

**PUBLIC HEARING AGENDA**  
***(If Requested In Writing)***  
**Florida Department of Revenue**  
**Property Tax Oversight**

April 4, 2019, 1:00 p.m., EST  
Building 2, Room 1220, Capital Circle Office Complex  
2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public.

**Agenda Topics—Thursday, April 4, 2019**

CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES Moderator 5 minutes

**NEW BUSINESS:**

Discussion of the following proposed amended rules:

All Interested Parties Not limited

- Rule 12D-16.002, F.A.C., Index to Forms
  - DR-420FC, Distribution to Fiscally Constrained Counties Application
  - DR-513, Certification of Tax Deed Application
  - DR-517, Tax Collector’s Warrant
  - DR-546, Agricultural Income and Information

CLOSING COMMENTS Moderator 5 minutes

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

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

## Instructions for Attending

You can join this meeting by:

- Attending in person or
- Using your computer for a Webinar broadcast (a “virtual meeting”).
  - To attend the virtual meeting, you must register on the Internet before the meeting. Register with the following link before the meeting:  
<https://attendee.gotowebinar.com/register/411783993965692673>.
  - 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.
  - **IMPORTANT:** Save this email electronically. The link is complex. If you save the email, you can open it and click on the link on the day of the meeting.
  - To register additional attendees, complete a separate registration at the link above.
- Attendees using the Webinar broadcast have three options:
  1. Telephone with AUDIO PIN allows you to speak at the meeting. (All calls are muted. If you want to ask a question or make a comment, email your request to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com) and wait your turn to speak.)
  2. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com). In the subject line, use “April 4, 2019 PTO Hearing.” All emails will be read aloud and entered into the transcript.
  3. A computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control and wait your turn.

### For Technical Support:

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

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

**12D-16.002 Index to Forms.**

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

Form Number	Form Title	Effective Date
(2)	through (14)(b) No change	
(14)(c) DR-420FC	Distribution to Fiscally Constrained Counties Application  <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____09847">https://www.flrules.org/Gateway/reference.asp?No=Ref-____09847</a>	<u>xx/xx</u>  09/18
(14)(d)	through (47)(a) No change.	
(47)(b) DR-513	Certification of Tax Deed Application ( <del>r. 4/16</del> )  <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref____06516">https://www.flrules.org/Gateway/reference.asp?No=Ref____06516</a>	<u>xx/xx</u> 4/16

(47)(c) through (48)(d) No change.

(48)(e) DR-517 Tax Collector's Warrant (~~4/16~~) xx/xx 1/01  
<https://www.flrules.org/Gateway/reference.asp?No=Ref>  
06518

(49) through (54) No change.

(55) DR-546 Agricultural Income and Information (~~11/12~~) xx/xx  
<https://www.flrules.org/Gateway/reference.asp?No=Ref> (~~11/12~~)  
01808

(56) through (61) 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, 196.121, 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, 9-17-18, xx-xx-xx.*



# DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

DR-420FC  
Rule 12D-16.002, F.A.C.  
Effective xx/xx  
Page 1 of 3

Application is due November 15

\_\_\_\_\_ County

Year 20

	1	2	3	4	5	6	7	8
Taxing Jurisdiction Levy	Current Year Taxable Value	Current Year Reduction Due to s. 218.12, F.S.	Current Year Reduction Due to Conservation Lands	Reduction in Revenue from Abatement for Hurricanes Hermine, Matthew, or Irma	Current Year Millage Levy	Prior Year Millage Levy	Current Year Rolled-Back Rate	Current Year Maximum Millage with Majority Vote
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				

Column 1: DR-420, Line 4  
 Column 2: Property appraiser estimate (See page 2.)  
 Column 3: Property appraiser estimate (See page 2.)  
 Column 4: Taxing jurisdiction reduction (See page 2.)

Column 5: Current year millage levy as certified to the property appraiser by the county and included on the tax bill

Column 6: DR-420, Line 10  
 Column 7: DR-420, Line 16  
 Column 8: DR-420MM, Line 13

\_\_\_\_\_  
Signature of property appraiser

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of county official

\_\_\_\_\_  
Date

See instructions on page 2.

