



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

March 30, 2022

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Rules 12D-7.004, 12D-7.005, 12D-7.0143, 12D-8.0061, 12D-8.0062, 12D-8.0063, 12D-8.0064, 12D-9.015, 12D-9.038, 12D-16.002, 12D-17.002, 12D-17.003, 12D-17.004, 12D-17.006, 12D-18.003, 12D-18.005, and 12D-18.011, F.A.C., Proposed Rule Amendments

Dear Ms. Jackson:

Please find enclosed information regarding the Department of Revenue's proposed rule amendments for the above-referenced rules. Enclosed is a copy of the Notices of Proposed Rule that was published in the March 30, 2022, edition of the Florida Administrative Register, the Rule Summaries, the Facts and Circumstances Justifying Proposed Rule, the Federal Comparison Statements, the Summaries of Rule Development Workshop, and Summaries of the Public Meeting. All materials (forms) incorporated by reference are also provided for your convenience.

For some of the materials (forms) incorporated by reference, the effective date of the form is not included in the draft copy. The effective dates will be included on the forms when they are certified with the Department of State.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

(4) Entities applying to the Florida Department of Law Enforcement to be qualified to receive criminal history records under the National Child Protection Act of 1993, as amended, must first complete and submit the following documents to the Florida Department of Law Enforcement, in accordance with the instructions provided: VECHS Qualified Entity Application – Volunteer & Employee Criminal History System (NCPA 1; Rev. ~~June 2021~~ ~~May 2017~~, Eff. ~~August 2018~~, <http://www.flrules.org/Gateway/reference.asp?No=Ref-09687>). Entities that are qualified through the Florida Department of Law Enforcement to receive criminal history records under the National Child Protection Act must submit fingerprints electronically for each person to the Florida Department of Law Enforcement for each request for a criminal history record check. Qualified entities that release to another qualified entity any criminal history record information received pursuant to the National Child Protection Act must complete and maintain the following document, in accordance with the instructions provided: VECHS Dissemination Log – Volunteer & Employee Criminal History System (NCPA 4, Rev. ~~June 2021~~ ~~May 2015~~, Eff. ~~September 2016~~, <http://www.flrules.org/Gateway/reference.asp?No=Ref-07400>). These forms are incorporated by reference.

Rulemaking Authority 943.03(4), 943.053(3), 943.0542, 943.056 FS. Law Implemented 943.053(3), 943.0542, 943.056 FS. History—New 12-30-76, Amended 11-7-83, Formerly 11C-6.04, Amended 9-1-88, 4-1-93, 7-7-99, 8-22-00, 7-29-01, 12-3-03, 6-9-08, 6-3-10, 5-21-12, 3-13-13, 5-29-14, 9-4-16, 7-19-17, 8-15-18, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Director Charles Schaeffer

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 29, 2021

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-7.004	Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans
12D-7.005	Exemption for Disabled Veterans Confined to Wheelchairs
12D-7.0143	Additional Homestead Exemption Up To \$50,000 for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rules 12D-7.004 and 12D-7.005, F.A.C., is to remove references to the provisions of Rule 12D-8.0061,

F.A.C. The purpose of the proposed amendments to Rule 12D-7.0143, F.A.C., Additional Homestead Exemptions for Persons 65 and Older with Limited Household Income (proposed new title), is to reflect requirements for those aged 65 and older with limited household income to receive an additional homestead exemption. When in effect, this rule will reflect section 196.075, F.S., as amended by Chapter 2021-208, L.O.F.

SUMMARY: The proposed amendment to Rules 12D-7.004 and 12D-7.005, F.A.C., removes references to the provisions of Rule 12D-8.0061, F.A.C., proposed to be repealed.

The proposed amendments to Rule 12D-7.0143, F.A.C., reflect changes to section 196.075, F.S., by Chapter 2021-208, L.O.F. These changes remove the requirement for persons age 65 and older with limited income who receive an additional homestead exemption to provide an annual statement of household income to the property appraiser, require the property appraiser to notify taxpayers of the annual household income limitation adjusted for the cost of living, and require persons receiving the additional exemption to notify the property appraiser by May 1 if the household income exceeds the limitation for that tax year. The proposed amendments provide that persons applying for the exemption must submit a completed Original Application for Homestead and Related Tax Exemption (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1. The proposed amendments also provide information on where the annual homestead exemption adjusted income limitation is made available and remove documents to be submitted to the property appraiser with the application that will be provided in Form DR-501SC, as amended.

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), 196.075(4)(d), (5) FS.

LAW IMPLEMENTED: 193.074, 196.075, 196.081, 196.091 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: April 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

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

(1) through (5) No change.

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

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

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

(1) through (3) No change.

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

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.091 FS. History—New 10-12-76, Formerly 12D-7.05, Amended 12-27-94, xx-xx-xx.

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

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

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

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

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

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

~~(3) The Proof of age shall be prima facie established for persons 65 and older by submission of one of the following: certified copy of birth certificate; drivers license or Florida identification card; passport; life insurance policy in effect for more than two years; marriage certificate; Permanent Resident Card (formerly known as Alien Registration Card); certified school records; or certified census record. In the absence of one of these forms of identification, the property appraiser may rely on information submitted with the Form DR-501SC for appropriate proof of age.~~

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

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

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

Rulemaking Authority 195.027(1), 196.075(4)(d), (5), 213.06(1) FS. Law Implemented 193.074, 196.075, 213.05 FS. History—New 12-30-99, Amended 12-30-02, 11-1-12, xx-xx-xx.

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: 03/29/2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.: RULE TITLES:

12D-8.0061	Assessments; Homestead Property Assessments at Just Value
12D-8.0062	Assessments; Homestead; Limitations
12D-8.0063	Assessment of Changes, Additions, or Improvements to a Homestead
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead

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

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

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

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

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

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

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.

