

PTO RULE HEARING AGENDA

January 15, 2025, 10:00 am, EST
Building 2, Room 1250, Capital Circle Office Complex
2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public.

CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES	Moderator
<p>Presentation of the following proposed amended rules:</p> <ul style="list-style-type: none"> • Rule 12D-8.0064, F.A.C., Assessments; Correcting Errors in Assessments of a Homestead • Rule 12D-16.002, F.A.C., Index to Forms <ul style="list-style-type: none"> ○ Form DR-416, Physician’s Certification of Total and Permanent Disability ○ Form DR-453, Notice of Tax Lien for Exemptions, Reduction in Assessment, and Assessment Limitations ○ Form DR-487, Certification of Compliance ○ Form DR-501, Original Application for Homestead and Related Tax Exemptions ○ Form DR-501PGP, Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents ○ Form DR-501V, Tentative Verification of Eligibility for Certain Exemptions or Discounts (New) ○ Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property ○ Form DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities ○ Form DR-505, Report of Discounts, Errors, Double Assessments, and Insolvencies ○ Form DR-5002, Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund (Repeal) ○ Form DR-5003, Report of Total Reductions in Taxes From Hurricane Ian or Hurricane Nicole (Repeal) • Rule 12D-17.002, F.A.C., Definitions • Rule 12D-17.003, F.A.C., Truth in Millage (“TRIM”) Compliance • Rule 12D-17.004, F.A.C., Taxing Authority’s Certification of Compliance; Notification by Department 	<p>DOR Staff</p> <p>All Interested Parties can provide comments on each rule or form as presented</p>
CLOSING COMMENTS	Moderator

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

Interested parties can submit comments and questions regarding this meeting to DORPTO@floridarevenue.com.

Instructions for Participating in the Property Tax Oversight Meeting

You can join this meeting by

- Attending in person or
- Using your computer for a Webinar broadcast (“virtual meeting”).
 - To attend the virtual meeting, you must register on the Internet before the meeting. Register at the following link before the meeting:
<https://attendee.gotowebinar.com/register/676184701981620320>
 - Enter your name and contact information and click Register at the bottom of the screen.
 - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address. Please save this email. The email will also provide options for you to add the meeting to your calendar.
 - **FOR THE MEETING:** If you save the email, you can open it and click on the link to join the meeting. The link will also be provided in the reminder email.
 - To register additional attendees, complete a separate registration at the link above.
- Attendees using the Webinar broadcast have three options:
 1. Using a computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control to let us know you have a comment.
 2. Telephone with AUDIO PIN allows you to speak at the meeting. All calls are muted. If you want to ask a question or make a comment, email your request to DORPTO@floridarevenue.com and wait your turn to speak.
 3. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to DORPTO@floridarevenue.com. In the subject line, use “January 15 PTO Hearing.” All emails will be acknowledged or read aloud and entered into the transcript.

For Technical Support:

If you have problems accessing the registration before the meeting, contact Anthony Jackson by email at Anthony.Jackson@floridarevenue.com or by phone at 850-617-8878.

[REDACTED]

[REDACTED]

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: 12D-8.0064 RULE TITLE: Assessments; Correcting Errors in Assessments of a Homestead

PURPOSE AND EFFECT: The proposed amendments to this rule reflect law changes requiring property appraisers to include additional information in the notice to any property owner who has received an ad valorem tax exemption or limitation to which the owner is not entitled.

SUMMARY: The proposed amendments implement statutory amendments that provide the procedure for calculating liens on portions of homestead property as described in Section 193.155(10), F.S., relating to the assessment increase limitation, Section 193.703(7), F.S., relating to parent or grandparent living quarters, Section 196.075(9), F.S., relating to the homestead exemption for persons 65 and older, and Sections 196.011(9), F.S., and 196.161(1)(b), F.S., relating to the homestead exemption. These statutes were amended by

Chapter 2024-158, L.O.F., Sections 4, 7, 9, 11, 12 and 17, to set forth new procedures beginning in 2025 in certain circumstances where property improperly received one of the previously listed exemptions or assessment limitations. The amendments also require property appraisers to provide a property owner with notice of the reason why the owner is not entitled to an exemption, assessment limitation, or reduction in assessment and how back taxes, interest, and penalties due are calculated.

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

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 193.011, 193.023, 193.155, 193.1554, 193.1555, 193.703, 196.011, 196.075, 196.161 FS.

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

DATE AND TIME: January 15, 2025 at 10:00 a.m.

PLACE: Room 1250, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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

(1) through (2) No change.

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

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

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

~~2. For tax years beginning in 2025, if a property owner receives a homestead exemption, limitation, or assessment reduction as a result of a property appraiser's clerical mistake or omission and voluntarily discloses the error to the property appraiser before the property appraiser notifies the property owner of the error, no back taxes are due. Record in the public records of the county a notice of tax lien against any property owned by this person in the county and identify all property included in this notice of tax lien.~~

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

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

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

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

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

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

~~(e) The amounts determined under paragraphs (c) and (d),~~

~~shall be added together and entered on the notice of intent and on the notice of lien.~~

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

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

~~(b) apply the just value for each year~~

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

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

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

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

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

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

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

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

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

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

was postmarked.

