

**AGENDA**  
**FLORIDA DEPARTMENT OF REVENUE**

Meeting Material Available on the web at:  
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

**MEMBERS**

Governor Ron DeSantis  
Attorney General James Uthmeier  
Commissioner Wilton Simpson

**June 10, 2025**

**Contacts: Alec Yarger, Director**  
**Office of Legislative and Cabinet Services**  
**(850) 617-8324**

**Jamie Peate, Legislation Specialist**  
**Office of Legislative and Cabinet Services**  
**(850) 617-8324**

**9:00 A.M**  
**LL-03**  
**Tallahassee, Florida**

| <b>ITEM</b> | <b>SUBJECT</b> | <b>RECOMMENDATION</b> |
|-------------|----------------|-----------------------|
|-------------|----------------|-----------------------|

- |    |  |  |
|----|--|--|
| 1. | Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight and Child Support; and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, when the substance of the proposed rules remain unchanged and upon reaching the requirements for final adoption. |  |
|----|--|--|

**(ATTACHMENT 1) - WITHDRAWN**  
**(ATTACHMENT 2)**  
**(ATTACHMENT 3)**

**RECOMMEND APPROVAL**

# **ATTACHMENT 2**



June 10, 2025

**MEMORANDUM**

**TO:** The Honorable Ron DeSantis, Governor  
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable James Uthmeier, Attorney General  
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture  
Attention: India Holroyd, Cabinet Affairs Director

**THROUGH:** Jim Zingale, Executive Director

**FROM:** Alec Yarger, Director, Legislative and Cabinet Services

**SUBJECT:** Requesting Approval to File Notice of Proposed Rules and Hold Public Hearings;  
and Requesting Approval of Filing and Certifying Proposed Rules for Final  
Adoption if the Rules Remain Unchanged

**Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:**

No impact. The Department has reviewed the proposed rule for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rule will not likely have an adverse impact on small business, small counties, or small cities, and is not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rule is not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

**What is the Department requesting?**

Section 120.54(3)(a), F.S., requires each agency head to approve any agency rulemaking to propose a new rule, or to amend or repeal a rule. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules and to conduct public hearings when requested.

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State when the substance of the proposed rules, including material incorporated by reference, remains unchanged and the requirements of section 120.54(3)(e), F.S., have been met.

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

***Why is the proposed rule necessary?***

Rule and form changes are necessary to reflect law changes enacted in 2024, to reflect a constitutional amendment approved by voters in the November 5, 2024, General Election, and to provide clarity on taxpayer applications submitted to county property appraisers.

***What does the proposed rule do?***

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

The proposed amendments adopt seven amended forms.

- Amended Form DR-420FC, *Distribution to Fiscally Constrained Counties Application*. Reflects the constitutional amendment requiring an annual adjustment to the value of the additional homestead exemption based on an increase in the Consumer Price Index (s. 6(a), Article VII and Article XII, Florida Constitution, beginning with the 2025 tax roll; Ch. 2024-261, L.O.F.).
- Amended Form DR-490, *Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser*. Adds information that the value of the additional homestead exemption is adjusted annually based on an increase in the Consumer Price Index.
- Amended Form DR-501, *Original Application for Homestead and Related Tax Exemptions*. Adds information that the value of the additional homestead exemption is adjusted annually based on an increase in the Consumer Price Index. Also clarifies the property and applicant information required.
- Amended Form DR-501PGP, *Application for Assessment Reduction for Living Quarters of Parents or Grandparents*. Clarifies requested property owner information and who is to sign the application.
- Amended Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*.
- Amended Form DR-462, *Application for Refund of Ad Valorem Taxes*. Corrects the declaration statement required by the applicant and provides instruction on how to submit the form using the Department's Oversight and Assistance System (OASYS) for Refunds and Certificate System (RACS).
- Amended Form DR-510, *Cancellation or Correction of Tax Sale Certificate*. Corrects the declaration statement required by the applicant and provides instruction on how to submit the form using the Department's Oversight and Assistance System (OASYS) for Refunds and Certificate System (RACS).

***Were comments received from external parties?***

Yes. The Department published a Notice of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 65) on April 3, 2025, and scheduled a workshop for April 17, 2025, if requested in writing. The Department received no request to hold a workshop. However, written comments were received regarding additional changes to forms DR-501 and DR-501PGP. In response, the Department made additional changes to form DR-501. No changes were made to form DR-501PGP.

For each rule, attached are copies of:

- Summary, which includes:
  - Summary of Proposed Rule
  - Facts and Circumstances Justifying Proposed Rule
  - Federal Comparison Statement
  - Summary of Rule Development Workshop
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
AMENDING RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., implement law changes enacted in 2024 legislation, a constitutional change approved by voters in the November 5, 2024, General Election, and clarify information collected on taxpayer applications submitted to county property appraisers. The proposed rule amendments incorporate, by reference, amendments to seven forms:

Amended Form DR-420FC, *Distribution to Fiscally Constrained Counties Application*. Provides fields for fiscally constrained counties to capture the reduction in ad valorem taxes from implementation of Section 196.031(1), F.S., which adjusts the value of the additional homestead exemption for inflation based on an increase in the Consumer Price Index (CPI). Also clarifies instructions on how to complete the application as provided in s. 218.136, F.S., as amended by Sections 1 and 2, Chapter 2024-261, L.O.F., and approved by voters in the November 5, 2024, General Election.

