

## Section I

### Notice of Development of Proposed Rules and Negotiated Rulemaking

#### DEPARTMENT OF CORRECTIONS

RULE NO.:      RULE TITLE:  
33-404.103      Definitions;  
33-404.112      Risk Assessment of Inmates in an Inpatient  
                          Setting.

**PURPOSE AND EFFECT:** The purpose and effect of the proposed rules is to modify the provisions concerning who is responsible for leading the Risk Assessment Team (RAT) during RAT meetings and to add language requiring the RAT to meet after a critical event. The RAT consists of a security representative, a psychologist, and a classification officer who assess inmates for risk of violence and assign level of security restraint during inpatient mental health treatment. The proposed rules define what constitutes a critical event and adds timeframes for when the RAT meets. The proposed rule also defines business day.

**SUBJECT AREA TO BE ADDRESSED:** Mental Health Services

**RULEMAKING AUTHORITY:** 944.09, 945.49 F.S.

**LAW IMPLEMENTED:** 944.09, 945.42, 945.49 F.S.

**IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.**

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:** Office of the General Counsel, Attn: FDC Rule Correspondence, 501 South Calhoun Street, Tallahassee, Florida 32399, FDCRuleCorrespondence@fdc.myflorida.com. A copy of the preliminary draft may also be obtained using the following link: <http://www.dc.state.fl.us/legal/ch33/notices/index.html>

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.**

#### DEPARTMENT OF HEALTH

##### Division of Disease Control

RULE NO.:      RULE TITLE:  
64D-3.049      Protocols for Controlling COVID-19 in  
                          School Settings

**PURPOSE AND EFFECT:** In furtherance of the Florida Department of Health's authority to adopt rules governing the control of preventable communicable diseases—and because

students benefit from in-person learning—it is necessary to promulgate a rule regarding COVID-19 safety protocols that protects parents' rights and to maximize the allowance of in-person education for their children. Unnecessarily removing students from in-person learning poses a threat to the welfare of children, including their social, emotional and educational developmental, and is not necessary absent illness.

**SUBJECT AREA TO BE ADDRESSED:** Protocols for controlling COVID-19 in school settings

**RULEMAKING AUTHORITY:** 1003.22(3) FS

**LAW IMPLEMENTED:** 1003.22(3) FS

**IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.**

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:** Carina Blackmore, Florida Department of Health, 4052 Bald Cypress Way, Tallahassee, Florida 32399-1703, (850)245-4732.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.**

## Section II

### Proposed Rules

#### DEPARTMENT OF REVENUE

##### Property Tax Oversight Program

RULE NO.:      RULE TITLE:  
12D-8.0065      Transfer of Homestead Assessment  
                          Difference; "Portability"; Sworn Statement  
                          Required; Denials; Late Applications

**PURPOSE AND EFFECT:** The purpose of 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.

**SUMMARY:** The proposed amendment to Rule 12D-8.0065(2)(a)1., F.A.C., updates 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.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly

regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 192.047, 193.114, 193.1142, 193.155, 193.461, 193.703, 194.011, 194.013, 195.084, 196.011, 200.065 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: October 14, 2021, at 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 IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**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. through 4. No change.

(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.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 09/21/21

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 23, 2020.

**DEPARTMENT OF REVENUE**

**Division of Child Support Enforcement**

RULE NOS.: RULE TITLES:

- 12E-1.008 Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause
- 12E-1.012 Consumer Reporting Agencies
- 12E-1.023 Suspension of Driver License; Suspension of Motor Vehicle Registration
- 12E-1.028 Garnishment by Levy
- 12E-1.030 Administrative Establishment of Child Support Obligations
- 12E-1.036 Administrative Establishment of Paternity and Support Obligations
- 12E-1.039 Request for Services

PURPOSE AND EFFECT: The purpose of the proposed amendments to these rule sections regarding administration of the Child Support Program is to incorporate the provisions of Chapter 2021-103, L.O.F., which allow notices to the obligor relating to consumer reports to be made by regular mail, updates the process for rendering final orders, and allows financial institutions to elect to participate in the Federally Assisted State Transmitted (FAST) data exchange to receive secure levy notifications and data electronically. In addition, this rulemaking is necessary to adopt updates to forms used by the Program.

(1) If an apprentice terminates apprenticeship with a sponsor upon completion of the program hours, or the sponsor is no longer providing training to an apprentice, the apprentice shall submit to the Department within 30 days from the date of the termination a the completed Apprenticeship Sponsor Attestation Form DH-MQA 1063, (revised 8/2021), as set forth in subsection 64B12-16.003(2), F.A.C.

(2) No Change.

Rulemaking Authority 484.005, 484.007(1) FS. Law Implemented 484.007(1)(d)4. FS. History—New 10-12-80, Formerly 21P-16.04, Amended 3-5-87, 3-30-89, Formerly 21P-16.004, 61G13-16.004, Amended 7-10-97, Formerly 59U-16.004, Amended 6-25-02, 2-28-19,

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Board of Opticianry  
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Opticianry  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 27, 2021  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 10, 2021

### Section III Notice of Changes, Corrections and Withdrawals

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.: 12D-8.0065  
RULE TITLE: Transfer of Homestead Assessment Difference; "Portability"; Sworn Statement Required; Denials; Late Applications

**NOTICE OF CORRECTION**

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 47 No. 185, September 23, 2021 issue of the Florida Administrative Register.

The following information should read:

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: October 15, 2021, 10:00 a.m.

**WATER MANAGEMENT DISTRICTS**

**Suwannee River Water Management District**

RULE NOS.: 40B-1.703  
RULE TITLES: Procedures for Consideration of Permit Applications

40B-1.704 Bond

**NOTICE OF CORRECTION**

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 47 No. 179, September 15, 2021 issue of the Florida Administrative Register.

**40B-1.703 Procedures for Consideration of Permit Applications.**

(1) through (3) no change.

