

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jimmy Patronis
Commissioner Adam H. Putnam

June 13, 2018

Contacts: **Debra J. Longman**
 Director of Legislative and Cabinet Services
 (850) 617-8324

MaryAnn Murphy, Executive Asst. II
 (850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the March 7, 2018 Cabinet meeting. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to General Tax Administration. (ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration. (ATTACHMENT 3)	RECOMMEND APPROVAL
4.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight. (ATTACHMENT 4)	RECOMMEND APPROVAL
5.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to Child Support. (ATTACHMENT 5)	RECOMMEND APPROVAL
6.	Respectfully submit the Agency 3 rd Quarter Performance Report for Fiscal Year 2017/2018. (ATTACHMENT 6)	INFORMATION/DISCUSSION



Florida Department of Revenue
Property Tax Oversight

Leon M. Biegalski
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

June 13, 2018

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpter, Chief Cabinet Aide

The Honorable Adam Putnam, Commissioner of Agriculture and
Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THROUGH: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Request for approval to publish Notices of Proposed Rule

Statement of Sections 120.54(3)(b) and 120.541, Florida Statutes, Impact: No impact

The Department has reviewed these proposed amended rules and forms for compliance with sections 120.54(3)(b) and 120.541, F.S. These proposed rules will not have an adverse impact on small businesses, small counties, or small cities and will not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they will not have an adverse impact or increased regulatory cost in excess of \$1,000,000 within five years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain the Cabinet's approval to hold public hearings for proposed amended rules. The Department requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for each of the proposed rules.

Why are the proposed rule amendments necessary? The proposed amendments to current rules and forms are necessary to reflect statutory changes the Florida Legislature enacted in Chapter 2018-118, Laws of Florida.

What do the proposed amendments to these rules do?

Rule 12D-7.003, F.A.C., Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses

The proposed changes amend Rule 12D-7.003, F.A.C., to remove a former statutory requirement that a disabled veteran and spouse must be married at least five years on the date of the veteran's death, based on 2018 amendments to s. 196.24, F.S.

Rule 12D-16.002, F.A.C., Index to Forms

The proposed changes to Rule 12D-16.002, F.A.C.:

- The amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, removes the former statutory requirement that a disabled veteran and spouse must be married at least five years based on 2018 amendments to s. 196.24, F.S.
- The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, add to the application, estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants, as a result of Hurricane Irma or citrus greening, implementing s. 218.135, F.S.

Were comments received from external parties? No. The Department published a Notice of Rule Development on May 1, 2018, stating a workshop would be held, if requested in writing, on May 15, 2018. The workshop was not requested, and no workshop was held. No written comments were received.

Attachments

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules; and
 - Federal comparison statement;
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
PROPOSED AMENDMENTS TO RULE 12D-7.003, F.A.C.

SUMMARY OF PROPOSED RULE

The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, L.O.F. Based on 2018 amendments to s. 196.24, Florida Statutes, the amendment to subsection (2) of Rule 12D-7.003, F.A.C., removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years on the date of the veteran's death.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to this rule is to implement the removal of the prior statutory requirement, that a disabled veteran and spouse must have been married at least five years on the date of the veteran's death. As the requirement is no longer in statute, it must be removed from the rule.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED MAY 15, 2018

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-7.003, F.A.C., in the Florida Administrative Register (F.A.R.) on May 1, 2018 (Vol. 44, No. 85, p. 2049). The Department scheduled a rule development workshop for May 15, 2018, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendment.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO: RULE TITLE:

12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons
Totally and Permanently Disabled; Disabled Ex-Service Members,
Spouses

PURPOSE AND EFFECT: The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, L.O.F. Based on 2018 amendments to s. 196.24, Florida Statutes, the amendment to subsection (2) removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years on the date of the veteran's death. The effect of this amendment is to implement the removal of this statutory requirement which no longer exists for an existing exemption for disabled ex-service members. The rule text is on the Department's website at <http://floridarevenue.com/rules>.

SUMMARY: The amended rule implements the removal of the statutory requirement which no longer exists for an existing exemption for disabled ex-service members.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: FS. 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: FS. 196.202, 196.24 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: TBD

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

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at:

Mike.Cotton@floridarevenue.com or (850) 617-8870. Persons with hearing or speech

impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:

Mike Cotton, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue,
2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (850)617-8870,
Mike.Cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULE 12D-7.003

**12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons
Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.**

(1) No change.

(2)(a) The \$5,000 exemption granted by Section 196.24, F.S., to disabled ex-service members, as defined in Section 196.012, F.S., who were discharged under honorable conditions, shall be considered to be the same constitutional disability exemption provided for by Section 196.202, F.S. The unremarried surviving spouse of such a disabled ex-service member ~~who was married to the ex-service member for at least 5 years at the time of the ex-service member's death~~ is allowed the exemption.

(b) The exemptions under Sections 196.202 and 196.24, F.S., shall be cumulative, but in no event shall the aggregate exemption exceed \$6,000 for an individual, except where the surviving spouse is also eligible to claim the \$5,000 disabled ex-service member disability exemption under Section 196.24, F.S. In that event the cumulative exemption shall not exceed \$11,000 for an individual.

