

PTO RULE DEVELOPMENT WORKSHOP AGENDA

(If Requested in Writing)

November 16, 2021, 10:00 am, EST
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

Presentation of the following proposed amended rules:

DOR Staff

- Rule 12D-7.004, F.A.C., Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans
- Rule 12D-7.005, F.A.C., Exemption for Disabled Veterans Confined to Wheelchairs
- Rule 12D-7.0143, F.A.C., Additional Homestead Exemption Up To \$50,000 for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year
 - Form DR-500AR, Removal of Homestead Exemptions/Automatic Renewal of Homestead Exemption
 - Form DR-501SC, Adjusted Gross Household Income Sworn Statement and Return
- Repeal of Rule 12D-8.0061, F.A.C., Assessments; Homestead Property Assessments at Just Value
- Rule 12D-8.0062, F.A.C., Assessments; Homestead; Limitations
- Repeal of Rule 12D-8.0063, F.A.C., Assessment of Changes, Additions, or Improvements to a Homestead
- Rule 12D-8.0064, F.A.C., Assessments; Correcting Errors in Assessments of a Homestead
- Rule 12D-9.015, F.A.C., Petition; Form and Filing Fee
 - Form DR-486, Petition to the Value Adjustment Board - Request for Hearing
- Rule 12D-9.038, F.A.C., Public Notice of Findings and Results of Value Adjustment Board
- Rule 12D-17.002, F.A.C., Definitions
- Rule 12D-17.003, F.A.C., Truth in Millage ("TRIM") Compliance

All Interested Parties can provide comments on each rule or form as presented

- Rule 12D-17.004, F.A.C., Taxing Authority's Certification of Compliance; Notification by Department
 - Form DR-487, Certification of Compliance
- Rule 12D-17.006, F.A.C., Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds
- Rule 12D-18.003, F.A.C., Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes
- Rule 12D-18.005, F.A.C., Adoption of Non-Ad Valorem Assessment Roll
- Repeal of Rule 12D-18.011, F.A.C., Incorporation of Forms
- Rule 12D-16.002, F.A.C., Index to Forms
 - Form DR-413, Affidavit of Proof of Publication (Repeal)
 - Form DR-534, Application for Installment Payment of Property Taxes

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/1784095473712606988>
 - 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 “November 16 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.

Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, 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

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:
 12C-1.0198 Internship Tax Credit Program
 12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to implement the Florida Internship Tax Credit Program pursuant to Section 220.198, F.S., as created by Section 34 of Chapter 2021-31, L.O.F., during the 2021 legislative session. Under Section 220.198, F.S., a business is eligible for a credit against the tax imposed by Ch. 220, F.S., equal to \$2,000 per student intern, but may not claim more than \$10,000 in any one taxable year. To claim a tax credit, businesses must meet the criteria specified in Section 220.198(3) and (4), F.S.

SUBJECT AREA TO BE ADDRESSED: This rulemaking addresses legislative changes which created the Florida Internship Tax Credit Program. A rule development workshop will be held at the beginning of calendar year 2022; a notice announcing the workshop and publication of draft rule text will be published in the Florida Administrative Register no less than two weeks before the workshop.

RULEMAKING AUTHORITY: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 1002.395(12)(b) FS.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.193, 220.194, 220.195, 220.196, 220.198, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

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

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-7.004	Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans
12D-7.005	Exemption for Disabled Veterans Confined to Wheelchairs
12D-7.0143	Additional Homestead Exemption Up To \$50,000 for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rules 12D-7.004 and 12D-7.005, F.A.C., is to remove references to the provisions of Rule 12D-8.0061, F.A.C., proposed to be repealed.

The purpose of the proposed amendments to Rule 12D-7.0143, F.A.C., Additional Homestead Exemptions for Persons 65 and Older with Limited Household Income (proposed new title), is to reflect changes to section 196.075, F.S., by Chapter 2021-208, L.O.F. These changes remove the requirement for people 65 and older with limited income who receive an additional homestead exemption to provide an annual statement of household income to the property appraiser, require the property appraiser to notify taxpayers of the annual household income limitation adjusted for the cost of living, and require people receiving the additional exemption to notify the property appraiser by May 1, if the household income exceeds the limitation for that tax year. The proposed amendments provide that people applying for the exemption must submit a completed Original Application for Homestead and Related Tax Exemption (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1. The proposed amendments also provide information on where the annual homestead exemption adjusted income limitation for persons 65 and older is made available and remove documents to be submitted to the property appraiser with the application that will be provided in Form DR-501SC, as amended. When in effect, this rule will reflect section 196.075, F.S., as amended by Chapter 2021-208, L.O.F.