Rulemaking Authority 373.044, 373.083, 373.113, 373.118, 373.171, 373.4141 FS. Law Implemented 120.57, ~~120.59~~, 120.60, 373.084, 373.085, 373.086, 373.106, 373.116, 373.118, 373.229, 373.313, 373.413, 373.416, 373.426 FS. History—New 6-16-88, Amended 12-22-92, 10-3-95, 1-29-01, 12-10-07, 10-25-09, 3-24-14, 4-8-15, [DATE].

**40B-1.704 Bond.**

(1) no change.

(2) Applicants for environmental resource permits under chapters 40B-4 and 40B-400, Florida Administrative Code (F.A.C.), shall furnish a bond or other form of surety for certification of completion of construction as required by paragraph 40B-4.1140(2)(c), F.A.C. ~~paragraphs 40B-4.1140(2)(e) and subsection 40B-400.091(2), F.A.C.~~ The forms of surety acceptable to the District include but are not limited to, cash deposit, letter of credit, and performance bond. Bonds and other forms of surety shall be in the following amounts: project area less than one acre, \$1,000; project area less than 10 acres, \$2,000; project area less than 40 acres, \$3,000; project area less than 100 acres, \$4,000; project area less than 200 acres, \$5,000; project area greater than or equal to 200 acres, \$10,000. The District shall release the bond or other form of surety, without interest, upon final acceptance of certification of completion of construction and transfer of operation and maintenance to an entity approved by the District as required by subsection rule 40B-400.091(2), F.A.C.

(3) through (4) no change.

Rulemaking Authority 373.044, 373.113 FS. Law Implemented 373.085, 373.103, 373.219, 373.413, 373.414, 373.416 FS. History—New 9-15-81, Amended 1-10-10, [DATE].

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Board of Landscape Architecture**

RULE NO.: 61G10-14.003  
RULE TITLE: Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances  
**NOTICE OF CHANGE**

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 47 No. 155, August 11, 2021 issue of the Florida Administrative Register.

The change is in response to written comments submitted by the staff of the Joint Administrative Procedures Committee and by a discussion and subsequent vote by the Board at the telephonic

following documentation to the Department to establish eligibility for participation in the scholarship programs.

1. through 8. No change.

9. School policies establishing standards of ethical conduct for instructional personnel, educational support employees, and school administrators.

10. School fee schedule, if applicable.

(b) Upon review and approval of the documentation identified ~~identified~~ in paragraph (3)(a) of this rule, the Department will schedule and conduct a site visit at the school's physical location. Beginning in the 2019-2020 school year, a private school is ineligible to receive scholarship payments until a satisfactory site visit has been conducted by the Department.

(c) No change.

(4) through (7) No change.

Rulemaking Authority 1001.02, 1002.385, 1002.39, 1002.395, 1002.40, 1002.411, 1002.42, 1002.421 FS. Law Implemented 1002.385, 1002.39, 1002.395, 1002.40, 1002.421, 1002.42, 1002.421, 1003.22, 1003.23 FS. History—New 10-13-04, Amended 9-20-05, 1-18-07, 1-5-09, 10-25-10, 2-9-16, 8-21-18,

NAME OF PERSON ORIGINATING PROPOSED RULE: Dr. Dakeyan Graham, Executive Director, Office of Independent Education and Parental Choice.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Richard Corcoran, Commissioner, Department of Education.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 21, 2021

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 20, 2021

## DEPARTMENT OF REVENUE

### Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The proposed amendments to Rule 12D-16.002, F.A.C., are necessary to incorporate, by reference, amended Forms DR-490PORT, DR-501, DR-501CC, DR-501DV, DR-501RVSH, DR-504, DR-504CS, DR-504HA, DR-504S, and new Forms DR 504AFH, DR 504ED, and DR 504W. The proposed amendments to Forms DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference, DR-501, Original Application for Homestead and Related Tax Exemptions and DR-501RVSH, Certificate for Transfer of Homestead Assessment Difference, will extend 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 and DR-501DV, Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse, will 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 by subsection 196.082(3), F.S., amended by Chapter 2020-179, L.O.F. Additional proposed amendments to Form DR-501DV will 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 will provide sections for a veteran or surviving spouse of a veteran to apply for an exemption and be made aware they may qualify for a prorated refund as a result of receiving the exemption, as provided by subsection 196.081(1)(b), F.S., amended by Chapter 2020-140 L.O.F.; 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 purpose of the proposed amendments to Form DR-504, Ad Valorem Tax Exemption Application and Return, is to provide clarification to taxpayers and property appraisers on documentation required to apply for each type of exemption. 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. The simplified applications clarify the filing process for taxpayers. Form DR-504AFH will reflect section 196.1978(2), F.S., change from a multifamily project discount to an exemption.

The purpose of the proposed amendments to Forms DR-501CC, Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility, DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities, DR-504HA, Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged, and DR-504S, Individual Affidavit for Ad Valorem Tax Exemption - Homes for the Aged, is to remove the notarization requirement since notarization is not specifically required by Florida law. Additional proposed amendments include updating the application titles, statute references, and clarify questions and

instructions. When in effect, the amendments will reduce taxpayer burden by eliminating the requirement for forms to be notarized, since notarization is not specifically required by Florida law.

**SUMMARY:** 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-504, DR-504CS, DR-504HA and DR-504S; and new Forms DR-504AFH, DR-504ED, DR-504W. Affected parties will have updated forms available that comply with current law.  
**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

**RULEMAKING AUTHORITY:** 195.027(1) FS.

**LAW IMPLEMENTED:** 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.081, 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.