# Instructions

Fiscally constrained counties should use this form to apply for legislatively appropriated funds to offset the reductions in property tax revenue that are a direct result of each of the following:

- a. Provisions in Article VII of the Florida Constitution including the additional \$25,000 homestead exemption, the \$25,000 tangible personal property tax exemption, homestead assessment difference transferability, and the 10% assessment increase limitation on nonhomestead property. (Section 218.12, Florida Statutes)
- b. Sections 3(f) and 4(b) of Article VII, Florida Constitution, including the tax exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes. (Section 218.125, F.S.)
- c. Section 218.131, F.S., includes the offset for taxes lost associated with reductions in ad valorem revenue of certain residences in Monroe County and by fiscally constrained counties as a direct result of the implementation of s. 197.318, F.S.

Qualifying counties are those qualifying as fiscally constrained counties as defined in s. 218.67(1), F.S. The property appraiser of a qualifying county should complete this form to apply for these funds.

List information for all millage levies by the county government, special districts dependent on the county, and county municipal service taxing units. This includes operating levies, debt service levies, and millages levied for two years or less under s. 9(b), Article VII, of the Florida Constitution. Do NOT include levies by taxing jurisdictions other than those listed above.

For each levy, include columns 1 through 5. When applicable, include columns 6, 7, and 8.

Col 1. Current Year Taxable Value: Form DR-420, line 4.

For debt service millages and millages levied for two years or less under s. 9(b), Article VII of the Florida Constitution, the current taxable value should be the value included on the current year DR-420DEBT.

Col 2. Current Year Reduction in Taxable Value due to s. 218.12, F.S.: estimated by property appraiser.

Calculate the reduction in taxable value caused by:

- The additional \$25,000 homestead exemption for non-school levies.
- The \$25,000 tangible personal property exemption.
- The 10% assessment increase limitation on nonhomesteaded property.
- Homestead assessment differences first transferred on the current tax roll.

The estimated values should be comparable to the values certified on Forms DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col 3. Current Year Reduction in Taxable Value Due to Property Used for Conservation Purposes: estimated by property appraiser

Calculate the reduction in taxable value caused by:

- The tax exemption for real property dedicated in perpetuity for conservation purposes.
- Classified use assessments for land used for conservation purposes.

The estimated values should be comparable to the values certified on Form DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col. 4. Reduction in ad valorem tax revenue resulting from the implementation of s. 197.318, F.S.

For 2019 tax year, enter the reductions in ad valorem tax revenue experienced by Monroe County, fiscally constrained counties defined in s. 218.67(1), F.S., and all taxing jurisdictions within these counties, as a result of the implementation of s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma. The tax collector must provide a report to the Department showing the reduction in ad valorem taxes for the taxing jurisdiction.

- Col 5. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col 6. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col 7. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col 8. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

Applications are due by November 15.

**Mail your application to:**

Florida Department of Revenue  
Property Tax Oversight: Fiscally Constrained Counties  
P.O. Box 3000  
Tallahassee, Florida 32315-3000

**Or Email your signed application to:**

[PTOResearchAnalysis@FloridaRevenue.com](mailto:PTOResearchAnalysis@FloridaRevenue.com)

Note: Section 192.047(2), Florida Statutes, provides "When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday."

**References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available on the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<b><u>Form Number</u></b>	<b><u>Form Title</u></b>
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420DEBT	Certification of Voted Debt Millage
DR-489	Tax Roll Certification
DR-403	Tax Roll Certification



# CERTIFICATION OF TAX DEED APPLICATION

Sections 197.502 and 197.542, Florida Statutes

DR-513  
Rule 12D-16.002 F.A.C.  
Effective xx/xx  
Page 1 of 2

**Part 1: Tax Deed Application Information**

Applicant		Application date	
Property description		Certificate #	
		Date certificate issued	

**Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application**

Column 1 Certificate Number	Column 2 Date of Certificate Sale	Column 3 Face Amount of Certificate	Column 4 Interest	Column 5: Total (Column 3 + Column 4)
#				
#				
#				
#				
#				
#				
#				

**Part 2: Total\***

**Part 3: Other Certificates Redeemed by Applicant (Other than County)**

Column 1 Certificate Number	Column 2 Date of Other Certificate Sale	Column 3 Face Amount of Other Certificate	Column 4 Tax Collector's Fee	Column 5 Interest	Total (Column 3 + Column 4 + Column 5)
#					
#					
#					
#					
#					
#					
#					

