



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

May 25, 2022

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

Attention: Janice Forrester

Dear Janet Young:

Your adoption package for Rules 12D-7.004, .005, .0143, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:36 p.m. on May 24, 2022. 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 June 13, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

---

**From:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Sent:** Tuesday, May 24, 2022 3:36 PM  
**To:** RuleAdoptions  
**Cc:** Janet Young; Owens, Anya C.  
**Subject:** RE: DOR PTO Rules for Certification  
**Attachments:** 12D-7 coded text.docx; 12D-8 coded text.docx; 12D-9 coded text.docx; 12D-16 coded text.docx; 12D-17 coded text.docx; 12D-18 coded text.docx; 12D-16 Certification and Materials.pdf; 12D-8 Certification.pdf; 12D-18 Certification.pdf; 12D-7 Certification.pdf; 12D-9 Certification.pdf; 12D-17 Certification.pdf

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

---

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

---

Hi Margaret,  
Thank you for letting me know. I've attached the missing Word documents for each Chapter. I've added the additional repeal language to Chapters 12D-8 and 12D-18.

I've combined the Rule Chapter 12D-16 and the Reference Material Certification documents and attached as "12D-16 Certification and Materials."

The Chapter 12D-8 and 12D-18 have been rescanned to include the new repeal language.

I've added Chapters 12D-7, 12D-9 and 12D-17 again, but these had no changes.

Thank you for checking things over for us.  
Please let me know if you need anything else.



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

---

**From:** RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Sent:** Tuesday, May 24, 2022 2:16 PM  
**To:** Janice Forrester <Janice.Forrester@floridarevenue.com>; RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Cc:** Janet Young <Janet.Young@floridarevenue.com>; Owens, Anya C. <Anya.Owens@dos.myflorida.com>  
**Subject:** RE: DOR PTO Rules for Certification

Good afternoon Janice,

We have received your adoptions. It appears that there are no attachments for the required Word document that contain the coded rule text for each of the rules.

Additionally, it also appears that the coding is incorrect for the repeals within 12D-8 and 12D-18.011. For a Repeal the rule text needs to be shown in two manners which is documented in the attachment. It also appears that the Reference Material Certification and approval emails were sent in a pdf separate from the pdf containing the adoption for 12D-16.

Please re-submit the adoption filings with the required word documents and make the updates mentioned above.

Respectfully,

Margaret Swain  
Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

---

**From:** Janice Forrester <[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)>  
**Sent:** Tuesday, May 24, 2022 11:31 AM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Owens, Anya C. <[Anya.Owens@dos.myflorida.com](mailto:Anya.Owens@dos.myflorida.com)>  
**Subject:** DOR PTO Rules for Certification

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning.

The Department of Revenue, Property Tax Oversight Program, presents the following rule chapters for certification:

12D-7

12D-8

12D-9

12D-16

12D-17

12D-18

And Certification of Materials

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)

---

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.

---

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.

---



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

## JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

### CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-7.004, .005, .0143  
**File Control No:** 186453

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

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

Certification Date: 5/24/2022

This certification expires after: 5/31/2022

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)

May 24, 2022

Ms. Anya Grosenbaugh  
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. Grosenbaugh,

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-7.004

12D-7.005

12D-7.0143

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)

  
Andrea Moreland

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.:

Rule No(s).

None

Rules covered by this certification:

Rule No(s).

12D-7.004, F.A.C.

12D-7.005, F.A.C.

12D-7.0143, F.A.C.

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

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE  
EXEMPTIONS  
PROPOSED AMENDMENTS TO RULES 12D-7.004, 12D-7.005, and 12D-7.0143

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12D-7.004 and 12D-7.005, F.A.C., remove references to the provisions of Rule 12D-8.0061, F.A.C., proposed to be repealed.

The proposed amendments to Rule 12D-7.0143, F.A.C., are necessary to remove the requirement for persons age 65 and older with limited income who receive an additional homestead exemption to provide an annual statement of household income to the property appraiser, require the property appraiser to notify taxpayers of the annual household income limitation adjusted for the cost of living, and require persons receiving the additional exemption to notify the property appraiser by May 1 if the household income exceeds the limitation for that tax year. The proposed amendments provide that persons applying for the exemption must submit a completed Original Application for Homestead and Related Tax Exemption (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1. The proposed amendments also provide information on where the annual homestead exemption adjusted income limitation is made available and remove documents to be submitted to the property appraiser with the application that will be provided in Form DR-501SC, as amended.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12D-7.004 and 12D-7.005 is to remove references to provisions of Rule 12D-8.0061, F.A.C., which is proposed to be repealed.

The purpose of the proposed amendments to Rule 12D-7.0143, F.A.C., is necessary to reflect section 196.075, F.S., as amended by Chapter 2021-208, L.O.F.

## FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-7.004, 12D-7.005, and 12D-7.0143, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. A written comment was received requesting the field "Parcel ID" be retained in Form DR-501SC, Household Income Sworn Statement and Return. In response, the Department agreed the field "Parcel ID" should be retained in Form DR-501SC.

## SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-7.004, 12D-7.005, and 12D-7.0143, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of these rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on March 17, 2022 (Vol. 48, No. 53, p. 1035).

## SUMMARY OF RULE HEARING

SCHEDULED FOR APRIL 20, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 30, 2022 (Vol. 48, No. 62, pp. 1179-1181), to advise the public of proposed changes to Rule Chapter 12D-7, F.A.C., and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on April 20, 2022. No

request to hold a hearing was received, and no written comments were received. No substantive changes were made to Rule Chapter 12D-7, F.A.C., after the Cabinet meeting on March 29, 2022.

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

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

(1) through (5) No change.

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

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

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

(1) through (3) No change.

