



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

August 8, 2025

Janet Young  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rule 12D-16.002, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 10:00 a.m. on August 8, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is August 28, 2025.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

**From:** [Mike Cotton](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Janet Young](#); [Janice Forrester](#); [Leijon, Alexandra](#)  
**Subject:** RE: PTO Certification Rule 12D-16.002 FAC  
**Date:** Friday, August 8, 2025 10:00:43 AM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[Certification 12D-16.pdf](#)  
[12D-16.002 Coded Text.docx](#)

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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We have corrected the date on the cover letter. I am submitting all documents again.  
Please let me know if you have additional questions or concerns.

Thank you,

Mike

---

**From:** RuleAdoptions <RuleAdoptions@dos.fl.gov>  
**Sent:** Friday, August 8, 2025 9:38 AM  
**To:** Mike Cotton <Mike.Cotton@floridarevenue.com>  
**Cc:** Janet Young <Janet.Young@floridarevenue.com>; Janice Forrester  
<Janice.Forrester@floridarevenue.com>; Leijon, Alexandra <Alexandra.Leijon@dos.fl.gov>  
**Subject:** RE: PTO Certification Rule 12D-16.002 FAC

**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.

Good morning,

I am returning the adoption for one correction.

The date on the cover letter should reflect the file date.

Best,

**Whitley L. Harris**  
Rules Coordinator  
Administrative Code and Register  
Office of General Counsel

**BEN ALBRITTON**  
President



Representative Tobin Rogers "Toby" Overdorf, Chair  
Senator Erin Grall, Vice Chair  
Senator Mack Bernard  
Senator Don Gaetz  
Senator Thomas J. "Tom" Leek  
Senator Tina Scott Polsky  
Senator Carlos Guillermo Smith  
Senator Clay Yarborough  
Representative William "Bill" Conerly  
Representative Chad Johnson  
Representative Kim Kendall  
Representative Leonard Spencer  
Representative Debra Tendrich  
Representative Meg Weinberger

**DANIEL PEREZ**  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
Fax (850) 922-6934  
[www.japc.state.fl.us](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

## CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-16.002  
**File Control No:** 196426

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 8/1/2025

This certification expires after: 8/8/2025

Certifying Attorney: Jamie Jackson

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**NOTE:**

- ☒ *The above certified rules include materials incorporated by reference.*
- ☐ *The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 8, 2025

Ms. Alexandra Leijon, Director  
Florida Administrative Code and Register  
Florida Department of State  
R.A. Gray Building  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Leijon:

The following Department of Revenue rule is presented for certification:

12D-16.002                      Index to Forms

The following persons may be contacted regarding this rule certification:

Janice Forrester	850-617-8886	Janice.Forrester@floridarevenue.com
Mike Cotton	850-617-8870	Mike.Cotton@floridarevenue.com

Florida Department of Revenue  
Building Two, Room 3500  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- ☒ (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- ☒ (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- ☒ (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and
- ☒ (a) Are filed not more than 90 days after the notice; or
- ☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- ☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- ☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- ☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- ☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- ☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- ☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- ☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-16.002

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

\_\_\_\_\_  
Title

\_\_\_\_\_  
3

\_\_\_\_\_  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE

DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

None

Rules covered by this certification:

12D-16.002

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
AMENDING RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002 (Index to Forms), F.A.C., implement law changes enacted in 2024, a constitutional change approved by voters in the November 5, 2024, General Election, and clarify information collected on taxpayer applications submitted to county property appraisers. The proposed rule amendments incorporate, by reference, amendments to seven forms:

Amended Form DR-420FC, *Distribution to Fiscally Constrained Counties Application*. Provides fields for fiscally constrained counties to capture the reduction in ad valorem taxes from implementation of Section 196.031(1), F.S., which adjusts the value of the additional homestead exemption for inflation based on an increase in the Consumer Price Index (CPI). Also clarifies instructions for the form's completion as provided in s. 218.136, F.S., as amended by Sections 1 and 2, Chapter 2024-261, L.O.F., and approved by voters in the November 5, 2024, General Election.

Amended Forms DR-462, *Application for Refund of Ad Valorem Taxes*, and DR-510, *Cancellation or Correction of Tax Certificate*. Provides instructions to county tax collector offices to submit the form through the OASYS, Refunds and Certificate System (RACS).

Amended Form DR-490, *Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser*. Adds information that the value of the additional homestead exemption is subject to an annual adjustment for inflation.

Amended Form DR-501, *Original Application for Homestead and Related Tax Exemptions*. Adds information that the value of the additional homestead exemption is adjusted annually based on an increase in the CPI and clarifies information collected on the application.



Amended Form DR-501PGP, *Application for Assessment Reduction for Living Quarters of Parents or Grandparents*. Updates based on Department's review for clarity and plain language.

Amended Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*. Reformat form for clarity.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to the forms incorporated by reference in this rule are necessary to incorporate changes in the Sections 1 and 2, Chapter 2024-261, L.O.F.

#### FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

APRIL 17, 2025

The Department of Revenue published a Notice of Rule Development for draft amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on April 3, 2025 (Vol. 51, No. 65, pp. 1215-1216). The Department scheduled a rule development workshop for April 17, 2025, if requested in writing. The Department received no request to hold a workshop. However, written comments were received regarding additional changes to Forms DR-501 and DR-501PGP. In response, the Department made additional changes to Form DR-501. No changes were made to Form DR-501PGP.