(3) No change.

*Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.202, 196.24 FS. History—
New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06,
10-2-07,_____.*

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: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 1, 2018

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, L.O.F. Based on 2018 amendments to s. 196.24, Florida Statutes, the amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years. The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, implement s. 218.135, F.S., by adding to the application estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants resulting from Hurricane Irma or citrus greening.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to this rule implement statutory changes enacted in the 2018 legislative session and update two forms for statutory compliance.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED MAY 15, 2018

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 (F.A.R.) on May 1, 2018 (Vol. 44, No. 85, p. 2050). The Department scheduled a rule development workshop for May 15, 2018, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, L.O.F. Based on 2018 amendments to s. 196.24, Florida Statutes, the amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years. The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, implement s. 218.135, F.S., by adding to the application estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants resulting from Hurricane Irma or citrus greening. The rule text is on the Department's website at <http://floridarevenue.com/rules>.

SUMMARY: The proposed amendments to Rule 12D-16.002, Index to Forms, incorporates changes to Forms DR-420FC and DR-501 to bring them into compliance with current statutes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 213.06(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, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 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: TBD

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

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at: Mike.Cotton@floridarevenue.com or (850) 617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (850)617-8870, Mike.Cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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 <http://floridarevenue.com/property/>, 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 (14)(b) No change.	
(14)(c) DR-420FC	Distribution to Fiscally Constrained Counties Application (tr. 08/10) https://www.flrules.org/Gateway/reference.asp?No=Ref-01753 https://www.flrules.org/Gateway/reference.asp?No=Ref-	xx/xx 11/12
(14)(d) through (38)	No change.	
(39)(a) DR-501	Original Application for Homestead and Related Tax Exemptions (tr. 1/18)	xx/xx 1/18

<https://www.flrules.org/Gateway/reference.asp?No=Ref-09022>

<https://www.flrules.org/Gateway/reference.asp?No=Ref->

(39)(b) through (61)(b) No change.

Rulemaking Authority 195.027(1), 213.06(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, 196.102, 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, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 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, 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: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 1, 2018



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501
Rule 12D-16.002, F.A.C.
Effective XX/XX
Page 1 of 4

Permanent Florida residency required on January 1.
Application due to property appraiser by March 1.

County		Tax Year		Parcel ID	
I am applying for homestead exemption, \$25,000 to \$50,000 <input type="checkbox"/> New <input type="checkbox"/> Change					
Do you claim residency in another county or state? Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No					
	Applicant			Co-applicant/Spouse	
Name					
*Social Security #					
Immigration #					
Date of birth					
% of ownership					
Date of permanent residency					
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed					
Homestead address				Mailing address, if different	
Legal description				Phone	
Type of deed _____		Date of deed _____		Recorded: Book _____ Page _____ Date _____	
Did any applicant receive or file for exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Previous address:					
Please provide as much information as possible. Your county property appraiser will make the final determination.					
Proof of Residence	Applicant			Co-applicant/Spouse	
Previous residency outside Florida and date terminated	date			date	
FL driver license or ID card number	date			date	
Evidence of relinquishing driver license from other state					
Florida vehicle tag number					
Florida voter registration number (if US citizen)	date			date	
Declaration of domicile, enter date	date			date	
Current employer					
Address on your last IRS return					
School location of dependent children					
Bank statement and checking account mailing address					
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Name and address of any owners not residing on the property					

*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

Continued on page 2

In addition to homestead exemption, I am applying for the following benefits.

See page 3 for qualification and required documents.

By local ordinance only:

- ☐ Age 65 and older with limited income (amount determined by ordinance)
- ☐ Age 65 and older with limited income and permanent residency for 25 years or more
- ☐ \$500 widowed ☐ \$500 blind ☐ \$500 totally and permanently disabled
- ☐ Total and permanent disability - quadriplegic
- ☐ Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind
- ☐ Disabled veteran discount, 65 or older
- ☐ Veteran disabled 10% or more
- ☐ Disabled veteran confined to wheelchair, service-connected
- ☐ Service-connected totally and permanently disabled veteran or surviving spouse
- ☐ Surviving spouse of veteran who died while on active duty
- ☐ First responder totally and permanently disabled in the line of duty or surviving spouse
- ☐ Surviving spouse of first responder who died in the line of duty

Other, specify: _____

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to \$5,000, or both.

I certify all information on this form and any attached statements, schedules, etc., are true and correct to the best of my knowledge as of January 1 of this year.

Signature, applicant

Date _____

Signature, co-applicant

Date _____

File the signed application for exemption with the county property appraiser.

Signature, property appraiser or deputy

Date

Entered by

Date

Penalties

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see s. 196.011(9)(a), F.S.). For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.

Contact your local property appraiser if you have questions about your exemption.

EXEMPTION AND DISCOUNT REQUIREMENTS

Homestead Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on the bottom of page 1.

Save our Homes (SOH) Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last two years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

This page does not contain all the requirements that determine your eligibility for an exemption. Consult your local property appraiser and Chapter 196, Florida Statutes, for details.