(4) The surviving spouse is not entitled to the homestead assessment increase limitation on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled veteran's exemption. In such circumstances where the spouse remarries, as provided in Section 196.091(3), F.S., the property continues ~~shall continue~~ to qualify for the homestead assessment increase limitation. ~~Where the spouse sells or otherwise disposes of the property, it and any new homestead the spouse may establish shall be assessed pursuant to subsection 12D-8.0061(1), F.A.C.~~

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.091 FS. History—New 10-12-76, Formerly*

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

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

(2) A taxpayer applying for an ~~claiming the~~ additional exemption for the first time is required to submit an Original Application for Homestead and Related Tax Exemptions (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1 of the current tax year. Forms DR-501 and DR-501SC are incorporated by reference in Rule 12D-16.002, F.A.C. a sworn statement of adjusted gross income of the household (Form DR-501SC, Sworn Statement of Adjusted Gross Income of Household and Return, incorporated by reference in rule 12D-16.002, F.A.C.) to the property appraiser by March 1, comprising a confidential return of household income for the specified applicant and property. The sworn statement and return must be supported by copies of the following documents listed in Form DR-501SC required to be submitted for inspection by the property appraiser.:

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

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

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

(3) ~~The Proof of age shall be prima facie established for persons 65 and older by submission of one of the following: certified copy of birth certificate; drivers license or Florida identification card; passport; life insurance policy in effect for more than two years; marriage certificate; Permanent Resident Card (formerly known as Alien Registration Card); certified school records; or certified census record. In the absence of one of these forms of~~

~~identification, the property appraiser may rely on information submitted with the Form DR-501SC for appropriate proof of age.~~

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

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

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

*Rulemaking Authority 195.027(1), 196.075(4)(d), (5); ~~213.06(1)~~ FS. Law Implemented 193.074, 196.075, ~~213.05~~ FS.*

*History—New 12-30-99, Amended 12-30-02, 11-1-12, xx-xx-xx.*



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

May 27, 2022

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

Attention: Janice Forrester

Dear Janet Young:

Your adoption package for Rules 12D-8.0061, .0062, .0063, .0064, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at ; 43 c.m. on May 27, 2022. 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 June 16, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas



**Swain, Margaret A.**

---

**From:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Sent:** Wednesday, May 25, 2022 9:21 AM  
**To:** RuleAdoptions  
**Cc:** Janet Young  
**Subject:** RE: DOR PTO Rules for Certification  
**Attachments:** 12D-8 Certification.pdf; 12D-8 coded text.docx

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

---

Good morning Margaret!

I've attached a new scanned package for Chapter 12D-8 with the correction and the Word document with coded text.

Thank you for your help!



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

---

**From:** RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Sent:** Tuesday, May 24, 2022 4:43 PM  
**To:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Subject:** RE: DOR PTO Rules for Certification

Hi Janice,

I'm in the process of working on the adoptions. It looks like there is one error on the filing for 12D-8 that will need to be fixed before I can continue processing it. On the Agency Certification page it states that the number of pages certified is 4 when there are 5 pages of rule text.

Please update this page and then re-submit the adoption for 12D-8 with both the pdf and Word document.

Respectfully,

Margaret Swain

Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

---

**From:** Janice Forrester <[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)>  
**Sent:** Tuesday, May 24, 2022 3:36 PM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Owens, Anya C. <[Anya.Owens@dos.myflorida.com](mailto:Anya.Owens@dos.myflorida.com)>  
**Subject:** RE: DOR PTO Rules for Certification

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

---

Hi Margaret,  
Thank you for letting me know. I've attached the missing Word documents for each Chapter. I've added the additional repeal language to Chapters 12D-8 and 12D-18.

I've combined the Rule Chapter 12D-16 and the Reference Material Certification documents and attached as "12D-16 Certification and Materials."

The Chapter 12D-8 and 12D-18 have been rescanned to include the new repeal language.

I've added Chapters 12D-7, 12D-9 and 12D-17 again, but these had no changes.

Thank you for checking things over for us.  
Please let me know if you need anything else.



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

---

**From:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Sent:** Tuesday, May 24, 2022 2:16 PM  
**To:** Janice Forrester <[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)>; RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Owens, Anya C. <[Anya.Owens@dos.myflorida.com](mailto:Anya.Owens@dos.myflorida.com)>  
**Subject:** RE: DOR PTO Rules for Certification

Good afternoon Janice,

We have received your adoptions. It appears that there are no attachments for the required Word document that contain the coded rule text for each of the rules.

Additionally, it also appears that the coding is incorrect for the repeals within 12D-8 and 12D-18.011. For a Repeal the rule text needs to be shown in two manners which is documented in the attachment. It also appears that the Reference Material Certification and approval emails were sent in a pdf separate from the pdf containing the adoption for 12D-16.

Please re-submit the adoption filings with the required word documents and make the updates mentioned above.

Respectfully,

Margaret Swain  
Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

---

**From:** Janice Forrester <[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)>  
**Sent:** Tuesday, May 24, 2022 11:31 AM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Owens, Anya C. <[Anya.Owens@dos.myflorida.com](mailto:Anya.Owens@dos.myflorida.com)>  
**Subject:** DOR PTO Rules for Certification

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

---

Good morning.

The Department of Revenue, Property Tax Oversight Program, presents the following rule chapters for certification:

12D-7

12D-8

12D-9

12D-16

12D-17

12D-18

And Certification of Materials

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)

---

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.

---

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.

---

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.

---



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

## JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

### CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-8.0061, .0062, .0063, .0064  
**File Control No:** 186456

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

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

Certification Date: 5/24/2022

This certification expires after: 5/31/2022

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)

May 24, 2022

Ms. Anya Grosenbaugh  
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. Grosenbaugh,

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-8.0061

12D-8.0062

12D-8.0063

12D-8.0064

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

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

  
Andrea Moreland

Deputy Executive Director

Title

\_\_\_\_\_  
5  
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.:

Rule No(s).

None

Rules covered by this certification:

Rule No(s).

12D-8.0061, F.A.C.

12D-8.0062, F.A.C.

12D-8.0063, F.A.C.

12D-8.0064, F.A.C.

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

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

SUMMARY OF PROPOSED RULES

The proposed repeal of Rule 12D-8.0061, F.A.C., removes an unnecessary rule that is redundant of section 193.155(3)(a), F.S., or that has become obsolete.

The proposed amendments to Rule 12D-8.0062, F.A.C., remove references to Rules 12D-8.0061 and 12D-8.0063, F.A.C., proposed for repeal, and removes an unnecessary reference to Rule 12D-8.0064, F.A.C.

