PTO RULE DEVELOPMENT WORKSHOP AGENDA

September 12, 2023, 10:00 am, EDT
Building 2, Room 1220, Capital Circle Office Complex
2450 Shumard Oak Blvd., Tallahassee, FL
This meeting is open to the public.

CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES	Moderator
Presentation of the following proposed amended items: • Rule 12D-16.002, F.A.C., Index to Forms o Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property* **(Amend)** o Form DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida* **(Amend)** o Form DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data* **(Amend)** o Form DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida* **(Amend)** o Form DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data* **(Amend)**	DOR Staff All Interested Parties can provide comments on each item as presented
CLOSING COMMENTS	Moderator

Handouts**:** The meeting agenda and draft rule text are on the Department's website at **http://floridarevenue.com/rules.**

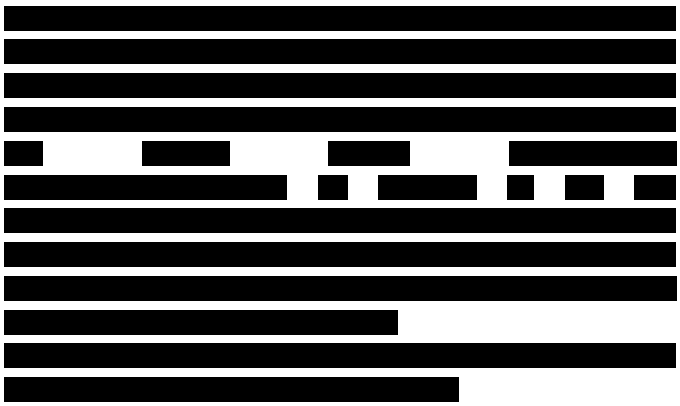
Interested parties can submit comments and questions regarding this meeting to **DORPTO@floridarevenue.com.**

Instructions for Participating in the Property Tax Oversight 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/2343894241495923035
    - 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.
- Attendees using the Webinar broadcast 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 and wait your turn to speak.
    3. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to DORPTO@floridarevenue.com. In the subject line, use "September 12 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 or by phone at 850-617-8878.



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, 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.

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 floridarevenue.com/property/forms, 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 (5)(a) No Change.			
(b)	DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida (r. xx/xx ~~1/18~~)	xx/xx ~~1/18~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____ ~~09017~~	
(6)(a) No change.			
(b)	DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. xx/xx ~~1/18~~)	xx/xx ~~1/18~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____ ~~09018~~	
(7)(a) through (27) No Change.			
(28)(a)	DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of	xx/xx ~~01/18~~

		____ County, Florida (r. xx/xx ~~1/18~~)	
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____ ~~09020~~	
(b)	DR-489PC	No Change.	
(c)	DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. xx/xx ~~1/18~~)	xx/xx ~~01/18~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____ ~~09021~~	
(29) through (40)(a) No Change.			
(b)	DR-504AFH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. xx/xx ~~n. 11/21~~)	xx/xx ~~11/21~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref- ____ ~~13831~~	
(c) through (61) No Change.			

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, 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. 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, xx-xx-xx.

AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR MULTIFAMILY PROJECT AND AFFORDABLE HOUSING PROPERTY

Sections ~~Section~~ 196.1978 and 196.1979, Florida Statutes

This application is for use by owners of affordable housing for persons or families with certain income limits, as provided in sections (ss.) ~~section (s.)~~ 196.1978 and 196.1979, Florida Statutes (F.S.), to apply for a (select one):

☐ Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners:
Complete page 2 and attach with signature page 1 and attach required documentation from page 7 .

☐ Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners:
Complete page 3 and attach with signature page 1 and attach required documentation from page 7.

☐ Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation:
Complete page 4 and attach with signature page 1.

☐ Newly Constructed Multifamily Project Exemption:
Complete page 5 and attach with signature page 1.

☐ County & Municipal Affordable Housing Exemption on Multifamily Properties:
Complete page 6 and attach with signature page 1.

