



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

April 7, 2025

Janice Forrester  
Revenue Program Administrator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, FL 32399

Dear Janice Forrester:

Your adoption package for Rule 12D-16.002, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 8:03 a.m. on April 7, 2025. After review, it appears that the package 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 April 27, 2025.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL

**From:** [Janice Forrester](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Janet Young](#)  
**Subject:** DOR PTO Rule 12D-16.002 FAC  
**Date:** Monday, April 7, 2025 8:03:11 AM  
**Attachments:** [image001.png](#)  
[image003.png](#)  
[PTO Rule 12D-16002 Certification Package.pdf](#)  
[12D-16.002 Coded Text.docx](#)

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

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

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Good morning,

The Department of Revenue, Property Tax Oversight program, is submitting the rule adoption certification packet for Rule 12D-16.002, F.A.C. Within the PDF is the Materials Incorporated by Reference documents with the email notifications that they were received by DOS.

Please let me know if you have any questions.  
Thank you,

**Janice Forrester**

*Revenue Program Administrator*

PTO/Compliance Assistance

Florida Department of Revenue

(850) 617-8886

[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)

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**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.

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Senator Erin Grall, Vice Chair  
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Senator Don Gaetz  
Senator Thomas J. "Tom" Leek  
Senator Tina Scott Polsky  
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

**DANIEL PEREZ**  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
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111 West Madison Street  
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Telephone (850) 488-9110  
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[www.japc.state.fl.us](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

## CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-16.002  
**File Control No:** 195390

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: 4/7/2025

This certification expires after: 4/14/2025

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.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

April 7, 2025

Ms. Alexandra Leijon, Director  
Florida Administrative Code and Register  
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:

12D-16.002                      Index to Forms

The following persons may be contacted regarding this rule certification:

Janice Forrester	617-8886	Janice.Forrester@floridarevenue.com
Mike Cotton	617-8870	Mike.Cotton@floridarevenue.com

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

Sincerely,

Janet L. Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- ☒ (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
- ☒ (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- ☒ (3) 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
- ☒ (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 rules 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 rules 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, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

\_\_\_\_\_  
Title

\_\_\_\_\_  
3

\_\_\_\_\_  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE  
DESIGNATION OF RULE 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:

☒ All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

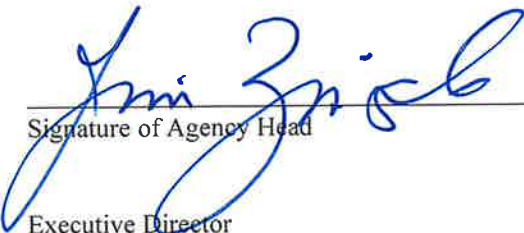
☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

None

Rules covered by this certification:

12D-16.002

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title

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

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., implement law changes enacted in 2024. The proposed rule amendments incorporate, by reference, a new form and eight amended forms, and repeal two obsolete forms as follows:

Amended Form DR-416, *Physician's Certification of Total and Permanent Disability*. Clarifies instructions for the physician's certification of a patient's total and permanent disability as provided in Section 196.101, F.S., as amended by Section 14, Chapter 2024-02, L.O.F.

Amended Form DR-453, *Notice of Tax Lien for Exemptions and Assessment Limitations*. Adds additional statutes that require a notice of tax lien to recover unpaid taxes for property that received an exemption or assessment limitation when the property was not entitled to the exemption or limitation, as amended by Sections 4, 7, 9, 11 and 12, Chapter 2024-158, L.O.F.

Amended Form DR-487, *Certification of Compliance*. Adds that proof of publication on a website be provided by a school district that advertises its intent to adopt a tentative budget on a publicly accessible website as provided in Section 200.065(2)(f), F.S., as amended by Section 1, Chapter 2024-159, L.O.F.

Amended Form DR-501, *Original Application for Homestead and Related Tax Exemptions*. Adds provisions to reflect that penalty and interest are not due, and when back taxes are due, if a homestead exemption is granted because of a clerical mistake or omission by the property appraiser as provided in Section 196.011(9)(a) and (b), F.S., as amended by Section 9, Chapter 2024-158, L.O.F.

Amended Form DR-501PGP, *Application for Assessment Reduction for Living Quarters of Parents or Grandparents*. Adds provisions to reflect that penalty and interest are not due, and when back taxes are due, if a reduction in assessment for living quarters of parents or grandparents is granted because of a clerical mistake or



omission by the property appraiser as provided in Section 193.703(7), as amended by Section 7, Chapter 2024-158, L.O.F.

