



Florida Department of Revenue
Office of the Executive Director

Leon M. Biegalski
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 28, 2018

Mr. Ernie Reddick
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Mr. Reddick,

The Department of Revenue, Property Tax Oversight Program, presents the enclosed rules for certification. The contact information as requested in 1-1.010(1)(a), FAC., is as follows:

Kimberly Berg 850-717-6536

Kimberly.Berg@floridarevenue.com

Physical address:
2450 Shumard Oak Blvd,
Rm 1-1625,
Tallahassee, FL 32399

Mailing address:
5050 West Tennessee Street,
Rm 1-1625,
Tallahassee, FL 32399-0126

Sincerely,

Kimberly Berg
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.

Attached are the original and two copies of each rule covered by this certification. 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)



Andrea Moreland

Deputy Executive Director

Title

2
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 a 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.:

None

Rules covered by this certification:

Rule 12D-16.002, F.A.C.



Signature of Agency Head

Executive Director

Title

FILED
2019 AUG 28 AM 6:17
TALLAHASSEE
FLORIDA

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

FILED
2018 MAR 20 PM 4:17
TALLAHASSEE, FLORIDA

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 (14)(b)	No change.	
(14)(c)	DR-420FC	Distribution to Fiscally Constrained Counties Application (r. 08/10) https://www.flrules.org/Gateway/reference.asp?No=Ref-01753 https://www.flrules.org/Gateway/reference.asp?No=Ref-09847	<u>09/18</u> 11/12
(14)(d)	through (38)	No change.	
(39)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. 1/18) https://www.flrules.org/Gateway/reference.asp?No=Ref-09022 https://www.flrules.org/Gateway/reference.asp?No=Ref-09848	<u>09/18</u> 1/18
(39)(b)	through (61)(b)	No change.	

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 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, 196.102, 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, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.135, 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, xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

2018 MAY 28 09:47
FILED

SUMMARY OF PROPOSED RULE

The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, Laws of Florida. Based on 2018 amendments to section 196.24, Florida Statutes, the amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years. The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, implement s. 218.135, F.S., by adding to the application estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants resulting from Hurricane Irma or citrus greening.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to this rule implement statutory changes enacted in the 2018 legislative session and update two forms for statutory compliance.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED MAY 15, 2018

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the Florida Administrative Register on May 1, 2018 (Vol. 44, No. 85, p. 2050). The Department scheduled a rule development workshop for May 15, 2018, if requested in writing. The Department received no

requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

SUMMARY OF PUBLIC MEETING HELD JUNE 13, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 13, 2018, and approved the publication of the Notice of Proposed Rule for 12D-16.002, F.A.C. A notice for the public meeting was published in the Florida Administrative Register on June 1, 2018 (Vol 44, No. 107, p. 2602).

SUMMARY OF RULE HEARING SCHEDULED JULY 10, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on June 18, 2018 (Vol 44, No. 118, pp. 2805-2806), to advise the public of the proposed changes to Form DR-501, Original Application for Homestead and Related Tax Exemptions and Form DR-420FC, Distribution to Fiscally Constrained Counties Application, and to provide that, if requested in writing, a rule hearing would be held on July 10, 2018. The Department received no requests for the hearing and no hearing was held. The Department received no written comments on the proposed changes to these forms.

The Department received a comment of technical nature from the staff of the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. In response, the Department added a statutory reference to the Law Implemented section of Rule 12D-16.002, F.A.C. The final rule language presented for adoption today reflects this change.

SUMMARY OF PUBLIC MEETING HELD AUGUST 14, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 14, 2018. The Governor and Cabinet approved the adoption of and approval to file and certify with the Secretary of State under Chapter 120, F.S., proposed amendments to Rule 12D-16.002, F.A.C., (Index to Forms). A notice for the public meeting was published in the Florida Administrative Register on August 6, 2018 (Vol. 44, No. 152, pp. 3649-3650).

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, F.A.C., have been:

☒ (1) Electronically filed with the Department of State.

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper 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:

DR-420FC Distribution to Fiscally Constrained Counties Application

DR-501 Original Application for Homestead and Related Tax Exemptions

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

Deputy Executive Director

Title

2018 AUG 28 PM 4:17
FBI
MILWAUKEE, WISCONSIN

Anthony Jackson

From: FL-Rules@dos.state.fl.us
Sent: Friday, August 17, 2018 2:35 PM
To: Anthony Jackson
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved

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-09847; Reference Name: DR-420FC

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

FILED
2018 AUG 20 PM 1:17
TALLAHASSEE, FLORIDA

Anthony Jackson

From: FL-Rules@dos.state.fl.us
Sent: Friday, August 17, 2018 2:35 PM
To: Anthony Jackson
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved

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-09848; Reference Name: DR-501

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

FILED
2018 AUG 20 PM 10:17
TALLAHASSEE, FLORIDA