

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 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.

	Form Number	Form Title	Effective Date
(1) through (10) No change.			
(1)1(a)	DR - 416	Physician’s Certification of Total and Permanent Disability (r. 01/25 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01747	xx/11/12 12

(b) No change.			
(12) through (15) No change.			
(16)(a)	DR - 45 3	Notice of Tax Lien for Exemptions and Assessment Limitations (r. <u>01/25 4/46</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____06508	xx/ xx 4/4 6
(b) No change.			
(17) through (23) No change.			
(24)(a) No change.			
(b) No change.			
(c) No change.			
(d) No change.			
(e) No change.			
(f) No change.			
(25)(g)	DR- 487	Certification of Compliance (r. <u>01/25 06/22</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____14389	xx/ xx 06/ 22
(h) No change.			
(36) No change.			
(37)(a)	DR - 50 1	Original Application for Homestead and Related Tax Exemptions (r. <u>01/25 4/23</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____16056	xx/ xx 4/ 23
(b) No change.			
(c) No change.			
(d) No change.			
(e) No change.			
(38)(f)	DR - 50 1P GP	Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents (r. <u>01/25 4/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____01797	xx/ xx 4/ 12
(g) through (j) No change.			
(h) No change.			
(i) No change.			
(j) No change.			
(39)(k)	DR - 50 1V	<u>Tentative Eligibility Verification for Certain Exemptions (n. 01/25)</u> https://www.flrules.org/Gateway/reference.asp?No=Ref-____	xx/ xx

(38) No change.			
(39)(a) No change.			
(40)(b)	DR - 50 4A FH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. <u>01/25 02/24</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____16355	xx/ xx 02/ 24
(41)(c)	DR - 50 4C S	Ad Valorem Tax Exemption Application and Return for Charter School Facilities (r. <u>01/25 4/21</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____13842	xx/ xx 4/ 21
(d) No change.			
(e) No change.			
(f) No change.			
(g) No change.			
(42)(40)	DR - 50 5	Report of Discounts, Errors, Double Assessments, and Insolvencies (r. <u>01/25 09/17</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____08606	xx/ xx 09/ 17
(41) through (59) No change.			
(60)(a)	DR - 50 02	Decision of the Value Adjustment Board Hurricane Ian or Hurricane Nicole Tax Refund (n. 07/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-____15543	07/ 23
(61)(b)	DR - 50 03	Report of Total Reductions in Taxes From Hurricane Ian or Hurricane Nicole (n. 07/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-____15544	07/ 23

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, _____.

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: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: June 20, 2024.

[REDACTED]

[REDACTED]