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

PROPOSED AMENDMENTS TO RULES 12D-7.004, 12D-7.005, and 12D-7.0143

SUMMARY OF PROPOSED RULES

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

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

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

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

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

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

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

SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

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

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

~~(3) The Proof of age shall be prima facie established for persons 65 and older by submission of one of the following: certified copy of birth certificate; drivers license or Florida identification card; passport; life insurance policy in effect for more than two years; marriage certificate; Permanent Resident Card (formerly known as Alien Registration Card); certified school records; or certified census record. In the absence of one of these forms of identification, the property appraiser may rely on information submitted with the Form DR-501SC for appropriate proof of age.~~

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

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

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

Rulemaking Authority 195.027(1), 196.075(4)(d), (5), 213.06(1) FS. Law Implemented 193.074, 196.075, 213.05 FS. History—New 12-30-99, Amended 12-30-02, 11-1-12, xx-xx-xx.

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: 03/29/2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.: RULE TITLES:

12D-8.0061	Assessments; Homestead Property Assessments at Just Value
12D-8.0062	Assessments; Homestead; Limitations
12D-8.0063	Assessment of Changes, Additions, or Improvements to a Homestead
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead

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

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

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

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

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

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

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 192.042, 193.011, 193.023, 193.155, 193.1551, 196.011, 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: April 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

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

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

12D-8.0062 Assessments; Homestead; Limitations.

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

(2) through (7) No change.

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

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

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

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

(1) This rule applies ~~shall apply~~ where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser must ~~shall~~ determine the just value for such change, addition, or improvement as provided in Rule 12D-8.0063, F.A.C., and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made as provided in subsection 12D-8.0063(1), F.A.C. The property appraiser must ~~shall~~ adjust the assessed value of the homestead property for all subsequent years.

(2) through (3) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 196.011, 196.161 FS. History—New 12-27-94, Amended 12-28-95, 9-19-17, xx-xx-xx.

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:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.: RULE TITLES:

12D-9.015 Petition; Form and Filing Fee

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

PURPOSE AND EFFECT: The purpose of the amendment to Rule 12D-9.015, F.A.C., is to incorporate the provisions of section 194.011(3) F.S., as amended by section 1, Chapter 2021-209, L.O.F.

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

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

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

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

SUMMARY OF PROPOSED RULES

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

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

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

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

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

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

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

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

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

SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-8.0061, 12D-8.0062, 12D-8.0063 and 12D-8.0064, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of these

rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on March 17, 2022 (Vol. 48, No. 53, p. 1035).

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 192.042, 193.011, 193.023, 193.155, 193.1551, 196.011, 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: April 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

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

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

12D-8.0062 Assessments; Homestead; Limitations.

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

(2) through (7) No change.

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

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

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

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

(1) This rule applies ~~shall apply~~ where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser must ~~shall~~ determine the just value for such change, addition, or improvement as provided in Rule 12D-8.0063, F.A.C., and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made as provided in subsection 12D-8.0063(1), F.A.C. The property appraiser must ~~shall~~ adjust the assessed value of the homestead property for all subsequent years.

(2) through (3) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 196.011, 196.161 FS. History—New 12-27-94, Amended 12-28-95, 9-19-17, xx-xx-xx.

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:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.: RULE TITLES:

12D-9.015 Petition; Form and Filing Fee

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

PURPOSE AND EFFECT: The purpose of the amendment to Rule 12D-9.015, F.A.C., is to incorporate the provisions of section 194.011(3) F.S., as amended by section 1, Chapter 2021-209, L.O.F.

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

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

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

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: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 194.037, 195.022, 196.151, 197.2425 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: April 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-9.015 Petition; Form and Filing Fee.

(1) through (6) No change.

(7) Filing Fees. By resolution of the value adjustment board, a petition must shall be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or

personal covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

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

(b) No change.

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

(d) through (e) No change.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own units or parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. The property appraiser must shall provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of units, parcels, or accounts by parcel number or account number, with an indication on the petition form showing a joint petition, is shall be sufficient to signify a joint petition.

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

(a) through (b) No change.

(c) A compensated person, who is not an employee of the taxpayer or of an affiliated entity and who is not acting as a licensed or certified professional listed in paragraph 12D-9.018(3)(a), F.A.C., may sign and file a petition on the taxpayer's behalf if the taxpayer has authorized such person by

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

(d) An uncompensated person, who has a taxpayer's signed written authorization to represent the taxpayer, is authorized to sign and file a petition on the taxpayer's behalf if, at the time the petition is filed, such person provides a copy of the taxpayer's written authorization to the board clerk with the petition or the taxpayer's signed written authorization is contained on the petition form. This written authorization is valid only for representing a single taxpayer in a single assessment year and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer. A taxpayer may use a Department of Revenue form to grant the authorization in writing or may use a different form provided it meets the requirements of Section 194.034(1), F.S. The Department has adopted Form DR-486A, Written Authorization for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the written authorization.

(10) through (18) No change.

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

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

(1) No change.

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

~~published in a part of the paper where legal notices and classified ads are not published.~~

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

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

(5) No change.

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

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

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: March 29, 2022.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

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

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., adopt, by reference, 2021 law changes to the following forms:

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

Amend Form DR-486, Petition to the Value Adjustment Board – Request for Hearing. Section 1, Chapter 2021-209, L.O.F.; amends section 194.011(3), F.S., to add the word "units" to describe types of property for which condominium, cooperative or homeowners' associations can file single joint petitions with

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

SUMMARY OF PROPOSED RULES

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

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

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

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

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

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

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

SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

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

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

(d) An uncompensated person, who has a taxpayer's signed written authorization to represent the taxpayer, is authorized to sign and file a petition on the taxpayer's behalf if, at the time the petition is filed, such person provides a copy of the taxpayer's written authorization to the board clerk with the petition or the taxpayer's signed written authorization is contained on the petition form. This written authorization is valid only for representing a single taxpayer in a single assessment year and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer. A taxpayer may use a Department of Revenue form to grant the authorization in writing or may use a different form provided it meets the requirements of Section 194.034(1), F.S. The Department has adopted Form DR-486A, Written Authorization for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the written authorization.

(10) through (18) No change.

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

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

(1) No change.

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

~~published in a part of the paper where legal notices and classified ads are not published.~~

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

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

(5) No change.

