



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 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-7.003, 12D-9.005, and 12D-16.002, 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 August 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 the materials (forms) incorporated by reference, the effective date of the forms is January 1, 2023.

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

Sincerely,

Janet Young  
Agency Rules Coordinator

Attachments

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

**FISH AND WILDLIFE CONSERVATION  
COMMISSION**

**Freshwater Fish and Wildlife**

RULE NO.: RULE TITLE:  
68A-23.005 Bag Limits, Length Limits, Open Season:  
Freshwater Fish

PURPOSE AND EFFECT: The purpose of this rule amendment is to modify fishing regulations related to gulf striped bass in order to conserve breeding sized females. The effect will be to change the size limit for possession.

SUBJECT AREA TO BE ADDRESSED: Fishing regulations for gulf striped bass.

RULEMAKING AUTHORITY: Art. IV, Sec 9, Florida Constitution

LAW IMPLEMENTED: Art. IV, Sec 9, Florida Constitution  
IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Thomas Graef, Director, Division of Freshwater Fisheries Management, 620 South Meridian St., Tallahassee, Florida 32399; Thomas.Graef@myfwc.com.

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

## Section II Proposed Rules

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.: RULE TITLE:  
12D-7.003 Exemption of Property of Widows,  
Widowers, Blind Persons, and Persons  
Totally and Permanently Disabled; Disabled  
Ex-Service Members, Spouses

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12D-7.003, F.A.C., is to incorporate the provisions of section 196.202, F.S., as amended by sections 12 and 13 of Chapter 2022-97, Laws of Florida, increasing the additional property tax exemption amount for certain residents from \$500 to \$5,000. When in effect, the rule will reflect the

increased amount of exemption available to widows, widowers, blind persons, and persons totally and permanently disabled, effective January 1, 2023.

SUMMARY: The proposed amendment to Rule 12D-7.003, F.A.C., reflects the \$5,000 additional property tax exemption available to widows, widowers, blind persons, and persons totally and permanently disabled, beginning January 1, 2023.

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 SERC, 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: 195.027(1), FS.

LAW IMPLEMENTED: 196.202, 196.24, 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: September 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight

Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

THE FULL TEXT OF THE PROPOSED RULE IS:

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

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

(a) through (c) No Change.

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

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

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

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

(3) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2023  
 Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.202, 196.24 FS. History—New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06, 10-2-07, 9-17-18, xx-xx-xx.

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: August 23, 2022

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.: RULE TITLE:

12D-9.005 Duties of the Board

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12D-9.005, F.A.C., is to incorporate the provisions of section 194.032(1)(b), F.S., as amended by sections 4, 14 and 15 of Chapter 2022-97, Laws of Florida.

SUMMARY: The proposed amendment to Rule 12D-9.005, F.A.C., first applies to the 2023 ad valorem tax roll and will allow the value adjustment board to hear appeals pertaining to the property appraiser’s denial of refunds due to catastrophic events based on the statutory criteria in section 197.319, 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 SERC, 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: 194.011(5), 194.034(1), 195.027(1), FS.

LAW IMPLEMENTED: 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319, 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: September 20, 2022, at 10:00 a.m.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE  
EXEMPTIONS  
PROPOSED AMENDMENTS TO RULE 12D-7.003, F.A.C.

SUMMARY OF PROPOSED RULE

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

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

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

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 26, 2022

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-7.003, F.A.C., in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134). The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

## SUMMARY OF PUBLIC MEETING

AUGUST 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-7.003, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157, p. 3222).

Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

THE FULL TEXT OF THE PROPOSED RULE IS:

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

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

(a) through (c) No Change.

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

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

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

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

(3) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2023  
 Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.202, 196.24 FS. History—New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06, 10-2-07, 9-17-18, xx-xx-xx.

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: August 23, 2022

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.: RULE TITLE:

12D-9.005 Duties of the Board

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12D-9.005, F.A.C., is to incorporate the provisions of section 194.032(1)(b), F.S., as amended by sections 4, 14 and 15 of Chapter 2022-97, Laws of Florida.

SUMMARY: The proposed amendment to Rule 12D-9.005, F.A.C., first applies to the 2023 ad valorem tax roll and will allow the value adjustment board to hear appeals pertaining to the property appraiser’s denial of refunds due to catastrophic events based on the statutory criteria in section 197.319, 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 SERC, 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: 194.011(5), 194.034(1), 195.027(1), FS.