The proposed repeal of Rule 12D-8.0063, F.A.C., removes provisions that are redundant of section 193.155(4)(b), F.S., or that have become obsolete.

The proposed amendment to Rule 12D-8.0064, F.A.C., removes references to a rule proposed for repeal, Rule 12D-8.0063, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed repeal of Rules 12D-8.0061 and 12D-8.0063, F.A.C., is necessary to remove rule language that is obsolete or redundant of provisions of section 193.155(3)(a) and (4)(b), F.S.

The proposed amendment to Rules 12D-8.0062 and 12D-8.0064, F.A.C., is necessary to remove references to rules that are proposed to be repealed.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for the proposed repeal of Rules 12D-8.0061 and 12D-8.0063 F.A.C., and proposed amendments to Rules 12D-8.0062 and 12D-8.0064, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments or repeals.

## SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-8.0061, 12D-8.0062, 12D-8.0063 and 12D-8.0064, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of these rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on March 17, 2022 (Vol. 48, No. 53, p. 1035).

## SUMMARY OF RULE HEARING

SCHEDULED FOR APRIL 20, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* (F.A.R.) on March 30, 2022 (Vol. 48, No. 62, pp. 1181-1182), to advise the public of proposed changes to Rule Chapter 12D-8, F.A.C., and to provide that, if requested in writing within 21 days of the date of the notice, a rule hearing would be held on April 20, 2022. A Notice of Correction was published in the F.A.R. on April 18, 2022, (Vol 48, No. 75, p. 1564) correcting the date the proposed rule was approved by the Agency head. No request to hold a hearing was received. The Department received a written public comment to retain Rule 12D-8.0063, F.A.C.

The public comment requested the Department to retain subsections (1) and (2) of Rule 12D-8.0063, F.A.C., Assessment of Changes, Additions, or Improvements to a Homestead, proposed for repeal. The public comment was reviewed and did not require changes or a withdrawal of the proposed repeal.

No substantive changes were made to Rule Chapter 12D-8, after the Cabinet meeting on March 29, 2022.

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

**The following rule is hereby repealed:**

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

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, ~~213.05~~ FS.

History—New 12-27-94, Amended 10-2-07, 11-1-12, Repealed.

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

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

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

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

1. The transfer is to correct an error, or
2. The transfer is between legal and equitable title or equitable and equitable title and no other person applies for a homestead exemption on the property, or
3. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, a change of ownership occurs if any additional individual named as grantee applies for a homestead exemption on the property.

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

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

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

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

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

#### **12D-8.0062 Assessments; Homestead; Limitations.**

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

(2) through (7) No change.

*Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.023, 193.155, 196.031, 213.05 FS. History—New 10-4-95, Amended xx-xx-xx.*

**The following rule is hereby repealed:**

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

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

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

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

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

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

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

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

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

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

b. The square footage of the property as repaired or replaced does not exceed 110 percent of the square footage of the property before the damage or destruction, and

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

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

(c) Changes additions or improvements to homestead property rendered uninhabitable in one or more of the named



2004 storms is limited to the square footage exceeding 110 percent of the homestead property's total square footage. However, such homestead properties which are rebuilt up to 1,500 total square feet are not considered changes, additions or improvements subject to assessment at just value.

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

(e) Assessment of certain homestead property damaged in 2004 named storms. Notwithstanding the provisions of Section 193.155(4), F.S., the assessment at just value for changes, additions, or improvements to homestead property rendered uninhabitable in one or more of the named storms of 2004 shall be limited to the square footage exceeding 110 percent of the homestead property's total square footage. Additionally, homes having square footage of 1,350 square feet or less which were rendered uninhabitable may rebuild up to 1,500 total square feet and the increase in square footage shall not be considered as a change, an addition, or an improvement that is subject to assessment at just value. The provisions of this paragraph are limited to homestead properties in which repairs are commenced by January 1, 2008, and apply retroactively to January 1, 2005.

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

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

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

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

(1) This rule ~~applies shall apply~~ where any change, addition, or improvement is not considered in the

assessment of a property as of the first January 1 after it is substantially completed. The property appraiser must ~~shall~~ determine the just value for such change, addition, or improvement ~~as provided in Rule 12D-8.0063, F.A.C.,~~ and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made ~~as provided in subsection 12D-8.0063(1), F.A.C.~~ The property appraiser must ~~shall~~ adjust the assessed value of the homestead property for all subsequent years.

(2) through (3) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 196.011, 196.161*

*FS. History—New 12-27-94, Amended 12-28-95, 9-19-17, xx-xx-xx.*



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

May 25, 2022

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

Attention: Janice Forrester

Dear Janet Young:

Your adoption package for Rules 12D-9.015, .038, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:36 p.m. on May 24, 2022. 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 June 13, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

---

**From:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Sent:** Tuesday, May 24, 2022 3:36 PM  
**To:** RuleAdoptions  
**Cc:** Janet Young; Owens, Anya C.  
**Subject:** RE: DOR PTO Rules for Certification  
**Attachments:** 12D-7 coded text.docx; 12D-8 coded text.docx; 12D-9 coded text.docx; 12D-16 coded text.docx; 12D-17 coded text.docx; 12D-18 coded text.docx; 12D-16 Certification and Materials.pdf; 12D-8 Certification.pdf; 12D-18 Certification.pdf; 12D-7 Certification.pdf; 12D-9 Certification.pdf; 12D-17 Certification.pdf

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

---

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

---

Hi Margaret,  
Thank you for letting me know. I've attached the missing Word documents for each Chapter. I've added the additional repeal language to Chapters 12D-8 and 12D-18.

I've combined the Rule Chapter 12D-16 and the Reference Material Certification documents and attached as "12D-16 Certification and Materials."

The Chapter 12D-8 and 12D-18 have been rescanned to include the new repeal language.

I've added Chapters 12D-7, 12D-9 and 12D-17 again, but these had no changes.

Thank you for checking things over for us.  
Please let me know if you need anything else.



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

---

**From:** RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Sent:** Tuesday, May 24, 2022 2:16 PM  
**To:** Janice Forrester <Janice.Forrester@floridarevenue.com>; RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Cc:** Janet Young <Janet.Young@floridarevenue.com>; Owens, Anya C. <Anya.Owens@dos.myflorida.com>  
**Subject:** RE: DOR PTO Rules for Certification

Good afternoon Janice,

We have received your adoptions. It appears that there are no attachments for the required Word document that contain the coded rule text for each of the rules.