Amended Forms DR-462, *Application for Refund of Ad Valorem Taxes*, and DR-510, *Cancellation or Correction of Tax Certificate*. Provides instructions to county tax collector offices to submit the form through the OASYS, Refunds and Certificate System (RACS).

Amended Form DR-490, *Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser*. Adds information that the value of the additional homestead exemption is subject to an annual adjustment for inflation.

Amended Form DR-501, *Original Application for Homestead and Related Tax Exemptions*. Adds information that the value of the additional homestead exemption is adjusted annually based on an increase in the CPI and clarifies information required to be included in the application.

Amended Form DR-501PGP, *Application for Assessment Reduction for Living Quarters of Parents or Grandparents*. Updates are based on Department's review that clarifies the owner from the applicant and simplifies questions on the application.

Amended Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*. Expands Section D., Newly Constructed Multifamily Project Exemption, to include the exemption projects in an area of critical state concern that contain 10 or more units dedicated to affordable housing as provided in Section 196.1978(3), F.S., as amended by Section 13, Chapter 2024-158, L.O.F.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to the forms incorporated by reference in this rule are necessary to incorporate changes in the Sections 1 and 2, Chapter 2024-261, L.O.F.

#### FEDERAL COMPARISON STATEMENT

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

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

APRIL 17, 2025

The Department of Revenue published a Notice of Rule Development for draft amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on April 3, 2025 (Vol. 51, No. 65, pp. 1215-1216). The Department scheduled a rule development workshop for April 17, 2025, if requested in writing. The Department received no request to hold a workshop. However, written comments were received regarding additional changes to Forms DR-501 and DR-501PGP. In response, the Department made additional changes to Form DR-501. No changes were made to Form DR-501PGP.

NOTICE OF PROPOSED RULE

**FLORIDA DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.:   RULE TITLE:

12D-16.002   Index to Forms

PURPOSE AND EFFECT: The purpose of the amendments to Rule 12D-16.002, F.A.C., is to implement law changes enacted by 2024 legislation, a constitutional change approved by voters in the November 5, 2024, General Election, and to clarify information collected on taxpayer applications submitted to county property appraisers.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., incorporate by reference, amendments to seven forms.

Amended Form DR-420FC, *Distribution to Fiscally Constrained Counties Application*. Captures the reduction in ad valorem taxes from implementation of Section 196.031(1), F.S., which adjusts the value of the additional homestead exemption for inflation based on an increase in the Consumer Price Index (CPI). Also clarifies instructions on how to complete the application as provided Section 218.136, F.S., as amended by Sections 1 and 2, Chapter 2024-261, L.O.F., and approved by voters in the November 5, 2024, General Election.

Amended Form DR-490, *Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser*. Adds information that the value of the additional homestead exemption is subject to an annual adjustment for inflation.

Amended Form DR-501, *Original Application for Homestead and Related Tax Exemptions*. Adds information that the value of the additional homestead exemption is adjusted annually

based on an increase to the CPI and clarifies information required to be included in the application.

Amended DR-501PGP, *Application for Assessment Reduction for Living Quarters of Parents or Grandparents*. Updates are based on Department's review that clarifies the owner from the applicant and simplifies questions on the application.

Amended DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*. Expands Section D., Newly Constructed Multifamily Project Exemption, to include the exemption projects in an area of critical state concern that contain 10 or more units dedicated to affordable housing as provided in Section 196.1978(3), F.S., as amended by Section 13, Chapter 2024-158, L.O.F.

Amended Forms DR-462, *Application for Refund of Ad Valorem Taxes*, and DR-510, *Cancellation or Correction of Tax Certificate*. Provides instructions to county tax collector offices to submit the form through the OASYS, Refunds and Certificate System (RACS).

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC 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.

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

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.492, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS.

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: To be determined

PLACE: To be determined

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to

advise the Department at least 48 hours before the proceeding 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) 955-8771 (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](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

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

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms), or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). 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-420FC    | Distribution to Fiscally Constrained Counties Application<br>(r. _____ <del>10/22</del> )   | _____ <del>10/22</del> |
|                                |             | <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____14804">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____14804</a> |                        |
| (d) through (g) No change.     |             |   |                        |
| (14) through (16) No change.   |             |   |                        |
| (17)(a)                        | DR-462      | Application for Refund of Ad Valorem Taxes (r. _____ <del>12/11</del> )   | _____ <del>11/12</del> |
|                                |             | <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01766">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____01766</a> |                        |
| (b)                            | No change.  |   |                        |
| (18) through (27) No change.   |             |   |                        |