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

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

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

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 20, 2024

[Redacted text block]

[Redacted text block]

Multifamily Project Exemption, to include in the exemption projects in an area of critical state concern that contain 10 or more units dedicated to affordable housing as provided in Section 196.1978(3), F.S., as amended by Section 13, Chapter 2024-158, L.O.F.

Amended Form DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities. Removes the requirement to annually apply for exemption as a charter school property, adds the requirement for the owner of lessee of property used as a charter school to notify the property appraiser when use of the property changes the exempt status, and provides the penalties for receiving the exemption when not entitled to the exemption, as provided in Section 196.0911(5), F.S., as added by Section 4, Chapter 2024-101, L.O.F.

Amended Form DR-505, Report of Errors and Insolvencies. Expands the errors and insolvencies report issued by tax collectors to the board of county commissioners after the tax certificate sale has ended to include federal bankruptcies, properties in which taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes as provided in Section 2, Chapter 2024-91, L.O.F.

Repeal Forms DR-5002, Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund, and DR-5003, Report of Total Reductions in Taxes from Hurricane Ian or Hurricane Nicole. Repeals obsolete forms which expired January 1, 2024, as reflected in Section 5, Chapter 2024-3, L.O.F.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.1978, 196.1979, 197.319 FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3181, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.492, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.6 FS.

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

DATE AND TIME: January 15, 2025 at 10:00 a.m.

PLACE: Room 1250, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

	Form Number	Form Title	Effective Date
(1) through (10) No change.			
(1)1(a)	DR - 416	Physician’s Certification of Total and Permanent Disability (r. 01/25 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01747	xx/11/12 12

(b) No change.			
(12) through (15) No change.			
(16)(a)	DR - 45 3	Notice of Tax Lien for Exemptions and Assessment Limitations (r. <u>01/25 4/46</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____06508	xx/ xx 4/4 6
(b) No change.			
(17) through (23) No change.			
(24)(a) No change.			
(b) No change.			
(c) No change.			
(d) No change.			
(e) No change.			
(f) No change.			
(25)(g)	DR- 487	Certification of Compliance (r. <u>01/25 06/22</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____14389	xx/ xx 06/ 22
(h) No change.			
(36) No change.			
(37)(a)	DR - 50 1	Original Application for Homestead and Related Tax Exemptions (r. <u>01/25 4/23</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____16056	xx/ xx 4/4 23
(b) No change.			
(c) No change.			
(d) No change.			
(e) No change.			
(f)	DR - 50 1P GP	Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents (r. <u>01/25 4/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____01797	xx/ xx 4/4 12
(g) through (j) No change.			
(h) No change.			
(i) No change.			
(j) No change.			
(k)	DR - 50 1V	<u>Tentative Eligibility Verification for Certain Exemptions (n. 01/25)</u> https://www.flrules.org/Gateway/reference.asp?No=Ref-____	xx/ xx

(38) No change.			
(39)(a) No change.			
(b)	DR - 50 4A FH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. <u>01/25 02/24</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____16355	xx/ xx 02/ 24
(c)	DR - 50 4C S	Ad Valorem Tax Exemption Application and Return for Charter School Facilities (r. <u>01/25 4/21</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____13842	xx/ xx 4/4 21
(d) No change.			
(e) No change.			
(f) No change.			
(g) No change.			
(40)	DR - 50 5	Report of Discounts, Errors, Double Assessments, and Insolvencies (r. <u>01/25 09/17</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-____08606	xx/ xx 09/ 17
(41) through (59) No change.			
(60)(a)	DR - 50 02	Decision of the Value Adjustment Board Hurricane Ian or Hurricane Nicole Tax Refund (n. 07/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-____15543	07/ 23
(61)	DR - 50 03	Report of Total Reductions in Taxes From Hurricane Ian or Hurricane Nicole (n. 07/23) https://www.flrules.org/Gateway/reference.asp?No=Ref-____15544	07/ 23

Rulemaking Authority 195.002(2), 195.027(1), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.1978, 196.1979, 197.319 FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423,

197.2425, ~~197.3181~~, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.492, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 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, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, 2-8-24, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton.

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

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: June 20, 2024.

