

PTO RULE DEVELOPMENT WORKSHOP AGENDA

(If Requested in Writing)

April 11, 2023, 10:00 am, EDT
Building 2, Room 1220, Capital Circle Office Complex
2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public.

CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES	Moderator
Presentation of the following proposed amended items: <ul style="list-style-type: none">• Rule 12D-16.002, F.A.C., Index to Forms<ul style="list-style-type: none">○ Form DR-465, <i>Application for Catastrophic Event Tax Refund (Amend)</i>○ Form DR-5002, <i>Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund (New)</i>○ Form Form DR-5003, <i>Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole (New)</i>	DOR Staff All Interested Parties can provide comments on each item as presented
CLOSING COMMENTS	Moderator

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

Interested parties can submit comments and questions regarding this meeting to DORPTO@floridarevenue.com.

Instructions for Participating in the Property Tax Oversight Meeting

You can join this meeting by

- Attending in person or
- Using your computer for a Webinar broadcast (“virtual meeting”).
 - To attend the virtual meeting, you must register on the Internet before the meeting. Register at the following link before the meeting:
<https://attendee.gotowebinar.com/register/6794311587536355166>
 - 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. Please save this email. The email will also provide options for you to add the meeting to your calendar.
 - **FOR THE MEETING:** If you save the email, you can open it and click on the link to join the meeting. The link will also be provided in the reminder email.
 - To register additional attendees, complete a separate registration at the link above.
- Attendees using the Webinar broadcast have three options:
 1. Using a computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control to let us know you have a comment.
 2. 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 and wait your turn to speak.
 3. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to DORPTO@floridarevenue.com. In the subject line, use “April 11 PTO Workshop.” All emails will be acknowledged or read aloud and entered into the transcript.

For Technical Support:

If you have problems accessing the registration before the meeting, contact Anthony Jackson by email at Anthony.Jackson@floridarevenue.com or by phone at 850-617-8878.

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: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to incorporate by reference, forms necessitated by 2022 legislative changes. When in effect, the forms will reflect amendments made by Chapters 2022-97 and 2022-272, L.O.F.

Amend Form DR-465, Application for Catastrophic Event Tax Refund. Extra check boxes that were included on the form resulting in the instructions to local tax officials being confusing were eliminated. Instructions for usage of the form were clarified. No requirements or responsibilities for taxpayers have been affected by the changes. (Section 197.319, F.S.)

Under section 197.3181, F.S., create two forms. Form DR-5002, Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund. Provides value adjustment boards a form to render a decision on a taxpayer’s appeal of the property appraiser’s denial of a refund application for property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to Hurricane Ian or Hurricane Nicole.

Form DR-5003, Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole. Provides tax collectors a reporting format to notify the Department of Revenue by September 1, 2023, of the total reduction in taxes for all properties that qualified for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to Hurricane Ian or Hurricane Nicole.

Rule text is posted on the Department’s website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Amending and creating forms related to property damage caused by Hurricane Ian or Hurricane Nicole or a catastrophic event.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.075(4)(d), (5) 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, 196.095, 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, 197.3181, 197.319,

197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS.

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: April 11, 2023, at 10:00 am.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 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.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

Published on the Department’s website at floridarevenue.com/rules.

DEPARTMENT OF HEALTH

Board of Medicine

RULE NO. RULE TITLE:

64B8-53.002: Curriculum Standards for Electrolysis
Training Programs

PURPOSE AND EFFECT: To conform to Joint Administrative Procedures committee concerns.

SUBJECT AREA TO BE ADDRESSED: To clarify the approved supervision for training.

RULEMAKING AUTHORITY: 478.43(1), (4) FS.

LAW IMPLEMENTED: 478.43(4), 478.45(1)(e), 478.50(4)(b) 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

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 floridarevenue.com/property/forms, 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 (17) No Change.			
(18)(a)	DR-462	No Change.	
(b)	DR-465	Application and Return for Catastrophic Event Tax Refund (r. xx/xx n-01/23)	xx/xx 01/23
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____14888	
(19) through (60) No Change.			
(61)(a)	DR-5002	<u>Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund (n. xx/xx)</u>	<u>xx/xx</u>
		<u>https://www.flrules.org/Gateway/reference.asp?No=Ref-_____</u>	

(b)	<u>DR-5003</u>	<u>Report of Total Reductions in Taxes From Hurricane Ian or Hurricane Nicole (n. xx/xx)</u>	<u>xx/xx</u>
		<u>https://www.flrules.org/Gateway/reference.asp?No=Ref-</u>	

Rulemaking Authority 195.002(2), 195.027(1), 196.075(4)(d), (5) 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, 196.095, 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, 197.3181, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 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, xx-xx-xx.



