

AMENDED
AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://dor.myflorida.com/dor/opengovt/meetings.html>

MEMBERS
Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jeff Atwater
Commissioner Adam H. Putnam

June 17, 2014

Contacts: Vincent Aldridge, Legislative and Cabinet
Services Director, (850) 617-8324
MaryAnn Murphy, Executive Asst. II
(850) 717-7138

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

<u>ITEM</u>	<u>SUBJECT</u>	<u>RECOMMENDATION</u>
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- | | | |
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| 1. | Respectfully request approval of the minutes of the February 6, 2014 cabinet meeting. | |
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(ATTACHMENT 1)

RECOMMEND APPROVAL

- | | | |
|----|---|--|
| 2. | Respectfully request adoption of and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, rules relating to Property Tax Oversight. The proposed amendments reflect recent law changes, update forms, address an administrative law decision, and remove unnecessary provisions: | |
|----|---|--|

Property Tax Oversight: Rules 12D-1.009, 12D-1.010, 12D-1.011(repeal), 12D-6.006, 12D-7.0025 (new), 12D-7.0143, 12D-8.0065 (new), 12D-9.001, 12D-9.019, 12D-9.020, and 12D-16.002.

(ATTACHMENT 2)

RECOMMEND WITHDRAWAL

ATTACHMENT 1

STATE OF FLORIDA
MEETING OF THE GOVERNOR & CABINET

February 6, 2014

9:00 a.m.

Florida State Fairgrounds
Tampa, Florida

Reported By:
Penny M. Appleton, Court Reporter

Dempster Berryhill Court Reporting
1875 N. Belcher Road
Clearwater, Florida 33765 (727) 725-9157

A P P E A R A N C E S

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Rick Scott, Governor
Pam Bondi, Attorney General
Jeff Atwater, CFO
Adam Putnam, Commissioner of Agriculture

1 GOVERNOR SCOTT: Now I'd like to recognize
2 Marshall Stranburg, Executive Director of the
3 Department of Revenue.

4 EXECUTIVE DIRECTOR STRANBURG: Good morning,
5 Governor, General Bondi, CFO Atwater and Commissioner
6 Putnam.

7 We have three items on our agenda. Our first
8 item, we respectfully request approval of the minutes
9 of the November 19, 2013, and December 10th, 2013
10 meetings.

11 GOVERNOR SCOTT: I think we've read the rule
12 amendments also. We've done -- we've read the rule
13 amendments in 2 and 3, so let's do them all at the same
14 time.

15 EXECUTIVE DIRECTOR STRANBURG: Okay. And we,
16 again, would respectfully request approval of those
17 amendments.

18 GOVERNOR SCOTT: Is there a motion to approve all
19 three items?

20 ATTORNEY GENERAL BONDI: So moved.

21 GOVERNOR SCOTT: Is there a second?

22 CFO ATWATER: Second.

23 GOVERNOR SCOTT: Moved and seconded. Show the
24 items approved without objection.

25 EXECUTIVE DIRECTOR STRANBURG: Thank you very

1 much.

2 GOVERNOR SCOTT: Thank you very much.

3 I want to thank everybody for coming. I want to
4 thank Commissioner Putnam for all his efforts putting
5 this together. This is our fourth great year of doing
6 this. This concludes our cabinet meeting. Our next
7 will be Thursday, March 6th at 9 a.m. We are
8 adjourned.

9 (The meeting concluded at 11:35 a.m.)

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ATTACHMENT 2



Executive
Director
Marshall Stranburg

June 6, 2014

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Karl Rasmussen, Director of Cabinet Affairs
Megan Demartini, Deputy Director of Cabinet Affairs
Kristin Olson, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Erica Atalla, Senior Cabinet Aide

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Vince Aldridge, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

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 are not likely to have an adverse impact on small businesses, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

Child Support Enforcement – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director
Property Tax Oversight – James McAdams, Director • Information Services – Damu Kuttikrishnan, Director

www.myflorida.com/dor
Tallahassee, Florida 32399-0100

What is the Department Requesting? The Department requests final adoption of the following proposed rules, and approval to file and certify them with the Department of State under Chapter 120, F.S.:

- **Chapter 12D-1, General Rules**, including amendments to Rules 12D-1.009 and 12D-1.010, and the repeal of Rule 12D-1.011, F.A.C.
- **Chapter 12D-6, Mobile Homes, Prefabricated or Modular Housing Units, Pollution Control Devices, and Fee Time-Share Developments**, including amendments to Rule 12D-6.006, F.A.C.
- **Chapter 12D-7, Exemptions**, including the creation of Rule 12D-7.0025, and amendments to Rule 12D-7.0143, F.A.C.
- **Chapter 12D-8, Assessment Roll Preparation and Approval**, including the creation of Rule 12D-8.0065.
- **Chapter 12D-9, Requirements for Value Adjustment Board in Administrative Reviews; Uniform Rules for Procedures for Hearings Before Value Adjustment Boards**, including amendments to Rules 12D-9.001, 12D-9.019, and 12D-9.020, F.A.C.
- **Chapter 12D-16, Administration of Forms**, including amendments to Rule 12D-16.002, F.A.C., and specific property tax forms.

Note: In its Notice of Proposed Rule published in the Florida Administrative Register (F.A.R.) on September 25, 2013, the Department included proposed changes to Rule 12D-1.0025, F.A.C., Computation of Time; Due Dates Falling on Weekends and Holidays; and to Rule 12D-1.002, F.A.C., Definitions. Subsequently the Department published a Notice of Withdrawal for Rule 12D-1.0025 in the F.A.R., on October 25, 2013 and a second Notice of Withdrawal for Rule 12D-1.002, F.A.C., in the F.A.R., on December 10, 2013. Both of these Notices of Withdrawal were prompted by public comment. The Department is evaluating those comments and will determine what changes, if any, are needed for these two rules.