Additionally, it also appears that the coding is incorrect for the repeals within 12D-8 and 12D-18.011. For a Repeal the rule text needs to be shown in two manners which is documented in the attachment. It also appears that the Reference Material Certification and approval emails were sent in a pdf separate from the pdf containing the adoption for 12D-16.

Please re-submit the adoption filings with the required word documents and make the updates mentioned above.

Respectfully,

Margaret Swain  
Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

---

**From:** Janice Forrester <[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)>  
**Sent:** Tuesday, May 24, 2022 11:31 AM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Owens, Anya C. <[Anya.Owens@dos.myflorida.com](mailto:Anya.Owens@dos.myflorida.com)>  
**Subject:** DOR PTO Rules for Certification

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

---

Good morning.

The Department of Revenue, Property Tax Oversight Program, presents the following rule chapters for certification:

12D-7

12D-8

12D-9

12D-16

12D-17

12D-18

And Certification of Materials

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)

---

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.

---

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.

---



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

## JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

### CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-9.015, .038  
**File Control No:** 186460

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

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

Certification Date: 5/24/2022

This certification expires after: 5/31/2022

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)

May 24, 2022

Ms. Anya Grosenbaugh  
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. Grosenbaugh,

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-9.015

12D-9.038

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)

  
Andrea Moreland

Deputy Executive Director  
Title

4  
Number of Pages Certified

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

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

☒ All rules covered by this certification are not rules the violation of which would be 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.:

Rule No(s).

None

Rules covered by this certification:

Rule No(s).

12D-9.015, F.A.C.

12D-9.038, F.A.C.

  
\_\_\_\_\_  
Signature of Agency Head

\_\_\_\_\_  
Executive Director  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEWS; UNIFORM  
RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS  
PROPOSED AMENDMENTS TO RULES 12D-9.015 AND 12D-9.038

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12D-9.015, F.A.C., allow condominium associations, cooperative associations, and homeowners' associations to file a single joint petition on behalf of its member unit owners with the value adjustment board.

The proposed amendments to Rule 12D-9.038, F.A.C., allow the value adjustment board clerk to publish notices of disclosure of tax impact as an Internet-only publication on the newspaper's website as provided in Chapter 50, F.S.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12D-9.015, F.A.C., is necessary to incorporate provisions of section 194.011(3) F.S., amended by section 1, Chapter 2021-209, L.O.F.

The purpose of the proposed amendments to Rule 12D-9.038, F.A.C., is necessary to align the rule with section 194.037, F.S., as amended by section 19, Chapter 2021-17, L.O.F.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-9.15 and 12D-9.038, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

## SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-9.015 and 12D-9.038, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of these rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on March 17, 2022 (Vol. 48, No. 53, p. 1035).

## SUMMARY OF RULE HEARING

SCHEDULED FOR APRIL 20, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 30, 2022 (Vol. 48, No. 62, pp. 1182-1184), to advise the public of proposed changes to Rule Chapter 12D-9, F.A.C., and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on April 20, 2022. No request to hold a hearing was received, and no written comments were received. No substantive changes were made to Rule Chapter 12D-9, after the Cabinet meeting on March 29, 2022.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEWS; UNIFORM  
RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS  
AMENDING RULES 12D-9.015 AND 12D-9.038

**12D-9.015 Petition; Form and Filing Fee.**

(1) through (6) No change.

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

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

(b) No change.

(c) For single joint petitions filed pursuant to Section 194.011(3)(e), (f), or (g), F.S., a single filing fee is to ~~shall~~ be charged. Such fee must ~~shall~~ be calculated as the cost of the time required for the special magistrate to hear ~~in hearing~~ the joint petition and may ~~shall~~ not exceed \$5 per unit, ~~parcel~~, or account, ~~for each additional parcel or account included in the petition~~, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property owners.

(d) through (e) No change.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who

own units or parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. The property appraiser must ~~shall~~ provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of units, parcels, or accounts by parcel number or account number, with an indication on the petition form showing a joint petition, is ~~shall be~~ sufficient to signify a joint petition.

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

(a) through (b) No change.

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

(d) An uncompensated person, who has a taxpayer's signed written authorization to represent the taxpayer, is authorized to sign and file a petition on the taxpayer's behalf if, at the time the petition is filed, such person provides a copy of the taxpayer's written authorization to the board clerk with the petition or the taxpayer's signed written authorization is contained on the petition form. This written authorization is valid only for representing a single taxpayer in a single assessment year and must identify the units, parcels, or accounts for which the person is

authorized to represent the taxpayer. A taxpayer may use a Department of Revenue form to grant the authorization in writing or may use a different form provided it meets the requirements of Section 194.034(1), F.S. The Department has adopted Form DR-486A, Written Authorization for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the written authorization.

(10) through (18) No change.

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

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

(1) No change.

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

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

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

(5) No change.

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



*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.032, 194.034, 194.037, ~~213.05~~ FS. History—New 3-30-10, Amended xx-xx-xx.*



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

May 25, 2022

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

Attention: Janice Forrester

Dear Janet 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 3:36 p.m. on May 24, 2022. 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 June 13, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

---

**From:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Sent:** Tuesday, May 24, 2022 3:36 PM  
**To:** RuleAdoptions  
**Cc:** Janet Young; Owens, Anya C.  
**Subject:** RE: DOR PTO Rules for Certification  
**Attachments:** 12D-7 coded text.docx; 12D-8 coded text.docx; 12D-9 coded text.docx; 12D-16 coded text.docx; 12D-17 coded text.docx; 12D-18 coded text.docx; 12D-16 Certification and Materials.pdf; 12D-8 Certification.pdf; 12D-18 Certification.pdf; 12D-7 Certification.pdf; 12D-9 Certification.pdf; 12D-17 Certification.pdf

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

---

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

---

Hi Margaret,  
Thank you for letting me know. I've attached the missing Word documents for each Chapter. I've added the additional repeal language to Chapters 12D-8 and 12D-18.

