

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: Effective July 1, 2020, subsection 196.081(1)(b), F.S., allows a veteran or a surviving spouse of a veteran to receive a refund of ad valorem taxes paid for a newly acquired property, prorated as of the date of the transfer, if the veteran or surviving spouse received the veteran exemption or veteran's surviving spouse exemption on a property in a given year; the veteran or surviving spouse acquires legal or beneficial title to another property between January 1 and November 1 of the same year; and the veteran or surviving spouse applies for and receives the veteran exemption or veteran's surviving spouse exemption for the newly acquired property in the next tax year.

The purpose of the proposed revision to Rule 12D-16.002(39)(a), F.A.C., is to incorporate amended Form DR-501, Original Application for Homestead and Related Tax Exemptions. The purpose of the proposed revisions to Form DR-501 are to provide sections for the veteran or the surviving spouse of a veteran to apply for the exemption and be made aware they may qualify for a prorated refund as a result of receiving the exemption. Additional changes to Form DR-501 move the sections on page 2 for the first responder who is totally and permanently disabled or his or her spouse to apply for an exemption; relocate information for the applicant to contact the property appraiser for questions about an exemption to under the signature line; move Parcel ID space to before "Legal description;" remove language about the exemption being "\$25,000 to \$50,000;" add "Instrument number" space after Book/Page/Date; add information that the disabled veteran discount carries over to the surviving spouse; and update the reference to the time limit to transfer the assessment difference from two to three years.

Agenda, rule text and draft form are posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Amending Form DR-501 to apply for assessment limitation, communicate about the assessment limitation in a previous county, apply for a veteran discount, notify the property appraiser about a carryover of a veteran discount, and apply for the exemption for veterans or surviving spouse.

RULEMAKING AUTHORITY: 195.027(1) 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, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.081, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 5, 2021, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

The agenda for this workshop will include specific information about how to participate in this electronic meeting and will be on the Department's website at <http://floridarevenue.com/rules>. 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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at <http://floridarevenue.com/rules>.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of amending Form DR-501CC, Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility, to clarify questions, update instructions and remove the notarization requirement from the individual affidavit which is not specifically required by Florida law, and to add the penalty of perjury declaration required by section 92.525(2), F.S. When effective, the amendment will reduce taxpayer burden by eliminating the requirement for the affidavit to be notarized. The purpose of amending Form DR-504, Ad Valorem Tax Exemption Application and Return, is to provide clarification to taxpayers and property appraisers on documentation required