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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., is to implement statutory changes enacted by 2024 legislation. The draft rule amendments incorporate by reference a new form, amendments to eight forms, and the repeal of two obsolete forms.

Amend 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.

Amend 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

Amend 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.

Amend 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.

Amend 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.

Create 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.

Amend 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.

Amend 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 of 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.

Amend 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 Reduction 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.

SUBJECT AREA TO BE ADDRESSED: Proposed changes to forms to implement statutory changes enacted during the 2024 legislative session.

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, 197.319, 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, s. 14, Ch 2024-2, s. 5, Ch. 2024-3, s. 2, Ch. 2024-91, s. 4, Ch. 2024-101, ss. 4, 7, 9, 11, 12, 13, Ch.2 024-158, s. 1, Ch. 2024-159, Ch. 2024-217 L.O.F.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 9, 2024, at 10:00 am.
PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD)

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 Mike.Cotton@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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