LAW IMPLEMENTED: 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319, 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: September 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12D-9.005 Duties of the Board.**

(1)(a) No Change.

(b) The board may not meet earlier than July 1 to hear appeals pertaining to the denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, ~~and~~ deferrals, and refunds due to catastrophic events based on the statutory criteria in Section 197.319, F.S.

(c) No Change.

(2) through (5) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319 FS. History—New 3-30-10, Amended 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: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022.

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.: 12D-16.002  
 RULE TITLE: 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 related to the 2022 legislative changes. When in effect, the forms will reflect amendments made by Chapter 2022-97, L.O.F.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., amend four current forms and create three new forms effective January 1, 2023.

Amend Form DR-482, Application and Return for Agricultural Classification of Lands. Sections 2 and 3, Chapter 2022-97, L.O.F., creates section 193.4613, F.S., to include assessment of land used in the production of aquaculture products on the application and return for agriculture classification. Additional changes align the form to section 193.4613, F.S.

Amend Forms DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser and DR-501, Original Application for Homestead and Related Tax Exemptions. Sections 12 and 13, Chapter 2022-97, L.O.F., amends section 196.202(1), F.S., to increase the exemption for every widow, widower, blind person, or totally and permanently disabled person who is a bona fide Florida resident from \$500 to \$5,000.

Create Form DR-465, Application for Catastrophic Event Tax Refund. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(2), F.S., which allows a taxpayer to apply for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Create Form DR-485C, Decision of the Value Adjustment Board – Catastrophic Event Tax Refund. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(4), F.S., which allows the value adjustment board to render a decision on a taxpayer’s appeal of the property appraiser’s denial of a refund application for property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Amend Form DR-486, Petition to the Value Adjustment Board – Request for Hearing. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(4), F.S., which allows a taxpayer to appeal the denial of a refund application to the property appraiser for property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Create Form DR-522, Report of Total Reductions in Taxes from Catastrophic Events. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(5), F.S., which directs the tax collector to annually notify the Department of Revenue by September 1 of the total reduction in taxes for all properties that qualified for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days.

**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

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARD IN ADMINISTRATIVE  
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE  
ADJUSTMENT BOARDS  
PROPOSED AMENDMENT TO RULE 12D-9.005, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-9.005, F.A.C., incorporate the provisions of section 194.032(1)(b), F.S., as amended by sections 4, 14 and 15 of Chapter 2022-97, Laws of Florida. When in effect, this rule first applies to the 2023 ad valorem tax roll and will provide the value adjustment board will hear appeals pertaining to the property appraiser's denial of refunds due to catastrophic events based on the statutory criteria in section 197.319, F.S.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to this rule is to incorporate changes the Florida Legislature enacted in sections 4, 14 and 15 of Chapter 2022-97, Laws of Florida, which creates s. 197.319, F.S.



## FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 26, 2022

The Department of Revenue published a Notice of Rule Development for proposed amendment to Rule 12D-9.005, F.A.C., in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134). The Department scheduled a rule development workshop for July 26, 2022, 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 amendment.

## SUMMARY OF PUBLIC MEETING

AUGUST 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-9.005, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157, p. 3222).

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12D-9.005 Duties of the Board.**

(1)(a) No Change.

(b) The board may not meet earlier than July 1 to hear appeals pertaining to the denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, ~~and~~ deferrals, and refunds due to catastrophic events based on the statutory criteria in Section 197.319, F.S.

(c) No Change.

(2) through (5) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319 FS. History—New 3-30-10, Amended 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: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022.

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.: 12D-16.002  
 RULE TITLE: 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 related to the 2022 legislative changes. When in effect, the forms will reflect amendments made by Chapter 2022-97, L.O.F.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., amend four current forms and create three new forms effective January 1, 2023.

Amend Form DR-482, Application and Return for Agricultural Classification of Lands. Sections 2 and 3, Chapter 2022-97, L.O.F., creates section 193.4613, F.S., to include assessment of land used in the production of aquaculture products on the application and return for agriculture classification. Additional changes align the form to section 193.4613, F.S.

Amend Forms DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser and DR-501, Original Application for Homestead and Related Tax Exemptions. Sections 12 and 13, Chapter 2022-97, L.O.F., amends section 196.202(1), F.S., to increase the exemption for every widow, widower, blind person, or totally and permanently disabled person who is a bona fide Florida resident from \$500 to \$5,000.

