



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

March 7, 2025

Janet Young  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rule 12D-8.0064, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 8:51 a.m. on March 7, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is March 27, 2025.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

**From:** [Janice Forrester](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Janet Young](#)  
**Subject:** DOR Rules for Certification  
**Date:** Friday, March 7, 2025 8:51:07 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[Rule 12D-80064 Certification Package.pdf](#)  
[12D-8.0064 Coded Text.docx](#)

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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Good morning,

Please see the attached Certification Package for Rule 12D-8.0064, F.A.C., and the rule language in a Word document.

Thank you,

**Janice Forrester**  
*Revenue Program Administrator*  
PTO/Compliance Assistance  
Florida Department of Revenue  
(850) 617-8886  
[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)

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President



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DANIEL PEREZ  
Speaker



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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-8.0064  
**File Control No:** 195374

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 3/7/2025

This certification expires after: 3/14/2025

Certifying Attorney: Jamie Jackson

**NOTE:**

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

March 7, 2025

Ms. Alexandra Leijon, Director  
Florida Administrative Code and Register  
Florida Department of State  
R.A. Gray Building  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Leijon:

The following Department of Revenue rule is presented for certification:

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

The following persons may be contacted regarding this rule certification:

Janice Forrester	617-8886	Janice.Forrester@floridarevenue.com
Mike Cotton	617-8870	Mike.Cotton@floridarevenue.com

Florida Department of Revenue  
Building Two, Room 3500  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-8.0064

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: \_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel  
Title

\_\_\_\_\_  
4  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE  
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).  
None

Rules covered by this certification:

Rule 12D-8.0064, F.A.C.

  
\_\_\_\_\_  
Signature of Agency Head  
  
\_\_\_\_\_  
Executive Director  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE  
ASSESSMENT ROLL PREPARATION AND APPROVAL  
AMENDING RULE 12D-8.0064, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-8.0064, F.A.C., implement statutory amendments that provide the procedure for calculating liens on portions of homestead property as described in Section 193.155(10), F.S., relating to the assessment increase limitation, Section 193.703(7), F.S., relating to parent or grandparent living quarters, Section 196.075(9), F.S., relating to the homestead exemption for persons 65 and older, and Sections 196.011(9), F.S., and 196.161(1)(b), F.S., relating to the homestead exemption. These statutes were amended by Chapter 2024-158, L.O.F., Sections 4, 7, 9, 11, 12 and 17, to set forth new procedures beginning in 2025 in certain circumstances where property improperly received one of the previously listed exemptions or assessment limitations. The amendments also require property appraisers to provide a property owner with notice of the reason why the owner is not entitled to an exemption, assessment limitation, or reduction in assessment and how back taxes, interest, and penalties due are calculated.

The proposed amendments also implement the Florida Supreme Court's order upholding the Third DCA's opinion and the Monroe County circuit court in the *Russell vs. Hassett* case, 373 So.3d 1242 (2023), applying the ten percent assessment increase limitation to the property appraiser's retroactive homestead revocation liens. The proposed amendments also provide that when property improperly receives a homestead exemption or limitation, the property must be reassessed at just value before it can receive the benefit of the ten percent limitation in subsequent tax years.



FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments are necessary is to incorporate changes enacted in Sections, 4, 7, 9, 11, 12 and 17 of Chapter 2024-158, Laws of Florida, which amended Sections 193.155(10), 193.703(7), 196.075(9), 196.011(9), and 196.161(1)(b), F.S., relating to the homestead exemption.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 9, 2024

The Department of Revenue published a Notice of Rule Development for draft amendments to Rule 12D-8.0064, F.A.C., in the *Florida Administrative Register* on June 20, 2024 (Vol. 50, No. 121, pp. 2159-2160). The Department scheduled a rule development workshop for July 9, 2024, if requested in writing. One request to hold a workshop was received but the request for a workshop was subsequently withdrawn. No other requests for a workshop were received and no workshop was held. No comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12D-8.0064, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240, pp. 4646-4647). A revised notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No 241, pp. 4664 - 4665), to correct the meeting place.

## SUMMARY OF RULE HEARING

JANUARY 15, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 20, 2024 (Vol. 50, No. 247, pp. 4833 - 4836), to advise the public of proposed changes to Rule 12D-8.0064, F.A.C., and to provide that if, requested in writing within 21 days of the date of notice, a rule hearing would be held January 15, 2025. A request was received, and a hearing was held. Comments were received about incorporating recent changes made to section 196.161, F.S., on an erroneous homestead exemption approval and how Save Our Homes (Portability) is recalculated. The Department reviewed the comments and determined no changes are necessary. No substantive changes were made to Rule 12D-8.0064, F.A.C., after the Governor and Cabinet meeting on December 17, 2024.

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

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

(1) through (2) No change.

(3) This subsection provides the procedure for calculating liens on portions of homestead property as described in Section 193.155(10), F.S., relating to the assessment increase limitation, Section 193.703(7), F.S., relating to parent or grandparent living quarters, Section 196.075(9), F.S., relating to the homestead exemption for persons 65 and older, and Sections 196.011(9), F.S., and 196.161(1)(b), F.S., relating to the homestead exemption shall apply where the property appraiser determines that a person who was not entitled to the homestead exemption or the homestead property assessment increase limitation was granted it for any year or years within the prior 10 years.