#### SUMMARY OF PUBLIC MEETING

JUNE 10, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 10, 2025, and approved the publication of the Notice of Proposed Rule for Rule 12D-16.002, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice

for the public meeting was published in the *Florida Administrative Register* on June 3, 2025 (Vol. 51, No. 107, p. 1995).

#### SUMMARY OF RULE HEARING

##### JULY 23, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on July 1, 2025 (Vol. 51, No. 127, pp. 2445 - 2447), to advise the public of proposed changes to Rule 12D-16.002, F.A.C., and to provide that if, requested in writing within 21 days of the date of notice, a rule hearing would be held July 23, 2025. A request to hold a hearing was requested but the request was subsequently withdrawn. No hearing was held.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
AMENDING RULE 12D-16.002

**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](http://floridarevenue.com/property/forms), or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. 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). 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 (12) No change.			
(13)(a) through (b) No change.			
(c)	DR-420FC	Distribution to Fiscally Constrained Counties Application (r. <u>08/25</u> <del>10/22</del> )	<u>08/25</u> <del>10/22</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18432">https://www.flrules.org/Gateway/reference.asp?No=Ref-18432</a> <del>14804</del>	
(d) through (g) No change.			
(14) through (16) No change.			
(17)(a)	DR-462	Application for Refund of Ad Valorem Taxes (r. <u>08/25</u> <del>12/11</del> )	<u>08/25</u> <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18433">https://www.flrules.org/Gateway/reference.asp?No=Ref-18433</a> <del>01766</del>	
(b)	No change.		
(18) through (27) No change.			
(28)(a)	DR-490	Notice of Disapproval of Application for Property Tax Exemption or	<u>08/25</u> <del>01/23</del>

		Classification by The County Property Appraiser (r. <u>08/25 01/23</u> )	
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18434">https://www.flrules.org/Gateway/reference.asp?No=Ref-18434</a> <del>14892</del>	
(b)	No change.		
(29) through (36) No change.			
(37)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. <u>08/25 01/25</u> )	<u>08/25 03/25</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18435">https://www.flrules.org/Gateway/reference.asp?No=Ref-18435</a> <del>18025</del>	
(b) through (e) No change.			
(f)	DR-501PGP	Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents (r. <u>08/25 01/25</u> )	<u>08/25 03/25</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18436">https://www.flrules.org/Gateway/reference.asp?No=Ref-18436</a> <del>18026</del>	
(g) through (j) No change.			
(38) No change.			
(39)(a)	DR-504	No change.	
(b)	DR-504AFH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. <u>08/25 02/24</u> )	<u>08/25 02/24</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18437">https://www.flrules.org/Gateway/reference.asp?No=Ref-18437</a> <del>16355</del>	
(c) through (g) No change.			
(40) through (43) No change.			
(44)(a)	DR-510	Cancellation or Correction of Tax Certificate (r. <u>08/25 12/11</u> )	<u>08/25 11/12</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18438">https://www.flrules.org/Gateway/reference.asp?No=Ref-18438</a> <del>01803</del>	
(b) No change.			
(45) through (59) No change.			

*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, 197.1979, 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, 136.03, 145.10(2),  
145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 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, 194.037, 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, 196.095,  
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, 196.1979, 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), 197.323, 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,\_\_\_\_\_.

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12D-16.002 have been:

☒ (1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)]. List form number(s) and form title(s), or title of document(s) below:

Form Number    Form Title or Title Name

DR-420FC	Distribution to Fiscally Constrained Counties Application
DR-462	Application for Refund of Ad Valorem Taxes
DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser
DR-501	Original Application for Homestead and Related Tax Exemptions
DR-501PGP	Application for Assessment Reduction for Living Quarters of Parents or Grandparents
DR-504AFH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property
DR-510	Cancellation or Correction of Tax Certificate

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

General Counsel  
\_\_\_\_\_  
Title

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Friday, July 25, 2025 4:50:01 PM

---

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-18432; Reference Name: DR 420FC, Distribution to Fiscally Constrained Counties Application

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Friday, July 25, 2025 4:51:32 PM

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Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-18433; Reference Name: DR 462, Application for Refund of Ad Valorem Taxes

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Administrative Code and Register Staff  
Florida Department of State



**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Friday, July 25, 2025 4:53:03 PM

---

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-18434; Reference Name: DR 490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Friday, July 25, 2025 4:54:09 PM

---

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-18435; Reference Name: DR 501, Original Application for Homestead and Related Tax Exemptions

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Administrative Code and Register Staff  
Florida Department of State

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Friday, July 25, 2025 4:54:03 PM

---

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-18436; Reference Name: DR 501PGP, Application for Assessment Reduction for Living Quarters of Parents or Grandparents

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Friday, July 25, 2025 4:55:02 PM

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Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-18437; Reference Name: DR 504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Friday, July 25, 2025 4:56:06 PM

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Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-18438; Reference Name: DR 510, Cancellation or Correction of Tax Sale Certificate

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Administrative Code and Register Staff  
Florida Department of State