Create Form DR-465, Application for Catastrophic Event Tax Refund. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(2), F.S., which allows a taxpayer to apply for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Create Form DR-485C, Decision of the Value Adjustment Board – Catastrophic Event Tax Refund. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(4), F.S., which allows the value adjustment board to render a decision on a taxpayer’s appeal of the property appraiser’s denial of a refund application for property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Amend Form DR-486, Petition to the Value Adjustment Board – Request for Hearing. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(4), F.S., which allows a taxpayer to appeal the denial of a refund application to the property appraiser for property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Create Form DR-522, Report of Total Reductions in Taxes from Catastrophic Events. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(5), F.S., which directs the tax collector to annually notify the Department of Revenue by September 1 of the total reduction in taxes for all properties that qualified for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days.

**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 SERC, 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: 195.027(1), 196.075(4)(d), 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, 197.319, 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: September 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight

Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12D-16.002 Index to Forms.**

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2) through (17) No Change.			
(18)(a)	DR-462	No Change.	
(b)	DR-465	Application and Return for Catastrophic Event Tax Refund (n. 01/23)	01/23
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>	-
(19) through (21) No Change.			
(22)	DR-482	Application and Return for Agricultural Classification of Lands (r. 01/23 <del>12/00</del> )	1/23 <del>1/01</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>	
(23) No change.			
(24)(a)	DR-485C	Decision of the Value Adjustment Board – Catastrophic Event Tax Refund (n. 01/23)	01/23
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>	
(a) through (f) Renumbered (b) through (g) No Change.			
(25)(a)	DR-486	Petition to the Value Adjustment Board – Request for Hearing (r. 01/23 <del>04/18</del> )	01/23 <del>04/18</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-09241">https://www.flrules.org/Gateway/reference.asp?No=Ref-09241</a>	
(b) through (h) No Change.			
(26) through (28) No Change.			

(29)(a)	DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by The County Property Appraiser (r. <u>01/23</u> <del>11/21</del> )	<u>01/23</u> <del>11/21</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-01785">https://www.flrules.org/Gateway/reference.asp?No=Ref-01785</a>	
(b) No Change.			
(30) through (37) No Change.			
(38)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. <u>01/23</u> <del>11/21</del> )	<u>01/23</u> <del>11/21</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13841">https://www.flrules.org/Gateway/reference.asp?No=Ref-13841</a>	
(b) through (j) No Change.			
(39) through (49) No Change.			
(50)(a)	DR-521	No Change.	
(b)	<u>DR-522</u>	Report of Total Reductions in Taxes from Catastrophic Events (n. <u>01/23</u> )	<u>01/23</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a>	-
(b) through (c) Renumbered (c) through (d) No Change.			
(51) through (60) No Change.			

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: August 23, 2022  
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022.

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.: 12D-16.002      RULE TITLE: Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12D-16.002, F.A.C., is to amend Form DR-420FC, to remove obsolete provisions. When in effect, this form will reflect current law.

SUMMARY: Sections 197.318 and 218.131, F.S., repealed by sections 4 and 36 of Chapter 2022-05, L.O.F., provided for the rebatement of taxes for residential improvements due to Hurricane Hermine, Hurricane Matthew, or Hurricane Irma occurring in 2016 and 2017. The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), adopt amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, that removes the offset for tax loss in fiscally constrained counties for damaged or destroyed property caused by specified hurricanes.

**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 SERC, 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

Rulemaking Authority 195.027(1), 196.075(4)(d) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, ~~197.318~~, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, ~~218.131~~, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, xx-xx-xx.

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) amend four forms and create three new forms relating to 2022 law changes as follows:

Amend Form DR-482, *Application and Return for Agricultural Classification of Lands*. Sections 2 and 3, Chapter 2022-97, L.O.F., create section 193.4613, F.S. The application for agricultural classification includes the assessment of land used in the production of aquaculture products. Additional changes will align the form to s. 193.4613, F.S.

Amend Forms DR-490, *Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser* and DR-501, *Original Application for Homestead and Related Tax Exemptions*. Sections 12 and 13 in Chapter 2022-97, L.O.F., amend section 196.202(1), F.S., to increase the homestead property exemption for every widow, widower, blind person, or totally and permanently disabled person who is a bona fide Florida resident from \$500 to \$5,000.

To implement sections 14 and 15 of Chapter 2022-97, L.O.F., which create section 197.319, F.S., Forms DR-465, DR-485C and DR-522 were created and Form DR-486 is amended.

