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Sent: Thursday, July 14, 2022 3:22 PM
To: Steve Keller <Steve.Keller@floridarevenue.com>; Steve Keller <Steve.Keller@floridarevenue.com>
Cc: Alfaro, Robert (COC) <Robert.Alfaro@miamidade.gov>
Subject: FW: Florida Dept. of Revenue Proposed Rules – Property Tax

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Dear Mr. Keller,

I hope you are well.

In light of the proposed changes to several VAB forms, we would like to propose two additional changes. One to Form DR-490 and the other to Form DR-486.

Please see attached.

Our purpose in suggesting these changes is to make the forms easier to understand by unrepresented taxpayers/petitioners.

Thank you in advance for your consideration.

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Florida has a very broad Public Records Law. Most written communications to or from State and Local Officials regarding State or Local business are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure.

From: DORPTO <DORPTO@floridarevenue.com>
Sent: Thursday, July 14, 2022 11:31 AM
To: DORPTO <DORPTO@floridarevenue.com>
Subject: Florida Dept. of Revenue Proposed Rules – Property Tax

EMAIL RECEIVED FROM EXTERNAL SOURCE

The Department of Revenue has added to its website for [Proposed Rules](#) an announcement for a Rule Development Workshop to be held, **if requested in writing**, at 10:00 a.m. on July 26, 2022, in Room 1220 Building 2, 2450 Shumard Oak Boulevard in Tallahassee, for the following rule sections:

PROPERTY TAX

[Rule 12D-7.003, F.A.C.](#) Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses

[Rule 12D-9.005, F.A.C.](#) Duties of the Board

[Rule 12D-16.002, F.A.C.](#) Index to Forms

[Rule 12D-16.002, F.A.C.](#) Form DR-420FC

Form DR-482, Application and Return for Agricultural Classification of Lands
Form DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification
Form DR-501, Original Application for Homestead and Related Tax Exemptions
Form DR-465, Application for Refund of Taxes for Residential Improvements
Form DR-485C, Decision of the Value Adjustment Board – Catastrophic Event Tax Refund
Form DR-486, Petition to the Value Adjustment Board – Request for Hearing
Form DR-522, Report of Total Reductions in Taxes from Catastrophic Events
Form DR-420FC, Distribution to Fiscally Constrained Counties Application

Please forward your comments to DORPTO@floridarevenue.com.

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PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. 01/23
Rule 12D-16.002
F.A.C.
Eff. 01/23
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition # _____ County _____ Tax year 20__ Date received _____

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Representative
Mailing address for notices	Parcel ID and physical address or TPP account #
Phone	Email

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

Type of Property ☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

<input type="checkbox"/> Real property value	<input type="checkbox"/> Denial of exemption Select or enter type: _____
<input type="checkbox"/> Denial of classification	
<input type="checkbox"/> Parent/grandparent reduction	<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
<input type="checkbox"/> Property was not substantially complete on January 1	<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))	
<input checked="" type="checkbox"/> Refund of taxes for catastrophic event	

☐ Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Important - Please also see Part 2, paragraph 2(c) on page 3 of this form

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- ☐ An employee of _____ (taxpayer or an affiliated entity).
☐ A Florida Bar licensed attorney (Florida Bar number _____).
☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).
☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).
☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above
AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

Keep this information for your files. Do not return this page to the VAB clerk.

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

(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.

2. To calculate the fifteen (15) days, the petitioner 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. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in s. Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under s. Section 194.034(1)(h), F.S., 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 a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

At the hearing, you have the right to have witnesses sworn.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

DENIAL OF EXEMPTION, Select or enter type:
drop-down options

Homestead
Age 65 and older, low income
Widowed
Blind
Disabled ~~(\$5,000)~~ ~~(\$500)~~
Disabled, total and permanent
Disabled, low income, total and permanent
Transfer of homestead assessment
difference
Deployed military
Disabled veteran discount, 65 or older
Disabled veteran, ~~10%~~ ~~70~~ or more disability
Disabled veteran, confined to wheelchair
Service-connected total and permanent
disability
Surviving spouse of veteran
Surviving spouse of first responder
Disabled, first responder, total and
permanent
Charter school
Child-care facility, enterprise zone
Conservation land, dedicated in perpetuity
Economic development
Government property
Historic property
Other



NOTICE OF DISAPPROVAL OF APPLICATION FOR PROPERTY TAX EXEMPTION OR CLASSIFICATION BY THE COUNTY PROPERTY APPRAISER

DR-490
R. 01/23 11/12
Rule 12D-16.002, F.A.C.
Florida Administrative Code
Effective 01/23 11/12

To:	County
	Parcel ID or property description

YOUR APPLICATION FOR THE ITEM(S) BELOW WAS DENIED

EXEMPTION DENIED

<input type="checkbox"/> Homestead— up to \$50,000	<input type="checkbox"/> Total and permanent disability (quadriplegics)
<input type="checkbox"/> Additional homestead — age 65 and older	<input type="checkbox"/> Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind)
<input type="checkbox"/> Widowed - \$500 \$5,000	<input type="checkbox"/> Blind - \$500 \$5,000
<input type="checkbox"/> Disabled- \$500 \$5,000	<input type="checkbox"/> Disabled veteran - \$5,000
<input type="checkbox"/> Deployed military	<input type="checkbox"/> Disabled veteran discount
<input type="checkbox"/> Other exemptions, explain:	

CLASSIFICATION DENIED

<input type="checkbox"/> Agricultural	<input type="checkbox"/> High-water recharge	<input type="checkbox"/> Historic	<input type="checkbox"/> Conservation
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OTHER DENIAL

☐ describe:

THIS DENIAL IS ☐ Total ☐ Partial If partial, explain.

REASON FOR DENIAL OR PARTIAL DENIAL

On January 1 of the tax year you did not:

On January 1 of the tax year, you did not:

<input type="checkbox"/> Make the property claimed as homestead your permanent residence. (ss. 196.012 196.011 and 196.031, F.S.)	<input type="checkbox"/> Meet income requirements for additional homestead, age 65 and older. (s. 196.075, F.S.).
<input type="checkbox"/> Have legal or beneficial title to your property.	<input type="checkbox"/> Use the property for the specified purpose. (Ch. 193, F.S.)
<input type="checkbox"/> Meet other statutory requirements, specifically:	

our suggested edits → "appeal/Petition" or "appeal (Petition)"

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

"to the value adjustment board"

Signature, property appraiser or deputy

County

Date

CONTACTS

Property Appraiser		Value Adjustment Board	
Web site	Phone	Web site	Phone
Email		Email	

PROPERTY APPRAISER CONTACT

Print name	Web site
	Email

Mailing address		Phone	
		Fax	
VALUE ADJUSTMENT BOARD CONTACT			
Web-site		Phone	
Email		Fax	