I've combined the Rule Chapter 12D-16 and the Reference Material Certification documents and attached as "12D-16 Certification and Materials."

The Chapter 12D-8 and 12D-18 have been rescanned to include the new repeal language.

I've added Chapters 12D-7, 12D-9 and 12D-17 again, but these had no changes.

Thank you for checking things over for us.  
Please let me know if you need anything else.



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

---

**From:** RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Sent:** Tuesday, May 24, 2022 2:16 PM  
**To:** Janice Forrester <Janice.Forrester@floridarevenue.com>; RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Cc:** Janet Young <Janet.Young@floridarevenue.com>; Owens, Anya C. <Anya.Owens@dos.myflorida.com>  
**Subject:** RE: DOR PTO Rules for Certification

Good afternoon Janice,

We have received your adoptions. It appears that there are no attachments for the required Word document that contain the coded rule text for each of the rules.

Additionally, it also appears that the coding is incorrect for the repeals within 12D-8 and 12D-18.011. For a Repeal the rule text needs to be shown in two manners which is documented in the attachment. It also appears that the Reference Material Certification and approval emails were sent in a pdf separate from the pdf containing the adoption for 12D-16.

Please re-submit the adoption filings with the required word documents and make the updates mentioned above.

Respectfully,

Margaret Swain  
Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

---

**From:** Janice Forrester <[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)>  
**Sent:** Tuesday, May 24, 2022 11:31 AM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Owens, Anya C. <[Anya.Owens@dos.myflorida.com](mailto:Anya.Owens@dos.myflorida.com)>  
**Subject:** DOR PTO Rules for Certification

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

---

Good morning.

The Department of Revenue, Property Tax Oversight Program, presents the following rule chapters for certification:

12D-7

12D-8

12D-9

12D-16

12D-17

12D-18

And Certification of Materials

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)

---

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.

---

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.

---



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

## JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

### CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-16.002  
**File Control No:** 186462

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

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

Certification Date: 5/24/2022

This certification expires after: 5/31/2022

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)

May 24, 2022

Ms. Anya Grosenbaugh  
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. Grosenbaugh,

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:

[X] (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

[X] (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (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

[X] (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)

  
Andrea Moreland

Deputy Executive Director

Title

\_\_\_\_\_  
2  
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.:

Rule No(s).

None

Rules covered by this certification:

Rule No(s).

12D-16.002, F.A.C.

  
\_\_\_\_\_  
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. (Index to Forms) repeal one form and amend five current forms relating to 2021 law changes as follows:

Repeal Form DR-413, Affidavit of Proof of Publication. This form has been rendered obsolete by the proof of publication provided in sections 50.041 and 50.051, F.S., effective January 1, 2022, as amended by sections 5-6, Chapter 2021-17, L.O.F.

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

Amend Form DR-487, Certification of Compliance. Section 21 of Chapter 2021-17, L.O.F., amends section 200.065, F.S., effective January 1, 2022, to allow for publishing an advertisement on a newspaper’s website as provided in Chapter 50, F.S. Sections 5 and 6 of the law revise the uniform affidavit to be used when providing proof of publication of required advertisements, and, that a copy of the entire webpage for Internet publications is to be provided. Removes the requirement for school districts to submit a copy of Department of Education Forms ESE-139 (obsolete) and ESE-524A (needed information is provided on ESE-524).

Amend Form DR-500AR, Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form]. Section 1, Chapter 2021-208, L.O.F., amends section 196.075(5), F.S. The amendments add the annual household income limitation for persons age 65 and older to qualify for an additional homestead exemption to the form, and provisions to allow a person receiving the household exemption to notify the property appraiser by May 1 if the household income exceeds the limitation.

Amend Form DR-501SC, Adjusted Gross Household Income Sworn Statement and Return. Section 1, Chapter 2021-208, L.O.F., amends section 196.075, F.S. The proposed amendments remove the annual household income submission requirement for limited income persons age 65 and older who receive an additional homestead exemption, add information about where the annual income limitations are available on the Department's website, add acceptable forms of documentation to establish an applicant's age, and update the signatory requirements for persons to execute this sworn statement of household income.

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

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., are necessary to incorporate, by reference, amended Forms DR-486, DR-487, DR-500AR, DR-501SC, and DR-534, and the repeal of obsolete Form DR-413, to incorporate 2021 legislative changes.

#### FEDERAL COMPARISON STATEMENT

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

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

##### NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held.

The Department received a written comment on Form DR-501SC. The Osceola County Property Appraiser requested the Department remove the proposed deletion of 'Parcel ID' field. The Department retained the Parcel ID field.

## SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-16.002, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on March 17, 2022 (Vol. 48, No. 53, p. 1035).

## SUMMARY OF RULE HEARING

SCHEDULED FOR APRIL 20, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 30, 2022 (Vol. 48, No. 62, pp. 1184-1186), to advise the public of proposed changes to Rule 12D-16.002, F.A.C., and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on April 20, 2022. No request to hold a hearing was received, and no written comments were received. No substantive changes were made to Rule 12D-16.002, after the Cabinet meeting on March 29, 2022.

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 [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms) ~~http://floridarevenue.com/property/~~, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2)	through (10)	No Change.	
(11)	DR-413	<del>Affidavit of Proof of Publication (n. 2/91)</del>	<del>2/91</del>
(12) through (25)	Renumbered (11) through (24)	No Change.	
(11)(12)	through (24)(25)	No Change.	
(25)(26)(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. <u>06/22</u> <del>04/18</del> )	<u>06/22</u> <del>04/18</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-1438809241">https://www.flrules.org/Gateway/reference.asp?No=Ref-1438809241</a>	
(b)	through (f)	No Change.	
(g)	DR-487	Certification of Compliance (r. <u>06/22</u> <del>5/11</del> )	<u>06/22</u> <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-1438901779">https://www.flrules.org/Gateway/reference.asp?No=Ref-1438901779</a>	
(h)		No Change.	
(27) through (36)	Renumbered (26) through (35)	No Change.	