|                              |            |   |                        |
|------------------------------|------------|---|------------------------|
| (28)(a)                      | DR-490     | Notice of Disapproval of Application for Property Tax Exemption or Classification by The County Property Appraiser (r. _____ <del>01/23</del> )                                 | _____ <del>01/23</del> |
|                              |            | <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____&lt;del&gt;14892&lt;/del&gt;">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____<del>14892</del></a> |                        |
| (b)                          | No change. |   |                        |
| (29) through (36) No change. |            |   |                        |
| (37)(a)                      | DR-501     | Original Application for Homestead and Related Tax Exemptions (r. _____ <del>01/25</del> )  | _____ <del>03/25</del> |
|                              |            | <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____&lt;del&gt;16xxx&lt;/del&gt;">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____<del>16xxx</del></a> |                        |
| (b) through (e) No change.   |            |   |                        |
| (f)                          | DR-501PGP  | Application for Assessment Reduction for Living Quarters of Parents or Grandparents (r. _____ <del>01/25</del> )  | _____ <del>03/25</del> |
|                              |            | <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____&lt;del&gt;16xxx&lt;/del&gt;">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____<del>16xxx</del></a> |                        |
| (g) through (j) No change.   |            |   |                        |
| (38) No change.              |            |   |                        |
| (39)(a)                      | DR-504     | No change.  |                        |
| (b)                          | DR-504AFH  | Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. _____ <del>02/24</del> )  | _____ <del>02/24</del> |
|                              |            | <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____&lt;del&gt;16355&lt;/del&gt;">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____<del>16355</del></a> |                        |
| (c) through (g) No change.   |            |   |                        |
| (40) through (43) No change. |            |   |                        |
| (44)(a)                      | DR-510     | Cancellation or Correction of Tax Certificate (r. _____ <del>12/11</del> )  | _____ <del>11/12</del> |
|                              |            | <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-_____&lt;del&gt;01803&lt;/del&gt;">https://www.flrules.org/Gateway/reference.asp?No=Ref-_____<del>01803</del></a> |                        |
| (b) No change.               |            |   |                        |
| (45) through (59) No change. |            |   |                        |

*Rulemaking Authority 195.002(2), 195.027(1), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.1978, 196.1979, 197.319 FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032,*

194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.492, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.136, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, 2-8-24, 4-27-25,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: April 3,  
2025.



# DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

Application is due November 15

\_\_\_\_\_ County

Year 20

|                          | 1<br>Current Year Taxable Value | 2<br>Current Year Reduction Due to s. 218.12, F.S. | 3<br>Current Year Reduction Due to Conservation Lands | 4<br>Current Year Reduction Due to s. 218.136, F.S. | 5<br>Current Year Millage Levy | 6<br>Prior Year Millage Levy | 7<br>Current Year Rolled-Back Rate | 8<br>Current Year Maximum Millage with Majority Vote |
|--------------------------|---------------------------------|--|---|---|--------------------------------|------------------------------|------------------------------------|--|
| Taxing Jurisdiction Levy | \$                              | \$   | \$  | \$  | \$4                            | \$5                          | \$6                                | \$7  |
|                          | \$                              | \$   | \$  | \$  |                                |                              |                                    |  |
|                          | \$                              | \$   | \$  | \$  |                                |                              |                                    |  |
|                          | \$                              | \$   | \$  | \$  |                                |                              |                                    |  |
|                          | \$                              | \$   | \$  | \$  |                                |                              |                                    |  |
|                          | \$                              | \$   | \$  | \$  |                                |                              |                                    |  |
|                          | \$                              | \$   | \$  | \$  |                                |                              |                                    |  |
|                          | \$                              | \$   | \$  | \$  |                                |                              |                                    |  |
|                          | \$                              | \$   | \$  | \$  |                                |                              |                                    |  |

Column 1: DR-420, Line 4  
 Column 2: Property appraiser estimate (See page 2.)  
 Column 3: Property appraiser estimate (See page 2.)  
 Column 4: Property appraiser estimate (See page 2.)  
 Column 5: Current year millage levy as certified to the property appraiser by the county and included on the tax bill  
 Column 6: DR-420, Line 10  
 Column 7: DR-420, Line 16  
 Column 8: DR-420MM, Line 13

Signature of property appraiser \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of county official \_\_\_\_\_ Date \_\_\_\_\_

See instructions on page 2.

# 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 6(a)(2) of Article VII, Florida Constitution, including the twenty-five thousand dollar amount of assessed valuation exempt from taxation adjusted annually on January 1 of each year for inflation using the percent change in the Consumer Price Index, if such percent change is positive. (Section 218.136, 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 5-4. When applicable, include columns 5, 6, 7, and 8-7.

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. 4.

Current Year Reduction in Taxable Value due to s. 218.136, F.S.: estimated by property appraiser.

- Classified use assessments for land used for conservation purposes. 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.

Calculate the reduction in the taxable value caused by the difference in the second homestead \$25,000 exemption and the increase in the exemption applied to any parcel due to the Consumer Price Index adjustment (s. 196.031(1)(b), F.S.)

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 5.4. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.

Col 6.5. Prior Year Millage Levy: Form DR-420, line 10, if applicable.

Col 7.6. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.

Col 8.7. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

**Email your signed application to:**

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

**OR Mail your application to:**

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

Applications are due by November 15.