New Form DR-501V, *Tentative Eligibility Verification for Certain Exemptions*. Provides a new form for property appraisers to use to provide tentative eligibility verification for property exemptions to certain veterans and surviving spouses after the purchase of a homestead property as provided in Section 196.092, F.S., created by Chapter 2024-217, L.O.F.

Amended Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*. Expands Section D., Newly Constructed Multifamily Project Exemption, to include in the exemption projects in an area of critical state concern that contain 10 or more units dedicated to affordable housing as provided in Section 196.1978(3), F.S., as amended by Section 13, Chapter 2024-158, L.O.F.

Amended Form DR-504CS, *Ad Valorem Tax Exemption Application and Return for Charter School Facilities*. Removes the requirement to annually apply for exemption as a charter school property, adds the requirement for the owner or lessee of property used as a charter school to notify the property appraiser when use of the property changes the exempt status, and provides the penalties for receiving the exemption when not entitled to the exemption, as provided in Section 196.0911(5), F.S., as added by Section 4, Chapter 2024-101, L.O.F.

Amended Form DR-505, *Report of Errors and Insolvencies*. Expands the errors and insolvencies report issued by tax collectors to the board of county commissioners after the tax certificate sale has ended to include federal bankruptcies, properties in which taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes as provided in Section 2, Chapter 2024-91, L.O.F.

Repeal Form DR-5002, *Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund*, and Form DR-5003, *Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole*. Repeals obsolete forms which expired January 1, 2024, as reflected in the repeal of Section 5, Chapter 2024-3, L.O.F.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to the forms incorporated by reference in this rule are necessary to incorporate changes in the following Laws of Florida: Section 14, Chapter 2024-02; Section 5, Chapter 2024-3; Section 2, Chapter 2024-91; Section 4, Chapter 2024-101; Sections 4, 7, 9, 11, 12, and 13, Chapter 2024-158; Section 1, Chapter 2024-159; and Chapter 2024-217.

### FEDERAL COMPARISON STATEMENT

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

### SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 9, 2024

The Department of Revenue published a Notice of Rule Development for draft amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on June 20, 2024 (Vol. 50, No. 121, pp. 2160-2161). The Department scheduled a rule development workshop for July 9, 2024, if requested in writing. One request to hold a workshop was received but the request for a workshop was subsequently withdrawn. No other requests for a workshop were received and no workshop was held. No comments were received by the Department.

The Department revised the "Penalties" information on page 2 of draft Form DR-501PGP, Application for Assessment Reduction for Living Quarters of Parents or Grandparents, to provide the penalties are imposed when an "assessment limitation" is improperly received and to remove sections 196.011(10) and 196.161(3), F.S., from the referenced statutes.

### SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12D-16.002, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed 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 for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240, pp. 4646 - 4647). A revised notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No 241, pp. 4664 - 4665), to correct the meeting place.

## SUMMARY OF RULE HEARING

JANUARY 15, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 23, 2024 (Vol. 50, No. 248, pp. 4871-4874), 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 the notice, a rule hearing would be held on January 15, 2025. The Department held a rule hearing on January 15, 2025. During the hearing, comments were received regarding clarification to areas of the forms there were not relevant to the proposed changes. The Department also received similar written comments requesting changes to other provisions in the forms. The Department published a Notice of Change in the *Florida Administrative Register* on March 7, 2025 (Vol. 51, No. 46, pp. 852-853) to withdraw proposed Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*. The Department will engage in further development in a subsequent proceeding to address comments and improve the form.

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) No change.

	Form Number	Form Title	Effective Date
(2) through (10) No change.			
(11)(a)	DR-416	Physician's Certification of Total and Permanent Disability (r. <u>01/25</u> <del>11/12</del> )	<u>04/25</u> <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18022">https://www.flrules.org/Gateway/reference.asp?No=Ref-18022</a> 01747	
(b) No change.			
(12) through (15) No change.			
(16)(a)	DR-453	Notice of Tax Lien for Exemptions and Assessment Limitations (r. <u>01/25</u> <del>4/16</del> )	<u>04/25</u> <del>4/16</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18023">https://www.flrules.org/Gateway/reference.asp?No=Ref-18023</a> 06508	
(b) No change.			
(17) through (23) No change.			
(24)(a) through (f) No change.			
(g)	DR-487	Certification of Compliance (r. <u>01/25</u> <del>06/22</del> )	<u>04/25</u> <del>06/22</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18024">https://www.flrules.org/Gateway/reference.asp?No=Ref-18024</a> 14389	
(h) No change.			
(25) through (36) No change.			