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents*	Statute
Exemptions				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$500		Death certificate of spouse	196.202
Blind	\$500		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$500	Disabled	Florida physician, DVA*, or SSA**	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA*, and DR-501A, household income	196.101
Veterans and First Responders Exemptions and Discount				
Disabled veteran discount, age 65 and older	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	Letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA** (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
*DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.				

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.
The forms may be available on your county property appraiser's website
or the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form</u>	<u>Form Title</u>
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return



DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

DR-420FC
Rule 12D-16.002, F.A.C.
Effective XX/XX
Page 1 of 3

Application is due November 15

_____ County

Year 20

	1	2	3	4	5	6	7	8
Taxing Jurisdiction Levy	Current Year Taxable Value	Current Year Reduction Due to Amendment 1	Current Year Reduction Due to Conservation Lands	Reduction in TPP Taxable Value for Citrus Production/ Packing	Current Year Millage Levy	Prior Year Millage Levy	Current Year Rolled- Back Rate	Current Year Maximum Millage with Majority Vote
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				

Column 1: DR-420, Line 4

Column 2: Property appraiser estimate (See page 2.)

Column 3: Property appraiser estimate (See page 2.)

Column 4: Property appraiser estimate (See page 2.)

Column 5: Current year millage levy as certified
to the property appraiser by the county
and included on the tax bill

Column 6: DR-420, Line 10

Column 7: DR-420, Line 16

Column 8: DR-420MM, Line 13

Signature of property appraiser

Date

Signature of county official

Date

See instructions on page 2.

Instructions

Fiscally constrained counties should use this form to apply for legislatively appropriated funds to offset the reductions in property tax revenue that are a direct result of each of the following:

- a. Provisions in Article VII of the Florida Constitution including the additional \$25,000 homestead exemption, the \$25,000 tangible personal property tax exemption, homestead assessment difference transferability, and the 10% assessment increase limitation on nonhomestead property. (Section 218.12, Florida Statutes)
- b. Sections 3(f) and 4(b) of Article VII, Florida Constitution, including the tax exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes. (Section 218.125, F.S.)
- c. Section 218.135, F.S., includes the offset for tax loss associated with reductions in value of certain citrus fruit packing and processing equipment resulting from implementing s. 193.4516, F.S. This applies to the 2018 property tax roll.

Qualifying counties are those qualifying as fiscally constrained counties as defined in s. 218.67(1), F.S. The property appraiser of a qualifying county should complete this form to apply for these funds.

List information for all millage levies by the county government, special districts dependent on the county, and county municipal service taxing units. This includes operating levies, debt service levies, and millages levied for two years or less under s. 9(b), Article VII, of the Florida Constitution. Do NOT include levies by taxing jurisdictions other than those listed above.

For each levy, include columns 1 through 5. When applicable, include columns 6, 7, and 8.

Col 1. Current Year Taxable Value: Form DR-420, line 4.

For debt service millages and millages levied for two years or less under s. 9(b), Article VII of the Florida Constitution, the current taxable value should be the value included on the current year DR-420DEBT.

Col 2. Current Year Reduction in Taxable Value due to Amendment 1: estimated by property appraiser.

Calculate the reduction in taxable value caused by:

- ☐ The additional \$25,000 homestead exemption for non-school levies.
- ☐ The \$25,000 tangible personal property exemption.
- ☐ The 10% assessment increase limitation on nonhomesteaded property.
- ☐ Homestead assessment differences first transferred on the current tax roll.

The estimated values should be comparable to the values certified on Forms DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col 3. Current Year Reduction in Taxable Value Due to Property Used for Conservation Purposes: estimated by property appraiser

Calculate the reduction in taxable value caused by:

- ☐ The tax exemption for real property dedicated in perpetuity for conservation purposes.
- ☐ Classified use assessments for land used for conservation purposes.

The estimated values should be comparable to the values certified on Form DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col. 4. Reduction in TPP Taxable Value for Citrus Production/Packing Equipment Not in Use.

Calculate the reduction in taxable value as:

- ☐ The difference between the just value of the tangible personal property owned and operated by a citrus fruit packing or processing facility that is no longer used in the operation of the facility due to the effects of Hurricane Irma or to citrus greening and the salvage value of the equipment, less any other tangible personal property exemptions allowed.

The estimates should be comparable to the values certified on the tangible personal property tax roll and Forms DR-403V and DR-489V. The estimate should not include any impact of the above provisions on property that is already totally exempt from taxation.

- Col 5. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col 6. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col 7. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col 8. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

Applications are due by November 15.

Mail your application to:

Florida Department of Revenue
Property Tax Oversight: Fiscally Constrained Counties
P.O. Box 3000
Tallahassee, Florida 32315-3000

Or Email your signed application to:

PTOResearchAnalysis@FloridaRevenue.com

Note: Section 192.047(2), Florida Statutes, provides "When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday."

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available on the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form Number</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420DEBT	Certification of Voted Debt Millage
DR-489	Tax Roll Certification
DR-403	Tax Roll Certification
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