[REDACTED]

[REDACTED]

**NOTICE OF TAX LIEN
FOR EXEMPTIONS
AND ASSESSMENT LIMITATIONS**

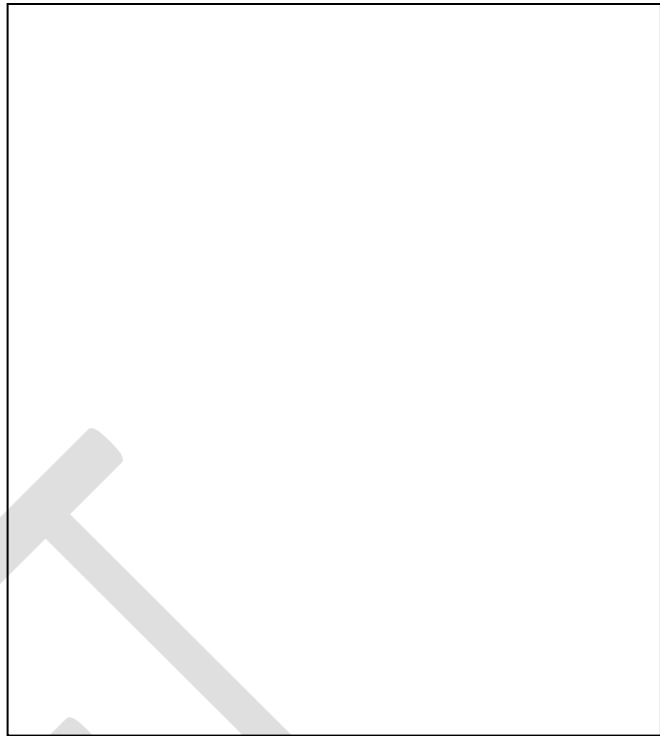
DR-453
R. 01/25 04/16
Rule 12D-16.002
F.A.C.
Eff. xx/xx 04/16
Page 1 of 2

_____ County, Florida

_____ (taxpayer) has received exemption(s),
and/or assessment limitation(s), or both totaling \$ _____ for ____ years.
The property appraiser has discovered that the taxpayer was not legally
entitled to receive the exemption(s) and/or assessment limitation because:

Sections 193.072, 193.155(10), 193.1554(10), 193.1555(10), 193.501(9),
193.703(7), 196.011(5), 196.011(10), 196.075(9), and 196.161(1) and
196.183, F.S., require a lien on the property to recover unpaid taxes. The
property appraiser will recover from the taxpayer taxes due, a 50 percent
penalty and 15 percent interest for any year or years within the last ten
years in which the taxpayer was not entitled to, but was granted, a tax
exemption, or assessment limitation.

When this document is recorded, it becomes a lien on the real property
addressed and legally owned by the taxpayer in Florida



For official use only

Taxpayer name		Parcel ID	
Address		Legal description	

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tax Year / Date Tax Due	Reason for Lien	Taxes due	Penalty	Interest	Total (3+4+5)
/					
/					
/					
/					
/					
/					
/					
/					
/					
/					
Tax Collector: The 50 percent penalty is calculated individually on each annual exemption or assessment limitation. Interest is based on the taxes exempted or excluded each year from the date the taxes become due for each assessment until the lien is satisfied. The tax collector must collect any fees and costs which the property appraiser or the tax collector has incurred in filing and collecting this lien.	Total for Column 6 (subtotal)				
	Added fees and costs paid by:		Property Appraiser	+	
			Tax Collector	+	
				Total due	

I certify that I have read this notice of tax lien and the facts in it are true. If prepared by someone other than the property appraiser, this declaration is based on all information of which the preparer he or she has knowledge.

Signature Title Date

Payment must include all unpaid taxes, interest, penalties, fees, and costs, or the lien will not be satisfied.

INSTRUCTIONS

PROPERTY APPRAISER

Column 1 Tax Year/Date Tax Due

Enter the tax year and the date the tax was due for that year, usually November 1.

Column 2 Reason for lien

Enter the reason for the lien (e.g., **illegal or** improper exemption or not qualified for assessment limitation).

Column 3 Taxes Due

Enter the amount of taxes due for each year. To calculate the taxes due multiply the value of the property which escaped taxation by the millage rate which was effective for that year.

Column 4 Penalty

Enter the amount of the penalty due. This is 50 percent of the tax under ss. 193.155(10), 193.1554(10), 193.1555(10), 193.501, **193.703(7), 196.011 (5), 196.011(10), 196.011(9),** 196.075(9), 196.161(1) and 196.183, F.S.

If the property appraiser made a clerical mistake or omission, a penalty is not due. If a penalty is not due, enter zero. See ss. 193.155(9) and 196.161(1)(b), F.S., and Rule 12D-8.0064(3)(d), F.A.C.

TAX COLLECTOR

Column 5 Interest on Tax Exempted or Excluded

Enter the amount of interest due:

- Interest is 15 percent of the tax per annum running from the due date, usually November 1, until paid.
- Multiply Column 3 by 15 percent per annum.

If a penalty is not due:

- Interest is not due.
- Enter zero in this column.

See ss. 193.155(9), 193.1554(10), 193.1555(10), 193.501, **193.703(7), 196.011(10), 196.011(9),** 196.075(9), 196.161(1) and 196.183, F.S.

Column 6 Subtotal: Enter the sum of Columns 3, 4, and 5.

Total: Enter the total of Column 6 plus added fees and costs.

DISTRIBUTION

The distribution of funds collected under ss. 196.011(9) and 196.161(1), F.S., is:

- Fees and cost must be returned to the party initially expending them.
- Taxes, penalties, and interest distributed based on millage that was in effect for the year of the assessment.



