



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

October 22, 2021

Janet Young  
Florida Department of Revenue  
2450 Shumard Oak Blvd.  
Room 1-1625  
Tallahassee, FL

Attention: Janice Forrester

Dear Ms. Young:

Your adoption package for Rule 12D-8.0065, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 7:46 a.m. on October 22, 2021. 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 November 11, 2021.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

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**From:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Sent:** Friday, October 22, 2021 7:46 AM  
**To:** RuleAdoptions  
**Cc:** Janet Young  
**Subject:** DOR PTO Adoption Package  
**Attachments:** DOR PTO Certification 12D-80065 and 12D-16002.pdf; Coded Text 12D-8.0065.docx; Coded Text 12D-16.002.docx

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EMAIL RECEIVED FROM EXTERNAL SOURCE

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

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Good morning,

The Department of Revenue, Property Tax Oversight program, is submitting the rule adoption certification packet for Rules 12D-8.0065 and 12D-16.002, F.A.C. Within the PDF is the Materials Incorporated by Reference documents with the email notifications that they were received by DOS. The Word version of both rules are also attached.

Please let me know if you have any questions.  
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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**NOTIFICATION TO RECIPIENTS:** The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

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WILTON SIMPSON  
President



Senator Ben Albritton, Chair  
Representative Rick Roth, Vice Chair  
Senator Lorraine Ausley  
Senator Jason Brodeur  
Senator Danny Burgess  
Senator Shevvin D. "Shev" Jones  
Representative Wyman Duggan  
Representative Yvonne Hayes Hinson  
Representative Thomas Patterson "Patt" Maney  
Representative Angela "Angie" Nixon  
Representative Anthony Sabatini

CHRIS SPROWLS  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 W. Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
Fax (850) 922-6934  
www.japc.state.fl.us  
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12D-8.0065  
**File Control No:** 184980

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify 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: 10/22/2021

This certification expires after: 10/29/2021

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](http://floridarevenue.com)

October 22, 2021

Ms. Anya C. Owens  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens,

The Department of Revenue, Property Tax Oversight Program, presents the enclosed rules for certification. The contact information as requested in 1-1.010(1)(a), FAC., is as follows:

Janet Young 850-717-6536

[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)

Physical address:  
2450 Shumard Oak Blvd,  
Rm 1-1625,  
Tallahassee, FL 32399

Mailing address:  
5050 West Tennessee Street,  
Rm 1-1625,  
Tallahassee, FL 32399-0126

Sincerely,

Janet 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-8.0065

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)

  
Lisa Vickers

Deputy Executive Director  
Title

1  
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 a 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.:

None

Rules covered by this certification:

Rule No(s).

12D-8.0065

  
\_\_\_\_\_  
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-8.0065

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-8.0065(2)(a)1., F.A.C., is to update the requirements for applying for the transfer of an assessment difference from a previous homestead property to a new homestead property. This update extends the timeframe from two years to three years for a property owner to transfer the accrued benefit from certain assessment limitations on homestead property.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12D-8.0065(2)(a)1., F.A.C., is necessary to reflect amendments to subsection 193.155(8), F.S., as amended by Chapter 2020-175, L.O.F.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SCHEDULED FOR DECEMBER 9, 2020

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-8.0065, F.A.C., in the *Florida Administrative Register* on November 23, 2020 (Vol. 46, No. 228, p. 5107) and scheduled a workshop for December 9, 2020, if requested in writing. No request to hold a workshop was received, and no written comments were received.

## SUMMARY OF PUBLIC MEETING

### HELD SEPTEMBER 21, 2021

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 21, 2021, and approved the publication of the Notice of Proposed Rule for 12D-8.0065, F.A.C., and subsequent adoption of the proposed rule if the substance of the proposed rule remained 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 September 10, 2021 (Vol 47, No. 176, p. 4177).

## SUMMARY OF RULE HEARING

### SCHEDULED FOR OCTOBER 14, 2021

A Notice of Proposed Rule was published in the Florida Administrative Register on September 23, 2021 (Vol. 47, No. 185, pp. 4427-4428), to advise the public of proposed changes to Rule 12D-8.0065, and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on October 14, 2021. A Notice of Correction was published in the Florida Administrative Register on September 24, 2021 (Vol. 47, No. 186, p. 4471) correcting the rule hearing date to October 15, 2021. No request to hold a hearing was received, and no written comments were received. No substantive changes were made to Rule 12D-8.0065, after the Cabinet meeting on September 21, 2021.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE  
ASSESSMENT ROLL PREPARATION AND APPROVAL  
AMENDING RULE 12D-8.0065

**12D-8.0065 Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required;  
Denials; Late Applications.**

(1) No change.