(a) Clerical Mistakes and Omissions. The property appraiser shall take the following actions:

1. For tax years prior to 2025, if the homestead exemption or homestead property assessment increase limitation or assessment reduction was improperly granted as a result of a clerical mistake or omission, the person or entity improperly receiving the homestead exemption, limitation, or assessment reduction is subject to back taxes but may not be assessed penalties or interest. Serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county in the amount of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest on the unpaid taxes per year. The owner of the property must be given the opportunity to pay the taxes and any applicable penalties and interest within 30 days. If the homestead exemption or the homestead property assessment increase limitation was improperly granted as a result of a clerical mistake or omission, the person or entity improperly receiving the property assessment limitation may not be assessed penalties or interest.

2. For tax years beginning in 2025, if a property owner receives a homestead exemption, limitation, or assessment reduction as a result of a property appraiser's clerical mistake or omission and voluntarily discloses the

~~error to the property appraiser before the property appraiser notifies the property owner of the error, no back taxes are due. Record in the public records of the county a notice of tax lien against any property owned by this person in the county and identify all property included in this notice of tax lien.~~

~~3. For tax years beginning in 2025, if a property owner receives a homestead exemption, limitation, or assessment reduction as a result of a property appraiser's clerical mistake or omission and does not voluntarily disclose the error to the property appraiser before the property appraiser notifies the property owner of the error, back taxes are due for any year or years, beginning in 2025, within 5 years before the notification of the error. The property appraiser shall correct the rolls to disallow the exemption and the homestead assessment increase limitation for any years to which the owner was not entitled to either.~~

~~(b) Other Errors or Causes. Where the notice is served by U.S. mail or by certified mail, the 30 day period shall be calculated from the date the notice was postmarked.~~

~~1. If a property owner receives a homestead exemption, limitation, or assessment reduction for a reason other than for a clerical error or omission by the property appraiser for any year or years within the prior 10 years, back taxes are due in the amount of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes per year and 15 percent interest on the unpaid taxes per year.~~

~~2. Where a person entitled to the homestead exemption inadvertently receives the homestead property assessment increase limitation pursuant to Section 193.155(10), F.S., following a change of ownership, the person is not required to pay the unpaid taxes, penalty and interest.~~

~~(c) In the case of the homestead exemption, the unpaid taxes shall be the taxes on the amount of the exemption which the person received but to which the person was not entitled. Where a person is improperly granted a homestead exemption due to a clerical mistake or omission by the property appraiser, the lien shall include the unpaid taxes but not penalty and interest.~~

~~(d) In the case of the homestead property assessment increase limitation, the unpaid taxes shall be the taxes on the amount of the difference between the assessed value and the just value for each year. Where a person entitled to the homestead exemption inadvertently receives the homestead property assessment increase limitation following a change of ownership, the person shall not be required to pay the unpaid taxes, penalty and interest.~~

~~(e) The amounts determined under paragraphs (c) and (d), shall be added together and entered on the notice of intent and on the notice of lien.~~

(4) For the homestead property assessment increase limitation, to determine the assessed value as corrected and calculate the unpaid taxes, the property appraiser must apply the following provisions, as applicable, providing for non homestead assessments:

(a) apply the assessed value as limited by Section 193.1554 or 193.1555, F.S., or

(b) apply the just value for each year

1. in a year in which the homestead was initially removed, or

2. in a year following a change of ownership under Section 193.155, F.S., or

3. in a year following a change of ownership or control under Section 193.1554 or Section 193.1555, F.S., or

4. in a year following a qualifying improvement under Section 193.1555, F.S.

(5) In the case of the homestead exemptions, including the exemption relating to persons 65 and older, the unpaid taxes are the taxes on the amount of the exemption which the person received but to which the person was not entitled.

(6) In the case of the assessment reduction for parents or grandparents, the unpaid taxes are taxes on the difference between the assessed value after the reduction was applied and the assessed value as corrected without the reduction for each year.

(7) The amounts determined under subsections (4), (5), and (6), must be added together and entered on the notice of intent and on the notice of lien.

(8) This subsection outlines the procedure for providing property owners notice, for providing property owners an opportunity to pay, and for recording the lien once the property appraiser determines a homestead exemption, homestead assessment increase limitation, or homestead assessment reduction was improperly received. The property appraiser must take the following actions:

(a) Serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county in the amount of the unpaid taxes, plus any applicable penalties of 50 percent of the unpaid taxes for each year and any applicable 15 percent interest on the unpaid taxes per year. The property appraiser must include with such notice information explaining why the owner is not entitled to the exemption, limitation, or assessment reduction, the years for which unpaid taxes are due, and the manner in which unpaid taxes have been calculated. The owner of the property must be given the opportunity to pay the taxes and any applicable penalties and interest within 30 days.

(b) Where the notice is served by U.S. mail or by certified mail, the 30-day period is calculated from the date the notice was postmarked.

(c) If the amounts are not paid, record in the public records of the county a notice of tax lien against any property owned by this person in the county and identify all property included in this notice of tax lien.

(d) The property appraiser must correct the rolls for any year in which the exemption, the homestead assessment increase limitation, or assessment reduction, was improperly received.

*Rulemaking Authority 195.027(1) FS. Law Implemented 193.011, 193.023, 193.155, 193.1554, 193.1555, 193.703, 196.011, 196.075, 196.161 FS. History—New 12-27-94, Amended 12-28-95, 9-19-17, 6-14-22, \_\_\_\_\_.*