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Section II
Proposed Rules

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the amendments to Rule 12D-16.002, F.A.C., is to implement law changes enacted by 2024 legislation, a constitutional change approved by voters in the November 5, 2024, General Election, and to clarify information collected on taxpayer applications submitted to county property appraisers.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., incorporate by reference, amendments to seven forms.

Amended Form DR-420FC, Distribution to Fiscally Constrained Counties Application. Captures 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 on how to complete the application as provided Section 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 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 to the CPI and clarifies information required to be included in the application.

Amended DR-501PGP, Application for Assessment Reduction for Living Quarters of Parents or Grandparents. Updates are based on Department's review that clarifies the owner from the applicant and simplifies questions on the application.

Amended DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property. Expands Section D., Newly Constructed Multifamily Project Exemption, to include the exemption projects in an area of critical state concern that contain 10 or more units dedicated to affordable housing as provided in Section 196.1978(3), F.S., as amended by Section 13, Chapter 2024-158, L.O.F.

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).

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), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.1978, 196.1979, 197.319 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, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 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, 197.492, 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: July 23, 2025, at 10:00 a.m.

PLACE: Room 1221, 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. 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>10/22</u>)	<u>10/22</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-14804	
(d) through (g) No change.			
(14) through (16) No change.			
(17)(a)	DR-462	Application for Refund of Ad Valorem Taxes (r. <u>12/11</u>)	<u>11/12</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01766	
(b)	No change.		
(18) through (27) No change.			
(28)(a)	DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by The County Property Appraiser (r. <u>01/23</u>)	<u>01/23</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-14892	
(b)	No change.		
(29) through (36) No change.			
(37)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. <u>01/25</u>)	<u>04/25</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-18025	
(b) through (e) No change.			
(f)	DR-501PGP	Application for Assessment Reduction for Living Quarters of Parents or Grandparents (r. <u>01/25</u>)	<u>04/25</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-18026	
(g) through (j) No change.			
(38) No change.			

(39)(a)	DR-504	No change.	
(b)	DR-504A FH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. <u>02/24</u>)	<u>02/24</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-16355	
(c) through (g) No change.			
(40) through (43) No change.			
(44)(a)	DR-510	Cancellation or Correction of Tax Certificate (r. <u>12/11</u>)	<u>11/12</u>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01803	
(b) No change.			
(45) through (59) No change.			

Rulemaking Authority 195.002(2), 195.027(1), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.1978, 196.1979, 197.319 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, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 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, 197.492, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.136, 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, 9-10-15, 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, _____.

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: June 10, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: April 3, 2025.

