



**Florida Department of Revenue**  
*Office of the Executive Director*

**Leon M. Biegalski**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

June 21, 2018

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

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Re: Florida Department of Revenue Rules 12D-7.003 and 12D-16.002, F.A.C.  
Proposed Rule Amendments

Dear Ms. Jackson:

Please find enclosed information regarding the Department of Revenue's proposed rule amendments for the above-referenced rules. Enclosed is a copy of each Notice of Proposed Rule that was published in the June 18, 2018, edition of the Florida Administrative Register, the Rule Summary, the Facts and Circumstances Justifying Proposed Rule, the Federal Comparison Statement, and the Summary of Rule Development Workshop.

For some of the materials (forms) incorporated by reference, the effective date of the form is not included in the draft copy. The effective dates will be included on the forms when they are certified with the Department of State.

If you have any questions, please do not hesitate to contact me.

Thank you,

Kimberly Berg  
Agency Rules Coordinator

Attachments

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.

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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.

SUMMARY OF PUBLIC HEARING HELD JUNE 13, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 13, 2018, and approved the publication of the Notice of Proposed Rule for 12D-7.003, F.A.C. A notice for the public meeting was published in the Florida Administrative Register on June 1, 2018 (Vol 41, No. 107, p. 2602).

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Notice of Proposed Rule

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**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 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: 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: 196.202, 196.24 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: July 10, 2018, 2:00 p.m.

PLACE: Conference Room 1221, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida.

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: [Mike.Cotton@floridarevenue.com](mailto:Mike.Cotton@floridarevenue.com) or (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, 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](mailto:Mike.Cotton@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

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 unmarried 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: June 13, 2018

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

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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.

### SUMMARY OF PUBLIC HEARING HELD JUNE 13, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 13, 2018, and approved the publication of the Notice of Proposed Rule for 12D-16.002, F.A.C. A notice for the public meeting was published in the Florida Administrative Register on June 1, 2018 (Vol 41, No. 107, p. 2602).

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Notice of Proposed Rule

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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 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 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:** 195.027(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 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:** July 10, 2018, 2:00 p.m.

**PLACE:** Conference Room 1221, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida.

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: [Mike.Cotton@floridarevenue.com](mailto:Mike.Cotton@floridarevenue.com) or (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, 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](mailto:Mike.Cotton@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 <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 ( <del>xx/xx</del> 11/12 08/10) <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-01753">https://www.flrules.org/Gateway/reference.asp?No=Ref-01753</a> <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a>	
(14)(d)through (38)	No change.	
(39)(a)DR-501	Original Application for Homestead and Related Tax <del>xx/xx</del> 4/18 Exemptions ( <del>r. 1/18</del> ) <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-09022">https://www.flrules.org/Gateway/reference.asp?No=Ref-09022</a> <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a>	

(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,\_\_\_\_\_.*

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: June 13, 2018

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

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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

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Signature of property appraiser

Date

Signature of county official

Date

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See instructions on page 2.

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## 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](mailto: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

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# 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		
	<b>Applicant</b>	<b>Co-applicant/Spouse</b>
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.		
<b>Proof of Residence</b>	<b>Applicant</b>	<b>Co-applicant/Spouse</b>
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
<b>Exemptions</b>				
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
<b>Veterans and First Responders Exemptions and Discount</b>				
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

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