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

General Information (ALL applicants must complete this section)			
Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification number or legal description			

Signature (ALL applicants must complete this section.)		
Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested. I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.		
Signature	**Title**	**Date**

For use by property appraisers — Application Number

Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners
(Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.) (See section 196.1978(1)(a), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? ☐ Yes ☐ No

   If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

   If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the property owned entirely by the applicant?

   ☐ Yes ☐ No

3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?

   ☐ Yes ☐ No

4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.? ☐ Yes ☐ No

5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. ☐ Yes ☐ No

   If **yes**, attach a copy of documentation of the affirmative steps.

Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners
(Complete this section if you are applying for an exemption from ad valorem tax on land owned but leased and used for affordable housing.) (See s. 196.1978(1)(b), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? ☐ Yes ☐ No

   If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

   If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the land owned entirely by the applicant and leased for a minimum of 99 years for the purpose of, and predominantly used for providing affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.?

   (s. 196.1978(1)(b)) For qualifying purposes the square footage of the improvements used to provide the affordable housing must be greater than 50% of the square footage of all improvements on the land.

   ☐ Yes ☐ No

   If **yes,** state the square footage of the improvements used to provide the affordable housing: ____

   State the square footage of all improvements on the land:

3. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. ☐ Yes ☐ No

   If **yes**, attach a copy of documentation of the affirmative steps.

Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation

(Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.)

(See s. 196.1978(2), F.S., for requirements)

1. On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing? _____

2. Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits? ☐ Yes ☐ No

3. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? ☐ Yes ☐ No

4. On January 1 of the current year, has at least 15 years of the recorded agreement been completed? ☐ Yes ☐ No

Newly Constructed Multifamily Project Exemption

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed Multifamily Project substantially completed within the earlier of 5 years before this application or the first application for certification from Florida Housing Finance Corporation, that contains more than 70 units. On January 1 of the current year:
(See s. 196.1978(3), F.S., for requirements)

1.* Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? ☐ Yes ☐ No

Rent on multifamily units cannot exceed the amount specified by the most recent multifamily rental programs income and rent limit chart.

The rental market study must identify the fair market value rent of each unit for which a property owner seeks an exemption. (S. 196.1978(3)(m), F.S.)

2. How many of the units were occupied by tenants with an income greater than 80% but not more than 120% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

Qualified property receives an ad valorem property tax of 75% of the assessed value.

3. How many of the units were occupied by tenants with an income that does not exceed 80% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

Qualified property is exempt from ad valorem property taxes.

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. Attach a certification notice determined by the Florida Housing Finance Corporation.

*Item #1: Submit copies of either:

- Most recent multifamily rental programs income and rent limit chart posted by the Corporation and derived from the Multifamily Tax Subsidy Projects Income Limits Published by the United States Department of Housing and Urban Development

  Or,

- A rental market study of the fair market value rent as determined by a rental market study conducted by an independent, certified General appraiser. The appraiser must follow standards of professional practice and use comparable property within the same geographic area and of the same type as the property for which the exemption is sought.

County & Municipal Affordable Housing Property Exemption on Multifamily Properties

(See s. 196.1979, F.S.) Complete this section if you are applying for an exemption from ad valorem tax based on a county/municipality ordinance.

- Qualified property may receive 75% ad valorem tax exemption of the assessed value if fewer than 100% of the multifamily units are used to provide affordable housing.
- Qualified property may receive 100% ad valorem tax exemption if 100% of the multifamily units are used to provide affordable housing.

On January 1 of the current year:

1. How many of the units were occupied by tenants with an income greater than 30% but not more than 60% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

3. How many of the units were occupied by tenants with an income that does not exceed 30% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. What is the total number of residential units contained within the multifamily project?
The multifamily project must contain 50 or more units.

6. What percent of the total residential units were used for affordable housing?
The multifamily project must have at least 20% of the total units used to provide affordable housing.

7. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? ☐ Yes ☐ No
Units must be rented for an amount no greater than the rent limit chart.

