS. Law Implemented 195.032, 195.062, 213.05 FS. History–New 12-30-97.

12D-51.003 Florida Real Property Appraisal Guidelines.
Pursuant to Section 195.062, F.S., this rule shall give notice that these guidelines are available from the address given below. These guidelines do not have the force and effect of rules. These guidelines are entitled:
Florida Real Property Appraisal Guidelines Rev. 11/26/02.
Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Oversight Program, P.O. Box 3000, Tallahassee, Florida 32315-3000 and may be found on the Internet at http://dor.myflorida.com/dor/property/.

Rulemaking Authority 195.027(1), 195.032, 213.06(1) FS. Law Implemented 195.032, 195.062, 213.05 FS. History–New 12-30-02.