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**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 IS:** Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

**THE FULL TEXT OF THE PROPOSED RULE IS:**

**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) Thru (30)(a)	No change.	
(b) DR-490PORT	Notice of Denial of Transfer of Homestead Assessment Difference (r. <del>xx/xx 11/12</del> )	<del>3/10</del>
<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>		
(31) Thru (39)(a)	No change.	
(a) DR-501	Original Application for Homestead and Related Tax Exemptions (r. <del>xx/xx</del> )	<del>09/18</del>
(b) DR-501A	No Change.	
(c) DR-501CC	Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility (r. <del>xx/xx 11/12</del> )	
<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01794">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01794</a>		
(d) DR-501D	Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a	<del>11/12</del>

- V Combat-Related Disability and Surviving Spouse  
(r. xx/xx n. 11/12)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_01795](https://www.flrules.org/Gateway/reference.asp?No=Ref-____01795)
- (e) Throu No change.  
gh (f)
- (g) DR- Certificate for Transfer of Homesteadxx/xx  
501RV Assessment Difference 11/12  
SH (r. xx/xx 11/12)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_01798](https://www.flrules.org/Gateway/reference.asp?No=Ref-____01798)
- (39) Throu No change.  
(h) gh (40)
- (41) DR- Ad Valorem Tax Exemption Applicationxx/xx  
(a) 504 and Return for - Charitable, Religious, 1/18  
Scientific, Literary Organizations,  
Hospitals, Nursing Homes, and Homes for  
Special Services (r. xx/xx 1/18)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_09023](https://www.flrules.org/Gateway/reference.asp?No=Ref-____09023)
- (b) DR- Ad Valorem Tax Exemption Applicationxx/xx  
504AF and Return for Multifamily Project and  
H Affordable Housing Property (n. xx/xx)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](https://www.flrules.org/Gateway/reference.asp?No=Ref-____)
- (c)(b) DR- Ad Valorem Tax Exemption Applicationxx/xx  
) 504CS and Return for - Charter School Facilities (r. 1/04  
xx/xx n. 12/00)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](https://www.flrules.org/Gateway/reference.asp?No=Ref-____)
- (d) DR- Ad Valorem Tax Exemption Applicationxx/xx  
504ED and Return for Educational Property (n.  
xx/xx)  
  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](https://www.flrules.org/Gateway/reference.asp?No=Ref-____)
- (e)(e) DR- Ad Valorem Tax Exemption Applicationxx/xx  
) 504H and Return for - Nonprofit Homes for the 12/01  
A Aged (r. xx/xx n. 11/01)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](https://www.flrules.org/Gateway/reference.asp?No=Ref-____)
- (f)(d) DR- Individual Affidavit for Ad Valorem Taxxx/xx  
) 504S Exemption-Homes for the Aged (r. xx/xx 11/12  
11/12)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_01802](https://www.flrules.org/Gateway/reference.asp?No=Ref-____01802)
- (g) DR- Ad Valorem Tax Exemption Applicationxx/xx  
504W and Return for Not-for-Profit Sewer and

Water Company and Not-for-Profit Water and Wastewater Systems (n. xx/xx)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](https://www.flrules.org/Gateway/reference.asp?No=Ref-____)

(42) Throu No change.  
gh (61)

Rulemaking Authority 195.027(1) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 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, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 09/21/21

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 23, 2020.

**DEPARTMENT OF HEALTH**

**Board of Opticianry**

RULE NO.: RULE TITLE:

64B12-9.0015 Application for Examination and Licensure  
PURPOSE AND EFFECT: To modify the Optician Application for Examination incorporated in the rule

SUMMARY: Modifications to Optician Application for Examination

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at

# PUBLIC HEARING AGENDA

## Florida Department of Revenue

### Property Tax Oversight

October 15, 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
<p>Discussion of the following proposed amended rules:</p> <ul style="list-style-type: none"> <li>• Rule 12D-8.0065, F.A.C., Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications</li> <li>• Rule 12D-16.002, F.A.C., Index to Forms       <ul style="list-style-type: none"> <li>○ Form DR-490PORT, <i>Notice of Denial of Transfer of Homestead Assessment Difference</i></li> <li>○ Form DR-501, <i>Original Application for Homestead and Related Tax Exemptions</i></li> <li>○ Form DR-501CC, <i>Ad Valorem Tax Exemption Application and Return for Proprietary Continuing Care Facility</i></li> <li>○ Form DR-501DV, <i>Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse</i></li> <li>○ Form DR-501RVSH, <i>Certificate for Transfer of Homestead Assessment Difference</i></li> <li>○ Form DR-504, <i>Ad Valorem Tax Exemption Application and Return for Charitable, Religious, Scientific, Literary Organizations, Hospitals, Nursing Homes, and Homes for Special Services</i></li> <li>○ New Form DR-504AFH, <i>Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property</i></li> <li>○ New Form DR-504ED, <i>Ad Valorem Tax Exemption Application and Return for Educational Property</i></li> <li>○ New Form DR-504W, <i>Ad Valorem Tax Exemption Application and Return for Not-for-Profit Sewer and Water Company and Not-for-Profit Water and Wastewater Systems</i></li> <li>○ Form DR-504CS, <i>Ad Valorem Tax Exemption Application and Return for Charter School Facilities</i></li> <li>○ Form DR-504HA, <i>Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged</i></li> <li>○ Form DR-504S, <i>Individual Affidavit for Ad Valorem Tax Exemption – Homes for the Aged</i></li> </ul> </li> </ul>	All Interested Parties
CLOSING COMMENTS	Moderator

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

Please submit comments and questions regarding this meeting to [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

### **Instructions for Participating in the PTO Public Meeting**

You can join this meeting by using your computer or phone for a webinar broadcast ("virtual meeting").

To attend the virtual meeting, you must register with the following link before the meeting: <https://attendee.gotowebinar.com/register/2112464619933106448>.

- 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.

Registered attendees 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](mailto: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](mailto:DORPTO@floridarevenue.com). In the subject line, use "October 15 PTO Hearing." All emails will be read aloud and entered into the transcript.

#### **For Technical Support:**

If you have problems accessing the registration, contact Anthony Jackson by email at [Anthony.Jackson@floridarevenue.com](mailto:Anthony.Jackson@floridarevenue.com) or by phone at 850-617-8878.



