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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. (Index to Forms), is to 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 the forms capture newly created affordable housing 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 ordinance and certified by the governing body of a county or municipality to be reported to the Department.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., affect five forms. Amend Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for

Multifamily Project and Affordable Housing Property, to provide one application for newly created affordable housing exemptions; including land owned by a non-profit and leased to provide affordable housing; newly constructed multifamily projects certified by the Florida Housing Finance Corporation; and multifamily projects exempted by county or municipal ordinance and certified by the governing entity, as provided in section 8 and 9, Chapter 2023-17, L.O.F.

Amend recapitulation forms 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 to capture newly created exemptions for affordable housing properties to be reported to the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.075(4)(d), (5), 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.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 11, 2024, at 10:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

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 IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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>xx/xx</u> 4/18)	<u>xx/xx</u> 4/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____09017	
(6)(a) No change.			
(b)	DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. <u>xx/xx</u> 4/18)	<u>xx/xx</u> 4/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____09018	

(7)(a) through (27) No Change.			
(28) (a)	DR- 489E B	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida (r. <u>xx/xx</u> 4/18)	<u>xx/xx</u> 01/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____09020	
(b)	DR- 489P C	No Change.	
(c)	DR- 489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. <u>xx/xx</u> 4/18)	<u>xx/xx</u> 01/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____09024	
(29) through (40)(a) No Change.			
(b)	DR- 504A FH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. <u>xx/xx</u> n. 11/21)	<u>xx/xx</u> 11/21
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____13834	

(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.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Mike Cotton
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 19, 2023
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 29, 2023.

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