

DEPARTMENT OF REVENUE

Property Tax Oversight Program

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

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to implement law changes enacted in 2024.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., incorporate by reference, a new form, amendments to eight forms, and repeal two obsolete forms.

Amended Form DR-416, Physician's Certification of Total and Permanent Disability. Clarifies instructions to physicians completing the form as provided in Section 14, Ch. 2024-2, L.O.F.

Amended Form DR-453, Notice of Tax Lien for Exemptions and Assessment Limitations. Adds additional statutes that require a notice of tax lien to recover unpaid taxes for property that received an exemption or assessment limitation when the property was not entitled to the exemption or limitation, as amended by Sections 4, 7, 9, 11 and 12, Chapter 2024-158, L.O.F.

Amended Form DR-487, Certification of Compliance. Adds that proof of publication on a website be provided by a school district that advertises its intent to adopt a tentative budget on a publicly accessible website as provided in Section 200.065(2)(f), F.S., as amended by Section 1, Chapter 2024-159, L.O.F.

Amended Form DR-501, Original Application for Homestead and Related Tax Exemptions. Adds provisions to reflect that penalty and interest are not due, and when back taxes are due, if a homestead exemption is granted because of a clerical mistake or omission by the property appraiser as provided in Section 196.011(9)(a) and (b), F.S., as amended by Section 9, Chapter 2024-158, L.O.F.

Amended Form DR-501PGP, Application for Assessment Reduction for Living Quarters of Parents or Grandparents. Adds provisions to reflect that penalty and interest are not due, and when back taxes are due, if a reduction in assessment for living quarters of parents or grandparents is granted because of a clerical mistake or omission by the property appraiser as provided in Section 193.703(7), as amended by Section 7, Chapter 2024-158, L.O.F.

New Form DR-501V, Tentative Eligibility Verification for Certain Exemptions. Provides a new form for property appraisers to use to provide tentative eligibility verification for property exemptions to certain veterans and surviving spouses after the purchase of a homestead property as provided in Section 196.092, F.S., created by Chapter 2024-217, L.O.F.

Amended Form 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 in 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 Form DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities. Removes the requirement to annually apply for exemption as a charter school property, adds the requirement for the owner of lessee of property used as a charter school to notify the property appraiser when use of the property changes the exempt status, and provides the penalties for receiving the exemption when not entitled to the exemption, as provided in Section 196.0911(5), F.S., as added by Section 4, Chapter 2024-101, L.O.F.

Amended Form DR-505, Report of Errors and Insolvencies. Expands the errors and insolvencies report issued by tax collectors to the board of county commissioners after the tax certificate sale has ended to include federal bankruptcies, properties in which taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes as provided in Section 2, Chapter 2024-91, L.O.F.

Repeal Forms DR-5002, Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund, and DR-5003, Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole. Repeals obsolete forms which expired January 1, 2024, as reflected in Section 5, Chapter 2024-3, L.O.F.

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, 197.3181, 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, 218.6 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: January 15, 2025 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

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.

	Fo	Form Title	Eff		
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(1) through (10) No change.					
(1	DR	Physician's Certification of	<u>xx/</u>		
1)(Total and Permanent Disability	<u>xx</u>		
a)	41	(r. <u>01/25</u> 11/12)	11/		
	6	https://www.flrules.org/Gatewa	12		
		y/reference.asp?No=Ref			
		01747			

(b) No	change.						
(12) tl	hrough (1	5) No change.					
(1	DR	Notice of Tax Lien for	<u>xx/</u>				
6)(-	Exemptions and Assessment	XX				
a)	45	Limitations (r. <u>01/25</u> 4/16)	4/1				
	3	https://www.flrules.org/Gatewa	6				
		y/reference.asp?No=Ref					
		06508					
(b) No	change.		•				
(17) tl	(17) through (23) No change.						
(24)(a	(24)(a) No change.						
(b) No	change.						
(c) No	change.						
(d) No	change.						
	change.						
	change.						
	DR-	Certification of Compliance (r.	<u>xx/</u>				
	487	<u>01/25</u> 06/22)	XX				
)		https://www.flrules.org/Gatew	06/				
		ay/reference.asp?No=Ref-	22				
		14389					
(h) No	change.		1				
	No change						
(3	DR	Original Application for	xx/				
7)(_	Homestead and Related Tax	XX				
a)	50	Exemptions (r. <u>01/25</u> 11/23)	11/				
	1	https://www.flrules.org/Gatewa	23				
		y/reference.asp?No=Ref					
		16056					
(b) No	change.		I.				
	change.						
(d) No	change.						
	change.						
(f)	DR	Original Application for	xx/				
. ′	-	Assessment Reduction for	XX				
	50	Living Quarters	11/				
	1P	of Parents or Grandparents (r.	12				
	GP	<u>01/25</u> 11/12)					
		https://www.flrules.org/Gatewa					
		y/reference.asp?No=Ref					
		01797					
(g) th	rough (j)	No change.	1				
(h) No change.							
	(i) No change.						
(j) No change.							
(k)	DR	Tentative Eligiblity Verification	<u>xx/</u>				
		for Certain Exemptions (n.	XX				
	<u>50</u>	01/25)					
	1V	https://www.flrules.org/Gatewa					
		y/reference.asp?No=Ref					
	1		<u> </u>				

(38) N	(38) No change.						
(39)(a) No change.							
(b)	DR	Ad Valorem Tax Exemption	xx/				
	-	Application and Return for	XX				
	50	Multifamily Project and	02/				
	4A	Affordable Housing Property (r.	24				
	FH	<u>01/25</u> 02/24)					
		https://www.flrules.org/Gatewa					
		y/reference.asp?No=Ref					
		16355					
(c)	DR	Ad Valorem Tax Exemption	<u>xx/</u>				
	-	Application and Return for	XX				
	50	Charter School Facilities (r.	11/				
	4C	<u>01/25</u> 11/21)	21				
	S	https://www.flrules.org/Gatewa					
		y/reference.asp?No=Ref					
		13842					
(d) No	change.						
	change.						
	change.						
(g) No	change.						
(4	DR	Report of Discounts, Errors,	<u>xx/</u>				
0)	-	Double Assessments, and	XX				
	50	Insolvencies	09/				
	5	(r. <u>01/25</u> 09/17)	17				
		https://www.flrules.org/Gatewa					
		y/reference.asp?No=Ref-					
		08606					
		59) No change.					
(6	DR	Decision of the Value	07/				
0)(-	Adjustment Board Hurricane	23				
a)	50	Ian or Hurricane Nicole Tax					
	02	Refund (n. 07/23)					
		https://www.flrules.org/Gatewa					
		y/reference.asp?No=Ref					
		15543	2=:				
(b)	DR	Report of Total Reductions in	07/				
	-	Taxes From Hurricane Ian or	23				
	50	Hurricane Nicole (n. 07/23)					
	03	https://www.flrules.org/Gatewa					
		y/reference.asp?No=Ref					
		15544					

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, 197.3181, 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. 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,_____.

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