# NOTICE OF DENIAL OF TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

DR-490PORT  
R. xx/xx  
Rule 12D-16.002  
F.A.C.  
Effective xx/xx

To:		From Property Appraiser, County of _____
		Contact name _____
		Address _____

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

Your application to transfer an assessment difference from our previous homestead to your new homestead was not approved because:

- 1. The information provided on your application was inaccurate or incomplete and could not be verified.
- 2. The property appraiser from the county of your previous homestead could not verify your homestead information.
- 3. The property appraiser from the county of your previous homestead did not provide sufficient information to grant a transfer of assessment difference to the new homestead.
- 4. The property identified as your previous homestead did not have homestead exemption in either of the three preceding years.
- 5. The homestead exemption is still being claimed on your previous homestead and is inconsistent with your transfer of a homestead assessment difference.
- 6. You did not establish your new homestead within the required time, or otherwise do not qualify for homestead exemption.
- 7. You did not meet other statutory requirements, specifically:

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal with the county value adjustment board, according to section 193.155(8)(j), Florida Statutes. Petitions involving denials of transfer of homestead assessment difference are due by the 25th day after the mailing of the Notice of Proposed Property Taxes.

\_\_\_\_\_  
Signature, property appraiser or deputy

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

PROPERTY APPRAISER CONTACT		
Print name	Email	
Mailing address	Phone	
	Fax	
VALUE ADJUSTMENT BOARD CONTACT		
Email	Phone	Fax



# ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501  
Rule 12D-16.002, F.A.C.  
Effective xx/xx  
Page 1 of 4

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

County		Tax Year	
I am applying for homestead exemption		<input type="checkbox"/> New <input type="checkbox"/> Change	
Do you claim residency in another county or state? Applicant?		<input type="checkbox"/> Yes <input type="checkbox"/> No    Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	<b>Applicant</b>	<b>Co-applicant/Spouse</b>	
Name			
*Social Security #			
Immigration #			
Date of birth			
% of ownership			
Date of permanent residency			
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed			
Homestead address		Mailing address, if different	
Parcel identification number or legal description		Applicant Phone Co-applicant Phone	
Type of deed _____	Date of deed _____		
Recorded:    Book _____ Page _____ Date _____ or Instrument number _____			
Did any applicant receive or file for exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Previous address:			
Please provide as much information as possible. Your county property appraiser will make the final determination.			
<b>Proof of Residence</b>	<b>Applicant</b>		<b>Co-applicant/Spouse</b>
Previous residency outside Florida and date terminated	date		date
FL driver license or ID card number	date		date
Evidence of relinquishing driver license from other state			
Florida vehicle tag number			
Florida voter registration number (if US citizen)	date		date
Declaration of domicile, enter date	date		date
Current employer			
Address on your last IRS return			
School location of dependent children			
Bank statement and checking account mailing address			
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No
Name and address of any owners not residing on the property			

\*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

**In addition to homestead exemption, I am applying for the following benefits.**  
 See page 3 for qualification and required documents.

By local ordinance only:

- Age 65 and older with limited income (amount determined by ordinance)
- Age 65 and older with limited income and permanent residency for 25 years or more
- \$500 widowed     \$500 blind     \$500 totally and permanently disabled
- Total and permanent disability - quadriplegic
- Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind
- First responder totally and permanently disabled in the line of duty or surviving spouse
- Surviving spouse of first responder who died in the line of duty
- Disabled veteran discount, 65 or older which carries over to the surviving spouse
- Veteran disabled 10% or more
- Disabled veteran confined to wheelchair, service-connected
- Service-connected totally and permanently disabled veteran or veteran's surviving spouse. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number \_\_\_\_\_ County \_\_\_\_\_.
- Surviving spouse of veteran who died while on active duty. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number \_\_\_\_\_ County \_\_\_\_\_.

Other, specify: \_\_\_\_\_

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to \$5,000, or both.

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

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

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

_____ Signature, property appraiser or deputy	_____ Date	_____ Entered by	_____ Date
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### Penalties

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see s. 196.011(9)(a), F.S.). For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.

## EXEMPTION AND DISCOUNT REQUIREMENTS

**Homestead** Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on the bottom of page 1.

**Save our Homes (SOH)** Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last three years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

**This page does not contain all the requirements that determine your eligibility for an exemption.  
Consult your local property appraiser and Chapter 196, Florida Statutes, for details.**

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents*	Statute
<b>Exemptions</b>				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$500		Death certificate of spouse	196.202
Blind	\$500		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$500	Disabled	Florida physician, DVA*, or SSA**	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA*, and DR-501A, household income	196.101
<b>Veterans and First Responders Exemptions and Discount</b>				
Disabled veteran discount, age 65 and older which carries over to the surviving spouse	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	Letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA** (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
*DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.				

## References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.  
The forms may be available on your county property appraiser's website  
or the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<b><u>Form</u></b>	<b><u>Form Title</u></b>
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return



# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR PROPRIETARY CONTINUING CARE FACILITY

Section 196.1977, Florida Statutes

DR-501CC  
R. xx/xx  
Rule 12D-16.002  
F.A.C.  
Effective xx/xx  
Page 1 of 2

This application is for use by certified continuing care facilities that are not qualified for exemption as a nonprofit home for the aged to apply for an ad valorem tax exemption, as provided in section (s.) 196.1977, Florida Statutes (F.S.).

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

Applicant name		Facility name	
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification or legal description			
<p>1. On January 1 of the current year, did the applicant hold a valid Certificate of Authority as a Continuing Care Provider, certified by the Florida Office of Insurance Regulation under Chapter 651, F.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a copy of the certification.</p> <p>2. Is the applicant qualified for an exemption under s. 196.1975, F.S., as a nonprofit home for the aged or other ad valorem tax exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>3. On January 1 of the current year, the number of units and apartments that qualify for \$25,000 exemption under s. 196.1977(1) and (2), F.S. _____</p> <p>4. On January 1 of the current year, the number of units and apartments in the facility _____</p> <p><input type="checkbox"/> I have included an affidavit for each eligible resident of a qualified unit or apartment.</p>			

I understand as owner, I must disclose to a qualified resident the amount of the benefit and how he or she will receive it. I affirm the resident will receive the full benefit from this exemption in either an annual or monthly credit to his or her unit's monthly maintenance fee. If a resident later qualifies for the exemption, I will disclose the same information.

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

\_\_\_\_\_  
Signature \_\_\_\_\_ Print name \_\_\_\_\_ Date

\_\_\_\_\_  
Title

### INSTRUCTIONS

To apply for this exemption, a proprietary continuing care facility must:

- ◆ be certified under Chapter 651, F.S.
- ◆ not qualify for an exemption under section 196.1975, F.S., or similar exemption, on January 1 of the year applied for.

