

DEPARTMENT OF REVENUE**Property Tax Oversight Program**

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule 12D-16.002, F.A.C. (Index to Forms), is to incorporate by reference, amended forms to provide for submitting all forms used in administering the Truth in Millage (TRIM) requirements, using the Department's electronic Oversight and Assistance System (OASYS eTRIM), to clarify the information to be completed by taxing authorities, to remove obsolete critical capital outlay or critical operating needs and specific year references in the forms, to clarify the levy of the voted debt service millage, and to provide the required rule references to forms mentioned within a form for the following forms:

- Form DR-420, Certification of Taxable Value
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM, Maximum Millage Levy Calculation, Final Disclosure
- DR-420MM-P, Maximum Millage Levy Calculation, Preliminary Disclosure
- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420S, Certification of School Taxable Value
- DR-421, Certification for Taxing Authorities that do not Levy Ad Valorem Taxes
- DR-422, Certification of Final Taxable Value
- DR-422DEBT, Certification of Final Voted Debt Millage
- DR-428B, Maximum Millage Calculation, General Information for Fiscal Year 2009-10 and Thereafter (Repeal)
- DR-487, Certification of Compliance
- DR-487V, Vote Record for Final Adoption of Millage Levy

SUBJECT AREA TO BE ADDRESSED: Draft amendments to forms used to administer the TRIM requirements.

RULEMAKING AUTHORITY: 95.18(3), 192.001(18), 193.085(4)(1), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(1), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), 195.087(1)(a), (2), 196.011(1), (5), (6),

196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 196.1979, 196.198, 196.1983, 196.1995(8), 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1), (5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS.

LAW IMPLEMENTED: 95.18, 136.03, 145.0(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution.

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: October 15, 2025, at 9:30 a.m.

PLACE: Conference Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida, 32399 (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.) If a workshop is requested in writing and not deemed unnecessary, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/7096679503996445782>.

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.

[REDACTED]