Application for Catastrophic Event Tax Refund

Section 197.319, Florida Statutes

DR-465
 R. xx/xx N. 01/23
 Rule 12D-16.002
 F.A.C.
 Page 1 of 2

This completed application, must be filed with the county property appraiser on or before March 1 of the year immediately following the catastrophic event.

COMPLETED BY APPLICANT

Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
1. Date the catastrophic event occurred in your county			
2. Number of days property was uninhabitable during the calendar year that the catastrophic event occurred (must be uninhabitable for at least 30 days):			

3. Has the property been restored to a habitable condition? Yes No
 If so, when was the property habitable? _____

Florida law requires property appraisers to determine if you are entitled to a refund of taxes. Your property appraiser will notify you if supporting documentation is required for purposes of determining the conditions of uninhabitability and subsequent habitability, such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy. I grant permission to allow the property appraiser to review the supporting documents, if requested.

Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true to the best of my knowledge and belief.

 Signature of property owner Date

Complete and provide to the county property appraiser.

COMPLETED BY PROPERTY APPRAISER

1. Just value of residential parcel as of January 1 of the year the catastrophic event occurred:	
2. Number of days property was uninhabitable (must be uninhabitable for at least 30 days):	
3. Postcatastrophic event just value:	
4. Percent change in value:	

Approved Amount _____ Denied Amount _____

The property appraiser has determined that the applicant's entitlement to the refund is based on the above factors.

 Signature, property appraiser or designee Date

Provide a copy to the property owner.

For approved applications, forward to the county tax collector on or before April 1.

Instructions

Section 197.319, Florida Statutes (F.S.), provides a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event. To be eligible for refund, the property must be determined “uninhabitable,” that is the property could not be used or occupied for the purpose for which it was constructed for a period of at least 30 days as evidenced by documentation. The owner of the property must file a sworn application with the property appraiser’s office by **March 1**, of the year immediately following the catastrophic event. An application may be filed if the residential property is restored to a habitable condition before December 1 of the year the catastrophic event occurred, but not sooner than 30 days after the residential property has been restored to habitable condition.

Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- If requested by your property appraiser, you are required to provide any documentation supporting the claim that the property was uninhabitable during the specified period.
- After completion of this application, sign, date, and forward it to the property appraiser’s office in the county where the property is located.
- If approved, the county tax collector will issue a refund to the applicant.

The property appraiser will notify the property owner of the determination. If your application for tax refund under section 197.319, F.S., is not determined satisfactorily, the Florida Property Taxpayer’s Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file a petition with the value adjustment board clerk, pursuant to section 194.011(3), Florida Statutes. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of taxes for catastrophic event may be submitted to the value adjustment board. Complete and file Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).

Completed by Property Appraiser:

- The property appraiser must investigate the application and any documentation requested from the applicant to determine if the applicant is entitled to a refund of taxes.
- If the applicant is eligible for the refund and the application was timely filed, review, sign, and date the application. Forward a copy to the tax collector by April 1, of the year following the date on which the catastrophic event occurred, providing:
 - The just value of the residential improved property as of January 1 of the year the catastrophic event occurred
 - The total number of days the residential improved property was uninhabitable
 - The postcatastrophic event just value
 - The percent change in value applicable to the residential improved property
 - ~~Amount approved or denied~~
- Provide a copy of this application, containing the property appraiser’s determination, to the applicant.



**DECISION OF THE VALUE ADJUSTMENT BOARD
HURRICANE IAN OR HURRICANE NICOLE TAX REFUND**
Sections 197.3181, Florida Statutes

DR-5002
N. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

_____ County

The actions below were taken on your petition.
 These actions are a recommendation only, not final These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the Value Adjustment Board (VAB), you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, and 196.151, F.S.)

Petition # _____	Parcel ID _____
Petitioner name _____ The petitioner is: <input type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's representative <input type="checkbox"/> other, explain: _____	Property address _____

Decision Summary Denied your petition Granted your petition Granted your petition in part

Just value of the residential parcel as of January 1 of the year the disaster occurred. \$ _____	Filed by applicant	Property appraiser determined	VAB determined
1. Number of days residential property was uninhabitable			
2. Postdisaster just value			
3. Percentage change in value			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
Conclusions of Law

Recommended Decision of Special Magistrate Findings and conclusions above are recommendations.

Signature, special magistrate _____	Print name _____	Date _____
Signature, clerk or special representative, VAB _____	Print name _____	Date _____
If this is a recommended decision, the board will consider the recommended decision on _____ at _____ Address _____ If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call _____ or visit website _____.		

Final Decision of the Value Adjustment Board

Signature, chair, VAB _____	Print name _____	Date of decision _____
Signature, clerk or representative, VAB _____	Print name _____	Date mailed to parties _____

