

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) For the purposes of the exemption provided in Section 196.202, F.S.:

(a) through (c) No Change.

(d) The exemptions provided under Section 196.202, F.S., ~~are shall be~~ cumulative. An individual who properly qualifies under more than one classification ~~will shall~~ be granted more than one ~~\$5,000 five hundred dollar~~ exemption. However, ~~in no event shall~~ the cumulative exemption under section 196.202, F.S., may not exceed \$15,000 ~~one thousand five hundred dollars (\$1,500)~~ for an individual.

(e) Where both husband and wife otherwise qualify for the exemption, each would, under Section 196.202, F.S., be entitled to an exemption of \$5,000 ~~five hundred dollars~~ applicable against the value of property owned by them as an estate by the entirety.

(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, ~~are 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 is allowed

the exemption.

(b) The exemptions under Sections 196.202 and 196.24, F.S., ~~are shall be~~ cumulative; ~~however, but in no event shall~~ the aggregate exemption may not exceed \$15,000 ~~\$6,000~~ for an individual. ~~When 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 may shall not exceed \$20,000 ~~\$11,000~~ for an individual.

(3) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2023

*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, 9-17-18, xx-xx-xx.*

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE  
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE  
ADJUSTMENT BOARDS  
AMENDING RULE 12D-9.005

**12D-9.005 Duties of the Board.**

(1)(a) No Change.

(b) The board may not meet earlier than July 1 to hear appeals pertaining to the denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, ~~and deferrals,~~ and refunds due to catastrophic events based on the statutory criteria in Section 197.319, F.S.

(c) No Change.

(2) through (5) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2023

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319 FS. History—New 3-30-10, Amended 9-19-17, xx-xx-xx.*

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](http://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 (17) No Change.			
(18)(a)	DR-462	No Change.	
(b)	<u>DR-465</u>	<u>Application and Return for Catastrophic Event Tax Refund (n. 01/23)</u>	<u>01/23</u>
		<u><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a></u>	
(19) through (21) No Change.			
(22)	DR-482	Application and Return for Agricultural Classification of Lands (r. <u>01/23</u> <del>12/00</del> )	<u>1/23</u> <del>1/01</del>
		<u><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a></u>	
(23) No change.			

(24)(a)	<u>DR-485C</u>	<u>Decision of the Value Adjustment Board – Catastrophic Event Tax Refund (n. 01/23)</u>	<u>01/23</u>
		<u><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a></u>	
(a) through (f) Renumbered (b) through (g) No Change.			
(25)(a)	DR-486	Petition to the Value Adjustment Board – Request for Hearing (r. <u>01/23</u> <del>04/18</del> )	<u>01/23</u> <del>04/18</del>
		<u><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a></u> <del>09241</del>	
(b) through (h) No Change.			
(26) through (28) No Change.			
(29)(a)	DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by The County Property Appraiser (r. <u>01/23</u> <del>11/12</del> )	<u>01/23</u> <del>11/12</del>
		<u><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a></u> <del>01785</del>	
(b) No Change.			
(30) through (37) No Change.			
(38)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. <u>01/23</u> <del>11/21</del> )	<u>01/23</u> <del>11/21</del>
		<u><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a></u> <del>13841</del>	
(b) through (j) No Change.			
(39) through (49) No Change.			
(50)(a)	DR-521	No Change.	
(b)	<u>DR-522</u>	<u>Report of Total Reductions in Taxes from Catastrophic Events (n. 01/23)</u>	<u>01/23</u>
		<u><a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a></u>	
(b) through (c) Renumbered (c) through (d) No Change.			
(51) through (60) No Change.			

PROPOSED EFFECTIVE DATE: January 1, 2023

*Rulemaking Authority 195.027(1), 196.075(4)(d) 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, 194.037, 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, ~~197.318~~, 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, ~~218.131~~, 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, xx-xx-xx.*