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

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

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: March 29, 2022.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

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

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., adopt, by reference, 2021 law changes to the following forms:

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

Amend Form DR-486, Petition to the Value Adjustment Board – Request for Hearing. Section 1, Chapter 2021-209, L.O.F.; amends section 194.011(3), F.S., to add the word "units" to describe types of property for which condominium, cooperative or homeowners' associations can file single joint petitions with

the value adjustment board on behalf of association members who do not opt out of the petition.

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

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

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

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

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) FS.

LAW IMPLEMENTED: 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS.

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: April 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at

floridarevenue.com/property/forms

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

	Form Num	Form Title	Effective Date
(2)	throu	No Change.	
	gh		
(10)			
(11)	DR-	Affidavit of Proof of Publication (n. 2/91)2/91413	
(12) through (25)	Renumbered	(11) through (24) No Change.	
(11)	(12) throu	No Change.	
	gh		
	(24)		
	(25)		
(25)	(26) DR-	Petition to The Value Adjustment Board -xx/xx	
(a)	486	Request for Hearing (r. xx/xx 04/18)	04/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-09241	
(b)	throu	No Change.	
	gh (f)		
(g)	DR-	Certification of Compliance (r. xx/xx) (#xx/xx	
	487	5/11)	11/12
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01779	
(h)	No Change.		
(27) through (36)	Renumbered	(26) through (35) No Change.	
(36)	(37) DR-	Removal of Homestead Exemption(s)01/22	
	500A	[front side of form]; Automatic Renewal11/12	
	R	for Homestead Exemption [back side of form] (r. 01/22 11/12)	
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01791	
(38) through (39)	Renumbered	(37) through (38) No Change.	
(a) through (g)	No Change.		
(h)	DR-	Adjusted Gross Household Income Sworn01/22	
	501S	Statement and Return	11/12
	C	(r. 01/22 11/12)	
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01799	
(i)	No change.		
(40) through (52)	Renumbered	(39) through (51) No Change.	
(a)	No change.		
(b)	DR-	Application for Installment Payment ofxx/xx	
	534	Property Taxes (r. xx/xx 4/16)	4/16

<https://www.flrules.org/Gateway/reference.asp?No=Ref-06521>

(53) through (61) Renumbered (52) through (60) No Change. Rulemaking Authority 195.027(1), 196.075(4)(d), (5) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton.

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 03/29/2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-17.002	Definitions
12D-17.003	Truth in Millage ("TRIM") Compliance
12D-17.004	Taxing Authority's Certification of Compliance; Notification by Department
12D-17.006	Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds

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

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

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms) repeal one form and amend five current forms relating to 2021 law changes as follows:

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

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

Amend Form DR-487, Certification of Compliance. Section 21 of Chapter 2021-17, L.O.F., amends section 200.065, F.S., effective January 1, 2022, to allow for publishing an advertisement on a newspaper’s website as provided in Chapter 50, F.S. Sections 5 and 6 of the law revise the uniform affidavit to be used when providing proof of publication of required advertisements, and, that a copy of the entire webpage for Internet publications is to be provided.

Removes the requirement for school districts to submit a copy of Department of Education Forms ESE- 139 (obsolete) and ESE-524A (needed information is provided on ESE-524).

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

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

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

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

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

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

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

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

SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

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

floridarevenue.com/property/forms

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

	Form Num	Form Title	Effective Date
(2)	throu	No Change.	
	gh		
	(10)		
(11)	DR-	Affidavit of Proof of Publication (n. 2/91)2/91413	
	(12) through (25)	Renumbered (11) through (24) No Change.	
	(11)	(12) throu No Change.	-
	gh		
	(24)	(25)	
(25)	DR-	Petition to The Value Adjustment Board -xx/xx	
(a)	486	Request for Hearing (r. xx/xx 04/18)	04/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-09241	
(b)	throu	No Change.	
	gh (f)		
(g)	DR-	Certification of Compliance (r. xx/xx) (#xx/xx	
	487	5/11) 11/12	
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01779	
(h)	No Change.		
(27) through (36)	Renumbered (26) through (35)	No Change.	
(36)	DR-	Removal of Homestead Exemption(s)01/22	
	500A	[front side of form]; Automatic Renewal11/12	
	R	for Homestead Exemption [back side of form] (r. 01/22 11/12)	
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01791	
(38) through (39)	Renumbered (37) through (38)	No Change.	
(a) through (g)	No Change.		
(h)	DR-	Adjusted Gross Household Income Sworn01/22	
	501S	Statement and Return 11/12	
	C	(r. 01/22 11/12)	
		https://www.flrules.org/Gateway/reference.asp?No=Ref-01799	
(i)	No change.		
(40) through (52)	Renumbered (39) through (51)	No Change.	
(a)	No change.		
(b)	DR-	Application for Installment Payment ofxx/xx	
	534	Property Taxes (r. xx/xx 4/16)	4/16

<https://www.flrules.org/Gateway/reference.asp?No=Ref-06521>

(53) through (61) Renumbered (52) through (60) No Change. Rulemaking Authority 195.027(1), 196.075(4)(d), (5) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton.

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 03/29/2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-17.002	Definitions
12D-17.003	Truth in Millage ("TRIM") Compliance
12D-17.004	Taxing Authority's Certification of Compliance; Notification by Department
12D-17.006	Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds

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

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

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), 218.26 FS.

LAW IMPLEMENTED: 129.03, 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63, 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: April 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-17.002 Definitions.

(1) No Change.

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

(a) through (i) No Change.

(j) "Proof of publication" means proof, provided by a newspaper in the form provided in sections 50.041 and 50.051, F.S., in a manner described in Chapter 50, F.S., showing the

dates that the described information or notice was published, in the newspaper as described.

(k) through (r) No change.

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

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

(1) through (2) No Change.

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

(a) through (c) No Change.

(d) Advertise whenever possible, in a newspaper published in the county at least weekly unless the only newspaper in the county is published less than weekly of general circulation in the county or in a geographically limited insert of the newspaper if the insert is published at least twice weekly ~~twice each week~~ and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead in lieu of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., notice of its intent to adopt a final millage and budget. The advertisement must appear within 15 days of the hearing adopting the tentative millage and budget. The form generally provides that the notice must consist of a notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the hearing advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

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

(f) through (h) No change.