(2) Section 193.155(8), F.S., provides the procedures for the transfer of the homestead assessment difference to a new homestead, within stated limits, when a previous homestead is abandoned. The amount of the assessment difference is transferred as a reduction to the just value of the interest owned by persons that qualify and receive homestead exemption on a new homestead.

(a) This rule sets limits and requirements consistent with Section 193.155(8), F.S. A person may apply for the transfer of an assessment difference from a previous homestead property to a new homestead property if:

1. The person received a homestead exemption on the previous property on January 1 of one of the last three ~~two~~ years before establishing the new homestead; and,

2. The previous property was abandoned as a homestead after that January 1; and,

3. The previous property was, or will be, reassessed at just value or assessed under Section 193.155(8), F.S., as of January 1 of the year after the year in which the abandonment occurred subject to Subsections 193.155(8) and 193.155(3), F.S; and,

4. The person establishes a new homestead on the property by January 1 of the year they are applying for the transfer.

(b) No change.

(3) through (12) No change.

*Rulemaking Authority 195.027(1); ~~213.06(1)~~ FS. Law Implemented 192.047, 193.114, 193.1142, 193.155, 193.461, 193.703, 194.011, 194.013, 195.084, 200.065 FS. History—New 9-10-15, Amended xx-xx-xx.*



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

October 22, 2021

Janet Young  
Florida Department of Revenue  
2450 Shumard Oak Blvd.  
Room 1-1625  
Tallahassee, FL

Attention: Janice Forrester

Dear Ms. Young:

Your adoption package for Rule 12D-16.002, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 7:46 a.m. on October 22, 2021. 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 November 11, 2021.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

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**From:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Sent:** Friday, October 22, 2021 7:46 AM  
**To:** RuleAdoptions  
**Cc:** Janet Young  
**Subject:** DOR PTO Adoption Package  
**Attachments:** DOR PTO Certification 12D-80065 and 12D-16002.pdf; Coded Text 12D-8.0065.docx; Coded Text 12D-16.002.docx

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EMAIL RECEIVED FROM EXTERNAL SOURCE

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

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Good morning,

The Department of Revenue, Property Tax Oversight program, is submitting the rule adoption certification packet for Rules 12D-8.0065 and 12D-16.002, F.A.C. Within the PDF is the Materials Incorporated by Reference documents with the email notifications that they were received by DOS. The Word version of both rules are also attached.

Please let me know if you have any questions.  
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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WILTON SIMPSON  
President



Senator Ben Albritton, Chair  
Representative Rick Roth, Vice Chair  
Senator Lorraine Ausley  
Senator Jason Brodeur  
Senator Danny Burgess  
Senator Shevvin D. "Shev" Jones  
Representative Wyman Duggan  
Representative Yvonne Hayes Hinson  
Representative Thomas Patterson "Patt" Maney  
Representative Angela "Angie" Nixon  
Representative Anthony Sabatini

CHRIS SPROWLS  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 W. Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
Fax (850) 922-6934  
www.japc.state.fl.us  
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12D-16.002  
**File Control No:** 185004

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify 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: 10/22/2021

This certification expires after: 10/29/2021

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.*

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-16.002

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)

  
Lisa Vickers

Deputy Executive Director  
Title

3  
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 a 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.:

None

Rules covered by this certification:

Rule No(s).

12D-16.002

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

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., incorporate, by reference, amended Forms DR-490PORT, DR-501, DR-501CC, DR-501DV, DR-501RVSH, DR-504CS, DR-504HA and DR-504S. Additional proposed amendments include changes to Form DR-504 and the creation of additional exemption applications to provide clarity to taxpayers and property appraisers on required documentation for each applicable type of exemption, including new DR-504AFH, DR-504ED and DR-504W.