CERTIFICATION OF COMPLIANCE
 Chapter 200, Florida Statutes
 and Sections 218.23 and 218.63, Florida Statutes

DR-487
 R. 01/25 06/22
 Rule 12D-16.002
 Florida Administrative Code
 Effective xx/xx 06/22
 Page 1 of 2

Check if E-TRIM Participant

FISCAL YEAR :	County :	<input type="checkbox"/> Check if new address
Taxing Authority : Mailing Address : Physical Address :	Taxing authorities must file Form R-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p align="center">Mail</p> Florida Department of Revenue Property Tax Oversight – TRIM Section P.O. Box 300 Tallahassee, FL 32315-3000 </div> <div style="width: 45%;"> <p align="center">Certified Mail or Overnight Delivery</p> Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216 </div> </div>	
City, State, Zip :	Trim package submission email address: ptotrimpackages@floridarevenue.com	
Date of Final Hearing :		

<p align="center">All Taxing Authorities, Except School Districts</p> <p align="center">E-TRIM Participants only need to submit items 1-3</p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.)</p> <p><input type="checkbox"/> 2. Ordinance or Resolution:</p> <p style="margin-left: 20px;">a. Adopting the final millage rate, with percent change of rolled-back rate shown and</p> <p style="margin-left: 20px;">b. Adopting the final budget, indicating order of adoption.</p> <p align="center">DO NOT SEND ENTIRE BUDGET.</p> <p><input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements</p> <p style="margin-left: 20px;">a. Budget Summary Advertisement.</p> <p style="margin-left: 20px;">b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.</p> <p style="margin-left: 20px;">c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i>, within 30 days of completion.</p> <p><input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i>, include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i>.</p> <p><input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i>.</p> <p><input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value</i>,** and DR-422DEBT <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> <p align="right">*(See Rule 12D-17.004(2)(a), F.A.C.)</p>	<p align="center">School Districts</p> <p align="center">E-TRIM Participants only need to submit items 1-4</p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i>.</p> <p><input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.</p> <p><input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements:</p> <p style="margin-left: 20px;">a. Budget Summary Advertisement.</p> <p style="margin-left: 20px;">b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.</p> <p style="margin-left: 20px;">c. Notice of Tax for School Capital Outlay.</p> <p style="margin-left: 20px;">d. Amended Notice of Tax for School Capital Outlay.</p> <p><input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements or from a publicly accessible website. (See Rule 12D-17.002, F.A.C.)</p> <p><input type="checkbox"/> 5. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i>, if applicable.</p> <p><input type="checkbox"/> 6. DR-422, <i>Certification of Final Taxable Value</i>** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i>, if applicable.</p> <p align="right">*(See Rule 12D-17.004(2)(b), F.A.C.)</p>
---	---

****If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. Submit Form DR-422 when it is received from the property appraiser. If you do not submit include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.**

S I G N	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :	<input type="checkbox"/> Check if new contact	Date :
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :

**H
E
R
E**

Contact Name and Contact Title : <input type="checkbox"/> <i>Check if new contact</i>	E-mail Address :
Phone Number :	Fax Number :

All TRIM forms for taxing authorities are available on our website at: floridarevenue.com/property/forms
<https://floridarevenue.com/property/Pages/TRIM.aspx>

DR-487
R. 01/25 Eff. 06/22
Page 2 of 2

References

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

<u>Form</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420S	Certification of School Taxable Value
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487V	Vote Record for Final Adoption of Millage Levy
DR-529	Notice Tax Impact of Value Adjustment Board



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501
R. 01/25
 Rule 12D-16.002,
 F.A.C.
 Effective **xx/xx 11/23**
 Page 1 of 4

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

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

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

In addition to homestead exemption, I am applying for the following benefits.

See page 4 for qualification and required documents.

By local ordinance only:

- Age 65 and older with limited income (amount determined by ordinance)
- Age 65 and older with limited income and permanent residency for 25 years or more
- \$5,000 widowed \$5,000 blind \$5,000 totally and permanently disabled
- Total and permanent disability - quadriplegic
- Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind
- First responder totally and permanently disabled in the line of duty or surviving spouse
- Surviving spouse of first responder who died in the line of duty
- Disabled veteran discount, 65 or older which carries over to the surviving spouse
- Veteran disabled 10% or more
- Disabled veteran confined to wheelchair, service-connected
- Service-connected totally and permanently disabled veteran or veteran's surviving spouse. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide proof of the disability as of January 1 of that tax year*. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.
Parcel number _____ County _____.
- Surviving spouse of veteran who died while on active duty. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide an official letter*. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.
Parcel number _____ County _____.
- Other, specify: _____

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

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

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

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

_____ Signature, applicant	_____ Date	_____ Signature, co-applicant	_____ Date
-------------------------------	---------------	----------------------------------	---------------

Contact your local property appraiser if you have questions about your exemption.
File the signed application for exemption with the county property appraiser.

_____ Signature, property appraiser or deputy	_____ Date	_____ Entered by	_____ Date
--	---------------	---------------------	---------------

*See page 4 Forms and Documents for acceptable forms of proof.

