

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULES 12D-7.004, 12D-7.005 AND 12D-7.0143

12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.

(1) through (5) No change.

(6) A surviving spouse is not entitled to the homestead assessment increase limitation on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled or deceased veteran's exemption. Where the spouse transfers the exemption to a new homestead as provided in Section 196.081(3), F.S., the property must ~~shall~~ be assessed at just value as of January 1 of the year the property receives the transfer of the exempt amount from the previous homestead. ~~The real property shall be considered to first receive the exemption pursuant to subsection 12D-8.0061(1), F.A.C.~~

Rulemaking Authority 195.027(1) FS. Law Implemented 196.081 FS. History—New 10-12-76, Formerly 12D-7.04, Amended 12-27-94, 12-30-97, 12-31-98, 11-12-20, xx-xx-xx.

12D-7.005 Exemption for Disabled Veterans Confined to Wheelchairs.

(1) through (3) No change.

(4) The surviving spouse is not entitled to the homestead assessment increase limitation on the

homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled veteran's exemption. In such circumstances where the spouse remarries, as provided in Section 196.091(3), F.S., the property continues shall continue to qualify for the homestead assessment increase limitation. ~~Where the spouse sells or otherwise disposes of the property, it and any new homestead the spouse may establish shall be assessed pursuant to subsection 12D-8.0061(1), F.A.C.~~

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.091 FS. History—New 10-12-76, Formerly 12D-7.05, Amended 12-27-94, xx-xx-xx.

12D-7.0143 Additional Homestead Exemptions ~~Exemption Up To \$50,000~~ for Persons 65 and Older with Limited ~~Whose Household Income Does Not Exceed \$20,000 Per Year.~~

(1) The following procedures ~~shall~~ apply in counties and municipalities that have granted an additional homestead exemptions ~~exemption up to \$50,000~~ for persons 65 and older on January 1, whose household ~~adjusted gross~~ income for the prior year does not exceed \$20,000, adjusted annually on January 1, beginning January 1, 2001, by the percentage change in the average cost-of-living index. The annual adjusted income limitation for persons 65 and older is available on the Department's website at floridarevenue.com/property/Pages/DataPortal.aspx.

(2) A taxpayer applying for an ~~claiming the~~ additional exemption for the first time is required to submit an Original Application for Homestead and Related Tax Exemptions (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1 of the current tax year. Forms DR-501 and DR-501SC are incorporated by reference in Rule 12D-16.002, F.A.C. ~~a sworn statement of adjusted gross income of the household (Form DR-501SC, Sworn Statement of Adjusted Gross Income of Household and~~

Return, incorporated by reference in rule 12D-16.002, F.A.C.) to the property appraiser by March 1, comprising a confidential return of household income for the specified applicant and property. The sworn statement and return must be supported by copies of the following documents listed in Form DR-501SC required to be submitted for inspection by the property appraiser.:

(a) ~~Federal income tax returns for the prior year for each member of the household, which shall include the federal income tax returns 1040, 1040A and 1040EZ, if any; and,~~

(b) ~~Any request for an extension of time to file federal income tax returns; and,~~

(c) ~~Any wage earnings statements for each member of the household, which shall include Forms W-2, RRB-1042S, SSA-1042S, 1099, 1099A, RRD-1099 and SSA-1099, if any.~~

(3) ~~Proof of age shall be prima facie established for persons 65 and older by submission of one of the following: certified copy of birth certificate; drivers license or Florida identification card; passport; life insurance policy in effect for more than two years; marriage certificate; Permanent Resident Card (formerly known as Alien Registration Card); certified school records; or certified census record. In the absence of one of these forms of identification, the~~ The property appraiser may rely on information submitted with the Form DR-501SC for appropriate proof of age.

(4) ~~Supporting documentation is not required to be submitted with the sworn statement for renewal of the exemption, unless requested by the property appraiser.~~

~~(4)~~(5) The property appraiser may not grant ~~or renew~~ the exemption if the required documentation including what is requested by the property appraiser is not provided.