For each qualifying unit or apartment, on January 1 the resident must:

- ◆ hold a continuing care contract under Chapter 651, F.S.
- ◆ reside in and make the unit his or her permanent home
- ◆ not be eligible for any other homestead exemption
- ◆ file an affidavit with the facility.

Include an affidavit (sample on page 2) for each qualifying residents with this application.

# INDIVIDUAL AFFIDAVIT FOR AD VALOREM TAX EXEMPTION

PROPRIETARY CONTINUING CARE FACILITY  
Section 196.1977, F.S.

DR-501CC  
Eff. xx/xx  
Page 2 of 2

## COMPLETED BY EACH RESIDENT

Resident name \_\_\_\_\_ Tax Year 20\_\_

Facility name \_\_\_\_\_ Unit number \_\_\_\_\_

1. On January 1 of the current year, did you live in this unit or apartment and consider it your permanent home?  Yes  No
2. Do you have a continuing care contract as defined in Chapter 651, F.S.?  Yes  No
3. Have you claimed homestead exemption on any other property for the current year?  Yes  No

Under penalties of perjury, I declare that I have read the foregoing Affidavit, and that the facts stated in it are true.

\_\_\_\_\_  
Signature, resident

\_\_\_\_\_  
Date

## NOTICE TO RESIDENT

This facility must tell you how much they will save in taxes from this exemption. The facility must lower your maintenance fee by the full amount. They must lower your fee every month, or lower your fee one time for the entire year.

Any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to 1 year or a fine up to \$ 5,000, or both. (see Section 196.131(2), F.S.)



**FLORIDA**

# APPLICATION AND RETURN FOR HOMESTEAD TAX DISCOUNT

## Veterans Age 65 and Older

### with a Combat-Related Disability and Surviving Spouse

Section 196.082, Florida Statutes

DR-501DV  
R. xx/xx  
12D-16.002, F.A.C.  
Effective xx/xx  
Page 1 of 2

This application is for use by a veteran or their surviving spouse to apply for an ad valorem tax discount on homestead property. To qualify, veterans must be age 65 or older, partially or totally permanently disabled with a combat-related disability, honorably discharged, and reside in the homestead. Please answer the questions below.

The discount will carry over to a veteran's surviving spouse if the spouse resides in the same home as the veteran and has not remarried. If the surviving spouse moves to a new home, the surviving spouse must complete page 2 to notify the property appraiser that the discount should be carried over to the new homestead.

	Yes	No
• Were you honorably discharged from military service?*	<input type="checkbox"/>	<input type="checkbox"/>
• Is a portion of your service-connected disability combat related?*	<input type="checkbox"/>	<input type="checkbox"/>
• Do you currently have a homestead exemption in this county?*	<input type="checkbox"/>	<input type="checkbox"/>
• If not, have you applied for homestead exemption?	<input type="checkbox"/>	<input type="checkbox"/>

\*If you answered **"No"** to the questions above,  you do not qualify. Do not submit this form.

\*If you answered **"Yes"** to all the above, sign and submit the completed form by **March 1**, with the required documents, to the property appraiser in the county of your homestead.

Parcel ID		County	
Name		Date of birth	
Spouse's name		Phone	
Mailing address		Physical address, if different	

Percent of service-connected disability          %

Provide the documents below to the property appraiser.	Property appraiser check box
• Copy of honorable discharge papers (example: DD Form 214)	<input type="checkbox"/>
• Copy of the rating decision letter from the US Department of Veterans Affairs	<input type="checkbox"/>
• Evidence from the US Department of Veterans Affairs or military branch identifying the portion of the disability that is combat related, if not included in the rating decision letter	<input type="checkbox"/>
• Proof of age on January 1	<input type="checkbox"/>

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

Signature, Applicant	Print name	Date
Signature, property appraiser or deputy		Date

**Surviving Spouse of Veteran who Received the Discount and is Moving to a New Homestead**

This notification is for use by a surviving spouse to inform the property appraiser when moving to a new homesteaded property. Discounts granted on homestead property qualify to be carried over to new homestead property. The amount to be transferred equals the dollar amount of the discount granted on the previous homestead included in the most recent ad valorem tax roll. Please complete the section below.

If you have not completed the *Original Application for Homestead and Related Tax Exemptions* (Form DR-501) for the new homestead, complete Form DR-501 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Sign and submit this completed form by **March 1**, with a completed Form DR-501 if required, to the property appraiser in the county of your new homestead.

**COMPLETED BY SURVIVING SPOUSE WHEN MOVING TO A NEW HOMESTEAD**

Spouse name		Parcel ID	
Veteran name		County	
New address		Phone	
Previous address		Parcel ID	
		County	
		Date sold or no longer used as your homestead	

I affirm that I am transferring the discount for the partially or totally and permanently disabled veteran from the previous homestead above. I have not remarried since the veteran's death and the new homestead is my primary residence.

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

\_\_\_\_\_

Signature, Surviving Spouse

\_\_\_\_\_

Date

**COMPLETED BY PROPERTY APPRAISER OF NEW HOMESTEAD**

If the surviving spouse moves to a new homestead in the same county, the discount is verified by the same county property appraiser and the dollar amount granted from the most recent ad valorem tax roll is transferred to the new homestead.

If the previous homestead of the surviving spouse is in another county, provide this form to obtain the dollar amount of the discount granted from that property appraiser. Complete your contact information for the property appraiser of the previous homestead to return the verified form.

Dollar amount discount granted from the most recent ad valorem tax roll \$ \_\_\_\_\_ .

\_\_\_\_\_

Signature, property appraiser or deputy

\_\_\_\_\_

County

\_\_\_\_\_

Date

Contact		Email	
Address		Phone 1	
		Phone 2	
		Fax	

**COMPLETED BY PROPERTY APPRAISER OF PREVIOUS HOMESTEAD**

Verify the dollar amount, sign and return to the county of the new homestead.