Rule 12D-1.009, Mapping Requirements

Why is the proposed rule necessary? The amendments to this rule update and clarify a provision dealing with the property ownership maps property appraisers use to help them identify and assess parcels by removing an unnecessary limitation regarding the inclusion of recorded or unrecorded subdivisions on property ownership maps.

Were comments received from external parties? Yes. The Department received three comments on this rule at the third public rule hearing. Two comments were determined to be based on inaccurate assumptions, and the third comment can be handled administratively. No changes were made.

Rule 12D-1.010, Reconciliation of Interim Tax Rolls – Form of Notification

Why is the proposed rule necessary? The amendments to this rule remove an obsolete form to notify property owners about the development of an interim assessment roll in their county. The form is not used.

Were comments received from external parties? Yes. Three comments were received on this proposed rule; two comments suggested changes that address issues unrelated to the purpose of the current rulemaking proceeding (dealt with provisions in the rule that were not being amended). The third comment asked for an explanation about the rule's history. No changes were made.

Rule 12D-1.011, Notification to Property Appraiser of Land Development Restriction

Why is the proposed rule necessary? This proposal repeals a rule which is redundant of statutes.

Were comments received from external parties? Yes. Two comments were received. One requested that the Department retain this rule. The other comment agreed with the Department's position that this rule should be repealed based on Section 120.74(1)(d), F.S., which requires agencies to eliminate rules which are redundant of statute. No changes were made.

Rule 12D-6.006, Fee Timeshare Real Property

Why is the proposed rule necessary? The proposed amendments to this rule remove definitions that are not clearly supported by statute and delete rule language which is redundant of statutory provisions.

Were comments received from external parties? Yes. It was suggested that the rule contained a provision that is not supported by statute. The Department agreed. A Notice of Change was published in the November 8, 2013 issue of the F.A.R. to address this concern.

Rule 12D-7.0025, Application for Certain Exemptions Before Receiving Statutorily Required Documentation

Why is the proposed rule necessary? This proposed new rule implements statutory changes enacted in Sections 19, 20, 21, 22, 27, and 28 of Chapter 2012-193, Laws of Florida, that allow veterans or their surviving spouses to apply for certain property tax exemptions or discounts prior to receiving required documentation from the United States Department of Veterans Affairs, its predecessor, or the Social Security Administration.

Were comments received from external parties? Yes. A comment was received that addressed issues that were unrelated to the purpose of the current rulemaking proceeding (suggesting that a provision be added regarding refunds that is unsupported by statute). No change was made.

Rule 12D-7.0143, Additional Homestead Exemptions for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year

Why is the proposed rule necessary? The proposed amendments to this rule implement statutory changes enacted in Chapter 2012-57, L.O.F., that implement a recently-approved constitutional

amendment allowing cities and counties to provide a property tax exemption for certain low-income seniors.

Were comments received from external parties? Yes. Two comments were received. One comment suggested a clarification to the rule provision describing how the new additional exemption of up to \$250,000 applies to homestead property. The Department agreed with this comment and published a Notice of Change in the March 27, 2014 edition of the F.A.R. The other comment suggested that the Department clarify that the person applying for this additional exemption must have maintained permanent residency on the property for at least 25 **consecutive** years. A second Notice of Change to clarify this requirement was published in the F.A.R. on April 18, 2014.

Rule 12D-8.0065, Assessment Roll Preparation and Approval

Why is the proposed rule necessary? This proposed new rule (which replaces Emergency Rule 12DER12-08) implements the provisions of Chapter 2008-173, L.O.F., and Section 5 of Ch. 2012-193, L.O.F., relating to the transfer of homestead assessment limitation difference (portability).

Were comments received from external parties? Yes. The Department received two comments during the Emergency Rule phase and they were incorporated into the provisions of this permanent rule. Also, comments were received during the first public rule hearing. Based on these comments, a Notice of Change was published in the November 8, 2013 issue of the F.A.R. to address concerns raised. The changes delete language which is redundant of statutory provisions.

Additional comments were received during and after the second and third public hearings on this proposed rule. After reviewing these comments the Department determined that they either exceeded the Department's statutory authority, or could be handled administratively. No change was made.

Rule 12D-9.001, Taxpayer Rights in Value Adjustment Board Proceedings

Why is the proposed rule necessary? The proposed amendments to this rule implement statutory changes enacted in Section 2 of Chapter 2012-193, Laws of Florida, relating to value adjustment board proceedings.

Were comments received from external parties? Yes. The Department received comments regarding issues that are already addressed in the Florida statutes. No change was made.

Rule 12D-9.019, Scheduling and Notice of a Hearing

Why is the proposed rule necessary? The proposed amendments to this rule implement statutory changes enacted in Sections 2, 11, and 12 of Chapter 2012-193, Laws of Florida, relating to value adjustment board proceedings.

Were comments received from external parties? Yes. The Department received comments that addressed issues that are unrelated to the purpose of the current rulemaking proceeding and are either unsupported by statute or can be handled administratively. No change was made.

Rule 12D-9.020, Exchange of Evidence

Why is the proposed rule necessary? The proposed amendments to this rule implement the Administrative Law Judge's ruling in *Turner v. Department of Revenue, DOAH case No. 11-0677RU (June 22, 2011*, which found the rule contradicts Section 194.011(4)(a), F.S., regarding the exchange of evidence process for VAB hearings. These proposed amendments also implement a change in Section 8 of Chapter 2013-109, Laws of Florida, which requires that the property appraiser, instead of the Clerk, to now provide a copy of the property record card to the petitioner.

