

# **PUBLIC WORKSHOP AGENDA**

## **Florida Department of Revenue**

### **Property Tax Oversight**

August 5, 2021, 10:00 a.m., EDT  
Building 2, Room 1220, Capital Circle Office Complex  
2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public.

#### **Agenda Topics—Thursday, August 5, 2021**

CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES	Moderator	5 minutes
Presentation of the following proposed amended rule:	All Interested Parties	Not limited
<ul style="list-style-type: none"><li>• Rule 12D-16.002, F.A.C., Index to Forms<ul style="list-style-type: none"><li>○ Form DR-501, Original Application for Homestead and Related Tax Exemptions</li></ul></li></ul>		
CLOSING COMMENTS	Moderator	5 minutes

Handouts: The meeting agenda and draft rule text are on the Department's website at [https://floridarevenue.com/rules/Pages/12D-16.002\(Constitutional-Amendment\).aspx](https://floridarevenue.com/rules/Pages/12D-16.002(Constitutional-Amendment).aspx).

Please submit comments and questions regarding this meeting to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

## Instructions for Participating in the PTO Public Meeting

You can join this meeting by attending in person or using your computer for a Webinar broadcast (“virtual meeting”).

- To attend the virtual meeting, you must register on the Internet before the meeting. Register at the following link before the meeting:  
<https://attendee.gotowebinar.com/register/1245598656568426766>
- Enter your name and contact information and click Register at the bottom of the screen.
- Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address. Please save this email. The email will also provide options for you to add the meeting to your calendar.
- **FOR THE MEETING:** If you save the email, you can open it and click on the link to join the meeting. The link will also be provided in the reminder email.
- To register additional attendees, complete a separate registration at the link above.

Registered Webinar attendees have three options:

1. Using a computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control to let us know you have a comment.
2. Telephone with AUDIO PIN allows you to speak at the meeting. All calls are muted. If you want to ask a question or make a comment, email your request to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com) and wait your turn to speak.
3. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com). In the subject line, use “August 5 PTO Workshop.” All emails will be acknowledged or read aloud and entered into the transcript.

### For Technical Support:

If you have problems accessing the registration before the meeting, contact Anthony Jackson by email at [Anthony.Jackson@floridarevenue.com](mailto:Anthony.Jackson@floridarevenue.com) or by phone at 850-617-8878.

## 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](mailto: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

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
AMENDING RULE 12D-16.002

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 <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. 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 (38)	No Change.	
(39)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions	<u>xx/xx</u> 09/18
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____09848">https://www.flrules.org/Gateway/reference.asp?No=Ref-____09848</a>	
(39)(b)	through (61)	No Change.	

*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, 196.095, 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. 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, xx-xx-xx.



# ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501  
Rule 12D-16.002, F.A.C.  
Effective xx/xx 09/48  
Page 1 of 4

Permanent Florida residency required on January 1.  
Application due to property appraiser by March 1.

County	Tax Year	Parcel ID
I am applying for homestead exemption, \$25,000 to \$50,000 <input type="checkbox"/> New <input type="checkbox"/> Change		
Do you claim residency in another county or state? Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	<b>Applicant</b>	<b>Co-applicant/Spouse</b>
Name		
*Social Security #		
Immigration #		
Date of birth		
% of ownership		
Date of permanent residency		
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed		
Homestead address		Mailing address, if different
Parcel identification number or legal description		Phone
Type of deed _____ Date of deed _____	Recorded: Book _____ Page _____ Date _____	
Recorded: Book _____ Page _____ Date _____ or Instrument number _____		
Did any applicant receive or file for exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Previous address:		
Please provide as much information as possible. Your county property appraiser will make the final determination.		
<b>Proof of Residence</b>	<b>Applicant</b>	<b>Co-applicant/Spouse</b>
Previous residency outside Florida and date terminated	date	date
FL driver license or ID card number	date	date
Evidence of relinquishing driver license from other state		
Florida vehicle tag number		
Florida voter registration number (if US citizen)	date	date
Declaration of domicile, enter date	date	date
Current employer		
Address on your last IRS return		
School location of dependent children		
Bank statement and checking account mailing address		
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Name and address of any owners not residing on the property		

\*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

**In addition to homestead exemption, I am applying for the following benefits.**  
 See page 3 for qualification and required documents.

By local ordinance only:

Age 65 and older with limited income (amount determined by ordinance)

Age 65 and older with limited income and permanent residency for 25 years or more

\$500 widowed     \$500 blind     \$500 totally and permanently disabled

Total and permanent disability - quadriplegic

Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind

**First responder totally and permanently disabled in the line of duty or surviving spouse**

**Surviving spouse of first responder who died in the line of duty**

Disabled veteran discount, 65 or older **which carries over to the surviving spouse**

Veteran disabled 10% or more

Disabled veteran confined to wheelchair, service-connected

Service-connected totally and permanently disabled veteran or **veteran's surviving spouse. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number \_\_\_\_\_ County \_\_\_\_\_.**

Surviving spouse of veteran who died while on active duty. **Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number \_\_\_\_\_ County \_\_\_\_\_.**

~~First responder totally and permanently disabled in the line of duty or surviving spouse~~

~~Surviving spouse of first responder who died in the line of duty~~

Other, specify: \_\_\_\_\_

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to \$5,000, or both.

**I have read, or have had someone read to me, the contents of this form.**

**I certify all information on this form and any attachments are true, correct, and in effect on January 1 of this year.**

_____ Signature, applicant	_____ Date	_____ Signature, co-applicant	_____ Date
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**Contact your local property appraiser if you have questions about your exemption.**  
**File the signed application for exemption with the county property appraiser.**

_____ Signature, property appraiser or deputy	_____ Date	_____ Entered by	_____ Date
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**Penalties**

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see s. 196.011(9)(a), F.S.). For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.

~~Contact your local property appraiser if you have questions about your exemption.~~

## EXEMPTION AND DISCOUNT REQUIREMENTS

**Homestead** Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on the bottom of page 1.

**Save our Homes (SOH)** Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last **three two** years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

**This page does not contain all the requirements that determine your eligibility for an exemption.  
 Consult your local property appraiser and Chapter 196, Florida Statutes, for details.**

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents*	Statute
<b>Exemptions</b>				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$500		Death certificate of spouse	196.202
Blind	\$500		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$500	Disabled	Florida physician, DVA*, or SSA**	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA*, and DR-501A, household income	196.101
<b>Veterans and First Responders Exemptions and Discount</b>				
Disabled veteran discount, age 65 and older <b>which carries over to the surviving spouse</b>	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	Letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA** (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
*DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.				

## References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.  
The forms may be available on your county property appraiser's website  
or the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<b><u>Form</u></b>	<b><u>Form Title</u></b>
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application <b>and Return</b> for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability <b>and Surviving Spouse</b>
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return