FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

November 6, 2026

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption packet for Rule 12D-16.002, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:22 a.m. on November 6, 2026. After review, it appears that the packet 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 November 26, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: Janice Forrester
To: RuleAdoptions
Cc: Jeremy Roberts
Subject: DOR - PTO Certification for Rules 12D-17.004 and 12D-16.002
Date: Friday, November 6, 2026 11:22:23 AM
Attachments: image001.png
image003.png
DOR Certification 12D-17.pdf
Coded text 12D-17.004.docx
DOR Certification 12D-16.pdf
Coded text 12D-16.002 for 2026 Legislation.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning,

Please see the attached Certification documents for the Rules 12D-17.004 and 12D-16.002, F.A.C.

Thank you,

Janice Forrester
Revenue Program Administrator
PTO/Compliance Assistance
Florida Department of Revenue
(850) 617-8886
Janice.Forrester@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

BEN ALBRITTON
President

WYMAN DUGGAN
Speaker pro tempore

THE FLORIDA LEGISLATURE

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

Senator Erin Grall, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Mack Bernard
Senator LaVon Bracy Davis
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
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

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
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-16.002
File Control No: 206138

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: 11/4/2026

This certification expires after: 11/11/2026

Certifying Attorney: Jamie Jackson

NOTE:

☒ *The above certified rules include materials incorporated by reference.*

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

Form Updated 12/9/2021

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 6, 2026

Ms. Alexandra Leijon, Director
Florida Administrative Code and Register Section
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 rules are presented for certification:

Rule Number(s)	Rule Title(s)
12D-16.002	Index to Forms

The following person may be contacted regarding this rule certification:

Janice Forrester 850-617-8886 Janice.Forrester@floridarevenue.com

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

Sincerely,

Jeremy Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE

ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

[X] (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

[X] (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (3) That 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

[X] (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 rule(s) 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 rule(s) 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 of Person Authorized to Certify Rules

General Counsel

Title

CERTIFICATION OF DEPARTMENT OF REVENUE

DESIGNATION OF RULES 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:

[X] 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:

Rule No(s).

12D-16.002



Signature of Agency Head

Executive Director

Title

Form DOS-7
Effective August 2026
Rule 1-1.010, F.A.C.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE

ADMINISTRATION OF FORMS

AMENDING RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., implements statutory changes enacted by 2026 legislation to affected forms and amend forms to clarify and align with current statutes. The proposed amendments incorporate by reference amendments to nine forms and one new form.

Amend Forms DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data,* DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data,* and create Form DR-482MH, *Application for Assessment of Mobile Home Parks.* The proposed amendments provide fields for the property appraiser to report data on a new assessment limitation for mobile home park owners and create an application for mobile home park owners to apply for an assessment limitation with the county property appraiser each year, as provided in new section 193.626 F.S, as amended by sections 9 and 10 of Chapter 2026-239, L.O.F.

Amend Forms DR-420MM, *Maximum Millage Levy Calculation, Final Disclosure,* and DR-420-MM-P, *Maximum Millage Levy Calculation, Preliminary Disclosure*. The proposed amendments remove unnecessary data fields no longer needed for the maximum millage rate calculation, as provided in s. 200.065(5)(a), F.S., as amended by section 2 of Chapter 2026-240, L.O.F.

Amend Form DR-482, *Application and Return for Agricultural Classification of Lands.* The proposed amendments require owners of packinghouses and the land on which they are located to annually apply to the property appraiser for an assessment using the income methodology approach, as provided in section 193.4616, F.S., as amended by section 7 of Chapter 2026-239, L.O.F.

Amend Form DR-528, *Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*. The proposed amendment adds the option for a property owner to make online payments for property taxes to the tax collector, as provided in s. 215.322, F.S., as amended by section 1 of Chapter 2026-169, L.O.F.

Amend Forms DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*, and DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*. The proposed amendments create a new line for property appraisers to report data on the exemption breakdown of multifamily projects subject to land use restriction agreements as provided in section 196.1978(4), F.S.

Amend Form DR-452, *Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title*. The proposed amendment adds a section for notarizing the attestation clause as required by s. 95.18(3), F.S.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to incorporate changes the Florida Legislature enacted.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP AUGUST 14, 2026

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the Florida Administrative Register on July 31, 2026 (Vol. 52, No. 148, pp. 3280 - 3281). The amended forms were based on statutory changes enacted by 2026 legislation. The Notice provided that if requested in writing, a rule development workshop would be held on August 14, 2026, at 11:00 a.m., room 1250, 2450 Shumard Oak Blvd., Tallahassee. A timely request for the workshop was received. Comments were received on Form DR-482MH, and the Department responded with changes to the form.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-16.002, F.A.C., and the filing and certification of the rule with the Secretary of State for adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of

the 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 of the public meeting was published in the *Florida Administrative Register* on September 15, 2026 (Vol. 52, No. 179, pp. 3991-3992).

SUMMARY OF RULE HEARING OCTOBER 21, 2026

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 1, 2026 (Vol. 52, No. 191, pp. 4267-4269), 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. A timely request for a hearing was received by the agency, and the hearing was held on October 21, 2026, at 10:00 a.m., at 2450 Shumard Oak Blvd., Tallahassee, FL 32399. The Department received no comments.