~~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).

| <b>Form Number</b> | <b>Form Title</b>                                  |
|--------------------|--|
| 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                             |



# APPLICATION FOR REFUND OF AD VALOREM TAXES

Section 197.182, Florida Statutes

DR-462  
R. 42/44  
Rule 12D-16.002, F.A.C.  
Florida Administrative Code  
Effective 41/42

| COMPLETED BY APPLICANT  |                 |               |
|---|-----------------|---------------|
| Applicant name  | County          | Date          |
| I am applying for a refund of \$_____   | Mailing address |               |
| For the tax year(s) 20____, 20____, 20____, 20____  |                 |               |
| Describe the reason for the refund. Attach any documents that support your request for a refund.  |                 |               |
| I declare <b>that</b> I have read this application and <b>that</b> the facts <b>stated</b> in it are true <b>to the best of my knowledge and belief</b> . If prepared by someone other than the taxpayer, the declaration is based on all information the preparer knows. |                 |               |
| _____<br>Signature, applicant   |                 | _____<br>Date |



**Applicant:** File this form and supporting documents with your **County Tax Collector**.

| COMPLETED BY TAX COLLECTOR   |                 |               |
|--|-----------------|---------------|
| <input type="checkbox"/> Approved  | Parcel ID       | Date received |
| <input type="checkbox"/> Denied  | Page and number | Check #       |
| <input type="checkbox"/> Submitted to the Department of Revenue <b>(DOR)</b> |                 |               |
| Recommendation: <input type="checkbox"/> Order <input type="checkbox"/> Deny |                 |               |
| Explanation:   |                 |               |
| _____<br>Signature   | _____<br>Title  | _____<br>Date |

### Tax Collector Instructions

**for submitting to DOR, \$2,500 or above or otherwise required.**

Review the applicant section of the form and attachments provided. Fill in the information, complete the checkboxes, provide an explanation, and sign in the section labeled "Completed by Tax Collector." on DR-462 and send with:

If the claim is \$2,500 or more, check the box "Submitted to the Department of Revenue," select the recommendation and provide an explanation. The tax collector must electronically submit the completed form and supporting documentation to Property Tax Oversight through the Oversight and Assistance System (OASYS) electronic portal using the Refunds and Certificates System (RACS) at the following web address: <http://ptportal.floridarevenue.com>.

**Supporting documentation includes:**

1. A copy of the paid tax receipt for each tax year requested
2. Certificate of correction to the tax roll signed and dated by the property appraiser
3. Other supporting documents
4. Copy of homestead application or renewal, if required

**For taxes paid in error:**

1. Copy of certified letter to taxpayer (45 day notice)
2. Copy of certified mail, return receipt requested
3. Tax notice receipt
4. Other supporting documents

Mail: Property Tax Oversight Program \_\_\_\_\_ Email: [PTORefunds@dor.state.fl.us](mailto:PTORefunds@dor.state.fl.us)  
Refund Section \_\_\_\_\_  
P.O. Box 3000 \_\_\_\_\_ Efax: 850-617-6107  
Tallahassee, FL 32315-3000

### COMPLETED BY DOR

|   |                                     |                     |
|---|-------------------------------------|---------------------|
| Subject matter index code _____<br>Ordered _____ Denied _____ | RP _____ TPP _____<br>Reviews _____ | Date approved _____ |
| _____<br>Signature, DOR                                       |                                     |                     |



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

DR-490  
R. 01/23  
Rule 12D-16.002,  
F.A.C.  
Effective 01/23

|     |                                   |
|-----|-----------------------------------|
| 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 <span style="background-color: yellow;">subject to annual adjustment for inflation</span> | <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 - \$5,000 <input type="checkbox"/> Blind - \$5,000  | <input type="checkbox"/> Veteran's service-connected (total and permanent disability)   |
| <input type="checkbox"/> Disabled - \$5,000 <input type="checkbox"/> Disabled veteran - \$5,000  | <input type="checkbox"/> Disabled veteran discount  |
| <input type="checkbox"/> Deployed military   |   |
| <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:

|   |  |
|---|--|
| <input type="checkbox"/> Make the property claimed as homestead your permanent residence. (ss. 196.012 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

\_\_\_\_\_

Date

### CONTACTS

| Property Appraiser |       | Value Adjustment Board |       |
|--------------------|-------|------------------------|-------|
| Web site           | Phone | Web site               | Phone |
| Email              |       | Email                  |       |



# ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501  
R. 04/25  
Rule 12D-16.002,  
F.A.C.  
Page 1 of 45  
Effective 04/25

Permanent Florida residency required on **January 1**.  
Application due to property appraiser by **March 1**.  
**Complete pages 1 through 3**