8. Has the property had any of the following:
   - ☐ Cited for code violations on three or more occasions in the past 24 months before submission of this application? ☐ Yes ☐ No
   - ☐ Any code violations that have not been property remedied by the property owner before the submission of this application? ☐ Yes ☐ No
   - ☐ Any unpaid fines or charges relating to the cited code violations? ☐ Yes ☐ No

9. Attach a copy of the certification of qualified property from the local entity with this application for exemption. Applications for certification are determined by the local entity. If you are applying for both a county and a municipal exemption, attach both certifications.

Affordable Housing Property Exemption - Information and Documentation Required
1. Provide a copy of the organization's most recent financial statement.
2. Provide a copy of the organization's most recent federal tax return (if filed).
3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:
a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to • any officer, director, trustee, member, or stockholder, or • any person, company, or other entity directly or indirectly controlled by the applicant.
b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.
c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the • rendition of services; • provision of goods or supplies; • management of the applicant; • construction or renovation of the property; • procurement of the real, personal, or intangible property; and • other similar financial interest in the affairs of the applicant.
d. A schedule of payments or amounts for • salaries for operation; • services received; • supplies and materials; • reserves for repair, replacement, and depreciation of the property; • any mortgage, lien, and other encumbrances; and • other purposes (explain).
e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.
f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

Need Help?	In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at: **FloridaRevenue.com/Property/Pages/LocalOfficials.aspx**

DR-403EB
R. xx/xx ~~01/18~~
Rule 12D-16.002, FAC
Eff. xx/xx ~~01/18~~

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida Date Certified: _____

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

DRAFT

	Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
				Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	§ 196.031(1)(a)	Real	$25,000 Homestead Exemption					1
2	§ 196.031(1)(b)	Real	Additional $25,000 Homestead Exemption					2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older					3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse					4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs					5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone					6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)					7
8	§ 196.183	Personal	$25,000 Tangible Personal Property Exemption					8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary					9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes					10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services					11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged					12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities					13
14	§ 196.1978(1) & (2)	Real & Personal	Affordable Housing Property					14
15	§ 196.198	Real & Personal	Educational Property					15
16	§ 196.1983	Real & Personal	Charter School					16
17	§ 196.1985	Real	Labor Union Education Property					17
18	§ 196.1986	Real	Community Center					18
19	§ 196.1987	Real & Personal	Biblical History Display Property					19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property					20
21	§ 196.199(1)(b)	Real & Personal	State Government Property					21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property					22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property					23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property					24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption					25
26	§ 196.1997	Real	Historic Property Improvements					26
27	§ 196.1998	Real	Historic Property Open to the Public					27
28	§ 196.1999	Personal	Space Laboratories & Carriers					28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company					29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation					30
31	§ 196.202	Real & Personal	Blind Exemption					31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption					32
33	§ 196.202	Real & Personal	Widow's Exemption					33
34	§ 196.202	Real & Personal	Widower's Exemption					34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption					35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)					36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)					37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption					38
39	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence					39
40	§ 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse					40
41	§ 196.182	Personal	Renewable Energy Source Devices (80% exemption)					41
42	§ 196.1978(3)	Real & Personal	Affordable Housing Property (State)					42
43	§ 196.1979	Real & Personal	Affordable Housing Property (County)					43

Note: Centrally assessed property exemptions should be included in this table.

DR-403V
R.xx/xx ~~01/18~~
Rule 12D-16.002,
F.A.C.
Eff. xx/xx ~~01/18~~

The 20xx Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority:_____ **County:**_____ **Date Certified:**_____

Check one of the following:
__ County __ Municipality
__ School District __ Independent Special District
Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required

DRAFT

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
Just Value						
1	Just Value (193.011, F.S.)				0	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7	Just Value of Historically Significant Property (193.505, F.S.)				0	7
8	Just Value of Homestead Property (193.155, F.S.)				0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21	Assessed Value of Homestead Property (193.155, F.S.)				0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
Exemptions						
26	$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27	Additional $25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28	Additional Homestead Exemption Age 65 and Older up to $50,000 (196.075, F.S.) *				0	28
29	Tangible Personal Property $25,000 Exemption (196.183, F.S.)				0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32	Widows / Widowers Exemption (196.202, F.S.)				0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102,196.202, 196.24, F.S.)				0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)				0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *				0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *				0	36
37	Lands Available for Taxes (197.502, F.S.)				0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *				0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	0	0	0	0	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	0	0	0	0	44