The proposed amendments to Form DR-490PORT, *Notice of Denial of Transfer of Homestead Assessment Difference*, Form DR-501, *Original Application for Homestead and Related Tax Exemptions*, and Form DR-501RVSH, *Certificate for Transfer of Homestead Assessment Difference*, update the timeframe from two to three years for a property owner to transfer the accrued benefit from certain assessment limitations on homestead property, as provided in subsection 193.155(8), F.S., amended by Chapter 2020-175, L.O.F.

The proposed amendments to Forms DR-501, *Original Application for Homestead and Related Tax Exemptions* and DR-501DV, *Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse*, provide for the surviving spouse to continue to receive the ad valorem tax discount granted to the veteran after his or her death, as provided in subsection 196.082(3), F.S., amended by Chapter 2020-179, L.O.F. Additional proposed amendments to Form DR-501DV remove obsolete provisions regarding the residency of the veteran when entering military service and outdated or unnecessary statutory citations.

Additional proposed amendments to Form DR-501 incorporate subsection 196.081(1)(b), F.S., allowing a veteran or a surviving spouse of a veteran to receive a refund of ad valorem taxes paid for a newly acquired property, prorated as of the date of the transfer, if the veteran or surviving spouse received the veteran exemption or

veteran's surviving spouse exemption on a property in a given year; the veteran or surviving spouse acquires legal or beneficial title to another property between January 1 and November 1 of the same year; and the veteran or surviving spouse applies for and receives the veteran exemption or veteran's surviving spouse exemption for the newly acquired property in the next tax year. Additional proposed amendments to Form DR-501 move the sections on page 2 for the first responder who is totally and permanently disabled or his or her spouse to apply for an exemption; relocate information for the applicant to contact the property appraiser for questions about an exemption to under the signature line; move Parcel ID space to before "Legal description;" remove language about the exemption being "\$25,000 to \$50,000;" and add "Instrument number" space after Book/Page/Date.

The proposed amendments to Form DR-501CC, *Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility*, clarify questions, update instructions and remove the notarization requirement from the individual affidavit, which is not specifically required by Florida law, and to add the penalty of perjury declaration required by section 92.525(2), F.S.

The proposed amendments to Form DR-504CS, *Ad Valorem Tax Exemption Application and Return for Charter School Facilities*, update the title of the application, update a statute reference, remove language explaining how credits are applied to lease payments, and replace the penalty of perjury declaration with a certification statement.

The proposed amendments to Form DR-504HA, *Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged*, update the title of the application, update a statute citation, clarify instructions, and replace the penalty of perjury declaration with a certification statement.

The proposed amendments to Form DR-504S, *Individual Affidavit for Ad Valorem Tax Exemption Homes for the Aged*, add the penalty of perjury declaration and remove the notary acknowledgement.

The proposed amendments to Form DR-504, *Ad Valorem Tax Exemption Application and Return*, provide clarification to taxpayers and property appraisers on documentation required to apply for each type of exemption. The simplified application clarifies the filing process for taxpayers. With the amendment to Form DR-504, the Department is creating three new forms for specific ad valorem exemptions: Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*; Form DR-504ED, *Ad Valorem Tax Exemption Application and Return for Educational Property*; and Form DR-504W, *Ad Valorem Tax Exemption Application and Return for Not-for-Profit Sewer and Water Company and Not-for-Profit Water and*

*Wastewater Systems*. Form DR-504AFH will reflect section 196.1978(2), F.S., which changes a multifamily project discount to an exemption.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments are necessary to incorporate, by reference, Forms DR-490PORT, DR-501, DR-501DV and DR-501RVSH to reflect amendments to subsection 193.155(8), F.S., as a result of legislative changes in Chapter 2020-175, L.O.F.; the addition of subsection 196.082(3), F.S., as a result of legislative changes in Chapter 2020-179, L.O.F.

The proposed amendments to Forms DR-501CC, DR-504CS, DR-504HA, and DR-504S are necessary to remove notarization of the forms which is not specifically required by Florida Statutes. Form DR-504CS is also amended to reflect the repeal of Chapter 228, Florida Statutes.