(4) A school district must ~~shall~~:

(a) through (b) No change.

(c) Advertise whenever possible, the tentative millage and budget hearing in a newspaper of general circulation in the county published at least weekly unless the only newspaper in

the county is published less than weekly or in a geographically limited insert of the newspaper if the insert is published at least twice weekly ~~twice each week~~ and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead ~~In lieu~~ of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., within 29 days after the certification date notice of its intent to tentatively adopt a millage and budget. The form generally provides that the notice must consist of a notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement as provided in Section 200.065(3), F.S. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. The school district must ~~shall~~ also publish a Notice of Tax for School Capital Outlay advertisement, as required by Section 200.065(10)(a) ~~200.065(9)~~, F.S., if applicable. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(d) through (e) No change.

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

(g) through (i) No change.

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

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

(1) No change.

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

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

2. A copy of the ordinance or resolution adopting the millage rate.

3. A copy of the ordinance or resolution adopting the budget.

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

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

6. No change.

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

8. through 15. No change.

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

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

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

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

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

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

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

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

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

~~6.7.~~ No change.

~~7.8.~~ The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the Notice of Tax for School Capital Outlay advertisement, required by Section 200.069(10)(a), F.S. (the entire page from the newspaper).

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

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

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

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

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

(3) through (4) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, xx-xx-xx.

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

(1) No change.

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

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

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

2. through 6. No change.

(d) through (g) No change.

(3) through (6) No change.

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

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: 03/29/2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.: RULE TITLES:

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

12D-18.005 Adoption of Non-Ad Valorem Assessment Roll

12D-18.011 Incorporation of Forms

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

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

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

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

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

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

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

SUMMARY OF PROPOSED RULES

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

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

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

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

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

SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

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

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

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

~~6.7.~~ No change.

7.8. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the Notice of Tax for School Capital Outlay advertisement, required by Section 200.069(10)(a), F.S. (the entire page from the newspaper).

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

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

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

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

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

(3) through (4) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, xx-xx-xx.

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

(1) No change.

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

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

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

2. through 6. No change.

(d) through (g) No change.

(3) through (6) No change.

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

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: 03/29/2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.: RULE TITLES:

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

12D-18.005 Adoption of Non-Ad Valorem Assessment Roll

12D-18.011 Incorporation of Forms

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

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

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

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

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

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), 197.3632(11), 197.3635 FS.

LAW IMPLEMENTED: 125.011, 163.08, 197.322, 197.363, 197.3631, 197.3632, 197.3635 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: April 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

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

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

(a) No change.

(b) The local government must shall publish notice of its intent to use the uniform method for collecting such assessment as provided in Chapter 50, F.S., whenever possible, weekly in a newspaper advertisement of general circulation within each county contained in the boundaries of the local government, for four consecutive weeks preceding a public hearing to adopt a resolution of its intent to use the uniform method of collection.

This period ~~is shall be~~ computed as follows:- The four week period is weeks shall be the four weeks immediately preceding the date of the hearing. Each week ~~is shall be~~ comprised of the immediately preceding seven days. One such notice must shall appear in the newspaper during each one of these four weeks.

(c) No change.

(2) No change.

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

(a) No change.

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

(c) A ~~certification or~~ proof of publication showing the dates of publication in the form described in sections 50.041 and 50.51, F.S. on Form DR-413.

(4) through (6) No change

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

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

(1) No change.

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

(a) No change.

(b) At least 20 days prior to the date of the public hearing, the local government must shall publish notice as provided in Chapter 50, F.S., whenever possible, in a newspaper generally circulated within each county contained in the boundaries of the local government. This published notice must shall include at least the following information:

1. The name of the local governing board,

2. The geographic depiction of the property subject to the assessment,

3. The proposed schedule of the assessment,

4. The fact that the assessment will be collected by the tax collector; and,

5. A statement that all affected property owners have the right to appear at the public hearing and the right to file written objections with the local governing board within 20 days of the publication of the notice.

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

(3) through (4) No change.

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

12D-18.011 Incorporation of Forms.

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

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton.

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

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: 03/29/2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: November 1, 2021.

DEPARTMENT OF FINANCIAL SERVICES

Division of Insurance Agent and Agency Services

RULE NO.: RULE TITLE:

69B-211.002 General Procedures

PURPOSE AND EFFECT: This rulemaking will promulgate
the application for the new adjusting firm license to implement
recent legislation and make other necessary updates.

SUMMARY: This rule incorporates several forms necessary
for licensure. This rulemaking creates a new license category
for adjusting firm and outlines the information required for the
newly created license application.

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: The Department's economic review for this rulemaking.
Any person who wishes to provide information regarding the
statement of estimated regulatory costs, or to provide a proposal
for a lower cost regulatory alternative must do so in writing
within 21 days of this notice.

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: 624.308, 626.161, 626.171,
626.172, 626.9958, FS

LAW IMPLEMENTED: 624.307, 624.321, 624.501, 626.171,
626.172, 626.201, 626.211, 626.271, 626.541, 626.592,
626.611, 626.621, 626.752, 626.793, 626.837, 626.8417,
626.9953, FS

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS
NOTICE, A HEARING WILL BE SCHEDULED AND
ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE
PROPOSED RULE IS: David Jones, Chief of the Bureau of
Licensing, (850)413-5460, David.Jones@myfloridacfo.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

69B-211.002 General Procedures.

(1) through (36) No change.

(37) An applicant for a license as an Adjusting Firm shall
complete and submit Form DFS-H2-6365 "Adjusting Firm
License Application," Effective MM/YY, which is
incorporated by reference, located at:
<https://www.flrules.org/Gateway/reference.asp?No=Ref->
_____ or https://dice.fldfs.com/public/pb_index.aspx.

(38)(37)(a) All forms required by subsections (3) through
(37)(36), above, are hereby adopted and incorporated by
reference.