Were comments received from external parties? Yes. The proposed rule language presented at the October 17th hearing was reevaluated following a comment received from the staff of the Joint Administrative Procedures Committee (JAPC). In a letter dated October 23, 2013, JAPC staff indicated that the language "appears to contain the same meaning the ALJ and the court found to be invalid." The Department reevaluated the proposed rule language, and published a Notice of Change on November 12, 2013, that removed the sentence in question from the proposed amendment to the Rule.

Subsequently, the Department received comments raising a concern with the removal of the sentence described above. Therefore, the Department conducted two additional rule hearings on January 8, 2014, and March 13, 2014. Several comments were received prior to, during and after the rule hearings. As was discussed at the March 13, 2014, rule hearing, the Department received a comment on behalf of the Florida Chamber of Commerce and the Florida Realtors on January 22, 2014, that proposed new language to address the *Turner* case. On March 27, 2014, the Department published a second Notice of Change to incorporate revisions to the proposed rule based on this comment.

12D-16.002, Index to Forms

Why is the proposed rule necessary? The proposed amendments to this rule adopt revised forms based on state constitutional amendments passed in the November 2012 general election and update selected forms to reflect current statutory provisions.

Were comments received from external parties? Yes. A Notice of Change was published in the November 13, 2013, issue of the F.A.R. to make changes to forms related to the changes made to Rules 12D-6.006 and 12D-9.020, described above.

Subsequently, a second Notice of Change was published in the F.A.R. on March 28, 2014, to address additional comments received on the forms.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-1, FLORIDA ADMINISTRATIVE CODE
GENERAL RULES
AMENDING RULE 12D-1.009

12D-1.009 Mapping Requirements.

(1) Each county property appraiser must ~~shall~~ have and maintain the following:

(a) Aerial photography suitable for the needs of the appraiser's ~~his~~ office.

(b) Property ownership maps which will reflect the following:

1. Recorded subdivisions and/or unrecorded subdivisions, ~~if being used for assessing,~~ in their entirety on the property ownership maps including lot and block division and dimensions if known.

2. Dimensions and acreage, where known, on all parcels over one acre in size.

3. Parcel number corresponding to that as listed on the current county tax roll.

(2) Suggested procedures for establishing and maintaining an adequate cadastral mapping program to meet these requirements are ~~contained~~ in the mapping guidelines of the Department of Revenue's Manual of Instructions.

Rulemaking Authority 193.085(2), 195.027(1), 213.06(1) FS. Law Implemented 195.022, 195.062 FS. History-New 10-12-76, Formerly 12D-1.09, Amended, xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-1, FLORIDA ADMINISTRATIVE CODE
GENERAL RULES
AMENDING RULE 12D-1.010

12D-1.010 Reconciliation of Interim Tax Rolls – Form of Notification.

(1) ~~After~~ Upon approval of the final assessment roll by the Executive Director, the property appraiser ~~must~~ shall notify all taxpayers of their final approved assessments and of the time period for filing petitions ~~on the form provided by the Department~~. This ~~form of notice~~ must ~~shall~~ be mailed to the property owner as shown on the most recent tax roll or the name of the most recent owner as shown on the records of the property appraiser. ~~The form of the notice shall be substantially as follows:~~

1980 ASSESSMENT ROLL — NOTICE OF CHANGE OF ASSESSED VALUATION — REAL PROPERTY —		
1980 ASSESSMENT ROLL		
THIS IS NOT A BILL — DO NOT PAY		
INTERIM OR PROVISIONAL ASSESSED VALUE	INTERIM OR PROVISIONAL TAXES	IDENTIFICATION NUMBER
FINAL ASSESSED VALUE	FINAL TAXES	
DIFFERENCE	DIFFERENCE	
EXEMPTIONS: REGULAR WIDOW DISABILITY OTHER		LEGAL DESCRIPTION

~~If you feel your final assessed value is inaccurate or does not reflect market value, contact your property appraiser at:
NAME AND ADDRESS~~

If the property appraiser's office is unable to resolve the matter as to market value, you may file a petition for adjustment with the Property Appraisal Adjustment Board. Petition forms are available at the property appraiser's office and must be filed ON OR BEFORE

DR-474R
R. 3/80

This Notice Shall Pertain Only to the 1980 Assessment Roll—See Reverse Side of Notice

SEE REVERSE

SEE REVERSE

~~THIS NOTICE SHALL PERTAIN ONLY TO THE 1980 ASSESSMENT ROLL. PROPERTY TAXES FOR 1980 WERE BASED UPON A TEMPORARY OR INTERIM ASSESSMENT ROLL. THE TEMPORARY OR INTERIM ASSESSMENT ROLL HAS BEEN FINALIZED BY COURT ORDER. THIS STATEMENT IS A RECONCILIATION SHOWING THE INTERIM OR PROVISIONAL ASSESSED VALUE, THE FINAL ASSESSED VALUE, THE INTERIM OR PROVISIONAL TAXES, THE FINAL TAXES AND THE DIFFERENCE BETWEEN THE INTERIM OR PROVISIONAL TAXES AND THE FINAL TAXES. ANY EXEMPTIONS YOU WERE AUTHORIZED FOR 1980 ARE SHOWN ON THE REVERSE. PLEASE CHECK THE EXEMPTION ALLOWED AGAINST WHAT YOU WERE AUTHORIZED.~~

NOTICE

~~PURSUANT TO THIS RECONCILIATION, NO BILL SHALL BE ISSUED AND NO REFUND SHALL BE AUTHORIZED IF THE AMOUNT THEREOF IS LESS THAN \$10.00.~~

~~THIS IS NOT A BILL—DO NOT PAY~~

(2) After certification of the final assessment roll by the value adjustment board (VAB) as provided in ~~pursuant to~~ Section 193.122(2), F.S., the property appraiser must shall, subject to the provisions of Section 193.1145, F.S., recompute each provisional millage rate of the taxing units within his or her jurisdiction, so that the total taxes levied within each taxing unit after recomputation and adjustment of the millage rate must shall be the same as the taxes which had been levied on the interim tax roll. The property appraiser must shall notify each taxing unit

about ~~as to~~ the value of the recomputed or official millage rate.