SUBJECT AREA TO BE ADDRESSED: Requirements for those aged 65 and older with limited household income to receive an additional homestead exemption.

RULEMAKING AUTHORITY: 195.027(1), 196.075(4)(d), (5) FS.

LAW IMPLEMENTED: 193.074, 196.075 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: November 16, 2021, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 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 <http://floridarevenue.com/rules>.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-8.0061	Assessments; Homestead Property Assessments at Just Value
12D-8.0062	Assessments; Homestead; Limitations
12D-8.0063	Assessment of Changes, Additions, or Improvements to a Homestead
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead

PURPOSE AND EFFECT: The purpose of repealing rule 12D-8.0061, F.A.C., is to remove an unnecessary rule that is redundant of section 193.155(3)(a), F.S.

The purpose of amending Rule 12D-8.0062, F.A.C., is to remove reference to Rules 12D-8.0061 and Rule 12D-8.0063, F.A.C., proposed for repeal, and to remove an unnecessary reference to Rule 12D-8.0064, F.A.C.

The purpose of repealing rule 12D-8.0063, F.A.C., is to remove rule provisions that are redundant of section 193.155(4)(b), F.S., or that have become obsolete.

The purpose of amending rule 12D-8.0064, F.A.C., is to remove references to a rule proposed for repeal, Rule 12D-8.0063, F.A.C.

SUBJECT AREA TO BE ADDRESSED: The repeal of provisions of redundant of section 193.155(3)(a) and (4)(b), F.S., or that have become obsolete.

RULEMAKING AUTHORITY: 195.027 FS.

LAW IMPLEMENTED: 192.042, 193.011, 193.023, 193.155, 193.1551, 196.011, 196.031, 196.161 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: November 16, 2021, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 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 <http://floridarevenue.com/rules>.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-9.015	Petition; Form and Filing Fee
12D-9.038	Public Notice of Findings and Results of Value Adjustment Board

PURPOSE AND EFFECT: The purpose of the amendment to Rule 12D-9.015, F.A.C., is to incorporate the provisions of section 194.011(3) F.S., amended by section 1, Chapter 2021-209, L.O.F., which allow condominium associations, cooperative associations, and homeowners’ associations to file a single joint petition on behalf of its member unit owners with the value adjustment board.

The purpose of the amendments to Rule 12D-9.038, F.A.C., is to align the rule with amendments to section 194.037, F.S., as amended by section 19, Chapter 2021-17, L.O.F., which allow the value adjustment board clerk to publish notices of disclosure of tax impact as an Internet-only publication on the newspaper’s website as provided in Chapter 50, F.S.

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

SUBJECT AREA TO BE ADDRESSED: The inclusion of units owned by members of a condominium association, cooperative association, or homeowners' association when filing a petition with the value adjustment board and the Internet-only publication of the disclosure of tax impact of the value adjustment board.

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

LAW IMPLEMENTED: 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 104.037, 195.022, 196.151, 197.2425 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: November 16, 2021, 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 <http://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 repeal one form and amend five current forms relating to law changes.

Repeal Form DR-413, Affidavit of Proof of Publication. Section 4 of Chapter 2019-71, L.O.F., amends section 117.05, F.S., to allow notaries of public to notarize electronic signatures on documents. The form is not necessary to administer section 117.05, F.S.

Amend Form DR-486, Petition to the Value Adjustment Board – Request for Hearing. Section 1, Chapter 2021-209, L.O.F., amends section 194.011(3), F.S., to add the word “units” to describe types of property for which condominium, cooperative or homeowners' associations can file single joint petitions with the value adjustment board on behalf of association members who do not opt out of the petition.