Dollar amount discount granted from the most recent ad valorem tax roll for the county where the previous homestead is located \$ \_\_\_\_\_

\_\_\_\_\_

Signature, property appraiser or deputy

\_\_\_\_\_

County

\_\_\_\_\_

Date



# CERTIFICATE FOR TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

DR-501RVSH  
R. xx/xx  
Rule 12D-16.002, F.A.C.  
Effective. xx/xx

Section 193.155, Florida Statutes  
Transfer between Counties

The property appraiser in the county of the previous homestead should send this form to the requesting county by April 1 or two weeks after receiving Form DR-501T, Transfer of Homestead Assessment Difference, whichever is later.

<b>TO: PROPERTY APPRAISER'S OFFICE REQUESTING TRANSFER (NEW HOMESTEAD)</b>				<b>FROM: PROPERTY APPRAISER'S OFFICE PREVIOUS HOMESTEAD</b>			
County				County			
Name				Name			
Address				Address			
Phone		Fax		Phone		Fax	
Email				Email			

<b>PART 1. PREVIOUS HOMESTEAD</b>					
Applicant name			Parcel ID		
Address			Did the applicant receive a homestead exemption in either of the last 3 years?	<input type="checkbox"/> yes	<input type="checkbox"/> no
			If yes, the most recent year an exemption was received was 20__		
Was or will the property be reassessed at just value? <input type="checkbox"/> yes <input type="checkbox"/> no      Date of reassessment, January 1, 20__					
If yes, complete either PART 2 or PART 3.					

<b>PART 2. <input type="checkbox"/> SOLE OWNER, JOINT TENANTS WITH RIGHTS OF SURVIVORSHIP, OR TENANCY BY ENTIRETIES</b>			
Number of homesteaders of record. ____			
Enter homesteaders of record. Include the applicant. If ownership is not equal, enter ownership percentage.			
Name _____	____%	Name _____	____%
Name _____	____%	Name _____	____%
Values below are from the tax roll of 20___. Enter only the value for the homestead portion.			
Homestead just value	Homestead assessed value	Is the assessment of this property currently under appeal with the VAB or in circuit court?	<input type="checkbox"/> yes <input type="checkbox"/> no

<b>PART 3. <input type="checkbox"/> TENANT IN COMMON</b>			
Values below are from the tax roll of 20___. Enter only the values for the applicant's interest in the homestead portion.			
Homestead just value	Homestead assessed value	Is the assessment of this property currently under appeal with the VAB or in circuit court?	<input type="checkbox"/> yes <input type="checkbox"/> no

<b>SIGNATURE OF PROPERTY APPRAISER OF THE PREVIOUS HOMESTEAD</b>			
Signature, property appraiser or deputy	County	DOR county #	Date

Add pages, if needed.



# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR CHARITABLE, RELIGIOUS, SCIENTIFIC, LITERARY ORGANIZATIONS, HOSPITALS, NURSING HOMES, AND HOMES FOR SPECIAL SERVICES

Sections 196.195, 196.196 and 196.197, Florida Statutes

This application is for use by nonprofit organizations to apply for an ad valorem tax exemption for property used predominantly for an exempt purpose, as provided in sections (ss.) 196.195, 196.196, and 196.197, Florida Statutes (F.S.) (select all that apply):

- Charitable     Religious     Scientific     Literary  
 Hospital     Nursing Home     Homes for Special Services

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

<b>General Information</b> (All applicants must complete this section.)			
Applicant name		Facility name	
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification number or legal description			
1. On January 1 of the current year, was the applicant a Florida not-for-profit corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> , attach a copy of the filing confirmation letter from the Florida Department of State, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended. If qualified as charitable under section 501(c)(3) of the Internal Revenue Code, attach a copy of the determination letter issued by the Internal Revenue Service. If <b>no</b> , attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.			
2. How is the property used? (Attach additional pages if needed.)			
3. Is any portion of the property rented or leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a copy of all rental and lease contracts in effect during the last calendar year.			
4. Is any portion of the property used for non-exempt purposes as provided in ss. 196.196 and 196.197, F.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide a detailed explanation. (Attach additional pages if needed.)			
For use by property appraisers		Application Number _____	

**Hospitals, Nursing Homes, and Homes for Special Services**

1. On January 1 of the current year, was the applicant qualified as charitable under section 501(c)(3) of the Internal Revenue Code, as determined by the Internal Revenue Service?  Yes  No

If **yes**, attach a copy of the determination letter from the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

2. On January 1 of the current year, did the organization hold a valid license issued by the Agency for Health Care Administration under

- Chapter 395, F.S. – Hospital or Ambulatory Surgical Center  Yes  No
- Chapter 400, F.S. – Nursing Home, Home for Special Services and Related Health Care Facility, or  Yes  No
- Part I, Chapter 429, F.S. – Assisted Living Facility?  Yes  No

If **yes**, attach a copy of the license issued by the Agency for Health Care Administration.

**Attachments** (All applicants must attach the following information to this application.) On each attachment, include your name, address, and an indication that the information is an attachment to this application.

1. Provide a copy of the organization’s most recent financial statement.

2. Provide a copy of the organization’s most recent federal tax return (if filed).

3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:

a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to

- any officer, director, trustee, member, or stockholder, or
- any person, company, or other entity directly or indirectly controlled by the applicant.

b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.

c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the

- rendition of services;
- provision of goods or supplies;
- management of the applicant;
- construction or renovation of the property;
- procurement of the real, personal, or intangible property; and
- other similar financial interest in the affairs of the applicant.

d. A schedule of payments or amounts for

- salaries for operation;
- services received;
- supplies and materials;
- reserves for repair, replacement, and depreciation of the property;
- any mortgage, lien, and other encumbrances; and
- other purposes (explain).

e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.

f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

**Signature** (ALL applicants must complete this section.)

Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Need Help?**

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**



**AD VALOREM TAX EXEMPTION APPLICATION AND RETURN  
FOR MULTIFAMILY PROJECT AND  
AFFORDABLE HOUSING PROPERTY**  
Section 196.1978, Florida Statutes

DR-504AFH  
N. XX/XX  
Rule 12D-16.002, F.A.C.  
Effective XX/XX  
Page 1 of 2

**FLORIDA**

This application is for use by owners of affordable housing for persons or families with certain income limits, as provided in section (s.) 196.1978, Florida Statutes (F.S.), to apply for a (select one):

- Affordable Housing Property Exemption       Multifamily Project Exemption

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

**General Information** (ALL applicants must complete this section)

Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification number or legal description			

**Multifamily Project Exemption** (Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.)

- On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing? \_\_\_\_\_
- Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits?  Yes  No
- Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located?  Yes  No
- On January 1 of the current year, has at least 15 years of the recorded agreement been completed?  Yes  No

**Affordable Housing Property Exemption** (Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.)

- On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717?  Yes  No  
  
If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.  
  
