

[<https://attendee.gotowebinar.com/register/7837611777211928077>]

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: Tonya Fulford at (850)717-6799. 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: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

Published on the Department's website at [floridarevenue.com/rules](http://floridarevenue.com/rules).

## 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 the proposed amendment to Rule 12D-7.003, F.A.C., is to incorporate the provisions of section 196.202, F.S., as amended by sections 12 and 13 of Chapter 2022-97, Laws of Florida, changing the exemption amount from \$500 to \$5,000. When in effect, the rule will reflect the increased amount of exemption available to widows, widowers, blind persons, and persons totally and permanently disabled, effective January 1, 2023.

Rule text is posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Increasing the exemption amount for widows, widowers, blind persons, and persons totally and permanently disabled.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 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: July 26, 2022, 10:00 a.m.

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

The agenda for this workshop will include specific information about how to participate in this electronic meeting and will be on the Department's website at <http://floridarevenue.com/rules>. 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).

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## DEPARTMENT OF REVENUE

### Property Tax Oversight Program

RULE NO.	RULE TITLE:
12D-9.005:	Duties of the Board

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12D-9.005, F.A.C., is to incorporate the provisions of section 194.032(1)(b), F.S., as amended by sections 4, 14 and 15 of Chapter 2022-97, Laws of Florida. When in effect, this rule first applies to the 2023 ad valorem tax roll and will allow the value adjustment board to hear appeals pertaining to the property appraiser's denial of refunds due to catastrophic events based on the statutory criteria in section 197.319, F.S.

Rule text is posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: The value adjustment board administrative review process for applicants denied a refund for taxes paid on residential improvements rendered uninhabitable by a catastrophic event.

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319 FS.

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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 proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms) is to amend four current forms and create three new forms relating to 2022 legislative changes effective January 1, 2023.

Amend Form DR-482, Application and Return for Agricultural Classification of Lands. Sections 2 and 3, Chapter 2022-97, L.O.F., creates section 193.4613, F.S. The application for agricultural classification includes the assessment of land used in the production of aquaculture products. Additional changes align the form to s. 193.4613, F.S.

Amend Forms DR-501, Original Application for Homestead and Related Tax Exemptions, and Form DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser. Sections 12 and 13, Chapter 2022-97, L.O.F., amends section 196.202(1), F.S., to increase the homestead property exemption for every widow, widower, blind person, and totally and permanently disabled person who is a bona fide Florida resident from \$500 to \$5,000.

To implement sections 14 and 15 of Chapter 2022-97, L.O.F., which creates section 197.319, F.S., to create Forms DR-465, DR-485C and DR-522 and amend Form DR-486.

Create Form DR-465, Application for Catastrophic Event Tax Refund. Allows a taxpayer to apply for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Amend Form DR-486, Petition to the Value Adjustment Board – Request for Hearing. Updates the petition form to allow a taxpayer to appeal the denial of a refund of taxes due to a catastrophic event to the value adjustment board.

Create Form DR-485C, Decision of the Value Adjustment Board – Catastrophic Event Tax Refund. Provides the value adjustment board a form to render a decision on a taxpayer's appeal of the property appraiser's denial of an application for refund of taxes due to a catastrophic event.

Create Form DR-522, Report of Total Reductions in Taxes from Catastrophic Events. Provides the tax collectors with a report to annually notify the Department of Revenue by September 1 of the total reduction in taxes for all properties that qualified for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days. Rule text is posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Amending forms related to 2022 legislative changes.

RULEMAKING AUTHORITY: 195.027(1), 196.075(4)(d) 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, 197.319, 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.

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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 proposed amendments to Rule 12D-16.002, F.A.C., (Index to Forms) is to amend Form DR-420FC, Distribution to Fiscally Constrained Counties Application, to reflect the repeal of sections 197.318 and 218.131, Florida Statutes, in sections 4 and 36 of Chapter 2022-05, L.O.F. The form is amended to reflect the repeal of legislation permitting an offset for tax loss in fiscally constrained counties for damaged or destroyed property caused by specified hurricanes.

Rule text is posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Removal of obsolete provisions from Form DR-420FC.

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, 197.319, 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.

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## EXECUTIVE OFFICE OF THE GOVERNOR

### Division of Emergency Management

RULE NO.      RULE TITLE:

27P-6.0023:      County Comprehensive Emergency Management Plans

PURPOSE AND EFFECT: County Comprehensive Emergency Management Plan update.

SUBJECT AREA TO BE ADDRESSED: Emergency Management plans

RULEMAKING AUTHORITY: 252.35(2)(y), F.S.

LAW IMPLEMENTED: 252.35(1), (2)(a), (b), (c), (d), 252.38(1), F.S.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.