Amend Form DR-487, Certification of Compliance. Section 21 of Chapter 2021-17, L.O.F., amends section 200.065, F.S., effective January 1, 2022, to allow for publishing an advertisement on a newspaper's website or in a print newspaper will be as provided in Chapter 50, F.S. The requirement to provide a copy of the Department of Education (DOE) Form ESE-524A was removed because DOE repealed the form. The Department of Revenue uses information captured on the DOE Form ESE-524. The TRIM email address and website have been updated.

Amend Form DR-500AR, Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form]. Section 1, Chapter 2021-208, L.O.F., amends section 196.075(5), F.S., adds the requirement that a taxpayer must notify the property appraiser by May 1 if their income exceeds the adjusted income limitation.

Amend Form DR-501SC, Adjusted Gross Household Income Sworn Statement and Return. Section 1, Chapter 2021-208, L.O.F., amends section 196.075, F.S., to remove the annual submission requirement of a statement of household income for limited income people who receive the additional homestead exemption. Added a list of proof of age to provide to the property appraiser when applying for the exemption the first time. Updated the supporting documentation of IRS returns and earning statements. And updated the certification and form instructions.

Amend Form DR-534, Application for Installment Payment of Property Taxes. Section 13, Chapter 2021-31, L.O.F., amends section 197.222(1)(a), F.S., to require tax collectors to accept a late payment of the first installment for property tax through July 31 and to eliminate the 5% late payment and loss of discount penalty. Updated the format of the information.

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

SUBJECT AREA TO BE ADDRESSED: Amending forms related to 2021 legislative changes.

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, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.135, 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: November 16, 2021, 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 <http://floridarevenue.com/rules>.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-17.002	Definitions
12D-17.003	Truth in Millage ("TRIM") Compliance
12D-17.004	Taxing Authority's Certification of Compliance; Notification by Department
12D-17.006	Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds

PURPOSE AND EFFECT: The purpose of amending Rules 12D-17.002, 17.003, 17.004, and 17.006, F.A.C., is to allow taxing authorities to electronically publish Budget Summary, Notice of Proposed Tax Increase, Budget Hearing, Notice of Tax for School Capital Outlay, and Amended Notice of Tax for School Capital Outlay advertisements. When in effect the rules will allow for online publication of notices as provided in Chapter 50 and section 200.065, F.S. Rule 12D-7.004(2)(b)

removes the requirement for school districts to submit a copy of Department of Education (DOE) Forms ESE-139 and ESE-524A. The Department requires taxing authorities to provide an ordinance or resolution to show the order of adoption of the budget and millage which replaces DOE Form ESE-139. The DOE Form ESE-524A was repealed and the Department uses information captured in the DOE Form ESE-524.

SUBJECT AREA TO BE ADDRESSED: Publication of advertisements of hearing notices, millage rates, and budgets on the website of a newspaper or on the internet as provided in section 21, Chapter 2021-17, L.O.F., effective January 1, 2022. RULEMAKING AUTHORITY: 195.027, 218.26 FS.

LAW IMPLEMENTED: 50.041, 50.051, 129.03, 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 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: November 16, 2021, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 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 <http://floridarevenue.com/rules>.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-18.003	Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes
12D-18.005	Adoption of Non-Ad Valorem Assessment Roll
12D-18.011	Incorporation of Forms

PURPOSE AND EFFECT: The purpose of amending Rule 12D-18.003, F.A.C., is to align the rule with amendments to

Chapter 50, F.S., by Chapter 2021-17, L.O.F., effective January 1, 2022, which allows a local government to publish its notice of intent to use the uniform method of collection for collecting non-ad valorem assessments on a newspaper's website. The purpose of amending Rule 12D-18.005, F.A.C., is to align the rule with the amendments to Chapter 50, F.S., which allows a local government to publish its notice of intent to adopt non-ad valorem assessments levied for the first time on a newspaper's website. The purpose of repealing Rule 12D-18.011, F.A.C., is to remove the duplication of the incorporation of forms that are incorporated by reference in Rule 12D-16.002, F.A.C.

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

SUBJECT AREA TO BE ADDRESSED: Local governments publishing announcements about non-ad valorem assessments on the Internet.

RULEMAKING AUTHORITY: 195.027(1), 197.3632(11), 197.3635 FS.