(5) After the property appraiser has granted the exemption, the property appraiser must annually notify the taxpayer of the adjusted income limitation. The taxpayer must notify the

property appraiser by May 1, if the taxpayer's household income exceeds the adjusted income limitation. The property appraiser may use Form DR-500AR, Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form], to exchange this information. Form DR-500AR is incorporated by reference in Rule 12D-16.002, F.A.C.

Rulemaking Authority 195.027(1), 196.075(4)(d), (5); ~~213.06(1)~~ FS. Law Implemented 193.074, 196.075; ~~213.05~~ FS. History—New 12-30-99, Amended 12-30-02, 11-1-12, xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
REPEALING RULES 12D-8.0061 AND 12D-8.0063
AMENDING RULES 12D-8.0062 AND 12D-8.0064

12D-8.0061 Assessments; Homestead Property Assessments at Just Value.

~~(1) Real property shall be assessed at just value as of January 1 of the year in which the property first receives the exemption.~~

~~(2) Real property shall be assessed at just value as of January 1 of the year following any change of ownership. If the change of ownership occurs on January 1, subsection (1) shall apply. For purposes of this section, a change of ownership includes any transfer of homestead property receiving the exemption, but does not include any of the following:~~

~~(a) Any transfer in which the person who receives homestead exemption is the same person who was entitled to receive homestead exemption on that property before the transfer; and,~~

~~1. The transfer is to correct an error, or~~

~~2. The transfer is between legal and equitable title or equitable and equitable title and no other person applies for a homestead exemption on the property, or~~

~~3. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, a change of ownership occurs if any additional individual named as grantee~~

applies for a homestead exemption on the property.

~~(b) The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage, provided that the transferee applies for the exemption and is otherwise entitled to the exemption;~~

~~(c) The transfer, upon the death of the owner, is between owner and a legal or natural dependent who permanently resides on the property; or~~

~~(d) The transfer occurs by operation of law to the surviving spouse or minor child or children under Section 732.401, F.S.~~

~~(3) A leasehold interest that qualifies for the homestead exemption under Section 196.031 or 196.041, F.S., shall be treated as an equitable interest in the property for purposes of subsection (2).~~

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 213.05 FS. History—New 12-27-94, Amended 10-2-07, 11-1-12, Repealed xx-xx-xx.

12D-8.0062 Assessments; Homestead; Limitations.

(1) This rule governs ~~shall govern~~ the determination of the assessed value of property subject to the homestead assessment limitation under Article VII, Section 4(d), Florida Constitution and Section 193.155, F.S., except as it relates ~~provided in Rules 12D-8.0061, 12D-8.0063 and 12D-8.0064, F.A.C., relating~~ to changes, additions or improvements, changes of ownership, and corrections, and transfers of homestead assessment limitation difference (“portability”).

(2) through (7) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155,

12D-8.0063 Assessment of Changes, Additions, or Improvements to a Homestead.

~~(1) Any change, addition, or improvement, excluding normal maintenance, to a homestead, including an owner's apportioned share of common areas directly benefiting the homestead, shall be determined and assessed at just value, and added to the assessed value of the homestead as of January 1 of the year following the substantial completion of the change, addition, or improvement.~~

~~(2) The measure of this incremental, just value amount for purposes of subsection (1), shall be determined directly by considering mass data collected, market evidence, and cost, or by taking the difference between the following:~~

~~(a) Just value of the homestead as of January 1 of the year following any change, addition, or improvement, adjusted for any change in value during the year due to normal market factors; and,~~

~~(b) Just value of the homestead as of January 1 of the year of the change, addition, or improvement.~~

~~(3) General rules for assessment of changes, additions, or improvements; see paragraphs (a) through (d); for special rules for 2004 named storms see paragraph (e).~~

~~(a) Changes, additions, or improvements do not include replacement of a portion of homestead property damaged or destroyed by misfortune or calamity when:~~

~~1.a. The square footage of the property as repaired or replaced does not cause the total square footage to exceed 1,500 square feet, or~~

~~b. The square footage of the property as repaired or replaced does not exceed 110 percent of~~