|   |  |  |
|---|--|--|
| County _____  | Tax Year _____   |  |
| I am applying for homestead exemption <input type="checkbox"/> New <input checked="" type="checkbox"/> or <input type="checkbox"/> Change   |  |  |
| <b>Property Information</b>   |  |  |
| Homestead address _____   | Mailing address, if different _____  |  |
| Parcel identification number or legal description _____   | Applicant Phone _____<br>Co-applicant Phone _____  |  |
| Type of deed _____  | Date of deed _____   |  |
| Recorded: Book _____ Page _____ Date _____ or Instrument number _____   |  |  |
| Is the property in a trust? <input type="checkbox"/> Yes <input type="checkbox"/> No Name of trust on the property deed _____   |  |  |
| <b>Applicant / Co-applicant Information</b>   |  |  |
|   | <b>Applicant</b>   | <b>Co-applicant/Spouse</b>   |
| Name  | _____  | _____  |
| Phone number  | _____  | _____  |
| *Social Security #  | _____  | _____  |
| Date of birth   | _____  | _____  |
| Are you a US Citizen?   | <input type="checkbox"/> Yes <input type="checkbox"/> No                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                 |
| If not a US Citizen, provide Immigration # or Resident Alien Card #   | <input type="checkbox"/> Immigration # or <input type="checkbox"/> Resident Alien Card # | <input type="checkbox"/> Immigration # or <input type="checkbox"/> Resident Alien Card # |
| % of ownership  | _____  | _____  |
| Date of permanent residency<br>Date homestead was established   | _____  | _____  |
| Name and address of any owners not residing on the property _____   |  |  |
| Marital status of Applicant <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Other, Explain _____           |  |  |
| Marital status of Co-applicant <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed <input type="checkbox"/> Other, Explain _____        |  |  |
| Co-applicant relationship to Applicant (Example: Spouse, parent, sibling) _____   |  |  |
| Do you currently claim residency or homestead in another county or state?<br>Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No |  |  |
| Address of current or previous homestead: _____   |  |  |
| Date current or previous homestead was established and ended, if applicable: _____  |  |  |
| You may also qualify for a Portability benefit if you previously lived in another Florida county any of the 3 immediately preceding years. A separate application is required, see page 5 for more information.         |  |  |
| Previous address: _____   |  |  |

\*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.

Please provide as much information as possible. Your county property appraiser will make the final determination.

| Proof of Residence  | Applicant  | Co-applicant/Spouse                                      |
|---|--|--|
| Previous residency outside Florida and date terminated                        | date   | date   |
| FL driver license or ID card number   | date   | date   |
| Evidence of relinquishing driver license from other state                     | _____  | _____  |
| Florida vehicle tag number  |  |  |
| Florida voter registration number (if US citizen)                             | date   | date   |
| Declaration of domicile, enter date   | <b>Recorded</b> date                                     | <b>Recorded</b> date                                     |
| Current employer  |  |  |
| Address on your last IRS return   |  |  |
| School location of dependent children   |  |  |
| Bank statement and checking account sent to homestead address mailing address | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Proof of payment of utilities at homestead address                            | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

See page 4 for qualification and required documents. **Please note some exemptions or benefits may require additional applications.**

By local ordinance only:

- Age 65 and older with limited income (amount determined by ordinance) <sup>1</sup>
- Age 65 and older with limited income and permanent residency for 25 years or more <sup>1</sup>
- \$5,000 widowed     \$5,000 blind     \$5,000 totally and permanently disabled
- Total and permanent disability – quadriplegic <sup>1</sup>
- 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 <sup>1</sup>
- 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 <sup>2\*</sup>. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.  
Parcel number \_\_\_\_\_ County \_\_\_\_\_.
- Surviving spouse of veteran who died while on active duty. Applicants for this exemption qualify for a prorated refund of previous year’s taxes if in the previous year they acquired this parcel between January 1 and November 1 and provide an official letter <sup>2\*</sup>. If you received the same exemption on another parcel in the previous year, enter the previous parcel information in the space provided.  
Parcel number \_\_\_\_\_ County \_\_\_\_\_.
- Other, specify: \_\_\_\_\_

<sup>1</sup> This type of exemption or benefit requires an additional application. See page 4 for information.

<sup>2</sup> See page 4 Forms and Documents for acceptable forms of proof.

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

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

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

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

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

|                      |      |                         |      |
|----------------------|------|-------------------------|------|
|                      |      |                         |      |
| Signature, applicant | Date | Signature, co-applicant | Date |

Contact your local property appraiser if you have questions about your exemption.

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

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

### 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).

| Form     | Form Title   |
|----------|--|
| 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  |

## 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. 196.011(10) and 196.161(1)(b), 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 with the county property appraiser's office, may receive a property tax exemption up to \$50,000 of the assessed value. The first \$25,000 applies to all property taxes, including school district taxes. For the first year of your exemption, the added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes. If you remain in the home and keep your homestead exemption, the added \$25,000 exemption will increase annually on January 1 for inflation by the percentage change in the Consumer Price Index (CPI), if the percentage change is positive. See s. 196.031(1)(b), F.S.

The Consumer Price Index (CPI) is a measure of consumer price changes. The Bureau of Labor Statistics of the United States Department of Labor calculates the CPI statistics using the All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year. The Department has additional information about CPI posted on the website [Florida Department of Revenue – Property Tax – Consumer Price Index \(floridarevenue.com\)](http://Florida Department of Revenue – Property Tax – Consumer Price Index (floridarevenue.com)). The Department will provide the CPI data to the county property appraisers to be used on homestead exemption calculations on applicable properties.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on page 2 the bottom of page 4.

