

From: Holly Cimino
To: DORPTD
Cc: Abbey Roberson
Subject: FW: Revised Forms for Provisional Use
Date: Monday, December 9, 2024 12:24:21 PM
Attachments: image001.png
image002.png

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Good afternoon. Statute 196.183 is missing from page 1 on the provisional form. It was included on the previous version. It is listed on the back page. Was it omitted in error on page 1?

DR-453
R. 01/25
Rule 12D-16.002
F.A.C.
Page 1 of 2
Provisional

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

Select County County, Florida

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

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

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

For official use only

Column 4 Penalty

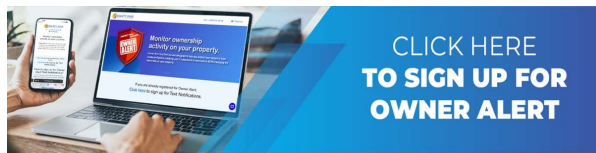
Enter the amount of the penalty due. This is 50 percent of the tax under ss. 193.155(10), 193.1554(10), 193.1555(10), 193.501, 193.703(7), 196.011(5), 196.011(10), 196.075(9), 196.161(1) and **196.183, F.S.**

Sincerely,



Holly M. Cimino, CFE
Director of Finance, Budget and Tax Roll
Office of Marty Kiar
Broward County Property Appraiser
115 S. Andrews Ave, Room 111
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Follow our office at <http://www.facebook.com/MartyKiarBCPA>
and <http://www.twitter.com/MartyKiarBCPA>



From: OASYS ePortal Notifications <pto-apps-no-reply@floridarevenue.com>

Sent: Friday, December 6, 2024 12:15 PM

To: Marty Kiar <martykiar@bcpa.net>

Subject: Revised Forms for Provisional Use

TO: Property Appraisers, Tax Collectors, Value Adjustment Boards, and Interested Parties

FROM: Property Tax Oversight

SUBJECT: Revised Forms for Provisional Use

The Department is providing revised forms for provisional use. These forms were amended to incorporate changes due to the 2024 legislative amendments that take effect January 1, 2025. Because these forms need to be available for use by local officials and taxpayers, we have posted the provisional versions at:

<https://floridarevenue.com/property/Pages/Forms.aspx>. The provisional forms include:

- o Form DR-416, Physician's Certification of Total and Permanent Disability
- o Form DR-453, Notice of Tax Lien for Exemptions and Assessment Limitations
- o Form DR-487, Certification of Compliance
- o Form DR-501, Original Application for Homestead and Related Tax Exemptions
- o Form DR-501PGP, Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents
- o Form DR-501V, Tentative Verification of Eligibility for Certain Exemptions or Discounts (**New**)
- o Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property
- o Form DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities
- o Form DR-505, Report of Discounts, Errors, Double Assessments, and Insolvencies

Please update your websites with the revised forms. You may use the revised forms until the forms are adopted through rule promulgation. There may be additional changes before the final form is adopted.

You may also want to take this opportunity to make sure you have all the latest department forms or approved alternatives on your websites. If your forms do not have the statutory amendments, you will need to request an alternative form.

Please forward this message to the appropriate people in your organization.

If you have questions, contact us at DORPTO@floridarevenue.com.

From: [Faith Danke](#)
To: [DORPTO](#)
Subject: Cabinet Agenda - Meeting for December 17th = Rule 12D-16.002
Date: Monday, December 16, 2024 10:17:54 AM
Attachments: [2024 Suggestions of Changes to Form Docs.pdf](#)
Importance: High

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Good Morning –

Upon review of the DR Forms for the hearing on December 17th, there are some suggested changes that should be made to the following forms. The current wording on some of the forms is not clear and can cause confusion for the person (taxpayer) who is completing the form. Below is the list of the forms in reference:

- DR-501PGP
- DR-416
- DR-501

Attached is the page explaining the each reason for the suggestion of change for each form.

Please advise if there is anything further than needs to be done to get this request on the agenda for the meeting on December 17, 2024.

Thank you in advance for your help on this.

Sincerely,

Faith Danke, CFE
Supervisor of Exemptions Dept
Manatee County Property Appraiser's Office
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(F) 941-742-5666
faith.danke@manateepao.gov

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Florida has a very broad Public Records Law. All electronic mail sent to and from this office is subject to the Public Records provision of the Florida Statutes and may be released as part of a public records request.