~~the square footage of the property before the damage or destruction, and~~

~~2. The changes, additions, or improvements are commenced within 3 years after the January 1 following the damage or destruction.~~

~~(b) When the repair or replacement of such properties results in square footage greater than 1,500 square feet or otherwise greater than 110 percent of the square footage before the damage, such repair or replacement shall be treated as a change, addition, or improvement. The homestead property's just value shall be increased by the just value of that portion of the changed or improved property in excess of 1,500 square feet or in excess of 110 percent of the square footage of the property before the damage, and that just value shall be added to the assessed value (including the assessment limitation change) of the homestead as of January 1 of the year following the substantial completion of the replacement of the damaged or destroyed portion.~~

~~(c) Changes additions or improvements to homestead property rendered uninhabitable in one or more of the named 2004 storms is limited to the square footage exceeding 110 percent of the homestead property's total square footage. However, such homestead properties which are rebuilt up to 1,500 total square feet are not considered changes, additions or improvements subject to assessment at just value.~~

~~(d) These provisions apply to changes, additions or improvements commenced within 3 years after January 1 following the damage or destruction of the homestead and apply retroactively to January 1, 2006.~~

~~(e) Assessment of certain homestead property damaged in 2004 named storms. Notwithstanding the provisions of Section 193.155(4), F.S., the assessment at just value for changes, additions, or improvements to homestead property rendered uninhabitable in one or~~

~~more of the named storms of 2004 shall be limited to the square footage exceeding 110 percent of the homestead property's total square footage. Additionally, homes having square footage of 1,350 square feet or less which were rendered uninhabitable may rebuild up to 1,500 total square feet and the increase in square footage shall not be considered as a change, an addition, or an improvement that is subject to assessment at just value. The provisions of this paragraph are limited to homestead properties in which repairs are commenced by January 1, 2008, and apply retroactively to January 1, 2005.~~

~~(4) When any portion of homestead property damaged by misfortune or calamity is not replaced, or the square footage of the property after repair or replacement is less than 100 percent of the square footage prior to the damage or destruction, the assessed value of the property will be reduced by the assessed value of the destroyed or damaged portion of the property. Likewise, the just value of the property shall be reduced to the just value of the property after the destruction or damage of the property. If the just value after the damage or destruction is less than the total assessed value before the damage or destruction, the assessed value will be lowered to the just value.~~

~~(5) The provisions of subsection (3) of this rule section also apply to property where the owner permanently resides on the property when the damage or destruction occurred; the owner is not entitled to homestead exemption on January 1 of the year in which the damage or destruction occurred; and the owner applies for and receives homestead exemption on the property the following year.~~

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.042, 193.011, 193.023, 193.155, 193.1551, 213.05 FS. History—New 12-27-94, Amended 12-25-96, 1-16-06, 11-20-07, Repealed xx-xx-xx.

12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.

(1) This rule applies ~~shall apply~~ where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser must ~~shall~~ determine the just value for such change, addition, or improvement ~~as provided in Rule 12D-8.0063, F.A.C.,~~ and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made ~~as provided in subsection 12D-8.0063(1), F.A.C.~~ The property appraiser must ~~shall~~ adjust the assessed value of the homestead property for all subsequent years.

(2) through (3) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 196.011, 196.161 FS. History—New 12-27-94, Amended 12-28-95, 9-19-17, 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 RULES 12D-9.015 AND 12D-9.038

12D-9.015 Petition; Form and Filing Fee.

(1) through (6) No change.

(7) Filing Fees. By resolution of the value adjustment board, a petition must ~~shall~~ be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

(a) Other than fees required for late filed applications under Sections 193.155(8)(j) and 196.011(8), F.S., only a single filing fee may ~~shall~~ be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts.

(b) No change.

(c) For single joint petitions filed pursuant to Section 194.011(3)(e), (f), or (g), F.S., a single filing fee is to ~~shall~~ be charged. Such fee must ~~shall~~ be calculated as the cost of the time required

for the special magistrate ~~to hear in hearing~~ the joint petition and ~~may shall~~ not exceed \$5 per unit, parcel, or account, ~~for each additional parcel or account included in the petition~~, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property owners.