**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 <sup>1,2*</sup>  | Statute |
| <b>Exemptions</b>  |  |  |  |         |
| Local option, age 65 and older   | Determined by local ordinance  | Local ordinance, limited income  | Proof of age<br>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 <sup>3</sup> , or SSA <sup>4**</sup>  | 196.202 |
| Totally and Permanently Disabled   | \$5,000  | Disabled   | Florida physician, DVA <sup>3</sup> , or SSA <sup>4**</sup>  | 196.202 |
|  | All taxes  | Quadriplegic   | 2 Florida physicians or DVA*   | 196.101 |
|  | All taxes  | Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind<br>Limited income | DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.)<br>Letter from DVA <sup>3</sup> , 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<br>Proof of disability, DVA <sup>3</sup> , 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 <sup>3</sup> , or US government   | 196.24  |
| Veteran confined to wheelchair, service-connected, totally disabled  | All taxes  | Veteran or surviving spouse  | Proof of disability, DVA <sup>3</sup> , 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 <sup>3</sup> , or US government   | 196.081 |
| Surviving spouse of veteran who died while on active duty  | All taxes  | Surviving spouse   | US Government or DVA <sup>3</sup> 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 <sup>4**</sup> (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 |
| <sup>3</sup> -DVA is the US Department of Veterans Affairs or its predecessor. <sup>4**</sup> SSA is the Social Security Administration. |  |  |  |         |
| <b>Save Our Homes Portability Transfer of Homestead Assessment Difference Benefit</b>  |  |  |  |         |
| Save Our Homes Assessment Limitation and Portability Transfer  | The accumulated difference between the assessed value and the just value | Had homestead from a previous Florida county to a new homestead                              | DR-501T, Transfer of Homestead Assessment Difference   | 193.155 |



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

DR-501PGP  
R. 04/25  
Rule 12D-16.002  
F.A.C.  
Page 1 of 2  
Effective 03/25

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

|  |  |   |  |
|--|--|---|--|
| County   |  | Tax year 20   |  |
| <b>Owner of the Homesteaded Property</b>   |  |   |  |
| I am applying for assessment reduction <input type="checkbox"/> New application <input type="checkbox"/> Change <input type="checkbox"/> Renewal |  |   |  |
| <b>Owner Applicant name</b>  |  | <b>Co-owner Co-applicant name</b>   |  |
| 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   |  |   |  |

| <b>Parents or Grandparents Living on the Property</b>   |   | <b>(At least one must be age 62 or over)</b>  |  |
|---|---|---|--|
|   | 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<br>Proof of age                                      | <input type="checkbox"/> yes <input type="checkbox"/> no If yes, date of birth<br>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  |  |
| <b>Proof of Residence</b>   | <b>Parent/grandparent 1</b>   | <b>Parent/grandparent 2</b>   |  |
| <b>Date residence established on owner's property Last became a permanent resident of Florida</b> | Date  | Date  |  |
| <b>Occupied applicant's homestead on</b>  | 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  | Recorded Date   | Recorded Date   |  |
| Current employer  |   |   |  |
| Address on last IRS return  |   |   |  |

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 all information on this application and any attachment is true, correct, and in effect on January 1 of this year.

|  |               |   |               |
|--|---------------|---|---------------|
| _____<br>Signature, <b>owner applicant</b>       | _____<br>Date | _____<br>Signature, qualifying parent/grandparent 1 | _____<br>Date |
| _____<br>Signature, <b>co-owner co-applicant</b> | _____<br>Date | _____<br>Signature, qualifying parent/grandparent 2 | _____<br>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.**



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

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717?  Yes  No
- If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.
- If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.
2. On January 1 of the current year, was the property owned entirely by the applicant?  
 Yes  No
3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.?  
 Yes  No
4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.?  Yes  No
5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps.  Yes  No
- If **yes**, attach a copy of documentation of the affirmative steps.

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

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

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

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

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

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

Yes  No

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

State the square footage of all improvements on the land: \_\_\_\_\_

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

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

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

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

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

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

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

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

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

**Section D: Newly Constructed Multifamily Project Exemption**

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed multifamily project substantially completed within 5 years before the date of the first submission of a request for a certification notice from Florida Housing Finance Corporation:

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

On January 1 of the current year:  
(See s. 196.1978(3), F.S., for requirements)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

On January 1 of the current year:

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

## Affordable Housing Property Exemption - Information and Documentation Required

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

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

### Need Help?

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

**[FloridaRevenue.com/Property/Pages/LocalOfficials.aspx](http://FloridaRevenue.com/Property/Pages/LocalOfficials.aspx)**



# CANCELLATION OR CORRECTION OF TAX CERTIFICATE

Section 197.443, Florida Statutes

DR-510  
R. 12/11  
Rule 12D-16.002  
F.A.C.  
Florida Administrative Code  
Effective 12/11

## COMPLETED BY TAX COLLECTOR

|                                |   |                   |
|--------------------------------|---|-------------------|
| County                         | <input type="checkbox"/> Cancellation <input type="checkbox"/> Correction | Tax certificate # |
| Current holder                 | Date sold   | Amount            |
| Parcel ID or legal description |   |                   |

### PART 1. ERROR IN ASSESSMENT

An error was made in the assessment of this property. A copy of the Certificate of Correction from the property appraiser is attached. Check all that apply.