*** Applicable only to County or Municipal Local Option Levies**

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts

County:_____ **Date Certified:**_____

Taxing Authority:_____

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	
4	Subtotal (1 + 2 - 3 = 4)	0
5	Other Additions to Operating Taxable Value	
6	Other Deductions from Operating Taxable Value	
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	0

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts		

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		

*** Applicable only to County or Municipal Local Option Levies**

DR-489EB
R. xx/xx ~~01/18~~
Rule 12D-16.002, FAC
Eff. xx/xx ~~01/18~~

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida **Date Certified: _____**

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

DRAFT

	Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
				Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	§ 196.031(1)(a)	Real	$25,000 Homestead Exemption					1
2	§ 196.031(1)(b)	Real	Additional $25,000 Homestead Exemption					2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older					3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse					4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs					5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone					6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)					7
8	§ 196.183	Personal	$25,000 Tangible Personal Property Exemption					8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary					9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes					10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services					11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged					12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities					13
14	§ 196.1978(1) & (2)	Real & Personal	Affordable Housing Property					14
15	§ 196.198	Real & Personal	Educational Property					15
16	§ 196.1983	Real & Personal	Charter School					16
17	§ 196.1985	Real	Labor Union Education Property					17
18	§ 196.1986	Real	Community Center					18
19	§ 196.1987	Real & Personal	Biblical History Display Property					19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property					20
21	§ 196.199(1)(b)	Real & Personal	State Government Property					21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property					22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property					23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property					24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption					25
26	§ 196.1997	Real	Historic Property Improvements					26
27	§ 196.1998	Real	Historic Property Open to the Public					27
28	§ 196.1999	Personal	Space Laboratories & Carriers					28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company					29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation					30
31	§ 196.202	Real & Personal	Blind Exemption					31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption					32
33	§ 196.202	Real & Personal	Widow's Exemption					33
34	§ 196.202	Real & Personal	Widower's Exemption					34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption					35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)					36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)					37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption					38
39	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence					39
40	§ 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse					40
41	§ 196.182	Personal	Renewable Energy Source Devices (80% exemption)					41
42	§ 196.1978(3)	Real & Personal	Affordable Housing Property (State)					42
43	§ 196.1979	Real & Personal	Affordable Housing Property (County)					43

Note: Centrally assessed property exemptions should be included in this table.

DR-489V
R. xx/xx ~~01/18~~
Rule 12D-16.002, FAC
Eff. xx/xx ~~01/18~~

The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll

Value Data

Authority:_____ **County:**_____ **Date Certified:**_____

Check one of the following:
__ County __ Municipality
__ School District __ Independent Special District
Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

DRAFT

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
Just Value						
1	Just Value (193.011, F.S.)				0	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7	Just Value of Historically Significant Property (193.505, F.S.)				0	7
8	Just Value of Homestead Property (193.155, F.S.)				0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21	Assessed Value of Homestead Property (193.155, F.S.)				0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
Exemptions						
26	$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27	Additional $25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28	Additional Homestead Exemption Age 65 and Older up to $50,000 (196.075, F.S.) *				0	28
29	Tangible Personal Property $25,000 Exemption (196.183, F.S.)				0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32	Widows / Widowers Exemption (196.202, F.S.)				0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)				0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *				0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *				0	36
37	Lands Available for Taxes (197.502, F.S.)				0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *				0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	0	0	0	0	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	0	0	0	0	44

*** Applicable only to County or Municipal Local Option Levies**

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 20xx Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts

County:_____ **Date Certified:**_____

Taxing Authority:_____

Additions/Deletions

		Just Value	Taxable Value
1	New Construction		
2	Additions		
3	Annexations		
4	Deletions		
5	Rehabilitative Improvements Increasing Assessed Value by at Least 100%		
6	Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value		
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	**0**	**0**

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts		

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		

*** Applicable only to County or Municipal Local Option Levies**