DR-501PGP

- For #1 & #2 Suggestions:
 - To make it clearer on whose name goes there, it should be relabeled to “Owner Name.” The applicant’s (whom are qualifying) are the parent(s) / grandparent(s) listed in the next section.
- For #3 Suggestion:
 - The question is not clear and needs to be worded to “Most recent date became a Florida Resident.”
- For #4 Suggestion:
 - Address of spouse of parent/grandparent (if not residing on the property)

DR416

- Change from Address to “Physician’s Office Address”. It is not clear of who’s address needs to be filled out.

DR-501

- For Suggestion #1:
 - Add box next to Co-Applicant and Spouse, to ensure relation of second applicant to first applicant
- For Suggestion #2:
 - Date of Permanent Residency is not clear. Is it date the applicant became a permanent Florida Resident or date the property became the applicant’s primary residence.
 - Suggestion to change to Date became primary residence due to the date of Florida DL / ID is the date they became a Florida Resident.
- For Suggestion #3 & #4:
 - Marital status of “Separated” needs to added due to requiring the applicant proving “Separate Family Units” per Florida Case Law.
 - We need to know specifically the martial status of each applicant, so the there needs to a selection for all the martial status boxes in each applicant’s column.
- For Suggestion #5:
 - Add if property is deed in a trust
- For Suggestion #6:
 - More room needed due to long instrument numbers
- For Suggestion #7:
 - Add move out date of previous residence to help determine of applicant’s intent of making current property address their primary residence.
- For Suggestion #8:
 - Per Florida Real ID Act, the applicant has to surrender the outside state license at time of obtaining the new one. The Issue Date of the current FL DL/LD is their proof of surrendering out of state residency docs, which is in the box above. This question needs to be removed.
- For Suggestion #9:
 - Change to recorded date, due to the form is not effective until notarized and recorded

- For Suggestion #10:
 - In order to write checks in Florida, the applicant does not have to have a Florida Bank. Now people are using debt cards over checks. This question needs to remove and replaced with:
 - “Do you and/or your spouse have legal title to any other property within the USA and its territories?”
- For Suggestions #11 & #12
 - More room is needed



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

DR-501PGP
R. xx/xx 11/12
Rule 12D-16.002
F.A.C.
Florida Administrative Code
Effective xx/xx 11/12
Page 1 of 2

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

County	Parcel ID	Tax year 20
Owner of the Homesteaded Property		
I am applying for assessment reduction <input type="checkbox"/> New application <input type="checkbox"/> Change <input type="checkbox"/> Renewal		
Applicant #1 "Owner" name	Co-applicant #2 "Owner" name	
Address	Legal description or parcel id	
Describe the construction or reconstruction for the living quarters		
Completion date of living quarters	Did you get a building permit? <input type="checkbox"/> yes <input type="checkbox"/> no	
If there is a change or addition to the use of this property, please explain		

Parents or Grandparents Living on the Property		(At least one must be age 62 or over)	
	Parent/grandparent 1	Parent/grandparent 2	
Name			
Marital status	<input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> widowed <input type="checkbox"/> divorced	<input type="checkbox"/> single <input type="checkbox"/> married <input type="checkbox"/> widowed <input type="checkbox"/> divorced	
Age 62 or older?	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth _____ Proof of age	<input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth _____ Proof of age	
Relationship to owner			
Address last year			
Did this person file tax exemptions last year?	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no	
Proof of Residence	Parent/grandparent 1	Parent/grandparent 2	
Last became a permanent resident of Florida #4 Most recent date became a FL resident.	Date	Date	
Occupied applicant's homestead on	Date	Date	
Florida driver license or ID card number	#	#	
Florida vehicle tag number	#	#	
Florida voter registration number, if US citizen	#	#	
Declaration of Domicile residency date	Date	Date	
Current employer			
Address on last IRS return			
Addresses of parents/ grandparents not residing on the property	#5: "Address of spouse of parent/ grandparent (if not residing on property)"		

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

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

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

INSTRUCTIONS

Assessment Reduction Requirements

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

Penalties

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

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

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

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

File the signed application with the county property appraiser.