Create Form DR-465, *Application for Catastrophic Event Tax Refund*. Allows a taxpayer to apply for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Create Form DR-485C, *Decision of the Value Adjustment Board – Catastrophic Event Tax Refund*. Provides the value adjustment board a form to render a decision on a taxpayer's appeal of the property appraiser's denial of an application for refund of taxes due to a catastrophic event.

Create Form DR-522, *Report of Total Reductions in Taxes from Catastrophic Events*. Provides the tax collectors with the format of a report to annually notify the Department of Revenue by September 1 of the total reduction in taxes for all properties that qualified for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Amend Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*. Updates the petition to allow a taxpayer to appeal the denial of a refund of taxes due to a catastrophic event to the value adjustment board.

#### 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-482, DR-486, DR-490, and DR-501, and new Forms DR-465, DR-485C, and DR-522, to incorporate 2022 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

JULY 26, 2022

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 July 12, 2022 (Vol. 48, No. 134). The Department scheduled a rule development workshop for July 26, 2022, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received written comments suggesting language changes to provide clarity for unrepresented taxpayers (petitioners) for Forms DR-486 and DR-490. The Department added language to Form DR-490 based on the suggestion.

## SUMMARY OF PUBLIC MEETING

AUGUST 23, 2022

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







# ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501  
Rule 12D-16.002,  
F.A.C.

Effective 01/23 4/24  
Page 1 of 4

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

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

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

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

By local ordinance only:

Age 65 and older with limited income (amount determined by ordinance)

Age 65 and older with limited income and permanent residency for 25 years or more

\$5,000 \$500 widowed     \$5,000 \$500 blind     \$5,000 \$500 totally and permanently disabled

Total and permanent disability - quadriplegic

Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind

First responder totally and permanently disabled in the line of duty or surviving spouse

Surviving spouse of first responder who died in the line of duty

Disabled veteran discount, 65 or older which carries over to the surviving spouse

Veteran disabled 10% or more

Disabled veteran confined to wheelchair, service-connected

Service-connected totally and permanently disabled veteran or veteran's surviving spouse. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number \_\_\_\_\_ County \_\_\_\_\_.

Surviving spouse of veteran who died while on active duty. Applicants for this exemption may qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and received the same exemption on another parcel. Enter previous parcel information. Parcel number \_\_\_\_\_ County \_\_\_\_\_.

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

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

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

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

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

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

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

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

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

## EXEMPTION AND DISCOUNT REQUIREMENTS

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

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

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

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

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

## References

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

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



# NOTICE OF DISAPPROVAL OF APPLICATION FOR PROPERTY TAX EXEMPTION OR CLASSIFICATION BY THE COUNTY PROPERTY APPRAISER

DR-490  
R. 01/23 44/42  
Rule 12D-16.002, F.A.C.  
Florida Administrative Code  
Effective 01/23 11/12

To:	County
	Parcel ID or property description

**YOUR APPLICATION FOR THE ITEM(S) BELOW WAS DENIED**

**EXEMPTION DENIED**

<input type="checkbox"/> Homestead— up to \$50,000	<input type="checkbox"/> Total and permanent disability (quadriplegics)
<input type="checkbox"/> Additional homestead – age 65 and older	<input type="checkbox"/> Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind)
<input type="checkbox"/> Widowed - \$500 \$5,000	<input type="checkbox"/> Blind - \$500 \$5,000
<input type="checkbox"/> Disabled- \$500 \$5,000	<input type="checkbox"/> Disabled veteran - \$5,000
<input type="checkbox"/> Deployed military	<input type="checkbox"/> Veteran's service-connected (total and permanent disability)
<input type="checkbox"/> Disabled veteran discount	
<input type="checkbox"/> Other exemptions, explain:	

**CLASSIFICATION DENIED**     Agricultural     High-water recharge     Historic     Conservation

**OTHER DENIAL**     describe:

THIS DENIAL IS     Total     Partial    If partial, explain.