(d) through (e) No change.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own units or parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. The property appraiser ~~must shall~~ provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of units, parcels, or accounts by parcel number or account number, with an indication on the petition form showing a joint petition, ~~is shall be~~ sufficient to signify a joint petition.

(9) Persons Authorized to Sign and File Petitions. The following persons may sign and file petitions with the value adjustment board.

(a) Through (b) No change.

(c) A compensated person, who is not an employee of the taxpayer or of an affiliated entity and who is not acting as a licensed or certified professional listed in paragraph 12D-9.018(3)(a), F.A.C., may sign and file a petition on the taxpayer's behalf if the taxpayer has authorized such person by power of attorney. If the petition is not signed by the taxpayer, such person must provide a copy of the power of attorney to the board clerk at the time the petition is filed. This power of attorney is valid only for representing a single taxpayer in a single assessment year, and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer and must conform to the requirements of Chapter 709, Part II, F.S. A taxpayer may use a Department of Revenue form to grant the power of attorney or may use a different form provided it meets the requirements of Chapter 709, Part II, and Section 194.034(1), F.S. The Department has adopted Form DR-486POA, Power of Attorney for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the power of attorney.

(d) An uncompensated person, who has a taxpayer's signed written authorization to represent the taxpayer, is authorized to sign and file a petition on the taxpayer's behalf if, at the time the petition is filed, such person provides a copy of the taxpayer's written authorization to the board clerk with the petition or the taxpayer's signed written authorization is contained on the petition form. This written authorization is valid only for representing a single taxpayer in a single assessment year and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer. A taxpayer may use a Department of Revenue form to grant the authorization in writing or may use a different form provided it meets the requirements of Section 194.034(1), F.S. The Department has adopted Form DR-486A, Written Authorization for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule

12D-16.002, F.A.C., as a form available to taxpayers for granting the written authorization.

(10) through (18) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425 FS. History—New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, xx-xx-xx.

12D-9.038 Public Notice of Findings and Results of Value Adjustment Board.

(1) No change.

(2) If published in the print edition of a newspaper, the ~~The~~ size of the notice shall be at least a quarter page size advertisement of a standard or tabloid size newspaper, the headline must be set in a type no smaller than 18 point, and the notice must be published in a part of the paper where legal notices and classified advertisements are not published. ~~The newspaper notice must shall~~ include all of the above information and no change shall be made in the format or content without department approval. ~~The notice shall be published in a part of the paper where legal notices and classified ads are not published.~~

(3) The notice of the findings and results of the value adjustment board shall be published as provided by Chapter 50, F.S. in a newspaper of paid general circulation within the county. It shall be the specific intent of the publication of notice to reach the largest segment of the total county population. ~~Any newspaper of less than general circulation in the county shall not be considered for publication except to supplement notices published in a paper of general circulation.~~

(4) The headline of the notice ~~shall be set in a type no smaller than 18 point and~~ shall read “TAX IMPACT OF VALUE ADJUSTMENT BOARD.”

(5) No change.

(6) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department's website at floridarevenue.com/property/forms.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.032, 194.034, 194.037, ~~213.05~~ FS. History—New 3-30-10, Amended 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 <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 (10)	No Change.	
(11)	DR-413	Affidavit of Proof of Publication (r. 2/91)	2/91
	(12) through (25) Renumbered (11) through (24) No Change.		
(11)(12)	through (24)(25)	No Change.	
(25)(26)(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. <u>xx/xx</u> 04/18)	<u>xx/xx</u> 04/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____09241	
(b)	through (f)	No Change.	
(g)	DR-487	Certification of Compliance (<u>r. 01/22</u>)	<u>xx/xx</u> 11/12
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____01779	

(h) No Change.

(27) through (36) Renumbered (26) through (35) No Change.