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

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

County		Tax Year	
I am applying for homestead exemption <input type="checkbox"/> New <input type="checkbox"/> Change			
Do you claim residency in another county or state? Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Applicant		<input checked="" type="checkbox"/> Co-applicant / <input checked="" type="checkbox"/> Spouse #1	
Name			
*Social Security #			
Immigration #			
Date of birth			
% of ownership			
#2 Date of permanent residency	Needs to be more clear: Date became primary residence #3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed #4		
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed		Separated Separated	
Homestead address		Mailing address, if different	
Parcel identification number or legal description		Applicant Phone Co-applicant Phone	
Type of deed _____ Date of deed _____		#5 Property In A Trust Yes / No	
Recorded: Book _____ Page _____ Date _____ or Instrument number _____		#6	
Did any applicant receive or file for exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Previous address:		Move out Date: #7	
Please provide as much information as possible. Your county property appraiser will make the final determination.			
Proof of Residence	Applicant	Co-applicant/Spouse	
Previous residency outside Florida and date terminated	date	date	
FL driver license or ID card number	date	date	
#8 Evidence of relinquishing driver license from other state	Unable to provide due to real ID Act.		
Florida vehicle tag number			
Florida voter registration number (if US citizen)	date	date	
Declaration of domicile, enter date	Change to recorded date date #9		date
Current employer			
Address on your last IRS return			
School location of dependent children			
#10 Bank statement and checking account mailing address	No longer required to have FL bank account for residency. Change to: Do you and/or your spouse have legal title to any other property within the USA & its territories?		
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No
Name and address of any owners not residing on the property			

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

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

See page 4 for qualification and required documents.

By local ordinance only:

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

Parcel number _____ County _____ **#11**

- Surviving spouse of veteran who died while on active duty. Applicants for this exemption qualify for a prorated refund of previous year's taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide an official letter*. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.

Parcel number _____ County _____ **#12**

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

PENALTIES

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

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

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

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

EXEMPTION AND DISCOUNT REQUIREMENTS

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

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

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

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

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

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

References

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

Form

DR-416
 DR-416B
 DR-501A
 DR-501DV
 DR-501SC

Form Title

Physician's Certification of Total and Permanent Disability
 Optometrist's Certification of Total and Permanent Disability
 Statement of Gross Income
 Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse
 Adjusted Gross Household Income, Sworn Statement and Return

From: [Faith Danke](#)
To: [DORPTO](#)
Subject: December 17th - Cabinet Agenda - Rule 12D-16.002 - DR-453
Date: Monday, December 16, 2024 12:28:59 PM
Attachments: [2024_DR-453_suggestions & requests.pdf](#)
Importance: High

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Good Afternoon –

Upon review of the DR Forms for the hearing on December 17th, there are some suggested changes that should be made to the DR-453 form. The suggestions of change for this form include need of more space to input certain items, and better clarification of Column 5 & 6.

Attached is the page(s) explaining the reason for the change, and clarification that is needed.

Please advise if there is anything further than needs to be done to get this request on the agenda for the meeting on December 17, 2024.

Thank you in advance for your help on this.

Sincerely,

Faith Danke, CFE
Supervisor of Exemptions Dept
Manatee County Property Appraiser's Office
915 4th Ave W
Bradenton, FL 34205
(O) 941-748-8208 x 4629
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Florida has a very broad Public Records Law. All electronic mail sent to and from this office is subject to the Public Records provision of the Florida Statutes and may be released as part of a public records request.