(3) After the VAB value adjustment board has completed its hearings, or if no petitions are filed before the VAB board, and the VAB board has certified to the property appraiser that no petitions were filed, the property appraiser must shall review the certification of the VAB value adjustment board reflecting all changes as made by the VAB value adjustment board and must shall extend the adjusted millage placed on the such roll. Provided, ~~however~~, that nothing in these rules prohibits herein shall preclude the property appraiser from challenging any action of the VAB value adjustment board as provided by law.

(4) ~~After~~ Upon recomputation, the property appraiser must shall extend the taxes against the approved tax roll and must shall prepare a reconciliation between the interim roll and the final approved roll.

(5) It ~~is shall~~ be the ~~duty and~~ responsibility of the tax collector to compile and furnish to the property appraiser a compilation of the interim or provisional taxes paid on each parcel of property as levied on the interim assessment roll. The interim roll as certified by the tax collector to the clerk of the circuit court (clerk), or a certified copy of the such roll, must shall meet the requirements of this rule. This Such compilation must shall be furnished to the property appraiser no later than the date the assessment roll is certified to the property appraiser by the VAB value adjustment board, as provided in pursuant to the provisions of Section 193.122(2), F.S.

(6) The final reconciled tax roll certified by the property appraiser to the tax collector must shall show, at a minimum for each parcel, the:

- (a) Interim or provisional assessed value;
- (b) Final assessed value;
- (c) Difference between (a) & (b);

- (d) Exemptions;
- (e) Interim or provisional taxes paid;
- (f) Final taxes due;
- (g) Difference between (e) & (f).

(7) After extension of the adjusted tax on the final tax roll, the property appraiser must shall certify ~~the such~~ reconciled final tax roll to the tax collector in a format from which tax notices or refunds may be produced for collection or refunding, unless otherwise authorized as provided in ~~pursuant to~~ subsection 193.1145(8), F.S.

(8)(a) The tax collector must shall prepare and send mail to each taxpayer either supplemental bills or refunds in the form of county warrants for each parcel, except that no bill must shall be issued and no refund must shall be authorized if the amount ~~thereof~~ is less than \$10.00. The supplemental billings or refunds must shall be accompanied by an explanatory notice in substantially the following form:

NOTICE OF SUPPLEMENTAL BILL OR REFUND OF PROPERTY TAXES

Property taxes for ___ (year) were based on upon a temporary assessment roll to allow time for a more accurate determination of property values. Reassessment work has now been completed and final tax liability for ___ (year) has been recomputed for each taxpayer. BY LAW, THE REASSESSMENT OF PROPERTY AND RECOMPUTATION OF TAXES WILL NOT INCREASE THE TOTAL AMOUNT OF TAXES COLLECTED BY EACH LOCAL GOVERNMENT. ~~If However,~~ if your property was relatively underassessed on the temporary roll, you owe additional taxes. If your property was relatively overassessed, you will receive a partial refund of taxes. If you have questions concerning this matter, please contact your county tax collector's office at (_____).

(b) This notice must shall be printed on a separate sheet of paper and mailed with the supplemental billings or refunds. This notice must shall be furnished by the tax collector at the expense of his or her office.

(9) Tax bills must shall be mailed to the current owner of record as reflected by the most recent tax roll.

(10) Discounts for the reconciliation of an interim tax roll must shall be as follows: Four (4) percent for the first 30 days, zero (0) percent for the next 30 days and delinquent at the expiration of the zero (0) percent discount period. Delinquent taxes must shall be governed by the provisions of Chapter 197, F.S., to include, but not limited to interest, advertising and sale of tax certificates.

(11) The tax collector must shall collect all delinquent interim taxes and interest that have accrued as provided in pursuant to Section 193.1145(10), F.S. Discounts will not be allowed on delinquent interim taxes or interest. Discounts must shall be authorized on any tax that is the result of an increase in the final assessed valuation on the final approved reconciled tax roll. Final taxes that become delinquent must shall be enforced as provided in pursuant to the provisions of Chapter 197, F.S.

(12) Refunds must shall be made to the person who paid the tax originally. Refunds must shall be processed as follows:

(a) When the final approved reconciled tax roll indicates that the owner of record is the same as the owner of record on the interim tax roll, the tax collector must shall forward any refund due directly to the property owner.

(b) When the owner of record on the final approved reconciled tax roll is not the owner of record who apparently paid the interim taxes, and after a diligent search the tax collector cannot

locate the interim taxpayer, the tax collector ~~must~~ shall publish a notice at least once each week for two weeks in a newspaper selected by the Board of County Commissioners. This notice must state ; that certain taxpayers may be entitled to a refund for the overpayment of interim taxes and that the taxpayer may file an application for refund with the tax collector.

(c) The size of the notice ~~must~~ shall be at least 3 × 5 inches. The content of the notice ~~must~~ shall be as prescribed by the tax collector. Advertising cost for the notice ~~must~~ shall be paid by the tax collector's office.