~~(36)~~(37) DR-500AR Removal of Homestead Exemption(s) [front side of form]; Automatic 01/22 ~~11/12~~  
Renewal for Homestead Exemption [back side of form] (r. 01/22 ~~11/12~~)  
<https://www.flrules.org/Gateway/reference.asp?No=Ref-1439001791>

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

(a) through (g) No Change.

(h) DR-501SC ~~Adjusted Gross~~ Household Income Sworn Statement and Return 01/22 ~~11/12~~  
(r. 01/22 ~~11/12~~)  
<https://www.flrules.org/Gateway/reference.asp?No=Ref-1439101799>

(i) No change.

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

(a) No change.

(b) DR-534 Application for Installment Payment of Property Taxes (r. 06/22 ~~4/16~~) 06/22 ~~4/16~~  
<https://www.flrules.org/Gateway/reference.asp?No=Ref-1439206521>

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

*Rulemaking Authority 195.027(1), 196.075(4)(d), (5) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 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-413, Affidavit of Proof of Publication (repealed)

DR-486, Petition to the Value Adjustment Board – Request for Hearing

DR-487, Certification of Compliance

DR-500AR, Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form]

DR-501SC, Household Income Sworn Statement and Return

DR-534, Application for Installment Payment of Property Taxes

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.

  
Andrea Moreland

\_\_\_\_\_  
Deputy Executive Director



## Anthony Jackson

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Wednesday, May 18, 2022 3:11 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-07710; Reference Name: DR-486

Reference Number: Ref-14388; Reference Name: DR-486, Petition to the Value Adjustment Board Request for Hearing

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

## Anthony Jackson

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Wednesday, May 18, 2022 3:11 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-01779; Reference Name: DR-487

Reference Number: Ref-14389; Reference Name: DR-487, Certification of Compliance

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

## Anthony Jackson

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Wednesday, May 18, 2022 3:11 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-01791; Reference Name: DR-500AR

Reference Number: Ref-14390; Reference Name: DR-500AR, Removal of Homestead Exemption(s)

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

## Anthony Jackson

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Wednesday, May 18, 2022 3:11 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-01799; Reference Name: DR-501SC

Reference Number: Ref-14391; Reference Name: DR-501SC, Household Income Sworn Statement and Return

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State

## Anthony Jackson

---

**From:** FL-Rules@dos.state.fl.us  
**Sent:** Wednesday, May 18, 2022 3:11 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-06521; Reference Name: Form DR-534

Reference Number: Ref-14392; Reference Name: DR-534, Application for Installment Payment of Property Taxes

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

May 25, 2022

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

Attention: Janice Forrester

Dear Janet Young:

Your adoption package for Rules 12D-17.002, .003, .004, .006, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:36 p.m. on May 24, 2022. 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 June 13, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

---

**From:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Sent:** Tuesday, May 24, 2022 3:36 PM  
**To:** RuleAdoptions  
**Cc:** Janet Young; Owens, Anya C.  
**Subject:** RE: DOR PTO Rules for Certification  
**Attachments:** 12D-7 coded text.docx; 12D-8 coded text.docx; 12D-9 coded text.docx; 12D-16 coded text.docx; 12D-17 coded text.docx; 12D-18 coded text.docx; 12D-16 Certification and Materials.pdf; 12D-8 Certification.pdf; 12D-18 Certification.pdf; 12D-7 Certification.pdf; 12D-9 Certification.pdf; 12D-17 Certification.pdf

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

---

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

---

Hi Margaret,  
Thank you for letting me know. I've attached the missing Word documents for each Chapter. I've added the additional repeal language to Chapters 12D-8 and 12D-18.

I've combined the Rule Chapter 12D-16 and the Reference Material Certification documents and attached as "12D-16 Certification and Materials."

The Chapter 12D-8 and 12D-18 have been rescanned to include the new repeal language.

I've added Chapters 12D-7, 12D-9 and 12D-17 again, but these had no changes.

Thank you for checking things over for us.  
Please let me know if you need anything else.



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

---

**From:** RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Sent:** Tuesday, May 24, 2022 2:16 PM  
**To:** Janice Forrester <Janice.Forrester@floridarevenue.com>; RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Cc:** Janet Young <Janet.Young@floridarevenue.com>; Owens, Anya C. <Anya.Owens@dos.myflorida.com>  
**Subject:** RE: DOR PTO Rules for Certification

Good afternoon Janice,

We have received your adoptions. It appears that there are no attachments for the required Word document that contain the coded rule text for each of the rules.

Additionally, it also appears that the coding is incorrect for the repeals within 12D-8 and 12D-18.011. For a Repeal the rule text needs to be shown in two manners which is documented in the attachment. It also appears that the Reference Material Certification and approval emails were sent in a pdf separate from the pdf containing the adoption for 12D-16.

Please re-submit the adoption filings with the required word documents and make the updates mentioned above.

Respectfully,

Margaret Swain  
Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

---

**From:** Janice Forrester <[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)>  
**Sent:** Tuesday, May 24, 2022 11:31 AM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Owens, Anya C. <[Anya.Owens@dos.myflorida.com](mailto:Anya.Owens@dos.myflorida.com)>  
**Subject:** DOR PTO Rules for Certification

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

---

Good morning.

The Department of Revenue, Property Tax Oversight Program, presents the following rule chapters for certification:

12D-7

12D-8

12D-9

12D-16

12D-17

12D-18

And Certification of Materials

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)



---

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.

---

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.

---



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

## JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

### CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-17.002, .003, .004, .006  
**File Control No:** 186463

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

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

Certification Date: 5/24/2022

This certification expires after: 5/31/2022

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)

May 24, 2022

Ms. Anya Grosenbaugh  
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. Grosenbaugh,

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-17.002

12D-17.003

12D-17.004

12D-17.006

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)

  
Andrea Moreland

Deputy Executive Director

Title

\_\_\_\_\_  
5  
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.:

Rule No(s).

None

Rules covered by this certification:

Rule No(s).

12D-17.002, F.A.C.

12D-17.003, F.A.C.

12D-17.004, F.A.C.

12D-17.006, F.A.C.