- For Suggestion #1:
 - More room is needed to enter the taxpayer(s) name. When there is multiple owners and/or trust, the font is so small that the county clerk's office can reject the recording of the lien.
 - The fill in line needs to take up the first line in the paragraph:
 - _____(taxpayer)
- For Suggestion #2:
 - More room is needed for the assessment amount (they can be up to 10 characters if the assessment value is in the millions)
- For Suggestion #3:
 - More room is needed (need at least 4 character spaces due to possible 10 year lien.
- For Suggestion #4:
 - Column should be more clear
 - "Interest per annum"
 - The interest is calculated by the county tax collector's office, which is a separate entity. In addition, if the column just says "Interest", but the interest is per annum. So the interest amount will determine on when the payment is made. If there is a specific amount entered but the final payoff is different then the lien could be challenged in court.
 - Suggestion is if there is penalties and interest charge, what could be entered is:
 - "Calculated by Tax Collector Office"
 - "Calculated at time of payoff / payment"
- For Suggestion #5, #6, and #7
 - If no penalties and interest are charged for the lien:
 - then the total for each year of the lien should be entered.
 - the Subtotal for the principal amount of the lien can be entered [#5a]
 - the Tax Collector Fees & Cost is usually calculated by that office at time of payment (due to possible recording fee of the satisfaction of the lien) [#6]
 - total amount is depended on if the lien is recorded, and payment (date & amount) [#7]
 - if multiple years and if a satisfaction needs to be recorded per year then the fees occurred by the Tax Collector's office would be higher than a lump sum payment
 - If penalties and interest is charged:
 - then the interest is calculated by the county Tax Collector's office at time of payment. The amount of interest charged is different for a payment that is received on day 45 than day 180 after the lien is mailed. [#5 & #5a]
 - the Tax Collector Fees & Cost is usually calculated by that office at time of payment (due to possible recording fee of the satisfaction of the lien) [#6]
 - the Total due is depended on the payment amount and when the payment is made.
 - Suggested entry on form

- “To Be Determined at time of payment”

NOTICE OF TAX LIEN FOR EXEMPTIONS AND ASSESSMENT LIMITATIONS

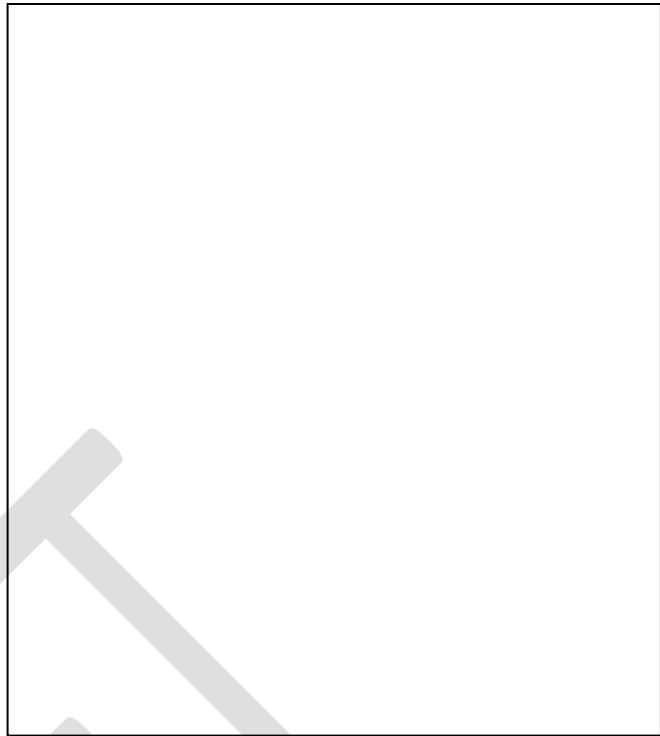
DR-453
R. **xx/xx 04/16**
Rule 12D-16.002
F.A.C.
Eff. **xx/xx 04/16**
Page 1 of 2

_____ County, Florida

#1 - need more space _____ (taxpayer) has received exemption(s),
and/or assessment limitation(s), **or both** totaling \$ **#2** for **#3** years.
The property appraiser has discovered that the taxpayer was not legally
entitled to receive the exemption(s) and/or assessment limitation because:

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

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



For official use only

Taxpayer name		Parcel ID	
Address		Legal description	

#4

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tax Year / Date Tax Due	Reason for Lien	Taxes due	Penalty	Interest	Total (3+4+5) #5
/				Calculated	No penalties &
/				by the	interest then can
/				County Tax	be totaled.
/				Collector's	If penalties, then the
/				office &	total will be
/				interest	determined by the
/				amount	payment date.
/				determined	If recorded with
/				by payment	wrong amount then
/				date	how will the

Tax Collector: The 50 percent penalty is calculated individually on each annual
exemption or assessment limitation. Interest is based on the taxes exempted or
excluded each year from the date the taxes become due for each assessment
until the lien is satisfied.
The tax collector must collect any fees and costs which the property appraiser
or the tax collector has incurred in filing and collecting this lien.