If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.
- Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?  Yes  No
- Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.?  Yes  No

For use by property appraisers	Application Number _____
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**Affordable Housing Property Exemption - Information and Documentation Required**

1. Provide a copy of the organization's most recent financial statement.
2. Provide a copy of the organization's most recent federal tax return (if filed).
3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:
  - a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to
    - any officer, director, trustee, member, or stockholder, or
    - any person, company, or other entity directly or indirectly controlled by the applicant.
  - b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.
  - c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the
    - rendition of services;
    - provision of goods or supplies;
    - management of the applicant;
    - construction or renovation of the property;
    - procurement of the real, personal, or intangible property; and
    - other similar financial interest in the affairs of the applicant.
  - d. A schedule of payments or amounts for
    - salaries for operation;
    - services received;
    - supplies and materials;
    - reserves for repair, replacement, and depreciation of the property;
    - any mortgage, lien, and other encumbrances; and
    - other purposes (explain).
  - e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.
  - f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

**Signature** (ALL applicants must complete this section.)

Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.

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

**Signature** **Title** **Date**

<b>Need Help?</b>	<p>In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:</p> <p style="text-align: center;"><b><a href="http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx">FloridaRevenue.com/Property/Pages/LocalOfficials.aspx</a></b></p>
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# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR CHARTER SCHOOL FACILITIES

Section 196.1983, Florida Statutes

DR-504CS  
R. xx/xx  
Rule 12D-16.002, F.A.C.  
Effective xx/xx  
Page 1 of 2

## FLORIDA

This application is for use by any charter school that owns property used as a charter school facility, or any owner of property leased and used as a charter school facility, to apply for an ad valorem tax exemption for property as provided in section 196.1983, Florida Statutes. The owner of the property must file this application to receive the exemption.

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

### General Information (ALL applicants must complete this section.)

Applicant name		Charter school name	
Mailing Address		Physical Address, if different	
Business Phone		County where property is located	

1. Parcel identification or legal description

2. Description of property used by the charter school: (Attach additional pages if needed.)

3. On January 1 of the current year, the percentage of property used by the charter school: \_\_\_\_\_%

Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.

### Charter School (To be completed by the charter school as owner of the property.)

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Landlord for Leasehold Properties**

(To be completed by the owner of the property leased and used as a charter school.)

I hereby certify that the above charter school has been provided an affidavit certifying that required payments made by the school under the lease, whether paid to the landlord or on behalf of the landlord to a third party, will be reduced to the extent of the exemption received. The full amount of the benefit derived from the exemption  has been  will be disclosed to the charter school on \_\_\_\_\_ (date).

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**



# AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR EDUCATIONAL PROPERTY

Section 196.198, Florida Statutes

DR-504ED  
N. XX/XX  
Rule 12D-16.002, F.A.C.  
Effective xx/xx  
Page 1 of 2

This application is used by owners of certain educational institutions to apply for an ad valorem tax exemption for property used exclusively for educational purposes as provided in section (s.) 196.198, Florida Statutes (F.S.), by (select one):

- Educational institutions, including schools, colleges, and universities, as defined in s. 196.012(5), F.S., and their property used exclusively for education purposes as provided in s. 196.198, F.S. (Attach a copy of evidence of the certification, accreditation, membership, or participation as an educational institution as provided in s. 196.012(5), F.S.)
- College or university fraternities and sororities certified by the president of the college or university to the property appraiser as being essential to the educational process. (Attach a copy of the letter issued to the property appraiser.)
- Sheltered workshop providing rehabilitation and retraining of individuals who have disabilities which hold a certificate to employ workers with disabilities at subminimum wages issued under section (14)(c) of the federal Fair Labor Standards Act, as amended. (Attach a copy of the certificate issued by the U.S. Department of Labor, Wage and Hour Division.)
- Public fairs and expositions chartered by Chapter 616, F.S. (Attach a copy of the Fair Permit (Form FDACS-06118) issued by the Florida Department of Agriculture and Consumer Services.)

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

General Information			
Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification or legal description			
<p>1. On January 1 of the current year, was the applicant a not-for-profit corporation qualified under section 501(c)(3) of the Internal Revenue Code?    <input type="checkbox"/> Yes    <input type="checkbox"/> No</p> <p>If <b>yes</b>, attach a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended. If qualified as charitable under section 501(c)(3) of the Internal Revenue Code, attach a copy of the determination letter issued by the Internal Revenue Service.</p>			
<p>2. How is the property used exclusively for educational purposes as provided in s. 196.198, F.S? (Attach additional pages if needed.)</p>			

For use by property appraisers	Application Number _____
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3. Is any portion of the property used for non-exempt purposes?  Yes  No

If **yes**, provide a detailed explanation. (Attach additional pages if needed.)

**Signature**

Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**



<b>Residential Unit Information</b>	
1. On January 1 of the current year, the number of units and apartments (“units”) in the facility, excluding non-resident units.	_____
2. On January 1 of the current year, the number of units that qualify for the exemption provided in s. 196.1975(4), F.S. <i>See Instructions.</i>	_____
3. Percent of the units that are exempt (line 2 divided by line 1)	_____%
4. On January 1 of the current year, the number of units qualifying for the \$25,000 exemption under s. 196.1975(9)(a), F. S.	_____
<b>Signature</b>	
<p>Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.</p> <p>I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.</p>	
_____	_____
Signature	Title
	_____
	Date

### INSTRUCTIONS

In addition to the general requirements specified in s. 196.195, F.S., a unit or apartment (“unit”) must be occupied by the following classes of persons as of January 1 of the year to qualify for the exemption. Each person must also meet the income limitations provided in s. 196.1975(4), F.S.