(d) Refunds ~~must~~ shall be paid from money collected from the final approved reconciled tax roll. If funds are not sufficient to pay all refunds, then the tax collector ~~must~~ shall bill each taxing authority for its proportionate share of any refund payable. The tax collector ~~must~~ shall commence the refund process within 90 days of the opening of the reconciled tax roll.

(e) Money collected from the final approved reconciled tax roll ~~must~~ shall not be distributed to the various taxing authorities until the tax collector ~~has~~ shall have in his or her possession adequate funds to process all refundable amounts as provided by ~~pursuant to~~ the reconciliation. Interest earned on all amounts collected on the final approved reconciled tax roll ~~must~~ shall be used by the tax collector to defray any and all costs incurred by his or her office for collecting the reconciled tax roll.

(f) One hundred and eighty (180) days after the notice was published in accordance with paragraph (b), any unclaimed refunds ~~must~~ shall be disposed of according to the disposition of abandoned or unclaimed property as required by Sections 717.113 and 717.117, F.S., as administered by the office of the Comptroller, State of Florida.

(13) Any outstanding tax ~~sale~~ certificates sold by the tax collector on delinquent interim assessments may be canceled. Tax ~~sale~~ certificates may be canceled as provided in ~~pursuant to~~

Section 197.443, F.S. If tax ~~sale~~ certificates are canceled, refunds to tax ~~sale~~ certificate holders ~~must shall~~ be processed immediately and interest ~~must shall~~ be paid according to subsection 197.432(10), F.S. See subsection 193.1145(10), F.S.

(14) Delinquent interim taxes and interest ~~must shall~~ be collected or discharged as provided in pursuant to subsections 193.1145(8) and (10) ~~(10) and (8)~~, F.S.

(15) Forms, as required by this rule, ~~must shall~~ be reproduced by the property appraiser or tax collector. However, for good cause shown as provided in subsection 12D-16.001(5), F.A.C., the Department ~~must shall~~ approve a change in the format or content of any form required by this rule.

(16) If the reconciliation is to occur at or close to the time for budget hearings, the mailing of the bills, or the meeting of the VAB ~~value adjustment board~~ in a year subsequent to the year in which an interim roll was used, the Department may authorize re-notification and re-billing to coincide with the present year's notification and billing to reduce costs and administrative expenses, provided that no rights secured by law to property owners or taxpayers are jeopardized.

(17) Petitions to the VAB ~~value adjustment board~~ after reconciliation, for appeal of valuation, or classification, or denial of exemption ~~must shall~~ be filed within thirty (30) days from the date of mailing of the notice provided in this section.

(18) The provisions of Section 197.322, F.S., regarding the millage and tax statement ~~must shall~~ apply to the reconciliation of interim tax rolls.

~~(19) In cases of demonstrated hardships, the provisions of this rule may be amended, modified or set aside by a court of competent jurisdiction.~~

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.1145, 193.122, 197.162, 197.172, 197.322, 197.333, 197.343, 197.344, 197.432, 197.443 FS. History—New 11-23-83, Amended 12-26-85, Formerly 12D-1.10, Amended 12-3-01, 11-1-12, xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-1, FLORIDA ADMINISTRATIVE CODE
GENERAL RULES
REPEALING RULE 12D-1.011

12D-1.011 Notification to Property Appraiser of Land Development Restriction.

~~(1) The applicable governmental body or agency shall notify the property appraiser in writing of any law, ordinance, regulation, or resolution it adopts imposing any limitation, regulation, or moratorium upon development or improvement of property as otherwise authorized by applicable law.~~

~~(2) The Governor shall notify the property appraiser in writing of any development limitation or restriction due to an executive order or proclamation.~~

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011 FS. History—New 12-27-94, Repealed xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-1, FLORIDA ADMINISTRATIVE CODE
GENERAL RULES
AMENDING RULES 12D-1.009, AND 12D-1.010
REPEALING RULE 12D-1.011

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12D-1.009, F.A.C., (Mapping Requirements) remove an unnecessary limitation regarding the inclusion of recorded or unrecorded subdivisions on property ownership maps.

The proposed amendments to Rule 12D-1.010, F.A.C., (Reconciliation of Interim Tax Rolls – Form of Notification) remove an obsolete form that is used to notify property owners about the development of an interim assessment roll in their county – the only instance of an interim assessment roll occurred in the 1980s.

The proposed repeal of Rule 12D-1.011, F.A.C., (Notification to Property Appraiser of Land Development Restriction) eliminates a rule which is redundant of statute. This rule requires state and local government entities to tell the appropriate property appraiser about any law, ordinance, resolution, regulation, executive order or proclamation that the entity adopts on topics dealing with limiting, regulating, or putting a moratorium on the development or improvement of property.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendment to Rule 12D-1.009, F.A.C., (Mapping Requirements) is to update and clarify a provision dealing with the property ownership maps property appraisers use to help them identify, assess and value property.

The purpose of the proposed amendments to Rule 12D-1.010, F.A.C., (Reconciliation of Interim Tax Rolls – Form of Notification) is to remove a form which is not used.

The purpose of repealing Rule 12D-1.011, F.A.C., (Notification to Property Appraiser of Land Development Restriction) is to remove a rule which has language that is almost identical to the language of the statute it implements. The provisions of the statute will still apply to this topic.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Rule Development for proposed rule 12D-1.009, F.A.C., was published twice in the Florida Administrative Register (F.A.R.), first on July 27, 2012 (Vol. 38, No. 30, pp. 3073-3074), and again on August 31, 2012 (Vol. 38, No. 35, pp. 3561-3562). Workshops for this rule were held on August 14, 2012 and on September 19, 2012. Interested parties and county officials were invited to attend in person and through the internet using WebEx virtual meeting technology. No comments were received on this proposed rule.