Total for Column 6 (subtotal)		#5a
Added fees and costs paid by:	Property Appraiser +	
	#6 Tax Collector +	Enter & determined
Total due		by TCO #7

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

Signature Title Date

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

INSTRUCTIONS

PROPERTY APPRAISER

Column 1 Tax Year/Date Tax Due

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

Column 2 Reason for lien

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

Column 3 Taxes Due

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

Column 4 Penalty

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

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

TAX COLLECTOR

Column 5 Interest on Tax Exempted or Excluded

Enter the amount of interest due:

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

If a penalty is not due:

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

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

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

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

DISTRIBUTION

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

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

From: Ernsou Louissaint <elouissaint@acpafll.org>
Sent: Tuesday, January 7, 2025 4:33 PM
To: DORPTO <DORPTO@floridarevenue.com>
Subject: Proposed Rule Hearing 1/15/25

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon,

My name is Ernsou Louissaint, and I am the Legal & Legislative Coordinator in the office of the Alachua County Property Appraiser. There is one change we would like to propose for DR 416: Physician's Certification of Total & Permanent Disability. There is no space for a parcel identification number to be written on the form, and it would be helpful if there was one. Would this constitute a need for a physical meeting, or would this be something that can be done virtually? Thanks so much for your assistance with this matter.



Ernsou Louissaint
Legal & Legislative Coordinator
elouissaint@acpafll.org
Alachua County Property Appraiser
KNOWLEDGE COMMITMENT CUSTOMER FOCUS

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From: Gina Fletcher <GFletcher@leonpa.gov>
Sent: Friday, January 10, 2025 4:53 PM
To: DORPTO <DORPTO@floridarevenue.com>
Cc: LCPA Managers <LCPA.Managers@leonpa.gov>
Subject: Public Comments for Proposed Rules - Public Hearing January 15



Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon, please find attached a memorandum outlining comments we would like to submit on behalf of the Leon County Property Appraiser regarding the proposed rule and form changes scheduled for public hearing on January 15, 2025.

If you have any questions regarding this submittal, please contact me at gletcher@leonpa.gov or 850-606-6220.

Sincerely,



GINA FLETCHER | Assistant Property Appraiser | CFE, AAS, CPM
Representing Akin Akinyemi, PhD, RA, CFA, CMS, Property Appraiser
315 S. Calhoun Street, Third Floor, Tallahassee, FL 32301
(850) 606-6200 | fax (850) 606-6201 | www.leonpa.gov |   
*"We **VALUE** Our Community"*

Disclaimer: Any records or information provided by our office should not be relied upon as a determination of property boundaries, ownership, state of title, etc. Nothing herein constitutes legal advice, and any such reliance is at the user's own risk. You should consult an appropriate professional if you require assistance in these matters.

Please note that under Florida's Public Records laws, most written communications to or from Property Appraiser staff or officials regarding Property Appraiser business are public records available to the public and media upon request. Your e-mail communications may therefore be subject to public disclosure.



MEMORANDUM

To: Florida Department of Revenue, Property Tax Oversight

From: Akin Akinyemi, PhD, RA, CFA, CMS

Date: January 10, 2025

Subject: Florida Department of Revenue Proposed Rules – Public Hearing January 15, 2025

The Leon County Property Appraiser would like to submit the following comments regarding the Proposed Rule and Form changes scheduled for public hearing on January 15, 2025.

**Florida Department of Revenue – PTO RULE DEVELOPMENT WORKSHOP AGENDA – January 15, 2025
@ 10:00 a.m.**

Rule 12D-16.002, F.A.C., Index to Forms

- Form DR-416, Physician’s Certification of Total and Permanent Disability
 - Comments: None
- Form DR-453, Notice of Tax Lien for Exemptions, Reduction in Assessment, and Assessment Limitations
 - Comments: None
- Form DR-487, Certification of Compliance
 - Comments: None
- Form DR-501, Original Application for Homestead and Related Tax Exemptions
 - On Page 1, consider making the January 1 and March 1 dates more prominent. These dates get overlooked by taxpayers. Ideas to consider:
 1. Stretch this language and the dates to match the width of the outlined application and add a light grey background like the header on page 4.
 - Regarding “Immigration #” on page 1, please enhance this field. Immigration is evolving and even a minor change may reduce follow-up. Ideas to consider:

