

## Section I

### Notice of Development of Proposed Rules and Negotiated Rulemaking

#### DEPARTMENT OF REVENUE

##### Property Tax Oversight Program

RULE NO.:       RULE TITLE:

12D-16.002       Index to Forms

**PURPOSE AND EFFECT:** Effective July 1, 2020, subsection 196.081(1)(b), F.S., allows a veteran or a surviving spouse of a veteran to receive a refund of ad valorem taxes paid for a newly acquired property, prorated as of the date of the transfer, if the veteran or surviving spouse received the veteran exemption or veteran's surviving spouse exemption on a property in a given year; the veteran or surviving spouse acquires legal or beneficial title to another property between January 1 and November 1 of the same year; and the veteran or surviving spouse applies for and receives the veteran exemption or veteran's surviving spouse exemption for the newly acquired property in the next tax year.

The purpose of the proposed revision to Rule 12D-16.002(39)(a), F.A.C., is to incorporate amended Form DR-501, Original Application for Homestead and Related Tax Exemptions. The purpose of the proposed revisions to Form DR-501 are to provide sections for the veteran or the surviving spouse of a veteran to apply for the exemption and be made aware they may qualify for a prorated refund as a result of receiving the exemption. Additional changes to Form DR-501 move the sections on page 2 for the first responder who is totally and permanently disabled or his or her spouse to apply for an exemption; relocate information for the applicant to contact the property appraiser for questions about an exemption to under the signature line; move Parcel ID space to before "Legal description;" remove language about the exemption being "\$25,000 to \$50,000;" add "Instrument number" space after Book/Page/Date; add information that the disabled veteran discount carries over to the surviving spouse; and update the reference to the time limit to transfer the assessment difference from two to three years.

Agenda, rule text and draft form are posted on the Department's website at <http://floridarevenue.com/rules>.

**SUBJECT AREA TO BE ADDRESSED:** Amending Form DR-501 to apply for assessment limitation, communicate about the assessment limitation in a previous county, apply for a veteran discount, notify the property appraiser about a carryover of a veteran discount, and apply for the exemption for veterans or surviving spouse.

**RULEMAKING AUTHORITY:** 195.027(1) 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, 196.081, 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, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS.

**A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** August 5, 2021, 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 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 <http://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](mailto:DORPTO@floridarevenue.com).

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

#### DEPARTMENT OF REVENUE

##### Property Tax Oversight Program

RULE NO.:       RULE TITLE:

12D-16.002       Index to Forms

**PURPOSE AND EFFECT:** The purpose of amending Form DR-501CC, Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility, to clarify questions, update instructions and remove the notarization requirement from the individual affidavit which is not specifically required by Florida law, and to add the penalty of perjury declaration required by section 92.525(2), F.S. When effective, the amendment will reduce taxpayer burden by eliminating the requirement for the affidavit to be notarized. The purpose of amending Form DR-504, Ad Valorem Tax Exemption Application and Return, is to provide clarification to taxpayers and property appraisers on documentation required

to apply for each type of exemption. The simplified application clarifies the filing process for taxpayers. With the amendment to Form DR-504, the Department is creating three new forms for specific ad valorem exemptions: Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property; Form DR-504ED, Ad Valorem Tax Exemption Application and Return for Educational Property; and Form DR-504W, Ad Valorem Tax Exemption Application and Return for Not-for-Profit Sewer and Water Company and Not-for-Profit Water and Wastewater Systems. Form DR-504AFH will reflect section 196.1978(2), F.S., change from a multifamily project discount to an exemption. The purpose of amending Form DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities, is to update the title of the application, update a statute reference, remove language explaining how credits are applied to lease payments, and replace the penalty of perjury declaration with a certification statement. The purpose of amending Form DR-504HA, Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged, is to update the title of the application, update a statute citation, clarify instructions, and replace the penalty of perjury declaration with a certification statement. The purpose of amending Form DR-504S, Individual Affidavit for Ad Valorem Tax Exemption Homes for the Aged, is to add the penalty of perjury declaration and remove the notary acknowledgement. The effect of these proposed amendments is that affected parties will have updated forms available that comply with current law. Agenda, rule text and draft forms are posted on the Department's website at <http://floridarevenue.com/rules>.

**SUBJECT AREA TO BE ADDRESSED:** Forms used to apply for ad valorem tax exemptions.

**RULEMAKING AUTHORITY:** 195.027(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, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS.

**A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** August 5, 2021, 10:00 a.m., following discussion of the Form DR-501.

**PLACE:** 2450 Shumard Oak Blvd., Building 2, Room 1220, Tallahassee, Florida.

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](mailto:DORPTO@floridarevenue.com).

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:** Published on the Department's website at [www.floridarevenue.com/rules](http://www.floridarevenue.com/rules).

## **DEPARTMENT OF MANAGEMENT SERVICES**

### **E911 Board**

**RULE NO.:** 60FF1-5.006  
**RULE TITLE:** Requirements for County Carry Forward Funds and Excess Funding

**PURPOSE AND EFFECT:** The Board proposes the rule amendment to clarify language consistent with statutory provision and insert new address.

**SUBJECT AREA TO BE ADDRESSED:** Requirements for County Carry Forward Funds and Excess Funding

**RULEMAKING AUTHORITY:** 365.172(6)(a)11. FS.

**LAW IMPLEMENTED:** 365.173(2) FS.

**IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.**

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:** Matthew Matney, Chairman, E911 Board, 4030 Esplanade Way, Suite 135F, Tallahassee, Florida 32399-0950.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.**

## **DEPARTMENT OF MANAGEMENT SERVICES**

### **E911 Board**

**RULE NO.:** 60FF1-5.0035  
**RULE TITLE:** Florida 911 Reporting Forms

**PURPOSE AND EFFECT:** The Board proposes the creation of a new rule simplifying and allowing easy access to forms.

**SUBJECT AREA TO BE ADDRESSED:** Reporting Forms