LAW IMPLEMENTED: 125.011, 163.08, 197.102, 197.322, 197.363, 197.3631, 197.3632, 197.3635 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: November 16, 2021, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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 www.floridarevenue.com/rules.

DEPARTMENT OF VETERANS' AFFAIRS

Division of Veterans' Benefits and Assistance

RULE NOS.:	RULE TITLES:
55A-7.003	Definitions
55A-7.007	General Eligibility for Appointment and Retention Preference
55A-7.008	Persons Eligible for Appointment and Retention Preference
55A-7.009	Announcements, Applications and Due Process
55A-7.010	Employment Preference When Using a Numerically Based Selection Process
55A-7.011	Employment Preference When Numerically Based Selection Process Is Not Used
55A-7.0111	Reinstatement or Reemployment; Promotion Preference
55A-7.013	Documentation of Preference Claim
55A-7.015	Preference in Retention
55A-7.016	Enforcement of Preference

PURPOSE AND EFFECT: The Florida Legislature revised Section 295.065, et seq., providing for increased awards of points and the possibility of waivers for certain postsecondary educational requirements to be made available to persons who are eligible for Veterans' Preference. These rules are adjusted accordingly.

SUBJECT AREA TO BE ADDRESSED: Veterans' Preference provisions in the Florida Statutes.

RULEMAKING AUTHORITY: Section 292.05(3), FS

LAW IMPLEMENTED: 295.065, et seq., FS

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: December 7, 2021, 1:00 p.m.

PLACE: Join the meeting using one of these options:

- 1) From your computer, tablet or smartphone. <https://global.gotomeeting.com/join/110501829>
- 2) You can also dial in using your phone.

(For supported devices, tap a one-touch number below to join instantly.)

United States (Toll Free): 1(877)309-2073 - One-touch: tel:+18773092073,,110501829#

United States: (646)749-3129 - One-touch: tel:+16467493129,,110501829#, Access Code: 110-501-829

- 3) In person Mary Grizzle Building, Room 311, 11351 Ulmerton Road, Largo, Florida 33778

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 7 days before the workshop/meeting by contacting: AgencyClerk@FDVA.STATE.FL.US 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).

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 (n. 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. xx/xx 04/18)	xx/xx 04/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____09241	
(b)	through (f)	No Change.	
(g)	DR-487	Certification of Compliance (r. 01/22)	xx/xx 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.



AFFIDAVIT OF PROOF OF PUBLICATION

DR-413
R. 2/91

To: Tax Collector, _____ County, Florida

Before the undersigned authority, personally appeared _____, who on oath says that he or she is the _____ of the _____, a newspaper published at _____ in _____ County, Florida; that the attached copy of advertisement, being a notice of the local government's intent to use the uniform method for collecting a non-ad valorem assessment, was published in said newspaper in the four consecutive weeks of _____ to _____
_____ to _____
_____ to _____
_____ to _____

The affiant further says that the said _____ is a newspaper published at _____, in said County, Florida, and that the said newspaper has heretofore been continuously published in said _____ County, Florida, each day, and has been entered as second class mail matter at the post office in _____ in said _____ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and the affiant further says that he has neither paid nor promised any person, firm, or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me on _____
Date

Notary public
My commission expires: _____

cc: Property appraiser
Local government

Florida Department of Revenue
Property Tax Oversight
P O Box 3000
Tallahassee, Florida 32315-3000



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. xx/xx 04/18
Rule 12D-16.002
F.A.C.
Eff. xx/xx 04/18

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 Form DR-486PORT. For deferral or penalties, use DR-486DP.

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 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 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 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.