**REASON FOR DENIAL OR PARTIAL DENIAL**    **On January 1 of the tax year you did not:**

**On January 1 of the tax year, you did not:**

<input type="checkbox"/> Make the property claimed as homestead your permanent residence. (ss. 196.012 196.014 and 196.031, F.S.)	<input type="checkbox"/> Meet income requirements for additional homestead, age 65 and older. (s. 196.075, F.S.)
<input type="checkbox"/> Have legal or beneficial title to your property.	<input type="checkbox"/> Use the property for the specified purpose. (Ch. 193, F.S.)
<input type="checkbox"/> Meet other statutory requirements, specifically:	

If you disagree with this denial, the Florida Property Taxpayer's Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file an appeal (petition) with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions to the value adjustment board involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

_____ Signature, property appraiser or deputy	_____ County	_____ Date
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**CONTACTS**

<b>Property Appraiser</b>		<b>Value Adjustment Board</b>	
Web site	Phone	Web site	Phone
Email		Email	

**PROPERTY APPRAISER CONTACT**

Print name	Web site
------------	----------

Mailing address	_____	Email	_____
		Phone	_____
		Fax	_____
<b>VALUE ADJUSTMENT BOARD CONTACT</b>			
Web site	_____	Phone	_____
Email	_____	Fax	_____



# PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486  
R. **01/23**  
Rule 12D-16.002  
F.A.C.  
Eff. **01/23**  
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.)			
<b>Type of Property</b> <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 classification <input type="checkbox"/> Parent/grandparent reduction <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"/> Denial of exemption Select or enter type: <input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.) <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 checked="" type="checkbox"/> <b>Refund of taxes for catastrophic event</b>			
<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.			
<p>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.</p> <p>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.</p>			

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.**





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 **s. 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 **s. 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.

**DENIAL OF EXEMPTION, Select or enter type:  
drop-down options**

Homestead  
Age 65 and older, low income  
Widowed  
Blind  
Disabled ~~(\$5,000)~~ ~~(\$500)~~  
Disabled, total and permanent  
Disabled, low income, total and permanent  
Transfer of homestead assessment  
difference  
Deployed military  
Disabled veteran discount, 65 or older  
Disabled veteran, ~~10%~~ ~~70~~ or more disability  
Disabled veteran, confined to wheelchair  
Service-connected total and permanent  
disability  
Surviving spouse of veteran  
Surviving spouse of first responder  
Disabled, first responder, total and  
permanent  
Charter school  
Child-care facility, enterprise zone  
Conservation land, dedicated in perpetuity  
Economic development  
Government property  
Historic property  
Other



**DECISION OF THE VALUE ADJUSTMENT BOARD  
CATASTROPHIC EVENT TAX REFUND**  
Section 197.319, Florida Statute

DR-485C  
N. 01/23  
Rule 12D-16.002, F.A.C.  
Eff. 01/23

\_\_\_\_\_ County

The actions below were taken on your petition.

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

If you are not satisfied after you are notified of the final decision of the Value Adjustment Board (VAB), you have the right to file a lawsuit in circuit court to further contest your assessment.

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

<b>Decision Summary</b> <input type="checkbox"/> Denied your petition <input type="checkbox"/> Granted your petition <input type="checkbox"/> Granted your petition in part			
Just value of the residential parcel as of January 1 of the year the catastrophic event occurred. \$_____	Filed by applicant	Property appraiser determined	VAB determined
1. Number of days residential property was uninhabitable			
2. Postcatastrophic just value			
3. Percentage change in value			

<b>Reasons for Decision</b>	Fill-in fields will expand, or add pages as needed.
Findings of Fact	
Conclusions of Law	

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

Signature, special magistrate _____	Print name _____	Date _____
Signature, clerk or special representative, VAB _____	Print name _____	Date _____

If this is a recommended decision, the board will consider the recommended decision on \_\_\_\_\_ at \_\_\_\_\_  
Address \_\_\_\_\_

If the line above is blank, the board does not yet know the date, time, and place when the recommended decision will be considered. To find the information, please call \_\_\_\_\_ or visit website \_\_\_\_\_.

**Final Decision of the Value Adjustment Board**

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



# APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

DR-482  
R. xx/xx42/00  
Rule 12D-16.002  
F.A.C.  
Effective xx/xx

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

**The undersigned, hereby requests that the lands listed hereon, where appropriate, be classified as agricultural lands for property tax purposes, by the property appraiser of the county in which the lands are located.**

Applicant name		Return to (address of property appraiser)
Property Address		
Phone		

Parcel <u>identification number or ID</u> , legal description:							
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Agricultural Income from this Property Complete for the past 4 years.				
Citrus		yrs	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland		yrs	20__				
Grazing land Number of livestock _____		yrs	20__				
			20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price		
<u>Aquaculture products</u>		yrs					
Other :		yrs					

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.  yes  no

If yes, name on the return: what name was the tangible return filed under? \_\_\_\_\_

