

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

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

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Director Charles Schaeffer

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

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

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

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

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

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

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

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

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

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

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

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

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal

for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 196.075(4)(d), (5) FS.

LAW IMPLEMENTED: 193.074, 196.075, 196.081, 196.091 FS.

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

DATE AND TIME: April 20, 2022, at 10:00 a.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

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

(1) through (5) No change.

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

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

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

(1) through (3) No change.

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

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

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

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

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

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

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

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

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

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

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

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

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

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Mike Cotton

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

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

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

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

<b>RULE NOS.:</b>	<b>RULE TITLES:</b>
12D-8.0061	Assessments; Homestead Property Assessments at Just Value
12D-8.0062	Assessments; Homestead; Limitations
12D-8.0063	Assessment of Changes, Additions, or Improvements to a Homestead
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead

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

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

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

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

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

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

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

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

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

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

RULEMAKING AUTHORITY: 195.027(1) FS.  
 LAW IMPLEMENTED: 192.042, 193.011, 193.023, 193.155, 193.1551, 196.011, 196.161 FS.  
 IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):  
 DATE AND TIME: April 20, 2022, at 10:00 a.m.  
 PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1221, Tallahassee, Florida 32399.  
 Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).  
 THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@FloridaRevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12D-8.0061 Assessments; Homestead Property Assessments at Just Value.**  
 Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, ~~213.05~~ FS. History—New 12-27-94, Amended 10-2-07, 11-1-12, Repealed xx-xx-xx.

**12D-8.0062 Assessments; Homestead; Limitations.**  
 (1) This rule governs ~~shall govern~~ the determination of the assessed value of property subject to the homestead assessment limitation under Article VII, Section 4(d), Florida Constitution and Section 193.155, F.S., except as it relates provided in Rules 12D-8.0061, 12D-8.0063 and 12D-8.0064, F.A.C., relating to changes, additions or improvements, changes of ownership, and corrections, and transfers of homestead assessment limitation difference (“portability”).  
 (2) through (7) No change.  
 Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 196.031, ~~213.05~~ FS. History—New 10-4-95, Amended xx-xx-xx.

**12D-8.0063 Assessment of Changes, Additions, or Improvements to a Homestead.**  
 Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 192.042, 193.011, 193.023, 193.155, 193.1551, ~~213.05~~ FS. History—New 12-27-94, Amended 12-25-96, 1-16-06, 11-20-07, Repealed xx-xx-xx.

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

(1) This rule applies ~~shall apply~~ where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser must ~~shall~~ determine the just value for such change, addition, or improvement ~~as provided in Rule 12D-8.0063, F.A.C.,~~ and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made ~~as provided in subsection 12D-8.0063(1), F.A.C.~~ The property appraiser must ~~shall~~ adjust the assessed value of the homestead property for all subsequent years.  
 (2) through (3) No change.

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton.  
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.  
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD:  
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

**DEPARTMENT OF REVENUE  
 Property Tax Oversight Program**

RULE NOS.:      RULE TITLES:  
 12D-9.015      Petition; Form and Filing Fee  
 12D-9.038      Public Notice of Findings and Results of Value Adjustment Board

PURPOSE AND EFFECT: The purpose of the amendment to Rule 12D-9.015, F.A.C., is to incorporate the provisions of section 194.011(3) F.S., as amended by section 1, Chapter 2021-209, L.O.F.  
 The purpose of the amendments to Rule 12D-9.038, F.A.C., is to align the rule with section 194.037, F.S., as amended by section 19, Chapter 2021-17, L.O.F.

SUMMARY: The proposed amendments to Rule 12D-9.015, F.A.C., allow condominium associations, cooperative associations, and homeowners’ associations to file a single joint petition on behalf of its member unit owners with the value adjustment board.  
 The proposed amendments to Rule 12D-9.038, F.A.C., allow the value adjustment board clerk to publish notices of disclosure of tax impact as an Internet-only publication on the newspaper’s website as provided in Chapter 50, F.S.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

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

LAW IMPLEMENTED: 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 194.037, 195.022, 196.151, 197.2425 FS.

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

DATE AND TIME: April 20, 2022, at 10:00 a.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12D-9.015 Petition; Form and Filing Fee.**

(1) through (6) No change.

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

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

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

(b) No change.

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

(d) through (e) No change.

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

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

(a) through (b) No change.

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

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

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

(10) through (18) No change.

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

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

(1) No change.

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

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

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

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

(5) No change.

