

From: Gina Fletcher <GFletcher@leonpa.gov>
Sent: Friday, October 13, 2023 2:17 PM
To: DORPTO <DORPTO@floridarevenue.com>
Subject: Proposed Rules - Property tax hearings

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you for the opportunity to provide feedback regarding proposed rules and form changes. Please see the attached suggestions/comments regarding the proposed form changes.

If you have any questions, feel free to contact me.



GINA FLETCHER | Assistant Property Appraiser | CFE, AAS, CPM
Representing Akin Akinyemi, PhD, RA, CFA, CMS, Property Appraiser
315 S. Calhoun Street, Third Floor, Tallahassee, FL 32301
(850) 606-6200 | fax (850) 606-6201 | www.leonpa.gov |   
*"We **VALUE** Our Community"*

Disclaimer: Any records or information provided by our office should not be relied upon as a determination of property boundaries, ownership, state of title, etc. Nothing herein constitutes legal advice, and any such reliance is at the user's own risk. You should consult an appropriate professional if you require assistance in these matters.

Please note that under Florida's Public Records laws, most written communications to or from Property Appraiser staff or officials regarding Property Appraiser business are public records available to the public and media upon request. Your e-mail communications may therefore be subject to public disclosure.

Florida Department of Revenue Proposed Rules – Property Tax Hearings

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

- Amend Form DR-465, *Application for Catastrophic Event Tax Refund*
 - Comments: Regarding the instructions tied to the DR-465 (page 2 and 3):
 - The form header (upper right) suggests there are only 2 pages total, but when printed the instructions move to a 3rd page. Additionally, it would be nice to have the section COMPLETED BY THE PROPERTY APPRAISER entirely on the first page.
 - CS/SB7062 (Taxation) says the Property Appraiser is to issue an official written statement to the Tax Collector if the applicant is entitled to a refund. The bill prescribes what the statement should include which the DR-465 contains within a section titled COMPLETED BY PROPERTY APPRAISER. However, the DR-465 instructions reference an “official written statement of determination” as though it’s separate from the application. This may lead to some confusion.
 - Additionally, CS/SB7062 says the Property Appraiser must notify the applicant if the Property Appraiser determines that the applicant is not entitled to a refund. This part of the bill does not mention an official written statement, but the DR-465 instructions seem to suggest an official written statement is needed. This may lead to some confusion. Should this be specific, a certified denial notice?
- Amend Form DR-501, *Original Application for Homestead and Related Tax Exemptions*
 - Comments:
 - On Page 1, consider making the January 1 and March 1 dates more prominent. These dates get overlooked by taxpayers. Ideas to consider:
 - Stretch this language and the dates to match the width of the outlined application and add a light grey background like the header on proposed page 4.
 - On Page 1, consider changing “Did any applicant receive or file for exemptions last year? to “Did any applicant receive or file for exemptions in the last three years?” People will answer NO to the current question even though homestead was being received on a prior property. Therefore, the taxpayer and the Property Appraiser may miss the opportunity to have the discussion about portability and the DR-501T does not get completed.
 - Consider adding a spot for applicant and co-applicant email address. People are doing more and more via email, and it would be nice to have this contact information built into the DR-501. It would make exemption follow-up and compliance easier to have multiple ways to reach an individual(s). Additionally, people overlook the current placement of applicant/co-applicant phone number. Idea to consider:
 - Move phone number and email address fields to the signature area. Remove “Contact your local property appraiser if you have questions about your exemption” to provide room. For additional room, consider removing one of the references to page 4 (see top and bottom of Page 2).
 - On Page 3, the text width or margins for PENALTIES appears smaller than EXEMPTION AND DISCOUNT REQUIREMENTS.
 - On Page 4, at the top of the chart, the line between Qualifications and Forms and Documents is out of alignment.
 - Pages 3 and 4 seem a little disconnected. The break in information between EXEMPTION AND DISCOUNT REQUIREMENTS on page 3 and the chart of exemptions and qualifications on page 4 feels awkward. Prefer the old arrangement.

Rule 12D-9.025, F.A.C., Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses; Rule 12D-16.002, F.A.C., Index to Forms

- Amend Form DR-485C, *Decision of the Value Adjustment Board Catastrophic Event Tax Refund*
 - Comments: None
- Amend Form DR-485D, *Decision of the Value Adjustment Board, Denial for Non-Payment*
 - Comments: None
- Amend Form DR-485M, *Notice of Decision of the Value Adjustment Board*
 - Comments: None
- Amend Form DR-485V, *Decision of the Value Adjustment Board - Value Petition*
 - Comments: None
- Amend Form DR-485XC, *Decision of the Value Adjustment Board - Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition*
 - Comments: None
- Amend Form DR-486, *Petition to Value Adjustment Board - Request for Hearing*
 - Comments: None
- Amend Form DR-490PORT, *Notice of Denial of Transfer of Homestead Assessment Difference*
 - Comments: This form number is DR-490PORT, but “port” or “portability” is not mentioned anywhere else on the form. Every year, we get calls related to this notice from taxpayers who believe this form represents denial of their homestead exemption. The average taxpayer does not associate “Transfer of Homestead Assessment Difference” with portability. Further, related industries (e.g., realtors, title companies) refer to this additional savings as Portability. It’s a more common term. Ideas to consider:
 - Adding “Portability” in parentheses after form title or,
 - Changing the form title to “Notice of Denial of Portability” or,
 - Adding “Portability” in parentheses in various places throughout the form.