- Persons that are age 62 years of age or older
- Persons that are totally and permanently disabled
- Couples, one of whom must be 62 years old or older
- Couples, one or both of whom are totally and permanently disabled

The Department publishes the annual maximum income limitation in the publication, *Cost of Living*, available at <https://floridarevenue.com/property/Documents/CostofLivingAdjust.pdf>. These income limitations do not apply to totally and permanently disabled veterans who meet the requirements of s. 196.081, F.S.

### Occupant Affidavits Required

Each person occupying a unit to which an ad valorem tax exemption applies must issue an *Individual Affidavit for Ad Valorem Tax Exemption Homes for the Aged* (Form DR-504S, incorporated by reference in Rule 12D-16.002, F.A.C.) stating the person occupies the unit and the person’s annual income. Attach the affidavits to this application.

#### Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**



## INSTRUCTIONS

This affidavit must be completed by residents who reside in a home for the aged, per section 196.1975(4), F.S. This affidavit is an attachment to the *Ad Valorem Tax Exemption Application and Return for Nonprofit Homes for the Aged* (Form DR-504HA, incorporated by reference in Rule 12D-16.002, F.A.C.). The applicant must submit both the application and all affidavits to the county property appraiser.

The Department publishes the annual maximum income limitation in the publication, *Cost of Living*, available at <https://floridarevenue.com/property/Documents/CostofLivingAdjust.pdf>. These income limitations do not apply to totally and permanently disabled veterans who meet the requirements of s. 196.081, F.S.

### Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](https://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**



**AD VALOREM TAX EXEMPTION APPLICATION  
AND RETURN NOT-FOR-PROFIT  
SEWER AND WATER COMPANY AND  
NOT-FOR-PROFIT WATER AND WASTEWATER SYSTEMS**  
Sections 196.2001 and 196.2002, Florida Statutes

DR-504W  
N. XX/XX  
Rule 12D-16.002, F.A.C.  
Effective xx/xx  
Page 1 of 3

This application is used by not-for-profit owners or operators of a water, sewer, or wastewater system to apply for an ad valorem tax exemption, as provided in sections (ss.) 196.2001 and 196.2002, Florida Statutes (F.S.) (select one):

- Sewer and Water System                     
  Water, Wastewater, or Water and Wastewater System

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

<b>A. General Information</b> (ALL applicants must complete this section)			
Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification or legal description			
<b>Not-for-profit Sewer and Water System</b> (The property appraiser must determine that the sewer and water nonprofit corporation qualifies for exemption and performs a public purpose in the absence of which the expenditures of public funds would be required, as provided in s. 196.2001, F.S.)			
1. On January 1 of the current year, was the applicant a Florida not-for-profit corporation, qualified as exempt from federal income tax under section 115(a), Internal Revenue Code? <input type="checkbox"/> Yes <input type="checkbox"/> No  If <b>yes</b> , attach a copy of the filing confirmation letter from the Florida Department of State, a copy of the Articles of Incorporation, as amended, a copy of the Bylaws, as amended, and a copy of the determination letter issued by the Internal Revenue Service.			
2. Does any net income derived by the corporation benefit any private shareholder or individual? <input type="checkbox"/> Yes <input type="checkbox"/> No			
3. Do the gross receipts of the applicant constitute gross income for federal income tax purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No			
4. Do members of the governing board serve without compensation? <input type="checkbox"/> Yes <input type="checkbox"/> No			
5. Are rates for services established by the governing board of the county where services are provided or by the Public Service Commission? <input type="checkbox"/> Yes <input type="checkbox"/> No			
6. Does ownership of the corporation revert to the county when the company's outstanding indebtedness is retired? <input type="checkbox"/> Yes <input type="checkbox"/> No			
7. Is any portion of the property rented or leased? <input type="checkbox"/> Yes <input type="checkbox"/> No    If <b>yes</b> , attach a copy of all rental and lease contracts in effect during the last calendar year.			

**Not-for-profit Sewer and Water - Information and Documentation Required** (Florida not-for-profit corporations owning or operating a water and sewer system must attach the following information to this application. On each attachment, include your name, address, and an indication that the information is an attachment to this application.)

1. Provide the following financial records for the immediately preceding fiscal year:

- Financial statements showing the financial condition and records of operations for the preceding fiscal year, certified by an independent certified public accountant.
- Additional records and information requested by the property appraiser to determine whether the applicant has met the requirements of subsection 196.2001(1), F.S.

2. Provide a schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions, or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to

- any officer, director, trustee, member, or stockholder, or
- any person, company, or other entity directly or indirectly controlled by the applicant.

3. Provide any contracts between any officer, director, trustee, member, or stockholder of the corporation regarding the:

- rendition of services;
- provision of goods or supplies;
- management of the applicant;
- construction or renovation of the property of the corporation;
- procurement of the real, personal, or intangible property of the corporation; and
- other similar financial interest in the affairs of the corporation.

4. Provide a schedule of payments or amounts for:

- salaries for the operations of the corporation;
- services received;
- supplies and materials;
- reserves for repair, replacement, and depreciation of the property;
- any mortgage, lien, and other encumbrance; and
- other purposes (explain).

**Not-for-profit Water, Wastewater, or Water and Wastewater System**

1. On January 1 of the current year, was the applicant not-for-profit corporation qualified as exempt from federal income tax under section 501(c)(12), Internal Revenue Code?  Yes  No

If **yes**, attach a copy of the Articles of Incorporation, as amended, a copy of the Bylaws, as amended, and a copy of the letter ruling issued by the Internal Revenue Service.

2. Is the sole or primary function of the not-for-profit corporation to construct, maintain, or operate a water system, wastewater system, or a water and wastewater system?  Yes  No

If **yes**, explain.

**Signature** (ALL applicants must complete this section)

Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Need Help?**

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**