Proposed Rule 12D-1.010, F.A.C., was published in the July 29, 2013 edition of the F.A.R.

(Vol. 39, No. 146, pp. 3736-3737). The Notice of Rule Development stated that a workshop would only be held if requested. No one requested that the Department hold a workshop on this proposed rule.

A Notice of Rule Development for the proposed repeal of Rule 12D-1.011, F.A.C., was not published in the F.A.R., as authorized by Section 120.54(2)(a), F.S.

SUMMARY OF GOVERNOR AND CABINET PUBLIC HEARING

The Governor and Cabinet held a public hearing on September 24, 2013, at which they authorized the Department to publish a Notice of Proposed Rule for Rules 12D-1.009, 12D-1.010, and 12D-1.011, F.A.C. Notice of this meeting of the Governor and Cabinet was published in the F.A.R. on September 16, 2013 (Vol. 39, No. 187, pp. 4828-4829).

SUMMARY OF PUBLIC RULE HEARING

Notices of Proposed Rule for the following proposed amended and deleted rules were published in the September 25, 2013 edition of the F.A.R. (Vol. 39, No. 187, pp. 4821-4826). A public rule hearing was held by the Department on October 17, 2013. The following comments were received on these rules.

Rule 12D-1.009, F.A.C. (Mapping Requirements): No comments were received.

Rule 12D-1.010, F.A.C. (Reconciliation of Interim Tax Rolls – Form of Notification): Two comments were received on this proposed rule; both comments suggested changes to provisions in the rule that were not being amended. The proposed rule was not changed. (Note: this rule deals with the procedures for producing an “interim assessment roll” – the only interim assessment roll that has been produced was in the early 1980s – there is no need to make

significant changes to the rule at this time.)

Rule 12D-1.011, F.A.C. (Notification to Property Appraiser of Land Development Restriction): one comment was received which disagreed with the Department's intent to repeal this rule because it is redundant of statute. The Department reviewed this rule and reaffirmed its position that it is basically identical to the statutory provision.

SUMMARY OF SECOND PUBLIC RULE HEARING

A second public rule hearing notice for the proposed amendments to these rules was published in the December 20, 2013 edition of the F.A.R. (Vol. 39, No. 246, pp. 6336-6337). This public rule hearing was held on January 8, 2014. No comments were received on these proposed rules during or after this hearing.

SUMMARY OF THIRD PUBLIC RULE HEARING

A third public rule hearing notice for the proposed amendments to these rules was published in the February 26, 2014 edition of the F.A.R. (Vol. 40, No. 39, p. 882). This public rule hearing was held on March 13, 2014. Three comments were received on the proposed amendments to Rule 12D-1.009, F.A.C., during this hearing. After reviewing these comments the Department decided to not change the proposed rule. No comments were received on the proposed amendments to Rule 12D-1.010, F.A.C., or on the proposed repeal of Rule 12D-1.011, F.A.C., during or after this hearing.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-6, FLORIDA ADMINISTRATIVE CODE
MOBILE HOMES, PREFABRICATED OR MODULAR HOUSING UNITS,
POLLUTION CONTROL DEVICES, AND FEE TIME-SHARE DEVELOPMENTS
AMENDING RULE 12D-6.006

12D-6.006 Fee Timeshare ~~Time Share~~ Real Property.

(1) Applicability of rule: This rule applies ~~shall apply~~ to the valuation, assessment, and listing, billing and collection for ad valorem tax purposes of all fee timeshare ~~time share~~ real property, as defined in Section 192.001, F.S.

(2) Definitions – As used in this rule, “fee timeshare real property” and “timeshare period titleholder” have the same definitions as provided in Section 192.001, F.S. ÷

(a) ~~“Accommodations” means any apartment, condominium or cooperative unit, cabin, lodge or hotel or motel room or any other private or commercial structure which is situated on real property and designed for occupancy by one or more individuals. (Section 721.05(1), F.S.)~~

(b) ~~“Fee time share real property” means the land and buildings and other improvements to land that are subject to time share interests which are sold as a fee interest in real property. (Section 192.001(14), F.S.)~~

(c) ~~“Managing entity” means the person responsible for operating and maintaining the time share plan (Section 721.05(20), Florida Statutes.)~~

(d) ~~“Time share development” means the combined individual time share periods or time share estates of a time share property as contained in a single entry on the tax roll. (Section~~

192.037(2), F.S.)

(e) ~~“Time share estate” means a right to occupy a time share unit, coupled with a freehold estate or an estate for years with a future interest in a time share property or a specified portion thereof. (Section 721.05(28), Florida Statutes.)~~

(f) ~~“Time share instrument” means one or more documents, by whatever name denominated, creating or governing the operation of a time share plan. (Section 721.05(29), Florida Statutes.)~~

(g) ~~“Time share period” means that period of time when a purchaser of a time share plan is entitled to the possession and use the accommodations or facilities, or both, of a time share plan. (Section 721.05(31), Florida Statutes.)~~

(h) ~~“Time share period titleholder” means the purchaser of a time share period sold as a fee interest in real property, whether organized under Chapter 718 or Chapter 721, F.S. (Section 192.001(15), F.S.)~~

(i) ~~“Time share plan” means any arrangement, plan, scheme, or similar device, other than an exchange program, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right to use agreement or by any other means, whereby a purchaser, in exchange for a consideration, receives ownership rights in, or a right to use, accommodations or facilities, or both, for a period of time less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than 3 years. (Section 721.05(32), Florida Statutes.)~~

(j) ~~“Time share property” means one or more time share units subject to the same time share instrument, together with any other property or rights to property appurtenant to those units. (Section 721.05(33), Florida Statutes.)~~

(k) ~~“Time share unit” means an accommodation of a time share plan which is divided into~~

~~time share periods. (Section 721.05(34), Florida Statutes.)~~

(3) Method of Assessment and Valuation.