CERTIFICATION OF COMPLIANCE
 Chapter 200, Florida Statutes
 and Sections 218.23 and 218.63, Florida Statutes

DR-487
 R. ~~xx/xx~~ 5/11
 Rule 12D-16.002
 Florida Administrative Code
 Effective ~~xx/xx~~ 11/12

Check if E-TRIM Participant

FISCAL YEAR :	County :	<input type="checkbox"/> Check if new address
---------------	----------	--

<input type="checkbox"/> Check if new address Taxing Authority : Mailing Address : Physical Address : City, State, Zip : Date of Final Hearing :	Taxing authorities must file the Form DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by <u>mail, certified mail, or overnight delivery to:</u> <p align="center">Mail</p> Florida Department of Revenue Florida Tax Oversight – TRIM Section P.O. Box 300 Tallahassee, FL 32315-3000 <p align="right">Certified Mail or Overnight Delivery Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216</p> <p>Trim package submission email address: ptotrimpackages@floridarevenue.com</p>
--	---

<p align="center">All Taxing Authorities, Except School Districts</p> <p align="center">E-TRIM Participants only need to submit items 1-3</p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input type="checkbox"/> 1. Proof of Publication <u>uniform affidavit</u> from the newspaper for all newspaper advertisements. <u>(See Rule 12D-17.002, F.A.C.)</u></p> <p><input type="checkbox"/> 2. Ordinance or Resolution:</p> <p style="margin-left: 20px;">a. Adopting the final millage rate, with percent change of rolled-back rate shown and</p> <p style="margin-left: 20px;">b. Adopting the final budget, indicating order of adoption.</p> <p align="center">DO NOT SEND ENTIRE BUDGET.</p> <p><input type="checkbox"/> 3. ENTIRE PAGE(s) from <u>the print edition newspaper or the entire webpage for Internet-only publications for</u> all newspaper advertisements</p> <p style="margin-left: 20px;">a. Budget Summary Advertisement.</p> <p style="margin-left: 20px;">b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.</p> <p style="margin-left: 20px;">c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i>, within 30 days of completion.</p> <p><input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i>, include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i>.</p> <p><input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i>.</p> <p><input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value,**</i> and DR-422DEBT <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> <p align="center">*(See Rule 12D-17.004(2)(a), F.A.C.)</p>	<p align="center">School Districts</p> <p align="center">E-TRIM Participants only need to submit items 1-5</p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i>.</p> <p><input type="checkbox"/> 2. <u>ESE 524A, <i>Critical Needs Millage Resolution</i></u>.</p> <p><input type="checkbox"/> 2, 3. Resolution or Ordinance Adopting Budget, indicating order of adoption.</p> <p><input type="checkbox"/> 3, 4. ENTIRE PAGE(s) from the <u>print edition newspaper or the entire webpage for Internet-only publications for</u> all newspaper advertisements:</p> <p style="margin-left: 20px;">a. Budget Summary Advertisement.</p> <p style="margin-left: 20px;">b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.</p> <p style="margin-left: 20px;">c. Notice of Tax for School Capital Outlay.</p> <p style="margin-left: 20px;">d. Amended Notice of Tax for School Capital Outlay.</p> <p><input type="checkbox"/> 4, 5. Proof of Publication <u>uniform affidavit</u> from the newspaper for all newspaper advertisements. <u>(See Rule 12D-17.002, F.A.C.)</u></p> <p><input type="checkbox"/> 5, 6. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 6, 7. DR-422, <i>Certification of Final Taxable Value**</i> and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> <p align="center">*(See Rule 12D-17.004(2)(b), F.A.C.)</p>
---	---

****If you have not received the Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.**

S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.			
	Signature of Chief Administrative Officer :		Date :		
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :		
	Contact Name and Contact Title :		<input type="checkbox"/> Check if new contact	E-mail Address :	
	Phone Number :		Fax Number :		

All TRIM forms for taxing authorities are available on our website at: <https://floridarevenue.com/property/Pages/TRIM.aspx>

<http://dor.myflorida.com/dor/property/trim/trimmax.html>

Parcel Identification Property Control No.					Tax Year _____
Widow	Widower	Disability	Homestead	Other	
Persons 65 or over		Other			

Removal of Homestead Exemption(s)

I no longer qualify for Homestead Exemption because the above property was not my permanent residence on January 1 of this year.

I no longer qualify for: Widow Widower Disability Exemption(s)

Person Age 65 or over. My household income exceeds the adjusted income limit of \$

Do not return this form if you still qualify for the exemption(s)

Warning

Florida Law prescribes that it is the duty of the owner of any property to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the property shall be subject to the taxes exempted as a result of such failure, plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Reference Sections 196.131 and 196.161, F.S.

Please remove the above exemption(s) from my property for the current year.