(b) through (d) No change.

Rulemaking Authority 624.308, 626.161, 626.171, 626.172, 626.9958
FS. Law Implemented 624.307(~~4~~), 624.321, 624.501, 626.171,
626.172, 626.201, 626.211, 626.271, 626.541, 626.592, 626.611,
626.621, 626.752, 626.793, 626.837, 626.8417, 626.9953 FS. History—
New 6-4-92, Amended 5-17-94, 6-7-99, Formerly 4-211.002,
Amended 2-20-07, 11-26-14, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
David Jones, Chief of the Bureau of Licensing, (850) 413-5460,
David.Jones@myfloridacfo.com.

NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Jimmy Patronis, Chief Financial Officer
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: November 1, 2021

DEPARTMENT OF FINANCIAL SERVICES

Division of Insurance Agent and Agency Services

RULE NOS.: RULE TITLES:

69B-228.080 Course Approval; Requirements; Guidelines

69B-228.180 Forms and Submission of Forms through the
Education Database

PURPOSE AND EFFECT: This rulemaking amends the
required number of hours necessary for certain approved

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

SUMMARY OF PROPOSED RULE

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

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

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

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

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

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

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-18.003, 12D-18.005, and 12D-18.011, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments or repeal.

SUMMARY OF PUBLIC MEETING

MARCH 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-18.003, 12D-18.005 and 12D-18.011, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of these rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s.

120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on March 17, 2022 (Vol. 48, No. 53, p. 1035).



AFFIDAVIT OF PROOF OF PUBLICATION

DR-413
R. 2/91

To: Tax Collector, _____ County, Florida

Before the undersigned authority, personally appeared _____, who on oath says that he or she is the _____ of the _____, a newspaper published at _____ in _____ County, Florida; that the attached copy of advertisement, being a notice of the local government's intent to use the uniform method for collecting a non-ad valorem assessment, was published in said newspaper in the four consecutive weeks of _____ to _____

_____ to _____
_____ to _____
_____ to _____
_____ to _____

The affiant further says that the said _____ is a newspaper published at _____, in said County, Florida, and that the said newspaper has heretofore been continuously published in said _____ County, Florida, each day, and has been entered as second class mail matter at the post office in _____ in said _____ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and the affiant further says that he has neither paid nor promised any person, firm, or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me on _____
Date

Notary public
My commission expires: _____

cc: Property appraiser

Local government

Florida Department of Revenue
Property Tax Oversight
P O Box 3000
Tallahassee, Florida 32315-3000



PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING
Section 194.011, Florida Statutes

DR-486
R. **xx/xx 04/18**
Rule 12D-16.002
F.A.C.
Eff. **xx/xx 04/18**
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:_____	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units , parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units , parcels, or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

Keep this information for your files. Do not return this page to the VAB clerk.

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

At the hearing, you have the right to have witnesses sworn.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



PETITION TO THE VALUE ADJUSTMENT BOARD
REQUEST FOR HEARING
Section 194.011, Florida Statutes

DR-486
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:_____	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer

Print name

Date

PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of _____ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number _____).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number _____).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number _____).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

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Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative

Print name

Date

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PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

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Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

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(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

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(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

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ADDITIONAL INFORMATION

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- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



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

DR-487
R. xx/xx 5/11
Rule 12D-16.002
Florida Administrative Code
Effective xx/xx 11/12
Page 1 of 2

☐ **Check if E-TRIM Participant**

FISCAL YEAR :		County :		<input type="checkbox"/> Check if new address	
<input type="checkbox"/> Check if new address					
Taxing Authority :		Taxing authorities must file Form the DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by <u>mail, certified mail, or overnight delivery to:</u>			
Mailing Address :		Mail Florida Department of Revenue Florida Tax Oversight – TRIM Section P.O. Box 300 Tallahassee, FL 32315-3000			
Physical Address :		Certified Mail or Overnight Delivery Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216			
City, State, Zip :		Trim package submission email address: ptotrimpackages@floridarevenue.com			
Date of Final Hearing :					
All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. Proof of Publication <u>uniform affidavit</u> from the newspaper for all newspaper advertisements. <u>(See Rule 12D-17.002, F.A.C.)</u> <input type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET. <input type="checkbox"/> 3. ENTIRE PAGE(s) from <u>the print edition newspaper or the entire webpage for Internet-only publications for</u> all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i> , within 30 days of completion. <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. <input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> . <input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> . <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. *(See Rule 12D-17.004(2)(a), F.A.C.)			School Districts E-TRIM Participants only need to submit items 1-45 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i> . <input type="checkbox"/> 2. <u>ESE 524A, Critical Needs Millage Resolution.</u> <input type="checkbox"/> 2. <u>3.</u> Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. <u>4.</u> ENTIRE PAGE(s) from the <u>print edition newspaper or the entire webpage for Internet-only publications for</u> all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. <input type="checkbox"/> 4. <u>5.</u> Proof of Publication <u>uniform affidavit</u> from the newspaper for all newspaper advertisements. <u>(See Rule 12D-17.002, F.A.C.)</u> <input type="checkbox"/> 5. <u>6.</u> Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 6. <u>7.</u> DR-422, <i>Certification of Final Taxable Value</i> ** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable. *(See Rule 12D-17.004(2)(b), F.A.C.)		
**If you have not received <u>Form the</u> DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not 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 H E R E	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 :	
	Contact Name and Contact Title : <input type="checkbox"/> Check if new contact		E-mail Address :		
	Phone Number :		Fax Number :		

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

<http://dor.myflorida.com/dor/property/trim/trimmax.html>

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



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

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

☐ **Check if E-TRIM Participant**

FISCAL YEAR :		County :		<input type="checkbox"/> Check if new address	
Taxing Authority :		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>Mail Florida Department of Revenue Florida Tax Oversight – TRIM Section P.O. Box 300 Tallahassee, FL 32315-3000</div><div>Certified Mail or Overnight Delivery Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216</div></div> Trim package submission email address: ptotrimpackages@floridarevenue.com			
Mailing Address :					
Physical Address :					
City, State, Zip :					
Date of Final Hearing :					
All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i> , within 30 days of completion. <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. <input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> . <input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> . <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. *(See Rule 12D-17.004(2)(a), F.A.C.)		School Districts E-TRIM Participants only need to submit items 1-4 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i> . <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. <input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <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. <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. *(See Rule 12D-17.004(2)(b), F.A.C.)			
**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. If you do not 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 H E R E	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 :	
	Contact Name and Contact Title :		<input type="checkbox"/> Check if new contact		E-mail Address :
	Phone Number :		Fax Number :		

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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

Parcel Identification Property Control No.					Tax Year _____
Widow	Widower	Disability	Homestead	Other	
Persons 65 or over		Other			

Removal of Homestead Exemption(s)

☐ I no longer qualify for Homestead Exemption because the above property was not my permanent residence on January 1 of this year.