~~(36)~~(37) DR-500AR Removal of Homestead Exemption(s) [front side of form]; Automatic xx/xx ~~11/12~~
Renewal for Homestead Exemption [back side of form] (r. 01/22 ~~4/12~~)
https://www.flrules.org/Gateway/reference.asp?No=Ref-____01791

(38) through (39) Renumbered (37) through (38) No Change.

(a) through (g) No Change.

(h) DR-501SC ~~Adjusted Gross~~ Household Income Sworn Statement and Return xx/xx ~~11/12~~
(r. 01/22 ~~4/12~~)
https://www.flrules.org/Gateway/reference.asp?No=Ref-____01799

(i) No change.

(40) through (52) Renumbered (39) through (51) No Change.

(a) No change.

(b) DR-534 Application for Installment Payment of Property Taxes (r. 01/22 ~~4/16~~) xx/xx ~~4/16~~
https://www.flrules.org/Gateway/reference.asp?No=Ref-____06521

(53) through (61) Renumbered (52) through (60) No Change.

Rulemaking Authority 195.027(1), 196.075(4)(d), (5) 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, 197.318, 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, xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE
TRUTH IN MILLAGE (“TRIM”) COMPLIANCE
AMENDING RULES 12D-17.002, 12D-17.003, 12D-17.004, and 12D-17.006

12D-17.002 Definitions.

(1) No Change.

(2) In addition, the following definitions ~~shall~~ apply:

(a) through (i) No Change.

(j) “Proof of publication” means proof, provided by a newspaper in the form provided in sections 50.041 and 50.051, F.S., ~~in a manner described in Chapter 50, F.S.,~~ showing the dates that the described information or notice was published, in the newspaper as described.

(k) through (r) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001(8), 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-27-94, 12-25-96, xx-xx-xx.

12D-17.003 Truth in Millage (“TRIM”) Compliance.

(1) through (2) No Change.

(3) A taxing authority other than a school district must ~~shall~~:

(a) through (c) No Change.

(d) Advertise whenever possible, in a newspaper published in the county at least weekly unless the only newspaper in the county is published less than weekly ~~of general circulation in the county~~ or in a geographically limited insert of the newspaper ~~if the insert is published at least twice weekly~~ ~~twice each week~~ and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead ~~In lieu~~ of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., notice of its intent to adopt a final millage and budget. The advertisement must appear within 15 days of the hearing adopting the tentative millage and budget. The form generally provides that the notice must consist of a notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the hearing advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. Otherwise the advertisement must be published as provided in Chapter 50, F.S.

(e) Hold the final budget hearing on or after 2 days and within 5 days from the day the advertisements are first published, scheduled as required by Section 200.065(2)(e)2., F.S. In the event that this hearing is rescheduled or recessed the taxing authority must ~~shall~~ publish a notice of the rescheduled date of the hearing as required by Section 200.065(2)(e)2., F.S. If published in the print edition of the newspaper as ~~As provided in~~ by Section 200.065(3), F.S., the recessed hearing advertisement must ~~shall~~ not be placed in the legal notices or classified advertisements ~~advertising~~ section of the newspaper. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(f) through (h) No change.

(4) A school district must shall:

(a) through (b) No change.

(c) Advertise whenever possible, the tentative millage and budget hearing in a newspaper of ~~general circulation~~ in the county published at least weekly unless the only newspaper in the county is published less than weekly or in a geographically limited insert of the newspaper if the insert is published at least twice weekly ~~twice each week~~ and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead ~~In lieu~~ of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., within 29 days after the certification date notice of its intent to tentatively adopt a millage and budget. The form generally provides that the notice must consist of a notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement as provided in Section 200.065(3), F.S. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. The school district must shall also publish a Notice of Tax for School Capital Outlay advertisement, as required by Section 200.065(10)(a) 200.065(9), F.S., if applicable. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(d) through (e) No change.