(37)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. <u>01/25</u> <del>11/23</del> )	<u>04/25</u> <del>11/23</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18025">https://www.flrules.org/Gateway/reference.asp?No=Ref-18025</a> <del>16056</del>	
(b) through (e) No change.			
(f)	DR-501PGP	Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents (r. <u>01/25</u> <del>11/12</del> )	<u>04/25</u> <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18026">https://www.flrules.org/Gateway/reference.asp?No=Ref-18026</a> <del>01797</del>	
(g) through (j) No change.			
(k)	DR-501V	Tentative Eligibility Verification for Certain Exemptions (n. <u>01/25</u> )	<u>04/25</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18027">https://www.flrules.org/Gateway/reference.asp?No=Ref-18027</a>	
(38) No change.			
(39)(a) through (b) No change.			
(c)	DR-504CS	Ad Valorem Tax Exemption Application and Return for Charter School Facilities (r. <u>01/25</u> <del>11/21</del> )	<u>04/25</u> <del>11/21</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18028">https://www.flrules.org/Gateway/reference.asp?No=Ref-18028</a> <del>13842</del>	
(d) through (g) No change.			
(40)	DR-505	Report of Discounts, Errors, <del>Double Assessments</del> , and Insolvencies (r. <u>01/25</u> <del>09/17</del> )	<u>04/25</u> <del>09/17</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-18029">https://www.flrules.org/Gateway/reference.asp?No=Ref-18029</a> <del>08606</del>	
(41) through (59) No change.			
<del>(60)(a)</del>	DR-5002	<del>Decision of the Value Adjustment Board — Hurricane Ian or Hurricane Nicole Tax Refund (n. 07/23)</del>	<u>07/23</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-15543">https://www.flrules.org/Gateway/reference.asp?No=Ref-15543</a>	
(b)	DR-5003	Report of Total Reductions in Taxes From Hurricane Ian or Hurricane Nicole (n. <u>07/23</u> )	<u>07/23</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-15544">https://www.flrules.org/Gateway/reference.asp?No=Ref-15544</a>	

*Rulemaking Authority* 195.002(2), 195.027(1), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.1978, 196.1979, 197.319

*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, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.092, 196.095, 196.101, 196.121, 196.131, 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, 197.492, 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, 11-26-23, 2-8-24,\_\_\_\_\_.

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 12D-16.002 have been:

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

[ ] (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(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)]. List form number(s) and form title(s), or title of document(s) below:

Form Number   Form Title or Title Name

DR-416	Physician's Certification of Total and Permanent Disability
DR-453	Notice of Tax Lien for Exemptions and Assessment Limitations
DR-487	Certification of Compliance
DR-501	Original Application for Homestead and Related Tax Exemptions
DR-501PGP	Application for Assessment Reduction for Living Quarters of Parents or Grandparents
DR-501V	Tentative Eligibility Verification for Certain Exemptions
DR-504CS	Ad Valorem Tax Exemption Application and Return for Charter School Facilities
DR-505	Report of Errors and Insolvencies

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

General Counsel

Title

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Thursday, April 3, 2025 11:03:13 AM

---

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-18022; Reference Name: DR-416, Physician's Certification of Total and Permanent Disability

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State



**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Thursday, April 3, 2025 3:45:51 PM

---

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-18023; Reference Name: DR-453, Notice of Tax Lien for Exemptions and Assessment Limitations

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Administrative Code and Register Staff  
Florida Department of State

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Thursday, April 3, 2025 3:52:23 PM

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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-18024; Reference Name: DR-487, Certification of Compliance

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Administrative Code and Register Staff  
Florida Department of State

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Thursday, April 3, 2025 3:58:22 PM

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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-18025; Reference Name: DR-501, Original Application for Homestead and Related Tax Exemptions

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Thursday, April 3, 2025 4:00:56 PM

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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-18026; Reference Name: DR-501PGP, Application for Assessment Reduction for Living Quarters of Parents or Grandparents

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Administrative Code and Register Staff  
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**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Thursday, April 3, 2025 4:01:25 PM

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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-18027; Reference Name: DR-501V, Tentative Eligibility Verification For Certain Exemptions

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**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Thursday, April 3, 2025 4:01:54 PM

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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-18028; Reference Name: DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities

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**To:** [Anthony Jackson](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved  
**Date:** Thursday, April 3, 2025 4:02:26 PM

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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-18029; Reference Name: DR-505, Report Of Errors And Insolvencies

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