I no longer qualify for: ☐ Widow ☐ Widower ☐ Disability Exemption(s)

☐ Person Age 65 or over. My household income exceeds the adjusted income limit of \$

Do not return this form if you still qualify for the exemption(s)

Warning

Florida Law prescribes that it is the duty of the owner of any property to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the property shall be subject to the taxes exempted as a result of such failure, plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Reference Sections 196.131 and 196.161, F.S.

Please remove the above exemption(s) from my property for the current year.

Signature _____

Date _____

RECEIPT FOR _____ TAX EXEMPTION RENEWAL

RETURN SERVICE REQUESTED

Year					
Widow	Widower	Disability	Homestead	Other	
Persons 65 or over					
Legal Description			Parcel ID No. Property Control No.		

Name		
Address		
City	State	Zip

AUTOMATIC RENEWAL OF HOMESTEAD EXEMPTION

You will not receive a Homestead Exemption Renewal Application for this tax year. You will automatically receive Homestead Exemption for the current tax year. This is your receipt.

If you are no longer entitled to Homestead Exemption you must sign the Exemption removal request on the reverse side of this document and return it to the Property Appraiser.

There are severe penalties for falsely claiming Homestead Exemption.

You are no longer eligible for Homestead Exemption if:

1. The residential unit on which you claim homestead exemption is rented.
2. The residential unit is no longer your permanent home.
3. You are no longer a permanent resident of Florida.

If you are applying for Homestead Exemption on new property or for any other personal exemption such as widows, widowers or disability exemption for the first time, you must apply at the Property Appraiser's Office on or before March 1st of this year.

If you have any questions concerning exemptions or this form call your County Property Appraiser.

Parcel Identification No.			
Widow	Widower	Disability	Homestead
Persons 65 or over		Other	

Tax Year _____

Removal of Homestead Exemption(s)

☐ I no longer qualify for Homestead Exemption because the above property was not my permanent residence on January 1 of this year.

I no longer qualify for: ☐ **Widow** ☐ **Widower** ☐ **Disability Exemption(s)**

☐ **Person Age 65 or over. My household income exceeds the adjusted income limit of \$ _____**

Do not return this form if you still qualify for the exemption(s)

Warning

Florida Law prescribes that it is the duty of the owner of any property to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the property shall be subject to the taxes exempted as a result of such failure, plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Reference Sections 196.131 and 196.161, F.S.

Please remove the above exemption(s) from my property for the current year.

Signature _____

Date _____

RECEIPT FOR _____ TAX EXEMPTION RENEWAL

RETURN SERVICE REQUESTED

Year

Widow	Widower	Disability	Homestead	Other
Persons 65 or over				
Legal Description			Parcel ID No.	

Name		
Address		
City	State	Zip

AUTOMATIC RENEWAL OF HOMESTEAD EXEMPTION

You will not receive a Homestead Exemption Renewal Application for this tax year. You will automatically receive Homestead Exemption for the current tax year. This is your receipt.

If you are no longer entitled to Homestead Exemption you must sign the Exemption removal request on the reverse side of this document and return it to the Property Appraiser.

There are severe penalties for falsely claiming Homestead Exemption.

You are no longer eligible for Homestead Exemption if:

1. The residential unit on which you claim homestead exemption is rented.
2. The residential unit is no longer your permanent home.
3. You are no longer a permanent resident of Florida.

If you are applying for Homestead Exemption on new property or for any other personal exemption such as widows, widowers or disability exemption for the first time, you must apply at the Property Appraiser's Office on or before March 1st of this year.

If you have any questions concerning exemptions or this form call your County Property Appraiser.



ADJUSTED GROSS HOUSEHOLD INCOME SWORN STATEMENT AND RETURN

Senior Citizen Exemption for Persons Age 65 and Over
Section 196.075, Florida Statutes

DR-501SC
R. xx/xx 11/12
Rule 12D-16.002, F.A.C.
Effective xx/xx 11/12
Page 1 of 3

Application year 20__

This form is for use by property owners as a sworn statement of adjusted gross household income to qualify for the additional homestead exemption for property owners age 65 and older, with limited income. statement must be filed each year with the property appraiser by **March 1**. ☐ Initial ☐ Renewal*

When applying for the exemption for the first time, submit this completed statement, *Original Application for Homestead and Related Tax Exemption* (Form DR-501, incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code), and all required attachments with the county property appraiser on or before **March 1 of the current tax year**.

Parcel ID	Address
Applicant name	
Phone	

PART 1 List all persons living in the homestead on January 1 the year of exemption.				Do not include renters or boarders
Name of Household Member	Date of Birth	Filed IRS return? Yes No		Adjusted Gross Household Income
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
Total adjusted gross household income for all household members				

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income. *If you are renewing your exemption, you do not need to submit documents, unless the property appraiser asks. Contact your property appraiser's office for instructions.

PART 2 For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:	
<ul style="list-style-type: none">IRS 1040 series form or an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868), if applicable, andWage and Tax Statements (W-2 Forms).	
PART 3 For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:	
<ul style="list-style-type: none">A copy of the prior year's Social Security Statement (SSA-1099), if applicable,An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), andA Statement of Income from page 3 2 of this form.	
PART 4 To establish you are age 65 or older on January 1 of the current tax year, submit one of the following:	
<ul style="list-style-type: none">Certified copy of a birth certificate,Florida Drivers License or Identification Card,Permanent Resident Card,Marriage certificate,	<ul style="list-style-type: none">Certified school records,Certified census records, orLife insurance policy in effect longer than 2 years.