(f) Hold a public hearing on the final millage rate and budget on or after 10 days after the mailing and within 80 days of the certification date, scheduled as required by Section 200.065(2)(e)2., F.S. In the event that this hearing is rescheduled or recessed, the taxing

authority ~~must shall~~ publish a notice of the rescheduled date of the hearing as required by Section 200.065(2)(e)2., F.S. If published in the print edition of the newspaper, as ~~As~~ provided by Section 200.065(3), F.S., the recessed hearing advertisement ~~must shall~~ not be placed in the legal notices or classified advertisements section of the newspaper.

(g) through (i) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 129.03, 195.002, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 1-11-94, 4-18-94, 12-27-94, 12-25-96, 12-31-98, xx-xx-xx.

12D-17.004 Taxing Authority’s Certification of Compliance; Notification by Department.

(1) No change.

(2)(a) For taxing authorities other than school districts, the certification of compliance ~~shall~~ must be made by filing the following items with the Department:

1. A copy of the Certification of Taxable Value, Form DR-420.
2. A copy of the ordinance or resolution adopting the millage rate.
3. A copy of the ordinance or resolution adopting the budget.
4. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication, containing the final budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(d) and (3)(a), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d) and (3)(b), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary

advertisement. For multicounty taxing authorities, the entire page from the newspaper or the entire webpage from an Internet-only publication, containing the notice of proposed tax increase advertisement or notice of tax increase advertisement required by Sections 200.065(2)(d), (3)(a), (3)(g) and (9), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d), (3)(b), (3)(e) and (8), F.S., and which is required to be adjacent to the budget summary advertisement.

5. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication, containing the budget summary advertisement required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by paragraph 4. of this rule subsection above.

6. No change.

7. For counties only, a copy of the Notice of Tax Impact of the Value Adjustment Board advertisement described in Section 194.037, F.S., and Rule 12D-9.038, F.A.C. (the entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication).

8. through 15. No change.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(b) For school districts, the certification of compliance must ~~shall~~ be made by filing the following items with the Department:

1. A copy of the Certification of Taxable Value, Form DR-420S.

2. A copy of Department of Education Form ESE-524.

~~3. A copy of Page 1 of the District Summary Page, Department of Education Form ESE-139.~~

~~3.4.~~ The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the tentative budget hearing advertisement, which is the

notice of proposed tax increase advertisement required by Sections 200.065(2)(f) and (3)(c) or (3)(d), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(f) and (3)(e), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement (~~the entire page from the newspaper~~).

~~4.5.~~ Proof of publication from the newspaper of the tentative budget hearing advertisement.

5. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the budget summary advertisement, required by Sections 200.065(3)(1) and 129.03(3)(b), F.S., adjacent to the advertisement required by sub-paragraph 4.

~~6. The budget summary advertisement required by Sections 200.065(3)(1) and 129.03(3)(b), F.S., adjacent to the advertisement required by paragraph 4., of this rule subsection, above (the entire page from the newspaper).~~

~~6.7.~~ No change.

~~7.8.~~ The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the Notice of Tax for School Capital Outlay advertisement, required by Section 200.069(10)(a), F.S. (the entire page from the newspaper).

9. through 11. Renumbered 8. through 10. No change.

~~12. A copy of Department of Education Form ESE-524A, Critical Needs Millage Resolution, if used.~~

~~11.13.~~ The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing an Amended Notice of Tax for School Capital Outlay advertisement, required by Section 200.065(10)(b), F.S. (the entire page from the newspaper).

14. through 16. Renumbered 12. through 13. No change.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(3) through (4) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, xx-xx-xx.

12D-17.006 Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds.

(1) No change.

(2)(a) through (b) No change.

(c) The Department must ~~shall~~ notify the taxing authority that it must ~~shall~~ be required to file a new certification after completion of the readvertisement and the reholding of the hearing(s), containing the following items:

1. Copy of advertisements (entire page from the print edition of a newspaper or the entire webpage of an Internet-only publication).

2. through 6. No change.

(d) through (g) No change.

(3) through (6) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 11-1-12, xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-18, FLORIDA ADMINISTRATIVE CODE
NON-AD VALOREM ASSESSMENTS AND SPECIAL ASSESSMENTS
AMENDING RULES 12D-18.003 AND 12D-18.005
REPEALING RULE 12D-18.011

12D-18.003 Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes.

