



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

October 18, 2022

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

Dear Janet Young:

Due to a missing effective date on the Agency Certification page, replacement pages for Rule 12D-7.003, F.A.C., were received electronically, by the Florida Department of State, Administrative Code and Register at 9:51 a.m. on October 18, 2022. In order to avoid confusion, our office has replaced the original pages of the Agency Certification with the corrected version. The effective date of the rule has been updated to January 1, 2023.

Sincerely,

Anya C. Owens
Program Administrator

ACO/mas

Swain, Margaret A.

From: Janice Forrester <Janice.Forrester@floridarevenue.com>
Sent: Tuesday, October 18, 2022 9:51 AM
To: RuleAdoptions; Swain, Margaret A.
Cc: Janet Young; Mike Cotton
Subject: DOR PTO Rule 12D-7.003 for Certification
Attachments: Rule 12D-7.003 Certification.pdf

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning,

Attached is the certification package for Rule 12D-7.003, F.A.C. The package has replacement pages for the certification signature page. The Rule should be effective on January 1, 2023.

Please let me know if you have any further questions.

Thank you for your assistance.



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

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FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

October 7, 2022

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

Dear Janet Young:

Your adoption package for the renewal of Rule 12D-7.003, was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:17 p.m. on October 7, 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 October 27, 2022.

Sincerely,

Anya C. Owens
Program Administrator

ACO/mas

Swain, Margaret A.

From: Mike Cotton <Mike.Cotton@floridarevenue.com>
Sent: Friday, October 7, 2022 4:17 PM
To: RuleAdoptions
Cc: Janet Young; Owens, Anya C.; Janice Forrester
Subject: DOR PTO Rules for Certification
Attachments: 12D-7.003 cert pkg.pdf; 12D-9.005 cert pkg.pdf; Coded Text 12D-7.003.docx; Coded Text 12D-9.005.docx

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 Rules 12D-7.003, F.A.C and 12D-9.005, F.A.C. for certification.

Please let me know if you any questions.

Thank you,



Mike Cotton
Tax Law Specialist
Property Tax Oversight
Florida Department of Revenue
(850) 617-8870
mike.cotton@floridarevenue.com

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 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
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-7.003
File Control No: 188634

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: 10/6/2022

This certification expires after: 10/13/2022

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

October 7, 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 rule 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

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-7.003

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 January 1, 2023 Date:
(month) (day) (year)


Signature, Person Authorized to Certify Rules

Deputy Executive Director
Title

1
Number of Pages Certified

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

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

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

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

None

Rules covered by this certification:

Rule No(s).

12D-7.003



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 RULE 12D-7.003, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-7.003, F.A.C., aligns the rule with the statutory provisions for exemptions. The proposed amendment increases the additional property tax exemption amount available for widows, widowers, blind persons, and persons totally and permanently disabled from \$500 to \$5,000 beginning January 1, 2023.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12D-7.003, F.A.C., is to incorporate the increase additional property tax exemption available to certain residents provided in section 196.202, F.S., as amended by sections 12 and 13 of Chapter 2022-97, L.O.F., effective January 1, 2023.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 26, 2022

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-7.003, F.A.C., in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134). 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

AUGUST 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-7.003, 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 for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157, p. 3222).

SUMMARY OF RULE HEARING

SEPTEMBER 20, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on August 30, 2022 (Vol. 48, No. 169, pp. 3485-3486), to advise the public of proposed changes to Rule 12D-7.003, 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 September 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, F.A.C., after the Cabinet meeting on August 23, 2022.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULE 12D-7.003

12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.

(1) For the purposes of the exemption provided in Section 196.202, F.S.:

(a) through (c) No Change.

(d) The exemptions provided under Section 196.202, F.S., ~~are shall be~~ cumulative. An individual who properly qualifies under more than one classification ~~will shall~~ be granted more than one ~~\$5,000 five hundred dollar~~ exemption. However, ~~in no event shall~~ the cumulative exemption under section 196.202, F.S., may not exceed ~~\$15,000 one thousand five hundred dollars (\$1,500)~~ for an individual.

(e) Where both husband and wife otherwise qualify for the exemption, each would, under Section 196.202, F.S., be entitled to an exemption of ~~\$5,000 five hundred dollars~~ applicable against the value of property owned by them as an estate by the entirety.

(2)(a) The \$5,000 exemption granted by Section 196.24, F.S., to disabled ex-service members, as defined in Section 196.012, F.S., who were discharged under honorable conditions, ~~is shall be~~ considered to be the same constitutional disability exemption provided for by Section 196.202, F.S. The unremarried surviving spouse of such a disabled ex-service member is allowed the exemption.

(b) The exemptions under Sections 196.202 and 196.24, F.S., ~~are shall be~~ cumulative; ~~however, but in no event shall~~ the aggregate exemption may not exceed ~~\$15,000 \$6,000~~ for an individual.; ~~When except where~~ the surviving spouse is also eligible to claim the \$5,000 disabled ex-service member disability exemption under section 196.24, F.S., ~~in that event~~ the cumulative exemption may shall not exceed ~~\$20,000 \$11,000~~ for an individual.

(3) No Change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.202, 196.24 FS. History—New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06, 10-2-07, 9-17-18, xx-xx-xx.