



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

January 19, 2024

Janice Forrester
Revenue Program Administrator
Department of Revenue
2450 Shumard Oaks Blvd.
Tallahassee, FL 32399

Dear Janice Forrester:

Your adoption package for Rule 12D-16.002, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:46 a.m. on January 19, 2024. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is February 8, 2024.

Sincerely,

Matthew J. Hargreaves
Administrative Code and Register Director

MJH/al

From: [Janice Forrester](#)
To: [RuleAdoptions](#)
Cc: [Janet Young](#)
Subject: DOR Rule 12D-16.002 for Certification
Date: Friday, January 19, 2024 11:46:23 AM
Attachments: [image001.png](#)
[image002.png](#)
[DOR Rule 12D-16.002 for Certification.pdf](#)
[Coded text 12D-16.002 AFH.docx](#)

EMAIL RECEIVED FROM EXTERNAL
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

The Department of Revenue, Property Tax Oversight program, is submitting the rule adoption certification packet for Rule 12D-16.002, F.A.C.

Note: This package goes with the Notice of Proposed Rule published here: [27890136_12D-16.002 - Florida Administrative Rules, Law, Code, Register - FAC, FAR, eRulemaking \(flrules.org\)](#) and JAPC File Control No 192273.

Please let me know if you have any questions.
Thank you,

Janice Forrester
Revenue Program Administrator
PTO/Compliance Assistance
Florida Department of Revenue
(850) 617-8886
Janice.Forrester@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from



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Senator Erin Grall
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Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
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japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-16.002
File Control No: 192273

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 1/19/2024

This certification expires after: 1/26/2024

Certifying Attorney: Jamie Jackson

NOTE:

- The above certified rules include materials incorporated by reference.
The above certified rules do not include materials incorporated by reference.



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 19, 2024

Mr. Matthew Hargreaves, Program Administrator
Florida Administrative Code and Register
Florida Department of State
R.A. Gray Building
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Mr. Hargreaves:

The following Department of Revenue rule is presented for certification:

12D-16.002 Index to Forms

The following persons may be contacted regarding this rule certification:

Janice Forrester	850-617-8886	Janice.Forrester@floridarevenue.com
Mike Cotton	850-617-8870	Mike.Cotton@floridarevenue.com

Florida Department of Revenue
Building Two, Room 3500
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. Young
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.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

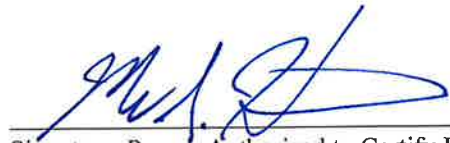
Rule No(s).

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)



Signature, Person Authorized to Certify Rules

General Counsel

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 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.:

Rule No(s).

None

Rules covered by this certification:

12D-16.002, F.A.C.



Signature of Agency Head

Executive Director

Title

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

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), incorporate by reference, updates to an exemption application and tax roll recapitulation forms to reflect law changes under the Live Local Act for affordable housing (sections 8 and 9, Chapter 2023-17, L.O.F., which amends section 196.1978, F.S. and creates section 196.1979, F.S.).

The amendments to Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*, capture newly created affordable housing property exemptions including; land owned by a nonprofit entity and leased; newly constructed multifamily projects certified by the Florida Housing Finance Corporation; and multifamily projects exempted by county or municipal ordinance and certified by the local entity, as provided in section 8 and 9, Chapter 2023-17, L.O.F.

The amendments to recapitulation forms including DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*; DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data*; DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*; and DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data*. The amendments will capture the newly created exemptions for affordable housing properties to be reported to the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to incorporate changes the Florida Legislature enacted in sections 8 and 9 of Chapter 2023-17, Laws of Florida, which amended s. 196.1978, F.S., and created section 196.1979, F.S.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 12, 2023

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 August 29, 2023 (Vol. 49, No. 168, p. 3173). The Department held a rule development workshop on September 12, 2023, and invited interested parties and county officials to attend in person and through a teleconference system. Comments were received regarding statute citations and the additional exemption for leased land on Forms DR-403EB and DR-489EB. Comments were received regarding the layout and qualifying questions on Form DR-504AFH. In response to these comments, the Department added a line to report leased land for affordable housing and clarified newly constructed property on the recapitulation exemption breakdown forms. The Department also revised Form DR-504AFH to create section labels, add statute citations, and clarify qualifying questions to assist applicants in determining exemption type and documentation required to support the exemption request.

SUMMARY OF PUBLIC MEETING

DECEMBER 19, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 19, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12D-16.002, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on December 8, 2023 (Vol. 49, No. 237, p. 4520).

SUMMARY OF RULE HEARING

JANUARY 11, 2024

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 20, 2023 (Vol. 49, No. 245, pp. 4682-4684), to advise the public of proposed changes to Rule 12D-16.002, F.A.C., and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on January 11, 2024. No request to hold a hearing was received. No additional comments were received. No substantive changes were made to Rule 12D-16.002, F.A.C., after the Governor and Cabinet meeting on December 19, 2023.

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 (5)(a) No Change.			
(b)	DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida (r. <u>02/24 1/18</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-16344-09017	<u>02/24 1/18</u>
(6)(a) No change.			
(b)	DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. <u>02/24 1/18</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-16345-09018	<u>02/24 1/18</u>
(7)(a) through (27) No Change.			
(28)(a)	DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida (r. <u>02/24 1/18</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-16346-09020	<u>02/24 01/18</u>
(b)	DR-489PC	No Change.	
(c)	DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment	<u>02/24 01/18</u>

		Roll, Value Data (r. 02/24 4/18)	
		https://www.flrules.org/Gateway/reference.asp?No=Ref-16347-09021	
(29) through (40)(a) No Change.			
(b)	DR-504AFH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. 02/24 n. 11/21)	02/24 11/21
		https://www.flrules.org/Gateway/reference.asp?No=Ref-16355-13831	
(c) through (61) No Change.			

Rulemaking Authority 195.002(2), 195.027(1), 196.075(4)(d), (5), 196.1978(3)(e), 196.1979(3)(f), 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, 196.095, 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, 197.3181, 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, 7-18-23, 11-26-23, ~~xx-xx-xx~~.

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 have been:

(1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. 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-504AFH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property
DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of __ County, Florida
DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of __ County, Florida
DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data
DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data

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

General Counsel _____

Title

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, January 17, 2024 10:11:16 AM

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-16344; Reference Name: DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, January 17, 2024 10:11:13 AM

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-16345; Reference Name: DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, January 17, 2024 10:11:14 AM

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-16346; Reference Name: DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: frules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, January 17, 2024 10:10:45 AM

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-16347; Reference Name: DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Wednesday, January 17, 2024 2:43:26 PM

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-16355; Reference Name: DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State