PENALTIES

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

If you improperly receive a homestead exemption as a result of the property appraiser's clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an exemption as a result of the property appraiser's clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties or interest. For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

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

EXEMPTION AND DISCOUNT REQUIREMENTS

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

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

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

File the signed application for exemption with the county property appraiser.

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

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

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.

The forms may be available on your county property appraiser's website or the Department of Revenue's website at floridarevenue.com/property/forms

Form

DR-416

DR-416B

DR-501A

DR-501DV

DR-501SC

Form Title

Physician's Certification of Total and Permanent Disability

Optometrist's Certification of Total and Permanent Disability

Statement of Gross Income

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

Adjusted Gross Household Income, Sworn Statement and Return



**ORIGINAL APPLICATION FOR ASSESSMENT REDUCTION FOR
LIVING QUARTERS OF PARENTS OR GRANDPARENTS**
Section 193.703, Florida Statutes

DR-501PGP
R. 01/25 44/42
Rule 12D-16.002
F.A.C.
Florida Administrative Code
Effective xx/xx 44/42
Page 1 of 2

Due to the property appraiser by **March 1**.

County		Parcel ID	Tax year 20
Owner of the Homesteaded Property			
I am applying for assessment reduction <input type="checkbox"/> New application <input type="checkbox"/> Change <input type="checkbox"/> Renewal			
Applicant name		Co-applicant name	
Address		Legal description or parcel id	
Describe the construction or reconstruction for the living quarters			
Completion date of living quarters		Did you get a building permit? <input type="checkbox"/> yes <input type="checkbox"/> no	
If there is a change or addition to the use of this property, please explain			

Parents or Grandparents Living on the Property		(At least one must be age 62 or over)	
	Parent/grandparent 1	Parent/grandparent 2	
Name			
Marital status	<input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> widowed <input type="checkbox"/> divorced	<input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> widowed <input type="checkbox"/> divorced	
Age 62 or older?	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth _____ Proof of age	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth _____ Proof of age	
Relationship to owner			
Address last year			
Did this person file tax exemptions last year?	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no	
	Proof of Residence	Parent/grandparent 1	Parent/grandparent 2
Last became a permanent resident of Florida	Date	Date	Date
Occupied applicant's homestead on	Date	Date	Date
Florida driver license or ID card number	#	#	#
Florida vehicle tag number	#	#	#
Florida voter registration number, if US citizen	#	#	#
Declaration of Domicile residency date	Date	Date	Date
Current employer			
Address on last IRS return			
Addresses of parents/ grandparents not residing on the property			

Any person who makes a willfully false statement in this application will have the reduction revoked, be subject to a penalty of up to \$1,000, and be disqualified from receiving this reduction for 5 years. (s. 193.703, F.S.)

I authorize the property appraiser to obtain information to determine my eligibility for this assessment reduction. I certify that each parent or grandparent above resided primarily on the property on January 1 and does not claim homestead exemption in Florida or any other residence-based exemption or tax benefit in another state. I am a permanent resident of the State of Florida. I own and occupy the property. ~~I certify that I have read this application and the facts in it are true.~~ I certify all information on this application and any attachment is true, correct, and in effect on January 1 of this year.

_____ Signature, applicant	_____ Date	_____ Signature, qualifying parent/grandparent 1	_____ Date
_____ Signature, co-applicant	_____ Date	_____ Signature, qualifying parent/grandparent 2	_____ Date

INSTRUCTIONS

Assessment Reduction Requirements

Parent or Grandparent Living Quarters. Your county may offer a reduction to the assessed value of your homestead property as a result of construction or reconstruction on your property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents over the age of 62 (see s. 193.703, F.S.).

Penalties

The property appraiser has a duty to put a tax lien on your property if you received an assessment limitation during the past 10 years that you were not entitled to receive. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see s. 193.703(7), F.S.).

If you improperly receive an assessment limitation as a result of the property appraiser's clerical mistake or omission, you will not be assessed penalties or interest.

For tax years beginning in 2025, if you improperly receive an assessment limitation as a result of the property appraiser's clerical mistake or omission, and you disclose the error to the property appraiser before you receive a notice of intent to record a lien, you will not be charged back taxes, penalties, or interest.

Contact your local property appraiser if you have questions about your assessment reduction.

File the signed application with the county property appraiser.

**TENTATIVE ELIGIBILITY VERIFICATION
FOR CERTAIN EXEMPTIONS**

Section 196.092, Florida Statutes

DR-501V
N. 01/25
Rule 12D-16.002
F.A.C.
Effective xx/xx
Page 1 of 2

Veteran or surviving spouse name

Mailing address

Mailing address

Florida Law provides that, at your local property appraiser's discretion, you may request tentative verification of your eligibility to receive certain disabled veteran or surviving spouse exemptions pursuant to sections 196.081, 196.082, and 196.091, Florida Statutes (F.S.). This tentative eligibility verification is not binding on the property appraiser and in order to receive the exemption, you must still comply with all of the relevant annual exemption application requirements of sections 196.011, 196.081, 196.082, or 196.091, F.S.