1. Instead of immigration #, insert a Yes/No question with checkboxes like “Are you a U.S. Citizen?” If no, “Proof of immigration status is required.” We observed some counties have already modified their custom DR-501 forms and/or taxpayer instructions to address this topic.
 2. Add additional information in parentheses. For example, Immigration # (If not U.S. Citizen – Provide Resident Alien Card).
- On Page 1, we strongly recommend changing “Date of permanent residency” to “Date of occupancy.” This question is frequently misinterpreted as the date of Florida residency (e.g., date of birth in Florida) vs. the date of permanent residency at the homestead address. We have noticed other counties modifying the DR-501 form to put in parentheses (move in date). This indicates other counties are dealing with the same confusion. Additionally, other counties are building FAQ’s and other instructional documentation for taxpayers to again reduce confusion.
 - On Page 1, we strongly recommend changing “Did any applicant receive or file for exemptions last year?” to “Did any applicant receive or file for exemptions in the last three years?” People answer NO to the current question even though homestead was being received on a prior property. Therefore, the taxpayer and the Property Appraiser may miss the opportunity to have the discussion about portability and the DR-501T does not get completed.
 - Consider adding a spot for applicant and co-applicant email address. Email is a very common channel for communication, and it would be nice to have this contact information built into the DR-501. It would make exemption follow-up and compliance easier. Additionally, people overlook the current placement of applicant/co-applicant phone number. Idea to consider:
 1. Move phone number and email address fields to the signature area. Remove “Contact your local property appraiser if you have questions about your exemption” to provide room. For additional room, consider removing one of the references to page 4 (see top and bottom of Page 2).
 - On Page 3, will the annual adjustment to homestead exemption be addressed in future revisions of the DR-501?
 - On Page 4, at the top of the chart, the line between Qualifications and Forms and Documents is out of alignment.
- Form DR-501PGP, Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents
 - Comments: None

- Form DR-501V, Tentative Verification of Eligibility for Certain Exemptions or Discounts (New)
 - Comments: None
- Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property
 - Comments: None
- Form DR-504CS, Ad Valorem Tax Exemption Application and Return for Charter School Facilities
 - Comments: None
- Form DR-505, Report of Discounts, Errors, Double Assessments, and Insolvencies
 - Comments: None
- Form DR-5002, Decision of the Value Adjustment Board – Hurricane Ian or Hurricane Nicole Tax Refund (Repeal)
 - Comments: None
- Form DR-5003, Report of Total Reductions in Taxes From Hurricane Ian or Hurricane Nicole (Repeal)
 - Comments: None

From: Kristin Sweeney <KSweeney@pbcpar.gov>
Sent: Wednesday, January 15, 2025 10:40 AM
To: DORPTO <DORPTO@floridarevenue.com>
Subject: RE: Question on DR-501PGP Form

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Hello,

Also, we would like to add the Social Security number of the Granny flat parent/grandparent (DR-501PGP).

Please keep the Parcel Control Number on the form and the address of the Parent/Grandparent not residing on the property.

Thank you,

Kristin Sweeney, CFE
Specialist
Exemption Services Department
Palm Beach County Property Appraiser's Office
301 N Olive Ave, West Palm Beach, FL 33401
Tel: 561 355-2875 Fax: 561 355-4416
Website: www.pbcpar.gov

We Value What You Value



Recipient of the Certificate of Excellence in Assessment Administration



From: Kristin Sweeney
Sent: Wednesday, January 15, 2025 10:32 AM
To: 'DORPTO@FLORIDAREVENUE.COM'
Subject: Question on DR-501 Form

Good Morning,

We would like to suggest adding an email for the taxpayer on the DR-501 form.

Thank you,

Kristin Sweeney, CFE
Specialist
Exemption Services Department
Palm Beach County Property Appraiser's Office
301 N Olive Ave, West Palm Beach, FL 33401
Tel: 561 355-2875 Fax: 561 355-4416
Website: www.pbcpa.gov

We Value What You Value



Recipient of the Certificate of Excellence in Assessment Administration



From: Faith Danke <Faith.Danke@manateepao.gov>

Sent: Thursday, January 23, 2025 10:29 AM

To: DORPTO <DORPTO@floridarevenue.com>

Subject: Follow-up to January 15, 2025 Hearing - Suggestions regarding 12D.8-0064

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Please be aware that by utilizing the Manatee County Property Appraiser's email system, your email messages may be subject to interception for the purpose of detecting and preventing malicious emails.