12D-16.002 Index to Forms.

(1) No change

	Form Number	Form Title	Effective Date
(2) through (4) No change.			
(5)(a)	No change.		
(b)	DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20157	
		~~https://www.flrules.org/Gateway/reference.asp?No=Ref-19206~~	
(6)(a)	No change.		
(b)	DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20158	
		~~https://www.flrules.org/Gateway/reference.asp?No=Ref-19030~~	
(7) through (12) No change.			
(13)(a) through (c) No change.			
(d)	DR-420MM	Maximum Millage Levy Calculation, Final Disclosure (r. 11/26 ~~02/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20159	
		~~https://www.flrules.org/Gateway/reference.asp?No=Ref-19033~~	
(e)	DR-420MM-P	Maximum Millage Levy Calculation, Preliminary Disclosure (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20160	
		~~https://www.flrules.org/Gateway/reference.asp?No=Ref-19034~~	
(f) through (g) No change.			
(14) No change.			
(15)	DR-452	Return of Real Property in Attempt to Establish Adverse Possession	11/26 ~~12/20~~

		Without Color of Title (r. 11/26 ~~12/20~~)	
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20161	
		~~https://www.flrules.org/Gateway/reference.asp?No=Ref-12414~~	
(16) through (20) No change.			
(21)(a)	DR-482	Application and Return for Agricultural Classification of Lands (r. 11/26 ~~01/23~~)	11/26 ~~1/23~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20162	
		~~https://www.flrules.org/Gateway/reference.asp?No=Ref-14889~~	
(b) through (e) No change.			
(f)	DR-482MH	Application for Assessment of Mobile Home Parks (n. 11/26)	11/26
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20163	
~~(g)(f)~~		No change.	
(22) through (27) No change.			
(28)(a)	DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20164	
		~~https://www.flrules.org/Gateway/reference.asp?No=Ref-19042~~	
(b) No change.			
(c)	DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20165	
		~~https://www.flrules.org/Gateway/reference.asp?No=Ref-19043~~	
(29) through (49) No change.			
(50)(a)	No change.		
(b)	No change.		
(c)	DR-528	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments ~~(example only)~~ (r. 11/26 ~~11/12~~)	11/26 ~~11/12~~

	https://www.flrules.org/Gateway/reference.asp?No=Ref-20166	
	~~https://www.flrules.org/Gateway/reference.asp?No=Ref-01806~~	
(d) No change.		

(51) through (60) 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), 193.626(5), 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, 193.4616, 193.481, 193.501, 193.503, 193.621, 193.625, 193.626, 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, 196.19781, 196.19782, 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, 215.322, 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, 8-28-25, 2-26-26,_____.

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(s) 12D-16.002, F.A.C. have been:

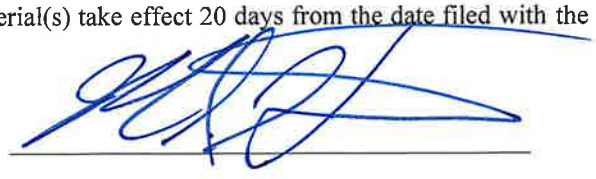
[X] (1) Filed through the Department of State's e-rulemaking website at www.flrules.org; or

[ ] (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(6)(c), F.A.C. Copies of the incorporated materials below may be obtained from the agency by [include address(es)/location(s)].

List form number(s), if applicable, and reference material titles(s) below:

Form Number	Form Title or Title Name
DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida
DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420MM-P	Maximum Millage Levy Calculation, Preliminary Disclosure
DR-452	Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title
DR-482	Application and Return for Agricultural Classification of Lands
DR-482MH	Application for Assessment of Mobile Home Parks (new)
DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida.
DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data,
DR-528	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

Under the provisions of Section 120.54(3)(e)6., F.S., the 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 of Person Authorized to Certify Rules

General Counsel

Title

Form DOS-8
Effective August 2026
Rule 1-1.013, F.A.C.

From: FLRules@dos.fl.gov
To: Anthony Jackson
Cc: flrules@dos.fl.gov
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, November 4, 2026 8:30:51 AM

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.

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-20157; Reference Name: DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida
Reference Number: Ref-20158; Reference Name: DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data
Reference Number: Ref-20159; Reference Name: DR-420MM, Maximum Millage Levy Calculation, Final Disclosure
Reference Number: Ref-20160; Reference Name: DR-420MM-P, 2026 Maximum Millage Levy Calculation, Preliminary Disclosure
Reference Number: Ref-20161; Reference Name: DR-452, Return of Real Property in Attempt to Establish Adverse Possession without Color of Title
Reference Number: Ref-20162; Reference Name: DR-482, Application and Return for Agricultural Classification of Land
Reference Number: Ref-20163; Reference Name: DR-482MH, Application for Assessment of Mobile Home Parks
Reference Number: Ref-20164; Reference Name: DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida
Reference Number: Ref-20165; Reference Name: DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll Value Data
Reference Number: Ref-20166; Reference Name: DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

Click here to log in.

Administrative Code and Register Staff
Florida Department of State