(a) Each fee ~~timeshare~~ ~~time-share~~ development, as ~~described~~ ~~defined~~ in Section 192.037(2), F.S. paragraph (2)(d) of this rule, must shall be listed on the assessment roll as a single entry.

~~(b) The assessed value of each time share development shall be the value of the combined individual time share periods or time share estates contained therein. In determining the highest and best use to which the time share development can be expected to be put in the immediate future and the present use of the property, the property appraiser shall properly consider the terms of the time share instrument and the use of the development as divided into time share estates or periods. (Section 192.037(2), F.S.)~~

~~(b)(e) Each of the eight factors set forth in subsections Sections 193.011(1)-(8) inclusive, F.S., must shall be considered by the property appraiser in arriving at assessed values as in the manner prescribed in paragraph (3)(a) (2)(b) of this rule. In these such considerations, the property appraiser must shall properly evaluate the relative merit and significance of each factor.~~

~~(d) Consistent with the provisions of Section 193.011(8), F.S., and when possible, resales of comparable time share developments with ownership characteristics similar to those of the subject being appraised for ad valorem assessment purposes, and resales of time share periods from time share period titleholders to subsequent time share period titleholders, shall be used as the basis for determining the extent of any deductions and allowances that may be appropriate.~~

(4) Listing of fee time share real property on assessment rolls.

(a) Fee time share real property shall be listed on the assessment rolls as a single entry for each time share development. (Section 192.037(2), F.S.)

(b) The assessed value listed for each time share development shall be derived by the

property appraiser in the manner prescribed in paragraph (3) of this rule.

~~(5) Billing and Collection.~~

~~(a) For the purposes of ad valorem taxation and special assessments, including billing and collections, the managing entity responsible for operating and maintaining fee time share real property shall be considered the taxpayer as an agent of the time share period titleholders.~~

~~(b) The property appraiser shall annually notify the managing entity of the proportions to be used by the managing entity in allocating the valuation, taxes, and special assessments on time share property among the various time share periods.~~

~~(c) The tax collector shall accept only full payment of the taxes and special assessments due on the time share development and sell tax certificates as provided in paragraph 12D-13.051(2)(b), F.A.C., on the time share development as a whole parcel, as listed on the tax roll.~~

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.037, 193.011; 721.05 FS. History—New 5-29-85, Formerly 12D-6.06, Amended 12-27-94, xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-6, FLORIDA ADMINISTRATIVE CODE
MOBILE HOMES, PREFABRICATED OR MODULAR HOUSING UNITS,
POLLUTION CONTROL DEVICES, AND FEE TIME-SHARE DEVELOPMENTS
AMENDING RULE 12D-6.006

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-6.006, F.A.C., (Fee Timeshare Real Property) delete definitions for 11 terms that were originally copied verbatim into this rule in 1994 from definitions in Section 721.05, F.S., one of the statutes that governs the regulation of the timeshare industry by the Florida Department of Business and Professional Regulation. These regulatory definitions do not directly apply to the ad valorem taxation of fee timeshare real property. Also, Section 721.03, F.S., states that the treatment of timeshare estates for ad valorem and special assessment purposes must be as prescribed in Chapters 192 through 200, F.S. The proposed amendments to this rule also:

- Delete provisions that are identical or substantially comparable to existing statutory provisions; and,
- Link specific rule provisions to the appropriate statutory language.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12D-6.006, F.A.C., (Fee Timeshare Real

Property) is to remove definitions in this rule that were intended by the Legislature to only be used for the regulatory purposes contained in Chapter 721, F.S. and, delete rule language which is redundant of statutory language in Section 192.037, F.S., as required by Section 120.74(1)(d), F.S., of the Administrative Procedure Act.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

Notices of Rule Development for the original draft of proposed rule 12D-6.006, F.A.C., were published twice in the Florida Administrative Register (F.A.R.), first on July 27, 2012 (Vol. 38, No. 30, pp. 3074-3075), and again on August 31, 2012 (Vol. 38, No. 35, p. 3562). Workshops for these rules were held on August 14, 2012 and on September 19, 2012. Interested parties and county officials were invited to attend in person and through the internet using WebEx virtual meeting technology. A comment was received on the rule, and revisions were made to the rule.

A Notice of Rule Development for the revised draft of proposed Rule 12D-6.006, F.A.C. was published in the July 29, 2013 edition of the F.A.R. No request to hold a rule development workshop was received.

SUMMARY OF GOVERNOR AND CABINET PUBLIC HEARING

The Governor and Cabinet held a public hearing on September 24, 2013, at which they authorized the Department to publish a Notice of Proposed Rule for this proposed rule. Notice of

this meeting of the Governor and Cabinet was published in the F.A.R. on September 16, 2013 (Vol. 39, No. 180, p. 4644).

SUMMARY OF PUBLIC RULE HEARING

A Notice of Proposed Rule for the proposed amendments to this rule was published in the September 25, 2013 edition of the F.A.R. (Vol. 39, No. 187, pp. 4826-4828). A public rule hearing was held by the Department on October 17, 2013. Prior to this public hearing an additional comment was received from the timeshare industry requesting that the Department clarify its' intent regarding whether the proposed changes were intended to raise new revenue. At the public rule hearing the Department stated for the record that the rule changes were not intended to generate additional revenues. Based on other comments received at this public hearing, the Department published a Notice of Change in the November 8, 2013 edition of the F.A.R. (Vol. 39, No. 219, pp. 5559-5560). This Notice of Change eliminated provisions in paragraph (3)(b) of the original rule that specified how to determine the highest and best use to which the timeshare development can be expected to be put in the immediate future.