Signature

Date

RECEIPT FOR _____ TAX EXEMPTION RENEWAL

RETURN SERVICE REQUESTED

Year

Widow	Widower	Disability	Homestead	Other
Persons 65 or over				
Legal Description			Parcel ID No. Property Control No.	

Name

Address

City State Zip

AUTOMATIC RENEWAL OF HOMESTEAD EXEMPTION

You will not receive a Homestead Exemption Renewal Application for this tax year. You will automatically receive Homestead Exemption for the current tax year. This is your receipt.

If you are no longer entitled to Homestead Exemption you must sign the Exemption removal request on the reverse side of this document and return it to the Property Appraiser.

There are severe penalties for falsely claiming Homestead Exemption.

You are no longer eligible for Homestead Exemption if:

1. The residential unit on which you claim homestead exemption is rented.
2. The residential unit is no longer your permanent home.
3. You are no longer a permanent resident of Florida.

If you are applying for Homestead Exemption on new property or for any other personal exemption such as widows, widowers or disability exemption for the first time, you must apply at the Property Appraiser's Office on or before March 1st of this year.

If you have any questions concerning exemptions or this form call your County Property Appraiser.



ADJUSTED GROSS HOUSEHOLD INCOME SWORN STATEMENT AND RETURN

Senior Citizen Exemption for Persons Age 65 and Over
Section 196.075, Florida Statutes

DR-501SC
R. xx/xx 11/12
Rule 12D-16.002, F.A.C.
Effective xx/xx 11/12
Page 1 of 3

Application year 20__

This form is for use by property owners as a sworn statement of adjusted gross household income to qualify for the additional homestead exemption for property owners age 65 and older, with limited income. statement must be filed each year with the property appraiser by **March 1**. Initial Renewal*

When applying for the exemption for the first time, submit this completed statement, Form DR-501, *Original Application for Homestead and Related Tax Exemptions*, and all required attachments with the county property appraiser on or before **March 1 of the current tax year**.

Parcel ID	Address
Applicant name	
Phone	

PART 1 List all persons living in the homestead on January 1 the year of exemption.				Do not include renters or boarders
Name of Household Member	Date of Birth	Filed IRS return?		Adjusted Gross Household Income
		Yes	No	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
Total adjusted gross household income for all household members				

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income. *If you are renewing your exemption, you do not need to submit documents, unless the property appraiser asks. Contact your property appraiser's office for instructions.

PART 2 For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:	
<ul style="list-style-type: none"> IRS 1040 series form or an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868), if applicable, and Wage and Tax Statements (W-2 Forms). 	
PART 3 For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:	
<ul style="list-style-type: none"> A copy of the prior year's Social Security Statement (SSA-1099), if applicable, An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), and A Statement of Income from page 3 2 of this form. 	
PART 4 To establish you are age 65 or older on January 1 of the current tax year, submit one of the following:	
<ul style="list-style-type: none"> Certified copy of a birth certificate, Florida Drivers License or Identification Card, Permanent Resident Card, Marriage certificate, 	<ul style="list-style-type: none"> Certified school records, Certified census records, or Life insurance policy in effect longer than 2 years.

For prompt consideration, submit supporting documents by **May 1**. No further documentation will be accepted after **June 1**. If additional documents are required, the property appraiser will ask for them.

CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for. I have attached proof of my age.
- The total prior year adjusted gross **household** income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income **under section 196.075, F.S. (\$20,000 adjusted annually starting in 2001 by 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.** **in section 62 of the US Internal Revenue Code.**

Contact your county property appraiser for the maximum household adjusted gross income, which may change each year.

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I own and occupy the property above. **I understand that under s. 196.075(5), F.S., each year I must notify the property appraiser by May 1 if my household income exceeds the most recent income limitation.** Under s. 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 a term of imprisonment up to 1 year or a fine up to \$5,000 or both. **Under penalties of perjury, I declare that I have read this application and Statement of Adjusted Gross Income and the facts in it are true.** **Florida law requires property appraisers to determine whether an additional homestead exemption may be granted. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the additional homestead exemption requested. I grant permission to allow the property appraiser to review the supporting documents, if requested.**

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

Under penalties of perjury, I declare that I have read the foregoing Household Income Sworn Statement and Return and the facts stated in it are true.