Description  Assessed value  Owner of record  Other, specify: \_\_\_\_\_

Describe error and correction to be made.

### PART 2. TAXES PAID

The taxes were paid before the tax certificate was issued. A copy of the Tax Notice/Receipt is attached.

Tax notice/receipt # \_\_\_\_\_

### PART 3. RECOMMENDATION

Recommendation to DOR:  Approval  Denial

Explanation

I certify ~~that this tax certificate should be~~  cancelled  corrected. I have entered a memorandum on the list of certificates sold for taxes in this office, according to s. 197.443, F.S.

\_\_\_\_\_  
Signature, tax collector or deputy Title Date

### Instructions for Submission to Department of Revenue

The tax collector must electronically submit the completed form and supporting documentation to Property Tax Oversight through the Oversight and Assistance System (OASYS) electronic portal using the Refunds and Certificates System (RACS) at the following web address: <http://ptportal.floridarevenue.com>.

#### Instructions for submitting to DOR

Mail: Property Tax Oversight Program  
Refund Section  
P.O. Box 3000  
Tallahassee, FL 32315-3000

Email: [PTORefunds@floridarevenue.com](mailto:PTORefunds@floridarevenue.com)  
Efax: 850-617-6107

**COMPLETED BY DOR**

Cancellation  Correction

Approved  Denied

Date \_\_\_\_\_

Reviews \_\_\_\_\_

\_\_\_\_\_  
Signature, DOR

# **ATTACHMENT 3**



June 10, 2025

**MEMORANDUM**

**TO:** The Honorable Ron DeSantis, Governor  
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable James Uthmeier, Attorney General  
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture  
Attention: India Holroyd, Cabinet Affairs Director

**THROUGH:** Jim Zingale, Executive Director

**FROM:** Alec Yarger, Director, Legislative and Cabinet Services

**SUBJECT:** Requesting Approval to File Notice of Proposed Rules and Hold Public Hearings;  
and Requesting Approval of Filing and Certifying Proposed Rules for Final  
Adoption if the Rules Remain Unchanged

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**Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:**

No impact. The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

**What is the Department requesting?**

Section 120.54(3)(a), F.S., requires each agency head to approve any agency rulemaking to propose a new rule, or to amend or repeal a rule. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules and to conduct public hearings when requested.

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State when the substance of the proposed rules, including material incorporated by reference, remains unchanged and the requirements of section 120.54(3)(e), F.S., have been met.

- 12E-1.015 Reciprocity Requests (*Proposed Repeal*)
- 12E-1.037 Notification to Withhold Support from Reemployment Assistance

***Why are the proposed rules necessary?***

The proposed rules are necessary to remove an obsolete rule and to clarify the Department's actions when the parent who owes support and receives reemployment assistance files bankruptcy.

***What do the proposed rules do?***

*12E-1.015, F.A.C., Reciprocity Requests*

- Remove a rule that implemented a statute that no longer exists and is no longer necessary.

*12E-1.037, F.A.C., Notification to Withhold Support from Reemployment Assistance*

- Clarify the Department's actions when the parent who owes support and receives reemployment assistance files bankruptcy.

***Were comments received from external parties?***

No. The Department published a Notice of Rule Development in the *Florida Administrative Register (Vol. 51, No. 97)* on May 19, 2025. No request for a workshop was received.

For each rule, attached are copies of:

- Summaries, which include:
  - Summary of Proposed Rules
  - Facts and Circumstances Justifying Proposed Rules
  - Federal Comparison Statements
  - Summary of Rule Development Workshop
- Proposed rule text

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE  
CHILD SUPPORT PROGRAM  
REPEALING RULE 12E-1.015  
AMENDING RULE 12E-1.037

SUMMARY OF PROPOSED RULES

The proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), removes the obsolete incorporation by reference of the declarations of reciprocity established between other countries.

The proposed amendments to Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and that the amount of child support withheld is not affected when a parent owing child support files bankruptcy. The proposed amendment reflects that the Department limits the reemployment assistance withholding percentage reported to no more than 40 percent per support order or a total of 50 percent of a parent's reemployment assistance and that the Department no longer provides parents a record of reemployment assistance withholding collections. The proposed amendments also reflect the agency name change from the Florida Department of Economic Opportunity to the Florida Department of Commerce.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), is necessary to remove an obsolete rule that implemented a statute that no longer exists. The proposed amendment to Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), is necessary to clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and the Department's actions when the parent who owes support and receives reemployment assistance files bankruptcy.

FEDERAL COMPARISON STATEMENT

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

### SUMMARY OF RULE DEVELOPMENT

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on May 19, 2025 (Vol. 51, No. 97), to advise the public of the draft repeal of Rule 12E-1.015, F.A.C., and the draft changes to Rules 12E-1.015 and 12E-1.037, F.A.C., and to provide that, if requested in writing, and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request has been received, and no workshop has been held. No written comments have been received by the Department.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

### CHILD SUPPORT PROGRAM

RULE NO: RULE TITLE:

12E-1.015 Reciprocity Requests

12E-1.037 Notification to Withhold Support from Reemployment Assistance

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), is to remove a rule that implemented a statute that no longer exists and is no longer necessary. The purpose of proposed Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), is to clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and the Department's actions when the parent who owes support and receives reemployment assistance files for bankruptcy.