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

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

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12D-17.002, 12D-17.003, 12D-17.004, and 12D-17.006, F.A.C., align the rules with the statutory provisions for Internet-only publication of notices and advertisements by local taxing authorities. The proposed amendments provide for the Internet-only publication of tax notices and advertisements as provided in Chapter 50, F.S., and section 200.065, F.S., as amended. In addition, the proposed amendments to Rule 12D-17.004, F.A.C., remove the requirement for school districts to submit a copy of Department of Education Forms ESE-139 and ESE-524A.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rules 12D-17.002, 17.003, 17.004, and 17.006, F.A.C., is to incorporate the provisions of section 21, Chapter 2021-17, L.O.F., effective January 1, 2022.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-17.002, 12D-17.003, 12D-17.004, and 12D-17.006, F.A.C., in the Florida Administrative Register on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16,

2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

#### SUMMARY OF PUBLIC MEETING

##### MARCH 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-17.002, 12D-17.003, 12D-17.004, and 12D-17.006, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of these rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on March 17, 2022 (Vol. 48, No. 53, p. 1035).

#### SUMMARY OF RULE HEARING

##### SCHEDULED FOR APRIL 20, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 30, 2022 (Vol. 48, No. 62, pp. 1186-1189), to advise the public of proposed changes to Rule Chapter 12D-17, F.A.C., and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on April 20, 2022. No request to hold a hearing was received, and no written comments were received. No substantive changes were made to Rule Chapter 12D-17, F.A.C., after the Cabinet meeting on March 29, 2022.



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

**12D-17.002 Definitions.**

(1) No Change.

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

(a) through (i) No Change.

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

(k) through (r) No change.

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

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

(1) through (2) No Change.

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

(a) through (c) No Change.

(d) Advertise whenever possible, in a newspaper published in the county at least weekly unless the only newspaper in the county is published less than weekly ~~of general circulation in the county~~ or in a geographically limited insert of the newspaper ~~if the insert is published at least twice weekly twice each week~~ and the circulation of such insert includes the geographic boundaries of the taxing authority. ~~Instead~~ ~~In lieu~~ of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., notice of its intent to adopt a final millage and budget. The advertisement must

appear within 15 days of the hearing adopting the tentative millage and budget. The form generally provides that the notice must consist of a notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the hearing advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

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

(f) through (h) No change.

(4) A school district must shall:

(a) through (b) No change.

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

must be published as provided in Chapter 50, F.S.

(d) through (e) No change.

(f) Hold a public hearing on the final millage rate and budget on or after 10 days after the mailing and within 80 days of the certification date, scheduled as required by Section 200.065(2)(e)2., F.S. In the event that this hearing is rescheduled or recessed, the taxing authority must shall publish a notice of the rescheduled date of the hearing as required by Section 200.065(2)(e)2., F.S. If published in the print edition of the newspaper, as As provided by Section 200.065(3), F.S., the recessed hearing advertisement must shall not be placed in the legal notices or classified advertisements section of the newspaper.

(g) through (i) No change.

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

#### **12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department.**

(1) No change.

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

1. A copy of the Certification of Taxable Value, Form DR-420.
2. A copy of the ordinance or resolution adopting the millage rate.
3. A copy of the ordinance or resolution adopting the budget.
4. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication, containing the final budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(d) and (3)(a), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d) and (3)(b), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement. For multicounty taxing authorities, the entire page from the newspaper or the entire webpage from an Internet-only publication, containing the notice of proposed tax increase advertisement or notice of tax increase advertisement required by Sections 200.065(2)(d), (3)(a), (3)(g) and (9), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d), (3)(b), (3)(e) and (8), F.S., and which is required

to be adjacent to the budget summary advertisement.

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

6. No change.

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

8. through 15. No change.

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

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

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

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

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

~~3.4.~~ The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the tentative budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(f) and (3)(c) or (3)(d), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(f) and (3)(e), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement ~~(the entire page from the newspaper).~~

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

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

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

~~6.7.~~ No change.

~~7.8.~~ The entire page from the print edition of the newspaper or the entire webpage from an Internet-only

publication containing the Notice of Tax for School Capital Outlay advertisement, required by Section 200.069(10)(a), F.S. ~~(the entire page from the newspaper).~~

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

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

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

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

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

(3) through (4) No change.

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

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

(1) No change.

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

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

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

2. through 6. No change.

(d) through (g) No change.

(3) through (6) No change.

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



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

May 25, 2022

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

Attention: Janice Forrester

Dear Janet Young:

Your adoption package for Rules 12D-18.003, .005, .011, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:36 p.m. on May 24, 2022. 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 June 13, 2022.

Sincerely,

Anya C. Owens  
Program Administrator

ACO/mas

**Swain, Margaret A.**

---

**From:** Janice Forrester <Janice.Forrester@floridarevenue.com>  
**Sent:** Tuesday, May 24, 2022 3:36 PM  
**To:** RuleAdoptions  
**Cc:** Janet Young; Owens, Anya C.  
**Subject:** RE: DOR PTO Rules for Certification  
**Attachments:** 12D-7 coded text.docx; 12D-8 coded text.docx; 12D-9 coded text.docx; 12D-16 coded text.docx; 12D-17 coded text.docx; 12D-18 coded text.docx; 12D-16 Certification and Materials.pdf; 12D-8 Certification.pdf; 12D-18 Certification.pdf; 12D-7 Certification.pdf; 12D-9 Certification.pdf; 12D-17 Certification.pdf

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

---

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

---

Hi Margaret,  
Thank you for letting me know. I've attached the missing Word documents for each Chapter. I've added the additional repeal language to Chapters 12D-8 and 12D-18.

I've combined the Rule Chapter 12D-16 and the Reference Material Certification documents and attached as "12D-16 Certification and Materials."

The Chapter 12D-8 and 12D-18 have been rescanned to include the new repeal language.

I've added Chapters 12D-7, 12D-9 and 12D-17 again, but these had no changes.

Thank you for checking things over for us.  
Please let me know if you need anything else.



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

---

**From:** RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Sent:** Tuesday, May 24, 2022 2:16 PM  
**To:** Janice Forrester <Janice.Forrester@floridarevenue.com>; RuleAdoptions <RuleAdoptions@Dos.myflorida.com>  
**Cc:** Janet Young <Janet.Young@floridarevenue.com>; Owens, Anya C. <Anya.Owens@dos.myflorida.com>  
**Subject:** RE: DOR PTO Rules for Certification

Good afternoon Janice,

We have received your adoptions. It appears that there are no attachments for the required Word document that contain the coded rule text for each of the rules.