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

Signature, applicant	Print name	Date

INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under s. 196.075, F.S., of up to \$50,000 for persons age 65 years or older, the household income of all persons living must live in the home and have a cannot be more than the household adjusted gross income as defined below, that does not exceed the limitation for the tax year. The annual adjusted income limitation is available at <http://floridarevenue.com/property/documents/AdditionalHomesteadExemptions.pdf>.

As used on this application, the term:

“Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

“Household income” means the adjusted gross income in s. 62 of the US Internal Revenue Code, of all members of a household. (This is the “Adjusted Gross Income” amount reported on IRS Form 1040.)

Examples of Supporting Documentation for the Property Appraiser			
IRS Returns	Income Statements	Earning Statements	
Form 1040 Form 1040-SR Form 1040A Form 1040EZ	Social security benefits Pension Interest or annuities Rental receipts	W-2 forms RRB-1042S SSA-1042S Partnership Income (1065)	Form 1099 Form 1099-A Form 1099-MISC RRB-1099 SSA-1099

For prompt consideration, submit income documentation before **May 1** for all household members. No documentation can be accepted after **June 1**.

Supporting documentation will be destroyed after use, unless you ask the property appraiser to return the documents.

Complete this form for each member whose income is below the filing thresholds for the IRS and who has not filed an IRS Form 1040 series. See page 1, PART 3. Do not complete for minor children with no income.

STATEMENT OF INCOME			
Name			
Earned income		Social Security benefits*	
Investment income		Veterans Administration benefits	
Capital gains or (losses)		Income from retirement plans	
Interest income		Income from pensions	
Rents		Income from trust funds	
Royalties		Other** (specify):	
Dividends			
Annuities			
Total income for this household member			
Enter this amount in PART 1 and submit with page 1 of Form DR-501SC for each member.			

***Social Security Benefits - Internal Revenue Service (IRS) Information**

According to the IRS, social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable.

If your combined benefits and other income exceed certain thresholds, some part of your Social Security income may be taxable. Include the taxable amount on this line. Consult the IRS for Social Security income that may be taxable based on current formulas.

****Other income**

If you receive any other income, fill in the source and the amount. Do not include income that would not be included in adjusted gross income, such as child support.



APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

DR-534
R. xx/xx 04/16
Rule 12D-16.002
F.A.C.
Effective xx/xx Eff. 04/16

Section 197.222, Florida Statutes

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than \$100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

Installment Payment	Year Taxes	Discount	If Not Paid
First Installment Due June 30. <u>The tax collector must accept late payment through July 31.</u>	One-quarter of the total estimated taxes and assessments based on the previous year	6% for payments applied or postmarked by June 30	The account is removed from the installment plan.* <u>You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 to participate in the installment plan for future years.</u>
<small>*You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 in order to participate in the installment plan for future years. The tax collector may accept payment in July, however an additional 5% penalty is included and results in loss of discount.</small>			
Second Installment Due September 30	One-quarter of the total estimated taxes and assessments based on the previous year	4.5% for payments applied or postmarked by September 30	Added to the next installment due in December and results in the loss of discount
Third Installment Due December 31	One-quarter of the total estimated taxes and assessments plus one-half of any adjusted tax amount	3% for payments applied or postmarked by December 31	Added to the next installment due in March and results in the loss of discount
Fourth Installment Due March 31	One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount	No discount. Payment must be applied or postmarked by March 31	Unpaid installments are delinquent April 1.* <u>The tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</u>
<small>*If the taxpayer does not pay the fourth installment, the tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</small>			

To pay property taxes by installment, complete the form below and return this application to your county tax collector by **April 30**. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

County Tax Collector

Mailing Address:

Phone:

Fax:

Email:

Website:

(Keep this portion for your records)

(Return this portion to the tax collector's office)

APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES TO BE COMPLETED BY THE TAXPAYER			
Tax Year	County	Type of Account	<input type="checkbox"/> Real Estate <input type="checkbox"/> Tangible
Name		Parcel ID # or Account #	
Mailing address		City, State, ZIP	
Area code/Phone		Email address	

Signature _____	Date signed _____
-----------------	-------------------