For prompt consideration, submit supporting documents by **May 1**. No further documentation will be accepted after **June 1**. If additional documents are required, the property appraiser will ask for them.

CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for. I have attached proof of my age.
- The total prior year adjusted gross household income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income under section 196.075, F.S. (\$20,000 adjusted annually starting in 2001 by percentage change in the average cost-of-living index.) The annual adjusted income limitation for persons 65 and older is available on the Department's website at floridarevenue.com/property/Pages/DataPortal.aspx. ~~in section 62 of the US Internal Revenue Code.~~

~~Contact your county property appraiser for the maximum household adjusted gross income, which may change each year.~~

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I own and occupy the property above. I understand that under s. 196.075(5), F.S., each year I must notify the property appraiser by May 1 if my household income exceeds the most recent income limitation. Under s. 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 a term of imprisonment up to 1 year or a fine up to \$5,000 or both. Under penalties of perjury, I declare that I have read this application and Statement of Adjusted Gross Income and the facts in it are true. Florida law requires property appraisers to determine whether an additional homestead exemption may be granted. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the additional homestead exemption requested. I grant permission to allow the property appraiser to review the supporting documents, if requested.

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

Under penalties of perjury, I declare that I have read the foregoing Household Income Sworn Statement and Return and the facts stated in it are true.

<u>Signature</u>	<u>Print name</u>	<u>Date</u>

<u>Signature, applicant</u>	<u>Print name</u>	<u>Date</u>

INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under s. 196.075, F.S., of up to \$50,000 for persons age 65 years or older, the household income of all persons living must live in the home and have a cannot be more than the household adjusted gross income as defined below, that does not exceed the limitation for the tax year. The annual adjusted income limitation is available at <http://floridarevenue.com/property/documents/AdditionalHomesteadExemptions.pdf>.

As used on this application, the term:

“Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

“Household income” means the adjusted gross income in s. 62 of the US Internal Revenue Code, of all members of a household. (This is the “Adjusted Gross Income” amount reported on IRS Form 1040.)

Examples of Supporting Documentation for the Property Appraiser			
IRS Returns	Income Statements	Earning Statements	
Form 1040	Social security benefits	W-2 forms	Form 1099
Form 1040-SR	Pension	RRB-1042S	Form 1099-A
Form 1040A	Interest or annuities	SSA-1042S	Form 1099-MISC
Form 1040EZ	Rental receipts	Partnership Income (1065)	RRB-1099
			SSA-1099

For prompt consideration, submit income documentation before May 1 for all household members. No documentation can be accepted after June 1.

Supporting documentation will be destroyed after use, unless you ask the property appraiser to return the documents.

Complete this form for each member whose income is below the filing thresholds for the IRS and who has not filed an IRS Form 1040 series. See page 1, PART 3. Do not complete for minor children with no income.

STATEMENT OF INCOME			
Name			
Earned income		Social Security benefits*	
Investment income		Veterans Administration benefits	
Capital gains or (losses)		Income from retirement plans	
Interest income		Income from pensions	
Rents		Income from trust funds	
Royalties		Other** (specify):	
Dividends			
Annuities			
Total income for this household member			
Enter this amount in PART 1 and submit with page 1 of Form DR-501SC for each member.			

*Social Security Benefits - Internal Revenue Service (IRS) Information

According to the IRS, social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable.

If your combined benefits and other income exceed certain thresholds, some part of your Social Security income may be taxable. Include the taxable amount on this line. Consult the IRS for Social Security income that may be taxable based on current formulas.

**Other income

If you receive any other income, fill in the source and the amount. Do not include income that would not be included in adjusted gross income, such as child support.



HOUSEHOLD INCOME
SWORN STATEMENT AND RETURN
Senior Citizen Exemption for Persons Age 65 and Over
Section 196.075, Florida Statutes

DR-501SC
R. xx/xx
Rule 12D-16.002, F.A.C.
Effective xx/xx
Page 1 of 3

Application year 20__

This form is for use by property owners as a sworn statement of adjusted gross household income to qualify for the additional homestead exemption for property owners age 65 and older, with limited income.

When applying for the exemption for the first time, submit this completed statement, *Original Application for Homestead and Related Tax Exemption* (Form DR-501, incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code), and all required attachments with the county property appraiser on or before **March 1 of the current tax year.**

Parcel ID	Address				
Applicant name					
Phone					
PART 1 List all persons living in the homestead on January 1 the year of exemption.					
Name of Household Member				Do not include renters or boarders	
	Date of Birth	Filed IRS return?		Adjusted Gross Household Income	
		Yes	No		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
Total adjusted gross household income for all household members		<input type="checkbox"/>	<input type="checkbox"/>		

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income. Contact your property appraiser's office for instructions.

PART 2 For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:	
<ul style="list-style-type: none">IRS 1040 series form or an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868), if applicable, andWage and Tax Statements (W-2 Forms).	
PART 3 For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:	
<ul style="list-style-type: none">A copy of the prior year's Social Security Statement (SSA-1099), if applicable,An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), andA Statement of Income from page 3 of this form.	
PART 4 To establish you are age 65 or older on January 1 of the current tax year, submit one of the following:	
<ul style="list-style-type: none">Certified copy of a birth certificate,Florida Drivers License or Identification Card,Permanent Resident Card,Marriage certificate,	<ul style="list-style-type: none">Certified school records,Certified census records, orLife insurance policy in effect longer than 2 years.

CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for. I have attached proof of my age.
- The total prior year adjusted gross household income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income under section 196.075, F.S. (\$20,000 adjusted annually starting in 2001 by percentage change in the average cost-of-living index.) The annual adjusted income limitation for persons 65 and older is available on the Department's website at floridarevenue.com/property/Pages/DataPortal.aspx.

