

[REDACTED]

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, 196.1978, 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, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS.

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

DATE AND TIME: September 12, 2023, 10:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 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 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 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 the amendments to Rule 12D-16.002, F.A.C. (Index to Forms), is to incorporate, by reference, updates to an exemption application and tax roll recapitulation forms to reflect law changes under the Live Local Act for affordable housing (sections 8 and 9, Chapter 2023-17, L.O.F., which amends section 196.1978, F.S. and creates section 196.1979, F.S.).

The amendments to Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property, will provide one application for affordable housing property; affordable housing land; multifamily project units; newly constructed multifamily project; and county and municipal affordable housing exemptions adopted by ordinance, as provided in section 8 and 9, Chapter 2023-17, L.O.F.

The amendments to recapitulation forms including 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-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida; and DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data. The amendments will capture newly created exemptions for multifamily units and affordable housing properties to be reported to the Department.

SUBJECT AREA TO BE ADDRESSED: Amending forms related to 2023 legislative changes.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.075(4)(d), (5) 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,

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