

PTO RULE DEVELOPMENT WORKSHOP AGENDA

(If Requested in Writing)

July 26, 2022, 10:00 am, EDT
Building 2, Room 1220, Capital Circle Office Complex
2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public.

CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES	Moderator
<p>Presentation of the following proposed amended rules:</p> <ul style="list-style-type: none"> • 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 • Rule 12D-16.002, F.A.C., Index to Forms <ul style="list-style-type: none"> ○ Form DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser (Amend) ○ Form DR-501, Original Application for Homestead and Related Tax Exemptions (Amend) • Rule 12D-9.005, Duties of the Board • Rule 12D-16.002, F.A.C., Index to Forms <ul style="list-style-type: none"> ○ Form DR-465, Application for Catastrophic Event Tax Refund (New) ○ Form DR-486, Petition to the Value Adjustment Board – Request for Hearing (Amend) ○ Form DR-485C, Decision of the Value Adjustment Board – Catastrophic Event Tax Refund (New) ○ Form DR-522, Report of Total Reductions in Taxes from Catastrophic Events (New) ○ Form DR-482, Application and Return for Agricultural Classification of Lands (Amend) • Rule 12D-16.002, F.A.C., Index to Forms <ul style="list-style-type: none"> ○ Form DR-420FC, Distribution to Fiscally Constrained Counties Application (Amend) 	<p>DOR Staff</p> <p>All Interested Parties can provide comments on each rule or form as presented</p>
CLOSING COMMENTS	Moderator

Handouts: The meeting agenda and draft rule text are on the Department's website at <http://floridarevenue.com/rules>.

Interested parties can submit comments and questions regarding this meeting to DORPTO@floridarevenue.com.

Instructions for Participating in the Property Tax Oversight Meeting

You can join this meeting by

- Attending in person or
- Using your computer for a Webinar broadcast (“virtual meeting”).
 - To attend the virtual meeting, you must register on the Internet before the meeting. Register at the following link before the meeting:
<https://attendee.gotowebinar.com/register/4676574121214932236>
 - Enter your name and contact information and click Register at the bottom of the screen.
 - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address. Please save this email. The email will also provide options for you to add the meeting to your calendar.
 - **FOR THE MEETING:** If you save the email, you can open it and click on the link to join the meeting. The link will also be provided in the reminder email.
 - To register additional attendees, complete a separate registration at the link above.
- Attendees using the Webinar broadcast have three options:
 1. Using a computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control to let us know you have a comment.
 2. Telephone with AUDIO PIN allows you to speak at the meeting. All calls are muted. If you want to ask a question or make a comment, email your request to DORPTO@floridarevenue.com and wait your turn to speak.
 3. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to DORPTO@floridarevenue.com. In the subject line, use “July 26 PTO Workshop.” All emails will be acknowledged or read aloud and entered into the transcript.

For Technical Support:

If you have problems accessing the registration before the meeting, contact Anthony Jackson by email at Anthony.Jackson@floridarevenue.com or by phone at 850-617-8878.

[<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.

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.

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THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

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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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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.*

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

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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 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.

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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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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.

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THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

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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.

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

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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.

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).

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.

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.

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, 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>https://www.flrules.org/Gateway/reference.asp?No=Ref-_____</u>	
(19) through (21) No Change.			
(22)	DR-482	Application and Return for Agricultural Classification of Lands (r. <u>01/23</u> 12/00)	<u>1/23</u> 1/01
		<u>https://www.flrules.org/Gateway/reference.asp?No=Ref-_____</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>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____	
(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> 04/18)	<u>01/23</u> 04/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____09241	
(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> 11/12)	<u>01/23</u> 11/12
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01785	
(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> 11/21)	<u>01/23</u> 11/21
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____13841	
(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>
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____	
(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.



Application for Catastrophic Event Tax Refund

Section 197.319, Florida Statutes

DR-465
N. 01/23
Rule 12D-16.002
F.A.C.
Page 1 of 2

This completed application, must be filed with the county property appraiser on or before March 1 of the year immediately following the catastrophic event.

COMPLETED BY APPLICANT

Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
1. Date the catastrophic event occurred in your county			
2. Number of days property was uninhabitable during the calendar year that the catastrophic event occurred (must be uninhabitable for at least 30 days):			

3. Has the property been restored to a habitable condition? Yes No
If so, when was the property habitable? _____

Florida law requires property appraisers to determine if you are entitled to a refund of taxes. Your property appraiser will notify you if supporting documentation is required for purposes of determining the conditions of uninhabitability and subsequent habitability, such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy. I grant permission to allow the property appraiser to review the supporting documents, if requested.

Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true to the best of my knowledge and belief.

Signature of property owner _____
Date

Complete and provide to the county property appraiser.

COMPLETED BY PROPERTY APPRAISER

1. Just value of residential parcel as of January 1 of the year the catastrophic event occurred:	
2. Number of days property was uninhabitable (must be uninhabitable for at least 30 days):	
3. Postcatastrophic event just value:	
4. Percent change in value:	

Approved Amount _____ Denied Amount _____

The property appraiser has determined that the applicant's entitlement to the refund is based on the above factors.

Signature, property appraiser or designee _____
Date

Provide a copy to the property owner.

For approved applications, forward to the county tax collector on or before April 1.

Instructions

Section 197.319, Florida Statutes (F.S.), provides a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event. To be eligible for refund, the property must be determined “uninhabitable,” that is the property could not be used or occupied for the purpose for which it was constructed for a period of at least 30 days as evidenced by documentation. The owner of the property must file a sworn application with the property appraiser’s office by **March 1**, of the year immediately following the catastrophic event. An application may be filed if the residential property is restored to a habitable condition before December 1 of the year the catastrophic event occurred, but not sooner than 30 days after the residential property has been restored to habitable condition.

Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- If requested by your property appraiser, you are required to provide any documentation supporting the claim that the property was uninhabitable during the specified period.
- After completion of this application, sign, date, and forward it to the property appraiser’s office in the county where the property is located.
- If approved, the county tax collector will issue a refund to the applicant.

The property appraiser will notify the property owner of the determination. If your application for tax refund under section 197.319, F.S., is not determined satisfactorily, the Florida Property Taxpayer’s Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file a petition with the value adjustment board clerk, pursuant to section 194.011(3), Florida Statutes. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of taxes for catastrophic event may be petitioned to the value adjustment board. Complete and file Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).

Completed by Property Appraiser:

- The property appraiser must investigate the application and any documentation requested from the applicant to determine if the applicant is entitled to a refund of taxes.
- If the applicant is eligible for the refund and the application was timely filed, review, sign, and date the application. Forward a copy to the tax collector by April 1, of the year following the date on which the catastrophic event occurred, providing:
 - The just value of the residential improved property as of January 1 of the year the catastrophic event occurred
 - The total number of days the residential improved property was uninhabitable
 - The postcatastrophic event just value
 - The percent change in value applicable to the residential improved property
 - Amount approved or denied
- Provide a copy of this application, containing the property appraiser’s determination, to the applicant.



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

DR-482
R. xx/xx42/00
Rule 12D-16.002
F.A.C.
Effective xx/xx

This completed application, including all required attachments, must be filed with the county property appraiser on or before March 1 of the current tax year. This form must be signed and returned on or before March 1.

The undersigned, hereby requests that the lands listed hereon, where appropriate, be classified as agricultural lands for property tax purposes, by the property appraiser of the county in which the lands are located.

Applicant name	Return to (address of property appraiser)	
Property Address		
Phone		

Parcel <u>identification number or ID</u> , legal description:							
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.				
Citrus		yrs	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland		yrs	20__				
Grazing land Number of livestock _____		yrs	20__				
			20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price		
<u>Aquaculture products</u>		yrs					
Other :		yrs					

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. yes no

If yes, name on the return: what name was the tangible return filed under? _____

Is the real property leased to others? If yes, attach copy of lease agreement. yes no

~~Has the real property been zoned to a nonagricultural use at the request of the owner?~~ ~~yes no~~

As of January 1 of this year, 20__ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

The property appraiser may require additional information (including requesting an annual audited financial statement) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

_____	<u>Print name</u>	_____
Signature		Date

For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on _____ for the above described property. (Date)

Signature, property appraiser or designee County

Record of Action of County Property Appraiser	Check the appropriate box below.
<input type="checkbox"/> 1. Application approved and all lands are classified agricultural	

- 2. Application disapproved and agricultural classification of lands denied on all lands
- 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)

Signature, property appraiser

Date



**DECISION OF THE VALUE ADJUSTMENT BOARD
CATASTROPHIC EVENT TAX REFUND**
Section 197.319, Florida Statute

DR-485C
N. 01/23
Rule 12D-16.002, F.A.C.
Eff. 01/23

_____ County

The actions below were taken on your petition.