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I own and occupy the property above. I understand that under s. 196.075(5), F.S., each year I must notify the property appraiser by May 1 if my household income exceeds the most recent income limitation. Under s. 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 a term of imprisonment up to 1 year or a fine up to \$5,000 or both.

Florida law requires property appraisers to determine whether an additional homestead exemption may be granted. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the additional homestead exemption requested. I grant permission to allow the property appraiser to review the supporting documents, if requested.

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

Under penalties of perjury, I declare that I have read the foregoing Household Income Sworn Statement and Return and the facts stated in it are true.

<u>Signature</u>	<u>Print name</u>	<u>Date</u>

INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under s. 196.075, F.S., persons age 65 years or older, must live in the home and have a household income as defined below, that does not exceed the limitation for the tax year. The annual adjusted income limitation is available at <http://floridarevenue.com/property/documents/AdditionalHomesteadExemptions.pdf>.

As used on this application, the term:

“Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

“Household income” means the adjusted gross income in s. 62 of the US Internal Revenue Code, of all members of a household. (This is the “Adjusted Gross Income” amount reported on IRS Form 1040.)

Examples of Supporting Documentation for the Property Appraiser			
IRS Returns	Income Statements	Earning Statements	
Form 1040	Social security benefits	W-2 forms	Form 1099
Form 1040-SR	Pension	RRB-1042S	Form 1099-A
	Interest or annuities	SSA-1042S	Form 1099-MISC
	Rental receipts	Partnership Income (1065)	RRB-1099
			SSA-1099

Supporting documentation will be destroyed after use, unless you ask the property appraiser to return the documents.

Complete this form for each member whose income is below the filing thresholds for the IRS and who has not filed an IRS Form 1040 series. See page 1, PART 3. Do not complete for minor children with no income.

STATEMENT OF INCOME			
Name			
Earned income		Social Security benefits*	
Investment income		Veterans Administration benefits	
Capital gains or (losses)		Income from retirement plans	
Interest income		Income from pensions	
Rents		Income from trust funds	
Royalties		Other** (specify):	
Dividends			
Annuities			
Total income for this household member			
Enter this amount in PART 1 and submit with page 1 of Form DR-501SC for each member.			

*Social Security Benefits - Internal Revenue Service (IRS) Information

According to the IRS, social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable.

If your combined benefits and other income exceed certain thresholds, some part of your Social Security income may be taxable. Include the taxable amount on this line. Consult the IRS for Social Security income that may be taxable based on current formulas.

**Other income

If you receive any other income, fill in the source and the amount. Do not include income that would not be included in adjusted gross income, such as child support.



APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

Section 197.222, Florida Statutes

DR-534

R. xx/xx 04/16

Rule 12D-16.002

F.A.C.

Effective xx/xx Eff. 04/16

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than \$100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

Installment Payment	Year Taxes	Discount	If Not Paid
First Installment Due June 30. <u>The tax collector must accept late payment through July 31.</u>	One-quarter of the total estimated taxes and assessments based on the previous year	6% for payments applied or postmarked by June 30	The account is removed from the installment plan. <u>* You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 to participate in the installment plan for future years.</u>
<u>*You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 in order to participate in the installment plan for future years. The tax collector may accept payment in July, however an additional 5% penalty is included and results in loss of discount.</u>			
Second Installment Due September 30	One-quarter of the total estimated taxes and assessments based on the previous year	4.5% for payments applied or postmarked by September 30	Added to the next installment due in December and results in the loss of discount
Third Installment Due December 31	One-quarter of the total estimated taxes and assessments plus one-half of any adjusted tax amount	3% for payments applied or postmarked by December 31	Added to the next installment due in March and results in the loss of discount
Fourth Installment Due March 31	One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount	No discount. Payment must be applied or postmarked by March 31	Unpaid installments are delinquent April 1. <u>* The tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</u>
<u>*If the taxpayer does not pay the fourth installment, the tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</u>			

To pay property taxes by installment, complete the form below and return this application to your county tax collector by **April 30**. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

County Tax Collector

Mailing Address:

Phone:

Fax:

Email:

Website:

(Keep this portion for your records)

(Return this portion to the tax collector's office)

APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES TO BE COMPLETED BY THE TAXPAYER			
Tax Year	County	Type of Account	<input type="checkbox"/> Real Estate <input type="checkbox"/> Tangible
Name		Parcel ID # or Account #	
Mailing address		City, State, ZIP	
Area code/Phone		Email address	

Signature _____	Date signed _____
-----------------	-------------------



APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

Section 197.222, Florida Statutes

DR-534
R. xx/xx
Rule 12D-16.002
F.A.C.
Effective xx/xx

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than \$100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

Installment Payment	Year Taxes	Discount	If Not Paid
First Installment Due June 30. <i>The tax collector must accept late payment through July 31.</i>	One-quarter of the total estimated taxes and assessments based on the previous year	6% for payments applied or postmarked by June 30	The account is removed from the installment plan. <i>You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 to participate in the installment plan for future years.</i>
Second Installment Due September 30	One-quarter of the total estimated taxes and assessments based on the previous year	4.5% for payments applied or postmarked by September 30	Added to the next installment due in December and results in the loss of discount
Third Installment Due December 31	One-quarter of the total estimated taxes and assessments plus one-half of any adjusted tax amount	3% for payments applied or postmarked by December 31	Added to the next installment due in March and results in the loss of discount
Fourth Installment Due March 31	One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount	No discount. Payment must be applied or postmarked by March 31	Unpaid installments are delinquent April 1. <i>The tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</i>

To pay property taxes by installment, complete the form below and return this application to your county tax collector by **April 30**. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

County Tax Collector

Phone:

Fax:

Mailing Address:

Email:

Website:

(Keep this portion for your records)

(Return this portion to the tax collector's office)

APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES TO BE COMPLETED BY THE TAXPAYER			
Tax Year	County	Type of Account	<input type="checkbox"/> Real Estate <input type="checkbox"/> Tangible
Name		Parcel ID # or Account #	
Mailing address		City, State, ZIP	
Area code/Phone		Email address	
Signature _____		Date signed _____	