**Part 3: Total\***

**Part 4: Tax Collector Certified Amounts (Lines 1-7)**

1. Cost of all certificates in applicant's possession and other certificates redeemed by applicant	(*Total of Parts 2 + 3 above)
2. Delinquent taxes paid by the applicant	
3. Current taxes paid by the applicant	
4. Property information report fee	
5. Tax deed application fee	
6. Interest accrued by tax collector under s.197.542, F.S. (see Tax Collector Instructions, page 2)	
7. <b>Total Paid (Lines 1-6)</b>	

I certify the above information is true and the tax certificates, interest, property information report fee, and tax collector's fees have been paid, and that the property information statement is attached.

\_\_\_\_\_ County, Florida

Date \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Signature, Tax Collector or Designee

*Send this certification to the Clerk of Court by 10 days after the date signed. See Instructions on Page 2*



<b>Part 5: Clerk of Court Certified Amounts (Lines 8-15)</b>	
8. Processing tax deed fee	
9. Certified or registered mail charge	
10. Advertising charge (see s.197.542, F.S.)	
11. Recording fee for certificate of notice	
12. Sheriff's fees	
13. Interest (see Clerk of Court Instructions, page 2)	
14. <b>Total Paid (Lines 8-13)</b>	
15. Plus one-half of the assessed value of homestead property, if applicable under s. 197.502(6)(c), F.S.	
16. Statutory opening bid (total of Lines 7, 14, and 15, if applicable)	
<p style="text-align: right;">Date of sale _____, 20__</p> <p style="text-align: center;">_____ Signature, Clerk of Court or Designee</p>	

## INSTRUCTIONS

### Tax Collector (complete Parts 1-4)

#### **Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application**

Enter the Face Amount of Certificate in Column 3 and the Interest in Column 4 for each certificate number. Add Columns 3 and 4 and enter the amount in Column 5.

#### **Part 3: Other Certificates Redeemed by Applicant (Other than County)**

**Total.** Add the amounts in Columns 3, 4 and 5

#### **Part 4: Tax Collector Certified Amounts (Lines 1-7)**

**Line 1,** enter the total of Part 2 plus the total of Part 3 above.

**Total Paid, Line 7:** Add the amounts of Lines 1-6

#### **Line 6, Interest accrued by tax collector.**

Calculate the 1.5 percent interest accrued from the month after the date of application through the month this form is certified to the clerk. Enter the amount to be certified to the clerk on **Line 6**. The interest calculated by the tax collector stops before the interest calculated by the clerk begins. See Section 197.542, F.S., and Rule 12D-13.060(3), Florida Administrative Code.

The tax collector's interest for redemption at the time of the tax deed application is a cost of redemption, which encompasses various percentages of interest on certificates and omitted or delinquent taxes under Section 197.502, F.S. This interest is calculated before the tax collector calculates the interest in Section 197.542, F.S.

Attach certified statement of names and addresses of persons who must be notified before the sale of the property. Send this form and any required attachments to the Clerk of Court within 10 days after it is signed.

### Clerk of Court (complete Part 5)

**Line 13: Interest** is calculated at the rate of 1.5 percent per month starting from the first day of the month after the month of certification of this form through the last day of the month in which the sale will be held. Multiply the calculated rate by the total of **Line 7**, minus **Line 6**, plus **Lines 8** through **12**. Enter the amount on **Line 13**.

**Line 14: Total Paid** Enter the total of Lines 8-13. Complete Lines 15-16, if applicable.



# TAX COLLECTOR'S WARRANT

For collecting personal property taxes authorized under Sections 197.412 and 197.413, Florida Statutes

No. \_\_\_\_\_

State of Florida

County of \_\_\_\_\_



ss

To \_\_\_\_\_, Sheriff, \_\_\_\_\_ County, Florida.

Personal property taxes have been levied and assessed in this county against \_\_\_\_\_ for the year 20\_\_.

The amounts below have not been paid and are delinquent	
Taxes for the year 20__	
Interest	
Penalties	
Advertising costs	
Attorney's fees	
Warrant fee	
Collection cost	
<b>TOTAL to be collected</b>	

This warrant requires you to seize any personal property belonging to: [\(Enter name and address.\)](#)

or any property he or she has equity in or custody or control over within your County, to pay the sum of \$\_\_\_\_\_ as shown above, and any additional costs and charges incurred in executing this warrant. The tax collector may sell the property as provided in s. 197.413, F.S.