Additionally, it also appears that the coding is incorrect for the repeals within 12D-8 and 12D-18.011. For a Repeal the rule text needs to be shown in two manners which is documented in the attachment. It also appears that the Reference Material Certification and approval emails were sent in a pdf separate from the pdf containing the adoption for 12D-16.

Please re-submit the adoption filings with the required word documents and make the updates mentioned above.

Respectfully,

Margaret Swain  
Government Operations Consultant III  
Florida Administrative Code and Register  
Room 701 The Capitol | Tallahassee, Florida  
(850)245-6208

---

**From:** Janice Forrester <[Janice.Forrester@floridarevenue.com](mailto:Janice.Forrester@floridarevenue.com)>  
**Sent:** Tuesday, May 24, 2022 11:31 AM  
**To:** RuleAdoptions <[RuleAdoptions@Dos.myflorida.com](mailto:RuleAdoptions@Dos.myflorida.com)>  
**Cc:** Janet Young <[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)>; Owens, Anya C. <[Anya.Owens@dos.myflorida.com](mailto:Anya.Owens@dos.myflorida.com)>  
**Subject:** DOR PTO Rules for Certification

---

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

---

Good morning.

The Department of Revenue, Property Tax Oversight Program, presents the following rule chapters for certification:

12D-7

12D-8

12D-9

12D-16

12D-17

12D-18

And Certification of Materials

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)



---

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.

---

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.

---



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

## JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



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](http://www.japc.state.fl.us)  
[japc@leg.state.fl.us](mailto:japc@leg.state.fl.us)

### CERTIFICATION

**Department:** Department of Revenue  
**Agency:** Property Tax Oversight Program  
**Rule No(s):** 12D-18.003, .005, .011  
**File Control No:** 186467

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

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

Certification Date: 5/24/2022

This certification expires after: 5/31/2022

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)

May 24, 2022

Ms. Anya Grosenbaugh  
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. Grosenbaugh,

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:

- [X] (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
- [X] (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- [X] (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
- [X] (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-18.003

12D-18.005

12D-18.011

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)

  
Andrea Moreland

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.:

Rule No(s).

None

Rules covered by this certification:

Rule No(s).

12D-18.003, F.A.C.

12D-18.005, F.A.C.

12D-18.011, F.A.C.



\_\_\_\_\_  
Signature of Agency Head

\_\_\_\_\_  
Executive Director  
Title

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

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-18.003, F.A.C., allows a local government to publish its notice of intent to use the uniform method of collection for collecting non-ad valorem assessments on a newspaper's website.

The proposed amendment to Rule 12D-18.005, F.A.C., allows a local government to publish its notice of intent to adopt non-ad valorem assessments levied for the first time on a newspaper's website.

The proposed repeal of Rule 12D-18.011, F.A.C., removes the duplication of incorporated forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rules 12D-18.003 and 12D-18.005, F.A.C., is necessary to align the rule with amendments to Chapter 50, F.S., by Chapter 2021-17, L.O.F., effective January 1, 2022.

The repeal of Rule 12D-18.011, F.A.C., is necessary to remove the duplication of the incorporation of forms that are incorporated by reference in Rule 12D-16.002, F.A.C.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-18.003, 12D-18.005, and 12D-18.011, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol.

47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments or repeal.

### SUMMARY OF PUBLIC MEETING

#### MARCH 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-18.003, 12D-18.005 and 12D-18.011, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of these rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on March 17, 2022 (Vol. 48, No. 53, p. 1035).

### SUMMARY OF RULE HEARING

#### SCHEDULED FOR APRIL 20, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 30, 2022 (Vol. 48, No. 62, pp. 1189-1191), to advise the public of proposed changes to Rule Chapter 12D-18, F.A.C., and to provide that if, requested in writing within 21 days of the date of the notice, a rule hearing would be held on April 20, 2022. No request to hold a hearing was received. The Department received comments from the Joint Administrative Procedure Committee staff.

In response to these comments, the Department filed a Notice of Change in the *Florida Administrative Register* on April 29, 2022 (Vol. 48, No. 84, p. 1734) for Rules 12D-18.003 and 12D-18.005, F.A.C. The Department changed paragraph (b) of Rule 12D-18.003(1), F.A.C., that removed “of general circulation” and paragraph (b) of Rule 12D-18.005(2), F.A.C., that removed “generally circulation” and reverts the rule back to include the phrases.

The Department received a comment of technical nature from the staff of the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. In response, the Department corrected the statute citation. The final rule language presented for adoption today reflects this correction.

The final rule language presented for adoption reflects the changes to Chapter 12D-18, F.A.C.



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

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

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

(a) No change.

(b) The local government must ~~shall~~ publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government, for four consecutive weeks preceding a public hearing to adopt a resolution of its intent to use the uniform method of collection. This period ~~is shall be~~ computed as follows:- The four week period is weeks shall be the four weeks immediately preceding the date of the hearing. Each week ~~is shall be~~ comprised of the immediately preceding seven days. One such notice must ~~shall~~ appear in the newspaper during each one of these four weeks.

(c) No change.

(2) No change.

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

(a) No change.

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

(c) A ~~certification or~~ proof of publication showing the dates of publication in the form described in sections 50.041 and 50.051, F.S. on Form DR-413.

(4) through (6) No change

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

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

(1) No change.

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

(a) No change.

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

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

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

(3) through (4) No change.

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

**The following rule is hereby repealed:**

**12D-18.011 Incorporation of Forms.**

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

**12D-18.011 Incorporation of Forms.**

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

Director  
Property Tax Oversight Program  
Post Office Box 3000  
Tallahassee, Florida 32315-3000

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

- (1) Form DR-408A, Certificate to Non-Ad Valorem Assessment Roll.
- (2) Form DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll.
- (3) Form DR-412, Notice of Intent.
- (4) Form DR-413, Affidavit of Proof of Publication.
- (5) Form DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments, (example only). This form is provided as an example format only, under Section 197.3635, F.S.

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