Good Morning –

Attached is the suggestions regarding 12.D8-0064 and the correction of Homestead per the recent legislation change to 196.161. Please let me know if you have any questions and/or concerns.

In regards to the DR-501 and the question regarding any of the applicant(s) having homestead exemption in the last year, needs to be change to the following due to the legislation change from 2 years to 3 years.

- Did any applicant receive or file for exemptions within the last 3 years?

Sincerely,

Faith Danke, CFE

Manager of Exemptions Dept

Manatee County Property Appraiser's Office

915 4th Ave W

Bradenton, FL 34205

(O) 941-748-8208 x 4629

(F) 941-742-5666

faith.danke@manateepao.gov

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Florida Statute 196.161 *Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.* — Homestead exemptions; lien imposed on property of person claiming exemption although not a permanent resident.

2. If a homestead exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the person improperly receiving the exemption shall not be assessed penalty and interest. Before any such lien may be filed, the owner so notified must be given 30 days to pay the taxes, penalties, and interest. Back taxes shall apply only as follows:
 - a. If the person who received the homestead exemption as a result of a clerical mistake or **“omission voluntarily discloses”** to the property appraiser that he or she was not entitled to the homestead exemption before the property appraiser notifies the owner of the mistake or omission, no back taxes shall be due.

The Florida Administrative Code (12D-8.0064) does not address how the property appraiser should handle when a taxpayer voluntarily discloses that they are currently receiving and/or received an improper exemption(s).

- **Should the tax roll be corrected for the invalid year(s), and no lien be issued?**
- **What about portability? Do they transfer the invalid cap, or do they only transfer the last valid year of the exemptions (within the last three tax years)?**
 - **12D-8.0065 (8) does not state what the procedures are for the property appraiser regarding portability when the invalid exemption(s) are voluntarily disclosed to the property appraiser office.**
- **Voluntarily Disclosure is not defined within 12D-8.0064 and/or within Florida Statute 196.**
 - **Does the disclosure have to be submitted in writing, such as a completed a correspondence sent out by the office, or a cancellation form, or any written correspondence to the office?**
 - **Is the occupancy date that the tax payer fills out within the DR-501 considered a form of “voluntarily disclosure”?**
 - **Is the move out date within the Transfer of Portability (DR-501T) considered a form of “voluntarily disclosure”?**
- **In regards to Transfer of Portability, if there is a divorce and one spouse discloses that the ex-spouse moved out, is that a form of “voluntarily disclosure” since that will effect the market reset (if the ex-spouse was exemption application and/or the ownership type goes to tenants in common)?**
 - **12D-8.0065(2) & Florida Statute 193.155 does not match the wording on the DR-501rvsh in regards to what percentage of the value reset to market and/or what amount is transferable (portable).**
 - **There is no consistency between counties regarding this topic with the processing of the DR-501rvsh.**

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

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

(2) If an error is made in the assessment of any homestead due to a material mistake of fact concerning an essential characteristic of the property, the assessment shall be adjusted for each erroneous year. This adjustment is for prospective application only. For purposes of this subsection, the term "material mistake of fact" means any and all mistakes of fact, relating to physical characteristics of property, considered in arriving at the assessed value of a property that, if corrected, would affect the assessed value of that property.

(3) This subsection shall apply where the property appraiser determines that a person who was not entitled to the homestead exemption or the homestead property assessment increase limitation was granted it for any year or years within the prior 10 years.

(a) The property appraiser shall take the following actions:

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

2. Record in the public records of the county a notice of tax lien against any property owned by this person in the county and identify all property included in this notice of tax lien.

3. The property appraiser shall correct the rolls to disallow the exemption and the homestead assessment increase limitation for any years to which the owner was not entitled to either.

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

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

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

(e) The amounts determined under paragraphs (c) and (d), shall be added together and entered on the notice of intent and on the notice of lien.

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