These actions are a recommendation only, not final These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the Value Adjustment Board (VAB), you have the right to file a lawsuit in circuit court to further contest your assessment.

Petition # _____	Parcel ID _____
Petitioner name _____ The petitioner is: <input type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's representative <input type="checkbox"/> other, explain: _____	Property address _____

Decision Summary <input type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Just value of the residential parcel as of January 1 of the year the catastrophic event occurred. \$_____	Filed by applicant	Property appraiser determined	VAB determined
1. Number of days residential property was uninhabitable			
2. Postcatastrophic just value			
3. Percentage change in value			

Reasons for Decision	Fill-in fields will expand, or add pages as needed.
Findings of Fact	
Conclusions of Law	

Recommended Decision of Special Magistrate Findings and conclusions above are recommendations.

Signature, special magistrate _____	Print name _____	Date _____
Signature, clerk or special representative, VAB _____	Print name _____	Date _____

If this is a recommended decision, the board will consider the recommended decision on _____ at _____
Address _____

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call _____ or visit website _____.

Final Decision of the Value Adjustment Board

Signature, chair, VAB _____	Print name _____	Date of decision _____
Signature, clerk or representative, VAB _____	Print name _____	Date mailed to parties _____



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. **01/23**
Rule 12D-16.002
F.A.C.
Eff. **01/23**
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1		<input checked="" type="checkbox"/> Refund of taxes for catastrophic event	
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

Keep this information for your files. Do not return this page to the VAB clerk.

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in **s. Section 194.032(2)(a)**, F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under **s. Section 194.034(1)(h)**, F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

At the hearing, you have the right to have witnesses sworn.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

**DENIAL OF EXEMPTION, Select or enter type:
drop-down options**

Homestead
Age 65 and older, low income
Widowed
Blind
Disabled ~~(\$5,000)~~ ~~(\$500)~~
Disabled, total and permanent
Disabled, low income, total and permanent
Transfer of homestead assessment
difference
Deployed military
Disabled veteran discount, 65 or older
Disabled veteran, ~~10%~~ ~~70~~ or more disability
Disabled veteran, confined to wheelchair
Service-connected total and permanent
disability
Surviving spouse of veteran
Surviving spouse of first responder
Disabled, first responder, total and
permanent
Charter school
Child-care facility, enterprise zone
Conservation land, dedicated in perpetuity
Economic development
Government property
Historic property
Other



NOTICE OF DISAPPROVAL OF APPLICATION FOR PROPERTY TAX EXEMPTION OR CLASSIFICATION BY THE COUNTY PROPERTY APPRAISER

DR-490
R. 01/23 44/42
Rule 12D-16.002, F.A.C.
Florida Administrative Code
Effective 01/23 11/12

To:	County
	Parcel ID or property description

YOUR APPLICATION FOR THE ITEM(S) BELOW WAS DENIED

EXEMPTION DENIED

<input type="checkbox"/> Homestead— up to \$50,000	<input type="checkbox"/> Total and permanent disability (quadriplegics)
<input type="checkbox"/> Additional homestead – age 65 and older	<input type="checkbox"/> Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind)
<input type="checkbox"/> Widowed - \$500 \$5,000	<input type="checkbox"/> Blind - \$500 \$5,000
<input type="checkbox"/> Disabled- \$500 \$5,000	<input type="checkbox"/> Veteran's service-connected (total and permanent disability)
<input type="checkbox"/> Disabled veteran - \$5,000	<input type="checkbox"/> Disabled veteran discount
<input type="checkbox"/> Deployed military	
<input type="checkbox"/> Other exemptions, explain:	

CLASSIFICATION DENIED Agricultural High-water recharge Historic Conservation

OTHER DENIAL describe:

THIS DENIAL IS Total Partial If partial, explain.