<u>Applicant's name</u>	_____	<u>Spouse's name</u>	_____
<u>Parcel ID, if known</u>	_____	<u>County</u>	_____
<u>Property address</u>	_____	<u>Mailing address, if different</u>	_____

Based on the information you provided above, you are tentatively eligible to receive the exemption checked below. Please be advised **this tentative verification is not final. You still need to complete an application for the exemption with the property appraiser's office once you finalize the purchase of the property and make it your permanent residence on or before January 1.** Once approved, the exemption will be applied to your property's assessed value. Please contact our office for exemption application assistance.

- Service-connected, totally, and permanently disabled veteran or surviving spouse (s. 196.081, F.S.)
- Surviving spouse of veteran who died while on active duty (s. 196.081, F.S.)
- Surviving spouse of first responder who died in the line of duty (s. 196.081, F.S.)
- Disabled veteran discount, age 65 and older which carries over to the surviving spouse (s. 196.082, F.S.)
- Veteran confined to wheelchair, service-connected, totally disabled (s. 196.091, F.S.)

The decision by a county property appraiser to consider this request for tentative eligibility verification for an exemption, or a person's apparent eligibility to receive an exemption under sections 196.081, 196.082, or 196.091, F.S., after submission by such person of the forms, documentation, and other proof necessary to qualify for the relevant exemption after purchase of a homestead property, are not subject to administrative or judicial review under chapter 194.

Signature, property appraiser or designee Date

<u>Property Appraiser Contact Information</u>	_____
---	-------

Additional Information

After receiving your tentative verification, once you finalize the purchase of your property and make it your permanent residence on or before January 1, please be sure to complete and submit Form DR-501, *Original Application for Homestead And Related Tax Exemptions*, to our office along with your supporting documentation to apply for your homestead exemption. Please see the table below regarding the necessary documentation that you will need to submit with Form DR-501 based on the exemption type.

Eligible veterans may apply for an exemption before receiving the necessary documentation from the United States government or the United States Department of Veterans Affairs or its predecessor. After the property appraiser receives the documentation, the exemption will be effective as of the date of the original application.

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents*	Statute
Veterans and First Responders Exemptions and Discount				
<u>Disabled veteran discount, age 65 and older which carries over to the surviving spouse</u>	<u>% of disability</u>	<u>Combat-related disability</u>	<u>Proof of age, DR-501DV Proof of disability, DVA*, or US government</u>	<u>196.082</u>
<u>Veteran confined to wheelchair, service-connected, totally disabled</u>	<u>All taxes</u>	<u>Veteran or surviving spouse</u>	<u>Proof of disability, DVA*, or US government</u>	<u>196.091</u>
<u>Service-connected, totally and permanently disabled veteran or surviving spouse</u>	<u>All taxes</u>	<u>Veteran or surviving spouse</u>	<u>Proof of disability, DVA*, or US government</u>	<u>196.081</u>
<u>Surviving spouse of veteran who died while on active duty</u>	<u>All taxes</u>	<u>Surviving spouse</u>	<u>US Government or DVA letter attesting to the veteran's death while on active duty</u>	<u>196.081</u>
<u>Surviving spouse of first responder who died in the line of duty</u>	<u>All taxes</u>	<u>Surviving spouse</u>	<u>Letter attesting to the first responder's death in the line of duty</u>	<u>196.081</u>
<small>*DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.</small>				



**AD VALOREM TAX EXEMPTION APPLICATION AND RETURN
FOR MULTIFAMILY PROJECT AND
AFFORDABLE HOUSING PROPERTY**

Sections 196.1978 and 196.1979, Florida Statutes

DR-504AFH
R. 01/25 02/24
Rule 12D-16.002, F.A.C.
Effective xx/xx 02/24
Page 1 of 7

FLORIDA

This application is for use by owners of affordable housing for persons or families with certain income limits, as provided in sections (ss.) 196.1978 and 196.1979, Florida Statutes (F.S.), to apply for a (select one):

- A. Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners:
Complete page 2 (Section A) and attach with signature page 1 and attach required documentation from page 7 . Section 196.1978(1)(a), F.S.
- B. Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners:
Complete page 3 (Section B) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(b), F.S.
- C. Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation:
Complete page 4 (Section C.) and attach with signature page 1. Section 196.1978(2), F.S.
- D. Newly Constructed Multifamily Project Exemption:
Complete page 5 (Section D.) and attach with signature page 1. Section 196.1978(3), F.S.
- E. County & Municipal Affordable Housing Exemption on Multifamily Properties:
Complete page 6 (Section E.) and attach with signature page 1. Section 196.1979, F.S.

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

General Information (ALL applicants must complete this section)			
Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification number or legal description			

Signature (ALL applicants must complete this section.)		
<p>Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.</p> <p>I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.</p>		
_____	_____	_____
Signature	Title	Date

For use by property appraisers	<u>Application Number</u>
--------------------------------	---------------------------

Section A: Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners (Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.) (See section 196.1978(1)(a), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? Yes No

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

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the property owned entirely by the applicant?

Yes No

3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?