Is the real property leased to others? If yes, attach copy of lease agreement.  yes  no

~~Has the real property been zoned to a nonagricultural use at the request of the owner?~~  ~~yes  no~~

As of January 1 of this year, 20\_\_ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

The property appraiser may require additional information (including requesting an annual audited financial statement) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

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

**For Record Purposes Only** This acknowledges receipt of your Application for Agricultural Classification of Lands on \_\_\_\_\_ for the above described property. (Date)

\_\_\_\_\_  
Signature, property appraiser or designee County

Record of Action of County Property Appraiser	Check the appropriate box below.
<input type="checkbox"/> 1. Application approved and all lands are classified agricultural	

- 2. Application disapproved and agricultural classification of lands denied on all lands
- 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)

\_\_\_\_\_

Signature, property appraiser

\_\_\_\_\_

Date



# Application for Catastrophic Event Tax Refund

Section 197.319, Florida Statutes

DR-465  
N. 01/23  
Rule 12D-16.002  
F.A.C.  
Page 1 of 2

This completed application, must be filed with the county property appraiser on or before March 1 of the year immediately following the catastrophic event.

## COMPLETED BY APPLICANT

Applicant name		County	
Mailing address		Property address (if different from mailing)	
Phone		Parcel identification number, if available	
1. Date the catastrophic event occurred in your county			
2. Number of days property was uninhabitable during the calendar year that the catastrophic event occurred (must be uninhabitable for at least 30 days):			

3. Has the property been restored to a habitable condition? Yes  No   
If so, when was the property habitable? \_\_\_\_\_

Florida law requires property appraisers to determine if you are entitled to a refund of taxes. Your property appraiser will notify you if supporting documentation is required for purposes of determining the conditions of uninhabitability and subsequent habitability, such as utility bills, insurance information, contractors' statements, building permit applications, or building inspection certificates of occupancy. I grant permission to allow the property appraiser to review the supporting documents, if requested.

Under penalties of perjury, I declare that I have read this application and that the facts stated in it are true to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of property owner Date

*Complete and provide to the county property appraiser.*

## COMPLETED BY PROPERTY APPRAISER

1. Just value of residential parcel as of January 1 of the year the catastrophic event occurred:	
2. Number of days property was uninhabitable (must be uninhabitable for at least 30 days):	
3. Postcatastrophic event just value:	
4. Percent change in value:	

Approved Amount \_\_\_\_\_  Denied Amount \_\_\_\_\_

The property appraiser has determined that the applicant's entitlement to the refund is based on the above factors.

\_\_\_\_\_  
Signature, property appraiser or designee Date

*Provide a copy to the property owner.*

*For approved applications, forward to the county tax collector on or before April 1.*

## Instructions

Section 197.319, Florida Statutes (F.S.), provides a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event. To be eligible for refund, the property must be determined “uninhabitable,” that is the property could not be used or occupied for the purpose for which it was constructed for a period of at least 30 days as evidenced by documentation. The owner of the property must file a sworn application with the property appraiser’s office by **March 1**, of the year immediately following the catastrophic event. An application may be filed if the residential property is restored to a habitable condition before December 1 of the year the catastrophic event occurred, but not sooner than 30 days after the residential property has been restored to habitable condition.

### Completed by Applicant:

- If available, provide the parcel identification number for the damaged or destroyed property.
- If requested by your property appraiser, you are required to provide any documentation supporting the claim that the property was uninhabitable during the specified period.
- After completion of this application, sign, date, and forward it to the property appraiser’s office in the county where the property is located.
- If approved, the county tax collector will issue a refund to the applicant.

The property appraiser will notify the property owner of the determination. If your application for tax refund under section 197.319, F.S., is not determined satisfactorily, the Florida Property Taxpayer’s Bill of Rights recognizes your right to an informal conference with the local property appraiser. You may also file a petition with the value adjustment board clerk, pursuant to section 194.011(3), Florida Statutes. Regardless of a scheduled informal conference with the property appraiser, petitions involving determinations on refund of taxes for catastrophic event may be petitioned to the value adjustment board. Complete and file Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, with the value adjustment board clerk (Form DR-486 is incorporated by reference in Rule 12D-16.002, F.A.C.).

