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DEPARTMENT OF REVENUE
Property Tax Oversight Program

RULE NO.: 12D-16.002
RULE TITLE: Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), is to incorporate by reference, changes to forms to provide additional statutory citations regarding the petitioner’s rights to file a lawsuit in circuit court to further contest a decision by a VAB and to provide consistency on all forms used by the VAB to issue its decisions.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), incorporate, by reference, proposed amendments to Form DR-485C, Decision of the Value Adjustment Board - Catastrophic Event Tax Refund, which include statute citations regarding a petitioner’s right to file a lawsuit in circuit court to further contest the VAB decision. These citations are consistent on all VAB decision forms.

The proposed amendments to Form DR-485D, Decision of the Value Adjustment Board - Denial for Non-payment, the decision form used when the VAB denies a petition for non-payment of property taxes not made before they become delinquent, per s. 194.014, F.S., include an additional statute citation regarding a petitioner’s right to file a lawsuit in circuit court to further contest the VAB decision.

The proposed amendments to Forms DR-485M, Notice of Decision of the Value Adjustment Board; DR-485V, Decision of the Value Adjustment Board - Value Petition; and DR-485XC, Decision of the Value Adjustment Board Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition;

include an additional statute citation regarding a petitioner’s right to file a lawsuit in circuit court to further contest the VAB decision.

The proposed amendment to Form DR-486, Petition to the Value Adjustment Board, Request for Hearing, includes check boxes for a petitioner to identify whether the reason for the petition regarding real property value is to decrease the real property value or to increase the real property value. This proposed amendment differentiates between petitions to increase the value of real property and petitions to decrease the value of real property.

The proposed amendments to Form DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference, clarifies a petition to appeal the denial of a transfer of homestead assessment difference is to be filed with the VAB. This proposed amendment provides for consistency with Form DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser. **SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.075(4)(d), (5) FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.319, 197.3632,

197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW(IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: October 25, 2023, at 10:00 a.m.

PLACE: Room 1250, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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) through (23) No Change.	
	(24)	485 Series:	
(a)	DR-485C	Decision of the Value Adjustment Board – Catastrophic Event Tax Refund (r. xx/xx n-01/23)	xx/xx 01/23
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____44890	
(b)	DR-485D	Decision of the Value Adjustment Board – Denial for Non-Payment (n. xx/xx)	xx/xx
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____	

(c)(b)	DR-485M	Notice of Decision of the Value Adjustment Board (r. <u>xx/xx 11/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01774	<u>xx/xx 11/12</u>
(d)(e)	DR-485R	No change.	
(e)(d)	DR-485V	Decision of The Value Adjustment Board – Value Petition (r. <u>xx/xx 01/17</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-_____07706	<u>xx/xx 01/17</u>
(f)(e)	DR-485W CN	No change.	
(g)(f)	DR-485WI	No change.	
(h)(g)	DR-485X C	Decision of the Value Adjustment Board – Exemption, Classification, Assessment Difference Transfer, Change of Ownership or Control, or Qualifying Improvement Petition (r. <u>xx/xx 01/17</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-_____07709	<u>xx/xx 01/17</u>
(25)(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. <u>xx/xx 01/23</u>) http://www.flrules.org/Gateway/reference.asp?No=Ref-_____14891	<u>xx/xx 01/23</u>
(b) through (29)(a) No Change.			
(b)	DR-490PO RT	Notice of Denial of Transfer of Homestead Assessment Difference (r. <u>xx/xx 11/21</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-_____13830	<u>xx/xx 11/21</u>
(30) through (61) No change.			

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, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 11, 2023.

[REDACTED]

Rulemaking Authority 195.002(2), 195.027(1), 196.075(4)(d), (5) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, ~~197.3181~~, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS. 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-