Yes No

4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.? Yes No

5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. Yes No

If **yes**, attach a copy of documentation of the affirmative steps.

Section B: Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners (Complete this section if you are applying for an exemption from ad valorem tax on land owned by a not-for-profit corporation but leased and used for affordable housing.) (See s. 196.1978(1)(b), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? Yes No

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

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the land owned entirely by the applicant and leased for a minimum of 99 years for the purpose of, and predominantly used for providing affordable housing to persons or families meeting the income limits specified in ss. 196.1978(1)(b) and 420.0004, F.S.?

For qualifying purposes the square footage of the improvements used to provide the affordable housing must be greater than 50% of the square footage of all improvements on the land.

Yes No

If **yes**, state the square footage of the improvements used to provide the affordable housing: ____

State the square footage of all improvements on the land: ____

3. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. Yes No

If **yes**, attach a copy of documentation of the affirmative steps.

Section C: Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation

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

(See s. 196.1978(2), F.S., for requirements)

1. On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing?

2. Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits? Yes No

3. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? Yes No
Attach a copy of the agreement or list the official records book and page numbers.

4. On January 1 of the current year, has at least 15 years been completed since the earliest of:
a. recorded agreement or
b. certificate of occupancy or certificate of substantial completion or
c. January 1 of the first year the property was placed in service as an affordable housing property? Yes No

Section D: Newly Constructed Multifamily Project Exemption

Complete this section if you are applying for an exemption from ad valorem tax on:

- 1) a newly constructed multifamily project Multifamily Project**
- substantially completed within the earlier of 5 years before the date of this application or the first submission of a request application for a certification notice from Florida Housing Finance Corporation, whichever is earlier, and
 - that contains more than 70 units, which will be restricted as affordable housing under the requirements in s. 196.1978(3), F.S., or, Or
- 2) a newly constructed multifamily project**
- in an area of critical state concern, designated by s. 380.0552 or chapter 28-36, Florida Administrative Code, and
 - that contains 10 or more units dedicated to affordable housing under the requirements in s. 196.1978(3), F.S.

On January 1 of the current year:

(See s. 196.1978(3), F.S., for requirements)

1. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No

Rent on multifamily units cannot exceed the amount specified by the most recent multifamily rental programs income and rent limit chart.

The rental market study must identify the fair market value rent of each unit for which a property owner seeks an exemption. (S. 196.1978(3)(m), F.S.)

2. How many of the units were occupied by tenants with an income greater than 80% but not more than 120% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., receive Qualified property receives an ad valorem property tax exemption of 75% of the assessed value.

3. How many of the units were occupied by tenants with an income that does not exceed 80% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

Units in a multifamily project that meet these requirements of section 196.1978(3)(d), F.S., are Qualified property is exempt from ad valorem property taxes of the assessed value.

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. Attach a certification notice determined by the Florida Housing Finance Corporation.

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No

Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.

Section E: County & Municipal Affordable Housing Property Exemption on Multifamily Properties

(See s. 196.1979, F.S.) Complete this section if you are applying for an exemption from ad valorem tax based on a county/municipality ordinance.

- Qualified property may receive up to 75% ad valorem tax exemption of the assessed value if fewer than 100% of the multifamily units are used to provide affordable housing.
- Qualified property may receive up to 100% ad valorem tax exemption if 100% of the multifamily units are used to provide affordable housing.

On January 1 of the current year:

1. How many of the units were occupied by tenants with an income greater than 30% but not more than 60% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?
2. How many of the units were occupied by tenants with an income that does not exceed 30% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?
3. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.
4. What is the total number of residential units contained within the multifamily project?
The multifamily project must contain 50 or more units.
5. What percent of the total residential units were used for affordable housing?
The multifamily project must have at least 20% of the total units used to provide affordable housing.
6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? Yes No
Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.
7. Has the property had any of the following:
 - Cited for code violations on three or more occasions in the past 24 months before submission of this application? Yes No
 - Any code violations that have not been properly remedied by the property owner before the submission of this application? Yes No
 - Any unpaid fines or charges relating to the cited code violations? Yes No
8. Attach a copy of the certification of qualified property from the local entity with this application for exemption. Applications for certification are determined by the local entity. If you are applying for both a county and a municipal exemption, attach both certifications.

Affordable Housing Property Exemption - Information and Documentation Required

See Sections 196.1978(1)(a) and 196.1978(1)(b), F.S.

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

Need Help?

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

FloridaRevenue.com/Property/Pages/LocalOfficials.aspx



AD VALOREM TAX EXEMPTION APPLICATION AND RETURN FOR CHARTER SCHOOL FACILITIES

Section 196.1983, Florida Statutes

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

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year**. It is not necessary to apply for this exemption each year. However, you must promptly notify the property appraiser if the use of the property or the status or condition of the owner or lessee changes.

General Information (ALL applicants must complete this section.)