### Completed by Property Appraiser:

- The property appraiser must investigate the application and any documentation requested from the applicant to determine if the applicant is entitled to a refund of taxes.
- If the applicant is eligible for the refund and the application was timely filed, review, sign, and date the application. Forward a copy to the tax collector by April 1, of the year following the date on which the catastrophic event occurred, providing:
  - The just value of the residential improved property as of January 1 of the year the catastrophic event occurred
  - The total number of days the residential improved property was uninhabitable
  - The postcatastrophic event just value
  - The percent change in value applicable to the residential improved property
  - Amount approved or denied
- Provide a copy of this application, containing the property appraiser’s determination, to the applicant.



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 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 Rule 12D-16.002, F.A.C., Proposed Rule Amendment

Dear Ms. Jackson:

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

For the material (form) incorporated by reference, the effective date of the form is not included in the draft copy. The effective date will be included on the form when it is 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



(29)(a)	DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by The County Property Appraiser (r. <u>01/23</u> <del>11/21</del> )	<u>01/23</u> <del>11/21</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-01785">https://www.flrules.org/Gateway/reference.asp?No=Ref-01785</a>	
(b) No Change.			
(30) through (37) No Change.			
(38)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. <u>01/23</u> <del>11/21</del> )	<u>01/23</u> <del>11/21</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-13841">https://www.flrules.org/Gateway/reference.asp?No=Ref-13841</a>	
(b) through (j) No Change.			
(39) through (49) No Change.			
(50)(a)	DR-521	No Change.	
(b)	<u>DR-522</u>	Report of Total Reductions in Taxes from Catastrophic Events (n. <u>01/23</u> )	<u>01/23</u>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-">https://www.flrules.org/Gateway/reference.asp?No=Ref-</a>	-
(b) through (c) Renumbered (c) through (d) No Change.			
(51) through (60) No Change.			

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: August 23, 2022  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022.

**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 amendment to Rule 12D-16.002, F.A.C., is to amend Form DR-420FC, to remove obsolete provisions. When in effect, this form will reflect current law.

SUMMARY: Sections 197.318 and 218.131, F.S., repealed by sections 4 and 36 of Chapter 2022-05, L.O.F., provided for the rebatement of taxes for residential improvements due to Hurricane Hermine, Hurricane Matthew, or Hurricane Irma occurring in 2016 and 2017. The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), adopt amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, that removes the offset for tax loss in fiscally constrained counties for damaged or destroyed property caused by specified hurricanes.

**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 SERC, 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

Rulemaking Authority 195.027(1), 196.075(4)(d) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, ~~197.318~~, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, ~~218.131~~, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, xx-xx-xx.

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), FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 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: September 20, 2022, at 10:00 a.m.  
 PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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

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

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

Form Number	Form Title	Effective Date
(2) through (12) No Change.		
(13)(a) through (b) No Change.		

(c)	DR-420F C	Distribution to Fiscally Constrained Counties Application (r. xx/xx)	xx/xx 07/19
		https://www.flrules.org/Gateway/reference.asp?No=Ref-10757	
(d) through (g) No Change.			
(14) through (60) No Change.			

Rulemaking Authority 195.027(1), 196.075(4)(d) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155,

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: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Regulatory Council of Community Association Managers**

RULE NO.: RULE TITLE:

61E14-3.001 Fees

PURPOSE AND EFFECT: The proposed amendments adjust fees for exams and re-examinations.

SUMMARY: The proposed amendments reflect changes made to particular fees regarding exams and re-examinations.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

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-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

Sections 197.318 and 218.131, F.S., repealed by sections 4 and 36 of Chapter 2022-05, L.O.F., provided for the rebatement of taxes for residential improvements due to Hurricane Hermine, Hurricane Matthew, or Hurricane Irma occurring in 2016 and 2017. The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), adopt amendments to Form DR-420FC, *Distribution to Fiscally Constrained Counties Application*, that remove the offset for tax loss in fiscally constrained counties for damaged or destroyed property caused by specified hurricanes.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., are necessary to incorporate, by reference, amended Form DR-420FC to remove obsolete provisions.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 26, 2022

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134). The Department scheduled a rule development workshop for July 26, 2022, 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

AUGUST 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-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 remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157, p. 3222).



# DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

Application is due November 15

\_\_\_\_\_ County

Year 20

	1	2	3	4	4 5	5 6	6 7	7 8
Taxing Jurisdiction Levy	Current Year Taxable Value	Current Year Reduction Due to s. 218.12, F.S.	Current Year Reduction Due to Conservation Lands	Reduction in Revenue from Abatement for Hurricanes Hermine, Matthew, or Irma	Current Year Millage Levy	Prior Year Millage Levy	Current Year Rolled-Back Rate	Current Year Maximum Millage with Majority Vote
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				

Column 1: DR-420, Line 4  
 Column 2: Property appraiser estimate (See page 2.)  
 Column 3: Property appraiser estimate (See page 2.)  
 Column 4: Taxing jurisdiction reduction (See page 2.)

Column 4 5: Current year millage levy as certified to the property appraiser by the county and included on the tax bill

Column 5 6: DR-420, Line 10  
 Column 6 7: DR-420, Line 16  
 Column 7 8: DR-420MM, Line 13

\_\_\_\_\_  
Signature of property appraiser

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of county official

\_\_\_\_\_  
Date

# Instructions

Fiscally constrained counties should use this form to apply for legislatively appropriated funds to offset the reductions in property tax revenue that are a direct result of each of the following:

- a. Provisions in Article VII of the Florida Constitution including the additional \$25,000 homestead exemption, the \$25,000 tangible personal property tax exemption, homestead assessment difference transferability, and the 10% assessment increase limitation on nonhomestead property. (Section 218.12, Florida Statutes)
- b. Sections 3(f) and 4(b) of Article VII, Florida Constitution, including the tax exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes. (Section 218.125, F.S.)
- c. ~~Section 218.131, F.S., includes the offset for taxes lost associated with reductions in ad valorem revenue of certain residences in Monroe County and by fiscally constrained counties as a direct result of the implementation of s. 197.318, F.S.~~

Qualifying counties are those qualifying as fiscally constrained counties as defined in s. 218.67(1), F.S. The property appraiser of a qualifying county should complete this form to apply for these funds.

List information for all millage levies by the county government, special districts dependent on the county, and county municipal service taxing units. This includes operating levies, debt service levies, and millages levied for two years or less under s. 9(b), Article VII, of the Florida Constitution. Do NOT include levies by taxing jurisdictions other than those listed above.

For each levy, include columns 1 through ~~4~~ 5. When applicable, include columns ~~5, 6, and 7,~~ and 8.

Col 1. Current Year Taxable Value: Form DR-420, line 4.

For debt service millages and millages levied for two years or less under s. 9(b), Article VII of the Florida Constitution, the current taxable value should be the value included on the current year Form DR-420DEBT.

Col 2. Current Year Reduction in Taxable Value due to s. 218.12, F.S.: estimated by property appraiser.

Calculate the reduction in taxable value caused by:

- The additional \$25,000 homestead exemption for non-school levies.
- The \$25,000 tangible personal property exemption.
- The 10% assessment increase limitation on nonhomesteaded property.
- Homestead assessment differences first transferred on the current tax roll.

The estimated values should be comparable to the values certified on Forms DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col 3. Current Year Reduction in Taxable Value Due to Property Used for Conservation Purposes: estimated by property appraiser.

Calculate the reduction in taxable value caused by:

- The tax exemption for real property dedicated in perpetuity for conservation purposes.
- Classified use assessments for land used for conservation purposes.

The estimated values should be comparable to the values certified on Forms Form DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

~~Col. 4. Reduction in ad valorem tax revenue resulting from the implementation of s. 197.318, F.S.~~

~~For 2019 tax year, enter the reductions in ad valorem tax revenue experienced by Monroe County, fiscally constrained counties defined in s. 218.67(1), F.S., and all taxing jurisdictions within these counties, as a result of the implementation of s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma. The tax collector must provide a report to the Department showing the reduction in ad valorem taxes for the taxing jurisdiction.~~

- Col **4 5**. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col **5 6**. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col **6 7**. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col **7 8**. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

Applications are due by November 15.

**Mail your application to:**

Florida Department of Revenue  
Property Tax Oversight: Fiscally Constrained Counties  
P.O. Box 3000  
Tallahassee, Florida 32315-3000

**Or Email your signed application to:**

[PTOResearchAnalysis@FloridaRevenue.com](mailto:PTOResearchAnalysis@FloridaRevenue.com)

Note: Section 192.047(2), Florida Statutes, provides “When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday.”

**References**

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available on the Department of Revenue’s website at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms) ~~http://floridarevenue.com/property/Pages/Forms.aspx~~.

**Form Number**

**Form Title**

DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420DEBT	Certification of Voted Debt Millage
DR-489	Tax Roll Certification
DR-403	Tax Roll Certification