SUMMARY: The proposed repeal of Rule 12E-1.015, F.A.C. (Reciprocity Requests), removes the obsolete incorporation by reference of the declarations of reciprocity established between other countries. The proposed amendments to Rule 12E-1.037, F.A.C. (Notification to Withhold Support from Reemployment Assistance), clarify the percentage of reemployment assistance withheld for child support reported to the Florida Department of Commerce and that the amount of child support withheld is not affected when a parent owing child support files for bankruptcy. The proposed amendment reflects that the Department limits the reemployment assistance withholding percentage reported to no more than 40 percent per support order or a total of 50 percent of a parent's reemployment assistance and that the Department no longer provides parents a record of reemployment assistance withholding collections. The proposed amendments also reflect the agency name change from the Florida Department of Economic Opportunity to the Florida Department of Commerce.

### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION: The Agency has determined that these rules 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 rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information

expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding 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 Statement of Estimated Regulatory Costs, as set forth in Section 120.541(2)(a), F.S.

Any person wishing 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: 409.2557 FS.

LAW IMPLEMENTED: 409.2557, 443.051 FS.

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

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before the Child Support Program is asked to advise the Department at least 48 hours before such proceeding by contacting Bobby York at (850) 617-8037. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850) 617-8037.

THE FULL TEXT OF THE PROPOSED RULE IS:

The following rule is hereby repealed.

**12E-1.015 Reciprocity Requests.**

*Rulemaking Authority 409.2557(3) FS. Law Implemented 88.1011(19)(b) FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.012, Amended 5-9-13, Repealed\_\_\_\_\_.*

**12E-1.037 Notification to Withhold Support from Reemployment Assistance.**

(1) No change.

(2) Data exchange with the Florida Department of Commerce ~~Economic Opportunity~~.

(a) The Department receives data files periodically from the Florida Department of Commerce ~~Economic~~

~~Opportunity~~ and compares the reemployment assistance (formerly known as unemployment compensation) applicant information on the files to its own records of parents who owe support obligations and parents against whom the Department is seeking to establish a support obligation.

(b) If a name and social security number on a data file matches with a parent who has an open case in the Department's records, the Department adds the reemployment assistance information from the file to the parent's child support case record.

(c) No change.

(3) Notifying the Florida Department of Commerce Economic Opportunity of the withholding percentage.

(a) through (b) No change.

(4) Maximum withholding percentage.

(a) The Department limits the reemployment assistance withholding percentage reported it reports to the Florida Department of Commerce Economic Opportunity to no more than 40 percent per support order or a total of 50 percent of a parent's reemployment assistance.

~~(b)~~ When a parent has more than one support order requiring withholding from reemployment assistance, the Department adds the withholding percentages from each of the orders and reports the combined withholding percentage to the Florida Department of Commerce Economic Opportunity. If the combined withholding percentage exceeds 50 percent, the Department reports 50 percent as the withholding percentage. For example, if the parent has two support orders that each require withholding from reemployment assistance at a rate of 40 percent (totaling 80 percent), the Department reports 50 percent to the Florida Department of Commerce as the parent's withholding percentage. For example, if a parent has two orders that each require withholding 20 percent from reemployment assistance, the total combined withholding percentage the Department reports for the parent is 40 percent.

~~2. When a parent has more than one support order requiring withholding from reemployment assistance and the combined withholding percentage exceeds 50 percent, the Department reports 50 percent as the withholding percentage. For example, if the parent has two support orders that each require withholding from reemployment assistance at a rate of 40 percent (totaling 80 percent), the Department reports 50 percent to the Department of Economic Opportunity as the parent's withholding percentage.~~

(5) Refunding collections that exceed the support obligation.

(a) No change.

(b) In addition to refunding excess withholding amounts, the Department ~~will~~ shall calculate an adjusted withholding percentage that does not exceed the parent's support obligation and notify the Florida Department of ~~Commerce~~ Economic Opportunity of the adjusted withholding percentage.

(c) If a subsequent reemployment assistance collection is withheld that exceeds the total support obligation as described in paragraph (5)(a), before the Florida Department of ~~Commerce~~ Economic Opportunity implements the adjusted withholding percentage, the Department ~~will~~ shall promptly refund the excess amount to the parent.

(6) through (7) No change.

~~(8) Payment receipts. The Department shall provide either parent with a record of reemployment assistance withholding collections upon request.~~

~~(8)(9) Bankruptcy. If the parent who owes support files bankruptcy, the withholding of current support from reemployment assistance may continue and is unaffected by the bankruptcy filing. When a Chapter 11, 12, or 13 bankruptcy case is filed for a parent who owes a support obligation and the Department receives the first reemployment assistance withholding collection before a bankruptcy plan is confirmed, withholding support from the parent's reemployment assistance continues until the bankruptcy plan is confirmed.~~

*Rulemaking Authority 409.2557 FS. Law Implemented 409.2557, 443.051 FS. History—New 9-19-17, Amended*

\_\_\_\_\_  
NAME OF PERSON ORIGINATING PROPOSED RULE: Bobby York

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 19, 2025