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

1. Parcel identification or legal description

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

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

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

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

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

 Signature

 Title

 Date

Landlord for Leasehold Properties

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

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

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

Signature

Title

Date

PENALTIES

If the property appraiser determines that you received, but were not entitled to, the charter school exemption for any year within the past ten (10) years, the property appraiser will record a tax lien as provided in s. 196.011(5), F.S. A recorded tax lien will include back taxes due, plus 15 percent interest per year and a penalty of 50 percent of the unpaid taxes.

Need Help?

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

FloridaRevenue.com/Property/Pages/LocalOfficials.aspx

	Increase	Decrease	Net
Correction Totals			
Total Insolvent			
Total Litigation			
Grand Totals			

INSTRUCTIONS

To Tax Collectors:

1. Use this for the last sheet on your report of discounts, errors, double assessments, and insolvencies.
2. Do not list any item without showing the reason for reduction in the right-hand column.
3. As much as possible, group together all items coming under one heading. For instance, place all errors under one heading, all double assessments under another, **and** exemptions under another heading, etc.
4. For exemptions, specify whether widow, veteran, homestead, disability, **or other specified exemption, etc.**

Tax Collector Recapitulation

I, _____, Tax Collector of _____ County, Florida, certify this is a report of all discounts, errors, double assessments, insolvencies, **and** federal bankruptcies, **properties in which taxes are below the minimum tax bill, and properties assigned to the list of lands available for taxes** on the assessment roll for 20____; that the discounts were actually earned for the month as shown; that the attached list shows all errors and double assessments as the property appraiser certified; that I have allowed no exemptions, other than those the attached list shows as certified by the property appraiser; that each item marked insolvent on the attached list is in fact insolvent and, although I have made a diligent search, I have been unable to find the tangible personal property to levy on to enforce the payment of the tax; and that I have not collected any of the items on the attached list.

I am entitled to credit against the 20____ assessment roll on the following amounts:

Discounts	
Errors	
Double Assessments	
Insolvencies	
Federal Bankruptcies	
Properties in which taxes are below the minimum tax bill	
Properties assigned to the list of lands available for taxes	
Total	

Signature, Tax Collector

County

Date



**DECISION OF THE VALUE ADJUSTMENT BOARD
HURRICANE IAN OR HURRICANE NICOLE TAX REFUND**
Sections 197.3181, Florida Statutes

DR-5002
N. 07/23
Rule 12D-16.002
F.A.C.
Eff. 07/23

_____ County

The actions below were taken on your petition.

These actions are a recommendation only, not final These actions are a final decision of the VAB

If you are not satisfied after you are notified of the final decision of the Value Adjustment Board (VAB), you have the right to file a lawsuit in circuit court to further contest your assessment. (See sections 193.155(8)(l), 194.036, 194.171(2), 194.181, and 196.151, F.S.)

Petition # _____	Parcel ID _____
Petitioner name _____ The petitioner is: <input type="checkbox"/> taxpayer of record <input type="checkbox"/> taxpayer's representative <input type="checkbox"/> other, explain: _____	Property address _____

Decision Summary Denied your petition Granted your petition Granted your petition in part

Just value of the residential parcel as of January 1 of the year the disaster occurred. \$ _____	Filed by applicant	Property appraiser determined	VAB determined
1. Number of days residential property was uninhabitable			
2. Postdisaster just value			
3. Percentage change in value			

Reasons for Decision Fill-in fields will expand, or add pages as needed.

Findings of Fact
Conclusions of Law

Recommended Decision of Special Magistrate Findings and conclusions above are recommendations.

Signature, special magistrate _____	Print name _____	Date _____
Signature, clerk or special representative, VAB _____	Print name _____	Date _____
If this is a recommended decision, the board will consider the recommended decision on _____ at _____ Address _____ If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call _____ or visit website _____.		

Final Decision of the Value Adjustment Board

Signature, chair, VAB _____	Print name _____	Date of decision _____
Signature, clerk or representative, VAB _____	Print name _____	Date mailed to parties _____

district school board's official website, pursuant to Section 50.0311, F.S., must provide proof including screenshots of the homepage showing the link to the advertisement; the advertisement; the dates that the information or notice was published; and website address.

(k) through (r) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001(8), 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-27-94, 12-25-96, 6-13-22, ____.

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

(1) through (3) No change.

(4) A school district must:

(a) through (b) No change.

(c) Advertise ~~whenever possible~~, the tentative millage and budget hearing on a publicly accessible website pursuant to Section 50.0311, F.S., or in a newspaper of general circulation pursuant to Chapter 50, F.S. 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 and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead 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 also publish a Notice of Tax for School Capital Outlay advertisement, as required by Section 200.065(10)(a), F.S., if applicable. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(d) through (i) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 129.03, 195.002, 200.065, 200.068, 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, 6-13-22, ____.

12D-17.004 Taxing Authority’s Certification of Compliance; Notification by Department.

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

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

1. through 3. No change.

4. Proof of publication ~~from the newspaper~~ of the tentative budget hearing advertisement from the newspaper pursuant to Chapter 50, F.S., or a publicly accessible website pursuant to Section 50.0311, F.S.

5. through 14. 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), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, 6-13-22, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Mike Cotton

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 20, 2024

[REDACTED]