#### FEDERAL COMPARISON STATEMENT

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

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

##### SCHEDULED FOR DECEMBER 9, 2020

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., to incorporate, by reference, amended Forms DR-490PORT, DR-501, DR-501DV, and DR-501RVSH. The Notice was published in the *Florida Administrative Register* on November 23, 2020 (Vol. 46, No. 228, pp. 5108 - 5109) and scheduled a workshop for December 9, 2020, if requested in writing. No request to hold a workshop was received, and no written comments were received.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

##### HELD AUGUST 5, 2021

The Department of Revenue published two Notices of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on July 16, 2021 (Vol. 47, No. 137, p. 3301 and pp.

3301-3302) and held a workshop on August 5, 2021. The workshop was held to receive comments on Forms DR-501, DR-501CC, DR-504, DR-504AFH, DR-504ED, DR-504W, DR-504CS, DR-504HA, and DR-504S. Written comments were received from property appraiser's offices:

- Received a request to add the parcel ID field to the top of Form DR-501, requested a space for each applicant to have a phone number on page 2, and asked for a space for an applicant to add their previous address. The Department added a space for the co-applicant to provide their phone number.
- A property appraiser's office asked for a space to be added for a taxpayer contact email address on the DR-501. The Department addressed this comment during the workshop and did not incorporate this comment.
- A property appraiser's office asked for inclusion of a space for a parcel ID number on the DR-501. The Department did not incorporate this comment.
- A request to list the prior address on the DR-504S if homestead exemption was claimed. After review, the Department made no changes to the proposed text in response to this comment.

#### SUMMARY OF PUBLIC MEETING

##### HELD SEPTEMBER 21, 2021

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 21, 2021, and approved the publication of the Notice of Proposed Rule for 12D-16.002, F.A.C., and subsequent adoption of the proposed rule if the substance of the proposed rule remained 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 September 10, 2021, (Vol 47, No. 176, p. 4177).

#### SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 24, 2021 (Vol. 47, No. 186, pp. 4466-4468), to advise the public of proposed changes to Rule 12D-16.002, and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on October 15, 2021. No request to hold a hearing was received, and no written comments were received. No substantive changes have been made to Rule 12D-16.002, after the Cabinet meeting on September 21, 2021.

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 (30)(a)	No change.	
(b)	DR-490PORT	Notice of Denial of Transfer of Homestead Assessment Difference (r. <u>11/21</u> <del>11/12</del> )  <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13830">https://www.flrules.org/Gateway/reference.asp?No=Ref-13830</a>	<u>11/21</u> <del>3/10</del>
(31)	Through (38)	No change.	
(39)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. <u>11/21</u> )  <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13841">https://www.flrules.org/Gateway/reference.asp?No=Ref-13841</a> <del>09848</del>	<u>11/21</u> <del>09/18</del>
(b)	DR-501A	No Change.	
(c)	DR-501CC	Ad Valorem Tax Exemption Application <u>and Return for</u> Proprietary Continuing Care Facility (r. <u>11/21</u> <del>11/12</del> )  <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13836">https://www.flrules.org/Gateway/reference.asp?No=Ref-13836</a> <del>01794</del>	<u>11/21</u> <del>11/12</del>
(d)	DR-501DV	Application <u>and Return for</u> Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability	<u>11/21</u> <del>11/12</del>

		<u>and Surviving Spouse (r. 11/21 n. 11/12)</u>	
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13833">https://www.flrules.org/Gateway/reference.asp?No=Ref-13833</a>	01795
(e)	Through (f)	No change.	
(g)	DR-501RVSH	Certificate for Transfer of Homestead Assessment Difference (r. <u>11/21</u> <del>11/12</del> )	<u>11/21</u> <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13834">https://www.flrules.org/Gateway/reference.asp?No=Ref-13834</a>	01798
(39)(h)	Through (40)	No change.	
(41)(a)	DR-504	Ad Valorem Tax Exemption Application and Return for - <u>Charitable, Religious, Scientific, Literary Organizations, Hospitals, Nursing Homes, and Homes for Special Services</u> (r. <u>11/21</u> <del>11/12</del> )	<u>11/21</u> <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13835">https://www.flrules.org/Gateway/reference.asp?No=Ref-13835</a>	09023
(b)	<u>DR-504AFH</u>	<u>Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (n. 11/21)</u>	<u>11/21</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13831">https://www.flrules.org/Gateway/reference.asp?No=Ref-13831</a>	
(c)(b)	DR-504CS	Ad Valorem Tax Exemption Application and Return for - Charter School Facilities (r. <u>11/21</u> n. <del>12/00</del> )	<u>11/21</u> <del>11/01</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13842">https://www.flrules.org/Gateway/reference.asp?No=Ref-13842</a>	
(d)	<u>DR-504ED</u>	<u>Ad Valorem Tax Exemption Application and Return for Educational Property (n. 11/21)</u>	<u>11/21</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13837">https://www.flrules.org/Gateway/reference.asp?No=Ref-13837</a>	
(e)(e)	DR-504HA	Ad Valorem Tax Exemption Application and Return for - <u>Nonprofit Homes for the Aged</u> (r. <u>11/21</u> n. <del>11/01</del> )	<u>11/21</u> <del>12/01</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13838">https://www.flrules.org/Gateway/reference.asp?No=Ref-13838</a>	
(f)(d)	DR-504S	Individual Affidavit for Ad Valorem Tax Exemption-Homes for the Aged (r. <u>11/21</u> <del>11/12</del> )	<u>11/21</u> <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13839">https://www.flrules.org/Gateway/reference.asp?No=Ref-13839</a>	01802



