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## Section IV

### Emergency Rules

**DEPARTMENT OF REVENUE**  
**Property Tax Oversight Program**  
**RULE NO.:**            **RULE TITLE:**

12DER25-2      Application to Offset Reductions in Ad  
Valorem Tax Revenue from Refunds Due to  
a Catastrophic Event

**SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE:** Section 100, Chapter 2025-208, Laws of Florida, provides for fiscally constrained counties, as defined in section 218.67(1), F.S., to apply to the Department of Revenue for legislatively appropriated funds to offset reductions in ad valorem tax revenue from refund amounts granted under section 197.319, F.S., to affected property owners because of damages sustained to a residential improvement by a catastrophic event. This new provision requires the creation of an application form to be used by taxing jurisdictions from fiscally constrained counties to apply for the funds used to offset the reductions experienced. Section 100, Ch. 2025-208, L.O.F., authorizes the Department of Revenue, and all conditions are deemed met, to adopt emergency rules pursuant to section 120.54(4), F.S., for the purpose of implementing the section. Given the application deadline set out in the law, an emergency rule is the most appropriate and expedient means to provide the fiscally constrained counties with the necessary application form to timely apply for these funds.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: Section 100, Ch. 2025-208, L.O.F., expressly authorizes the Department of Revenue to promulgate an emergency rule to prescribe a form for taxing jurisdictions in fiscally constrained counties to apply for funds to offset the reductions in ad valorem tax revenue in complying with section 197.319, F.S. The promulgation of an emergency rule, incorporating by reference the form used to apply for the refund, ensures that the taxing jurisdictions can expediently apply for these funds by the statutory deadline of October 1, 2025.

SUMMARY: Emergency Rule 12DER25-2 incorporates, by reference, Form DR-5006, Application to Offset Reductions in Ad Valorem Tax Revenue from Refunds Due to a Catastrophic Event, for taxing jurisdictions in fiscally constrained counties to apply to the Department for funds to offset reductions in ad valorem tax revenue experienced from refunds to property owners whose properties were damaged by a catastrophic event in accordance with section 197.319, F.S.

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

THE FULL TEXT OF THE EMERGENCY RULE IS:

**12DER25-2 Application to Offset Reductions in Ad Valorem Tax Revenue from Refunds Due to a Catastrophic Event.**

(1) Form DR-5006, Application to Offset Total Reductions in Ad Valorem Tax Revenue from Refunds Due to a Catastrophic Event (N. 7/25), is hereby adopted and incorporated by reference, effective 07/25.

(2) Copies of the form are available, without cost, by downloading from the Department's website at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms). Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

*Rulemaking Authority s. 100, Ch. 2025-208 LOF. Law Implemented s. 100, Ch. 2028-208 LOF. History – New 7-17-25.*

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: 7/17/25

NOTE: The full text of Emergency Rules that are currently in effect can be viewed by going to <https://flrules.org/Notice/emergencyRules.asp>.