A return is due by \_\_\_\_\_, 20\_\_.

Signed at \_\_\_\_\_, Florida on \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Signature, tax collector

\_\_\_\_\_  
County, Florida

**Deputy Tax Collector's Return**  
 (without making levy)

This writ was received on \_\_\_\_\_, 20\_\_  
 and was executed in \_\_\_\_\_ County,  
 Florida, on \_\_\_\_\_, 20\_\_  
 by collecting from \_\_\_\_\_  
 the sum of \$ \_\_\_\_\_ and \$ \_\_\_\_\_ costs,  
 without making a levy.

Signature, deputy tax collector \_\_\_\_\_ Date \_\_\_\_\_  
 \_\_\_\_\_ County, Florida

**Deputy Tax Collector's Return**  
 (if levy and sale is made)

This writ was received on \_\_\_\_\_, 20\_\_  
 and was executed in \_\_\_\_\_ County,  
 Florida, on \_\_\_\_\_, 20\_\_  
 by levying on property belonging to

described as follows: \_\_\_\_\_

After giving the required notice, the property was sold  
 to the highest and best bidder,

for \$ \_\_\_\_\_.

Amount of sale	\$ _____
Less costs of levy and sale (see bill attached)	– \$ _____
Net amount from sale	\$ _____

Signature, deputy tax collector \_\_\_\_\_ Date \_\_\_\_\_  
 \_\_\_\_\_ County, Florida

**Costs of Levy and Sale**

Making levy	\$ _____
_____ miles traveled at _____ cents per mile	\$ _____
Advertising sale	\$ _____
Drayage and storage	\$ _____
Herding and driving livestock	\$ _____
Care of livestock	\$ _____
Other expenses incurred	\$ _____
Bill of sale	\$ _____
Return of warrant	\$ _____
<b>Total</b>	<b>\$ _____</b>

No. \_\_\_\_\_

**TAX COLLECTOR'S WARRANT**

\_\_\_\_\_ County, Florida

vs.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Taxes	\$ _____
Interest	\$ _____
Penalties	\$ _____
Advertising costs	\$ _____
Collection costs	\$ _____
Attorney's fees	\$ _____
Warrant fee	\$ _____
<b>Total if paid before levy</b>	<b>\$ _____</b>
Costs of levy and sale	\$ _____
<b>Grand total</b>	<b>\$ _____</b>



## AGRICULTURAL INCOME AND INFORMATION

County: \_\_\_\_\_

Taxpayer Name Fields  
 Taxpayer Address Fields  
 Taxpayer City/State/ZIP Code Fields

The Department of Revenue reviews the assessment rolls of each Florida county and requests rental information on your agricultural property to help estimate agricultural (greenbelt) land values under section 193.461, Florida Statutes. The Department will keep your response confidential in accordance with the confidential information protection provisions of s. 193.074, F.S. If you do not rent or lease your property, do not return this form.

**Instructions:**

1. If you rent or lease any property in the county noted above, please complete this form and return it to the Department in the enclosed postage-paid envelope. Report all parcels leased within this county; attach additional pages if necessary.
2. Land Use Type: Specify land use type, such as vegetable, sugarcane, nursery, ornamentals, flowers, foliage, sod, aquaculture, apiculture, improved pasture, semi-improved pasture, or native pasture.
3. Acres: Indicate the total number of agricultural acres rented or leased for each type.
4. Irrigated: Indicate if the land is irrigated – yes or no.
5. Annual Rent/Acre: Indicate the rent per acre by year.

Land Use Type				Annual Rent/Acre		
				Irrigated?	20XX	20XX
Type 1:		Acres:				
Type 2:		Acres:				
Type 3:		Acres:				
Type 4:		Acres:				
Other than a rental or lease agreement, do you have any other business or family relationships with the person or business involved in this agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No						
Does the rental agreement for this parcel include the use of houses, mobile homes, other non-agricultural buildings, or equipment? <input type="checkbox"/> Yes <input type="checkbox"/> No						
If yes, please specify:						
<b>Your Contact Information:</b>						
Name				Job title		
Email address				Phone number		
Date completed						

Thank you for your response. If you have questions, please contact:

Name	Email address	Phone number
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