REASON FOR DENIAL OR PARTIAL DENIAL ~~On January 1 of the tax year you did not:~~

On January 1 of the tax year, you did not:

<input type="checkbox"/> Make the property claimed as homestead your permanent residence. (ss. 196.012 196.011 and 196.031, F.S.)	<input type="checkbox"/> Meet income requirements for additional homestead, age 65 and older. (s. 196.075, F.S.).
<input type="checkbox"/> Have legal or beneficial title to your property.	<input type="checkbox"/> Use the property for the specified purpose. (Ch. 193, F.S.)
<input type="checkbox"/> Meet other statutory requirements, specifically:	

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

_____ Signature, property appraiser or deputy	_____ County	_____ Date
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CONTACTS

<u>Property Appraiser</u>		<u>Value Adjustment Board</u>	
Web site	Phone	Web site	Phone
Email		Email	

PROPERTY APPRAISER CONTACT

Print name	Web site
	Email

Mailing address	_____	Phone	_____
		Fax	_____
VALUE ADJUSTMENT BOARD CONTACT			
Web site	_____	Phone	_____
Email	_____	Fax	_____



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501
Rule 12D-16.002,
F.A.C.

Effective 01/23 4/24
Page 1 of 4

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

County	Tax Year	
I am applying for homestead exemption <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
Parcel identification number or legal description		Applicant Phone Co-applicant Phone
Type of deed _____	Date of deed _____	
Recorded: Book _____ Page _____ Date _____ or Instrument number _____		
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.

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

\$5,000 \$500 widowed \$5,000 \$500 blind \$5,000 \$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

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

Disabled veteran discount, 65 or older which carries over to the surviving spouse

Veteran disabled 10% or more

Disabled veteran confined to wheelchair, service-connected

Service-connected totally and permanently disabled veteran or veteran's surviving spouse. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number _____ County _____.

Surviving spouse of veteran who died while on active duty. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number _____ County _____.

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 have read, or have had someone read to me, the contents of this form.

I certify all information on this form and any attachments are true, correct, and in effect on January 1 of this year.

_____ Signature, applicant	_____ Date	_____ Signature, co-applicant	_____ Date
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Contact your local property appraiser if you have questions about your exemption.
File the signed application for exemption with the county property appraiser.

_____ Signature, property appraiser or deputy	_____ Date	_____ Entered by	_____ Date
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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.

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 three 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	\$5,000 \$500		Death certificate of spouse	196.202
Blind	\$5,000 \$500		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$5,000 \$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 which carries over to the surviving spouse	% 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 floridarevenue.com/property/forms
<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 and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return

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.

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.

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).

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.

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.

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, 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 (12) No Change.			
(13)(a) through (b) No Change.			
(c)	DR-420FC	Distribution to Fiscally Constrained Counties Application (<u>r. xx/xx</u>)	<u>xx/xx</u> 07/19
		https://www.flrules.org/Gateway/reference.asp?No=Ref-_____40757	
(d) through (g) No Change.			
(14) through (60) No Change.			

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.



DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

Application is due November 15

_____ County

Year 20

	1	2	3	4	4 5	5 6	6 7	7 8
Taxing Jurisdiction Levy	Current Year Taxable Value	Current Year Reduction Due to s. 218.12, F.S.	Current Year Reduction Due to Conservation Lands	Reduction in Revenue from Abatement for Hurricanes Hermine, Matthew, or Irma	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: Taxing jurisdiction reduction (See page 2.)

Column 4 5: Current year millage levy as certified to the property appraiser by the county and included on the tax bill

Column 5 6: DR-420, Line 10
 Column 6 7: DR-420, Line 16
 Column 7 8: DR-420MM, Line 13

Signature of property appraiser

Date

Signature of county official

Date

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 218.131, F.S., includes the offset for taxes lost associated with reductions in ad valorem revenue of certain residences in Monroe County and by fiscally constrained counties as a direct result of the implementation of s. 197.318, F.S.~~

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 ~~4~~ 5. When applicable, include columns ~~5, 6, and 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 Form DR-420DEBT.

Col 2. Current Year Reduction in Taxable Value due to s. 218.12, F.S.: 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 Forms 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 ad valorem tax revenue resulting from the implementation of s. 197.318, F.S.~~

~~For 2019 tax year, enter the reductions in ad valorem tax revenue experienced by Monroe County, fiscally constrained counties defined in s. 218.67(1), F.S., and all taxing jurisdictions within these counties, as a result of the implementation of s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma. The tax collector must provide a report to the Department showing the reduction in ad valorem taxes for the taxing jurisdiction.~~

- Col **4 5**. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col **5 6**. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col **6 7**. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col **7 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 floridarevenue.com/property/forms ~~http://floridarevenue.com/property/Pages/Forms.aspx~~.

Form Number

Form Title

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