(g) DR-504W Ad Valorem Tax Exemption Application and Return for Not-for-Profit 11/21  
Sewer and Water Company and Not-for-Profit Water and Wastewater  
Systems (n. 11/21)  
<https://www.flrules.org/Gateway/reference.asp?No=Ref-13840>

(42) Through (61) No change.

*Rulemaking Authority 195.002(2), 195.027(1) 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.*

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12D-16.002 have been:

☒ (1) Electronically filed with the Department of State.

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference

DR-501, Original Application for Homestead and Related Tax Exemptions

DR-501CC, Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility

DR-501DV, Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse

DR-501RVSH, Certificate for Transfer of Homestead Assessment Difference

DR-504, Ad Valorem Tax Exemption Application and Return for Charitable, Religious, Scientific, Literary Organizations, Hospitals, Nursing Homes, and Homes for Special Services

DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property

DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities

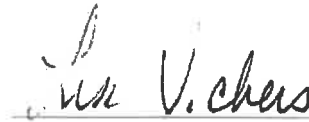
DR-504ED, Ad Valorem Tax Exemption Application and Return for Educational Property

DR-504HA, Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged

DR-504S, Individual Affidavit for Ad Valorem Tax Exemption – Homes for the Aged

DR-504W, Ad Valorem Tax Exemption Application and Return for Not-for-Profit Sewer and Water Company and Not-for-Profit Water and Wastewater Systems

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

A handwritten signature in black ink, appearing to read "Lisa Vickers", is written over a horizontal line.

Lisa Vickers

Deputy Executive Director

Title

**Janice Forrester**

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Wednesday, October 20, 2021 12:05 PM  
**To:** Anthony Jackson  
**Cc:** flrules@dos.state.fl.us  
**Subject:** 12D-16.002 Reference Material for Rule Adoption Approved

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-13830; Reference Name: DR-490PORT

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Administrative Code and Register Staff  
Florida Department of State

**Janice Forrester**

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Rule Number: 12D-16.002

Reference Number: Ref-13841; Reference Name: DR-501

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Administrative Code and Register Staff  
Florida Department of State

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Rule Number: 12D-16.002

Reference Number: Ref-13836; Reference Name: DR-501CC

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Rule Number: 12D-16.002

Reference Number: Ref-13833; Reference Name: DR-501DV

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Rule Number: 12D-16.002

Reference Number: Ref-13834; Reference Name: DR-501RVSH

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Rule Number: 12D-16.002

Reference Number: Ref-13835; Reference Name: DR-504

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Rule Number: 12D-16.002

Reference Number: Ref-13831; Reference Name: DR-504AFH

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Rule Number: 12D-16.002

Reference Number: Ref-13842; Reference Name: DR-504CS

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Rule Number: 12D-16.002

Reference Number: Ref-13837; Reference Name: DR-504ED

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Rule Number: 12D-16.002

Reference Number: Ref-13838; Reference Name: DR-504HA

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Rule Number: 12D-16.002

Reference Number: Ref-13839; Reference Name: DR-504S

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Rule Number: 12D-16.002

Reference Number: Ref-13840; Reference Name: DR-504W

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Administrative Code and Register Staff  
Florida Department of State