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

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

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

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

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

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

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

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

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

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

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

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

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

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

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

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

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

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

statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

**RULEMAKING AUTHORITY:** 195.002(2), 195.027(1) FS.

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

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

**DATE AND TIME:** April 20, 2022, at 10:00 a.m.

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

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

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email [DORPTO@FloridaRevenue.com](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)  
<http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Num ber	Form Title	Effect ive Date
(2)	throu	No Change.	
	gh		
	(10)		
(11)	DR- 413	Affidavit of Proof of Publication (r. 2/91)2/91	
	(12) through (25)	Renumbered (11) through (24)	No Change.
	(11)(12)	throu No Change.	
	gh		
	(24)(		
	25)		
(25)(26)	DR- 486	Petition to The Value Adjustment Board Request for Hearing (r. xx/xx 04/18)	xx/xx 04/18
	(a)	<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-09241">https://www.flrules.org/Gateway/reference.asp?No=Ref-09241</a>	
	(b)	throu No Change.	
	gh (f)		
(g)	DR- 487	Certification of Compliance (r. xx/xx) (#xx/xx 5/11)	xx/xx 11/12
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-01779">https://www.flrules.org/Gateway/reference.asp?No=Ref-01779</a>	
	(h)	No Change.	
	(27) through (36)	Renumbered (26) through (35)	No Change.
	(36)(37)	DR- Removal of Homestead Exemption(s)01/22	
	gh	500A [front side of form]; Automatic Renewal	11/12
	R	for Homestead Exemption [back side of form] (r. 01/22 11/12)	
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-01791">https://www.flrules.org/Gateway/reference.asp?No=Ref-01791</a>	
	(38) through (39)	Renumbered (37) through (38)	No Change.
	(a) through (g)	No Change.	
(h)	DR- 501S	Adjusted Gross Household Income Sworn Statement and Return	01/22 11/12
	C	(r. 01/22 11/12)	
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-01799">https://www.flrules.org/Gateway/reference.asp?No=Ref-01799</a>	
	(i) No change.		
	(40) through (52)	Renumbered (39) through (51)	No Change.
	(a) No change.		
(b)	DR- 534	Application for Installment Payment of Property Taxes (r. xx/xx 4/16)	xx/xx 4/16

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

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

NAME OF PERSON ORIGINATING PROPOSED RULE:  
 Mike Cotton.

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

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

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

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

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

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

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

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:



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

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

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

RULEMAKING AUTHORITY: 195.027(1), 218.26 FS.

LAW IMPLEMENTED: 129.03, 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63, FS.

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

DATE AND TIME: April 20, 2022, at 10:00 a.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

#### 12D-17.002 Definitions.

(1) No Change.

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

(a) through (i) No Change.

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

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

(k) through (r) No change.

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

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

(1) through (2) No Change.

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

(a) through (c) No Change.

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

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

(f) through (h) No change.

(4) A school district must shall:

(a) through (b) No change.

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

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

(d) through (e) No change.

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

(g) through (i) No change.

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

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

(1) No change.

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

1. A copy of the Certification of Taxable Value, Form DR-420.
2. A copy of the ordinance or resolution adopting the millage rate.
3. A copy of the ordinance or resolution adopting the budget.

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

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

6. No change.

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

8. through 15. No change.

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

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

1. A copy of the Certification of Taxable Value, Form DR-420S.
2. A copy of Department of Education Form ESE-524.
3. ~~A copy of Page 1 of the District Summary Page, Department of Education Form ESE-139.~~

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

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

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

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

~~6.7. No change.~~

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

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

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

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

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

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

(3) through (4) No change.

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

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

(1) No change.

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

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

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

2. through 6. No change.

(d) through (g) No change.

(3) through (6) No change.

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton.

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

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

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

**DEPARTMENT OF REVENUE**

**Property Tax Oversight Program**

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

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

12D-18.011 Incorporation of Forms

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

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

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

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

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

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

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not

exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 197.3632(11), 197.3635 FS.

LAW IMPLEMENTED: 125.011, 163.08, 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS.

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

DATE AND TIME: April 20, 2022, at 10:00 a.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

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

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

(a) No change.

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

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

(c) No change.

(2) No change.

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

(a) No change.

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

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

(4) through (6) No change

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

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

(1) No change.

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

(a) No change.

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

1. The name of the local governing board,

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

3. The proposed schedule of the assessment,

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

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

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

(3) through (4) No change.

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

**12D-18.011 Incorporation of Forms.**

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, ~~213.06(4)~~  
 FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632,  
 197.3635, ~~213.05~~ FS. History—New 2-21-91, Amended 12-31-98,  
Repealed xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
 Mike Cotton.

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

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

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

**DEPARTMENT OF FINANCIAL SERVICES**

**Division of Insurance Agent and Agency Services**

RULE NO.: RULE TITLE:  
 69B-211.002 General Procedures

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

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

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

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

The Agency has determined that the proposed rule is not  
 expected to require legislative ratification based on the  
 statement of estimated regulatory costs or if no SERC is  
 required, the information expressly relied upon and described  
 herein: The Department’s economic review for this rulemaking.  
 Any person who wishes to provide information regarding the  
 statement of estimated regulatory costs, or to provide a proposal  
 for a lower cost regulatory alternative must do so in writing  
 within 21 days of this notice.

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

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

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**69B-211.002 General Procedures.**

(1) through (36) No change.

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

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

(b) through (d) No change.

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

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

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

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

**DEPARTMENT OF FINANCIAL SERVICES**

**Division of Insurance Agent and Agency Services**

RULE NOS.: RULE TITLES:  
 69B-228.080 Course Approval; Requirements; Guidelines  
 69B-228.180 Forms and Submission of Forms through the  
 Education Database

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