(1) By complying with the provisions of this rule section, a local government may elect to use the ad valorem method of collection for any non-ad valorem assessments, including special assessments, which may have been in existence prior to the election to use the uniform method. A local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment authorized in Section 197.3632, F.S., must ~~shall~~ satisfy the requirements in this rule section.

(a) No change.

(b) The local government must ~~shall~~ publish notice of its intent to use the uniform method for collecting such assessment as provided in Chapter 50, F.S., whenever possible, weekly in a newspaper advertisement ~~of general circulation~~ within each county contained in the boundaries of the local government, for four consecutive weeks preceding a public hearing to adopt a resolution of its intent to use the uniform method of collection. This period is ~~shall be~~ computed as follows:- The four week period is ~~weeks shall be~~ the four weeks immediately preceding the

date of the hearing. Each week ~~is shall~~ be comprised of the immediately preceding seven days. One such notice ~~must shall~~ appear in the newspaper during each one of these four weeks.

(c) No change.

(2) No change.

(3) The local government must send the resolution to the property appraiser, tax collector and the department by January 10 or, if the property appraiser, tax collector, and local government agree, by March 10. The postmark date shall be considered the date sent. The local government ~~must shall~~ include with the resolution the following:

(a) No change.

(b) A copy of newspaper advertisement (entire page from the print edition newspaper or, for advertisements published online only, the entire webpage publishing the advertisements from the newspaper's website).

(c) A ~~certification or~~ proof of publication showing the dates of publication in the form described in sections 50.041 and 50.51, F.S. on Form DR-413.

(4) through (6) No change

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, ~~213.05~~ FS. History—New 2-21-91, Amended 10-30-91, xx-xx-xx.

12D-18.005 Adoption of Non-Ad Valorem Assessment Roll.

(1) No change.

(2) A local government ~~must shall~~ notify persons subject to the assessment of the public hearing in the following manner:

(a) No change.

(b) At least 20 days prior to the date of the public hearing, the local government must shall publish notice as provided in Chapter 50, F.S., whenever possible, in a newspaper ~~generally circulated~~ within each county contained in the boundaries of the local government. This published notice must shall include at least the following information:

1. The name of the local governing board,
2. The geographic depiction of the property subject to the assessment,
3. The proposed schedule of the assessment,
4. The fact that the assessment will be collected by the tax collector; and,
5. A statement that all affected property owners have the right to appear at the public hearing and the right to file written objections with the local governing board within 20 days of the publication of the notice.

In the event there is no one such newspaper the local government must shall use enough newspapers to accomplish this publication requirement.

(3) through (4) No change.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, ~~213.06(1)~~ FS. Law Implemented 125.011, 163.08, 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History—New 2-21-91, Amended 4-18-94, 1-1-04, 9-19-17, xx-xx-xx.

12D-18.011 Incorporation of Forms.

~~The following is a list of forms utilized by the Department of Revenue, Property Tax Oversight Program, in the administration of this rule chapter. Copies of these forms may be obtained without~~

cost by writing to the following address:

Director

Property Tax Oversight Program

Post Office Box 3000

Tallahassee, Florida 32315-3000

The request should indicate the form number, title and quantity requested. These forms are hereby incorporated by reference in Rule 12D-16.002, F.A.C.

(1) ~~Form DR 408A, Certificate to Non Ad Valorem Assessment Roll.~~

(2) ~~Form DR 409A, Certificate of Correction of Non Ad Valorem Assessment Roll.~~

(3) ~~Form DR 412, Notice of Intent.~~

(4) ~~Form DR 413, Affidavit of Proof of Publication.~~

(5) ~~Form DR 528, Notice of Ad Valorem Taxes and Non Ad Valorem Assessments, (example only). This form is provided as an example format only, under Section 197.3635, F.S.~~

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, ~~213.06(1)~~ FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, ~~213.05~~ FS. History—New 2-21-91, Amended 12-31-98, Repealed xx-xx-xx.