SUMMARY OF SECOND PUBLIC RULE HEARING

A second public rule hearing notice for the proposed amendments to this rule was published in the December 20, 2013 edition of the F.A.R. (Vol. 39, No. 246, pp. 6336-6337). This public rule hearing was held on January 8, 2014. No comments were received on this proposed rule during or after this hearing.

SUMMARY OF THIRD PUBLIC RULE HEARING

A third public rule hearing notice for the proposed amendments to this rule was published in the February 26, 2014 edition of the F.A.R. (Vol. 40, No. 39, p. 882). This public rule hearing was held on March 13, 2014. No comments were received on this proposed rule during or after this hearing.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
CREATING RULE 12D-7.0025

12D-7.0025 Application for Certain Exemptions Before Receiving Statutorily Required Documentation.

(1) This rule only applies to persons who are applying for:

(a) The exemption for certain permanently and totally disabled veterans and for surviving spouses of veterans under Section 196.081, F.S., who have not yet received documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor.

(b) The discount for disabled veterans under Section 196.082, F.S., who have not yet received documentation from the United States Department of Veterans Affairs or its predecessor.

(c) The exemption for disabled veterans confined to wheelchairs under Section 196.091, F.S., who have not yet received documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor.

(d) The exemption for totally and permanently disabled persons under Section 196.101, F.S., who have not yet received documentation from the United States Department of Veterans Affairs or its predecessor.

(e) The exemption for property of widows, widowers, blind persons, and persons totally and permanently disabled under Section 196.202, F.S., who have not yet received documentation from the United States Department of Veterans Affairs or its predecessor or from the Social Security Administration.

(f) The exemption for disabled ex-servicemembers or surviving spouses under Section 196.24, F.S., who have not yet received documentation from the United States Government or the United States Department of Veterans Affairs or its predecessor.

(2) A person applying for an exemption or discount described in this rule may file the application for exemption or discount with the property appraiser before receiving the specified documentation.

(3) When the property appraiser receives the application, he or she must record the date the application was filed and give the applicant a receipt of the filing. The receipt must include the date of the application and the exemption applied for. The property appraiser must keep the application on file.

(4) When the property appraiser receives the required documentation which was missing at the time of the original application, the property appraiser must review the application and, if the applicant qualifies, grant the exemption or discount as of the date of the original application.

(5) The applicant may apply to the tax collector for a refund of excess taxes paid. Refunds are limited to those taxes paid during the four year period of limitation set by Section 197.182(1)(e), F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.081, 196.082, 196.091, 196.101, 196.202, 196.24, 197.182 FS. History—New xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULE 12D-7.0143

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

(1)(a) The Florida Constitution and Section 196.075, F.S., authorize counties and municipalities to grant by local ordinance two separate additional exemptions for qualified persons who are 65 years of age and older and who meet the household adjusted gross income requirements of Section 196.075, F.S.

1. Paragraph 196.075(2)(a), F.S., authorizes an additional exemption of up to \$50,000 for persons who meet the requirements of this law.

2. Paragraph 196.075(2)(b), F.S., authorizes an additional exemption of the assessed value of a homestead property with a just value of less than \$250,000 for persons who have maintained their permanent residence on this property for at least 25 years and who meet the requirements of this law.

(b) The following procedures shall apply in counties and municipalities that have granted one or more 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 beginning January 1, 2001, by the percentage change in the average cost-of-living index.

(2) A taxpayer claiming either the additional exemption must ~~is required to~~ submit 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, including ~~comprising~~ a confidential return of household income for the specified applicant and property. The sworn statement must be supported by copies of the following documents to be submitted for review ~~inspection~~ by the property appraiser:

(a) Federal income tax returns for the prior year for each member of the household, which must ~~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 must ~~shall~~ include Forms W-2, RRB-1042S, SSA-1042S, 1099, 1099A, RRD-1099 and SSA-1099, if any.

(3) Proof of age is ~~shall be~~ prima facie established for persons 65 and older by submitting ~~submission of~~ one of the following: certified copy of birth certificate; driver's ~~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. If none of these forms of identification is submitted ~~In the absence of one of these forms of identification~~, the property appraiser may rely on appropriate proof.

(4) When determining if the taxpayer has been a permanent resident of the property for 25 years or more, the taxpayer must have resided on the property for 25 consecutive years to qualify for the additional homestead exemption.

(a) The property appraiser must consider that the residency requirement is met if the taxpayer has qualified and been receiving the homestead exemption on the property for 25 years or more.

(b) If the taxpayer has not received the homestead exemption on the property for 25 years or more, but maintained permanent residency on the property, the property appraiser must look at other evidence, including but not limited to, evidence described in Section 196.015, F.S., to determine if the taxpayer has maintained their permanent residence on the property for the required period.

(c) The taxpayer did not have to receive or qualify for the homestead exemption on the property during the entire period as long as they maintained it as their permanent residence.

(d) If the taxpayer was not the owner of the property but maintained permanent residency on the property for at least 25 years and currently has legal and equitable title, the taxpayer qualifies for the additional homestead exemption.

(5) Unless requested by the property appraiser, supporting documentation does not have ~~is not required~~ to be submitted with the sworn statement for renewal of an the exemption, ~~unless requested by the property appraiser.~~

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

*Rulemaking Authority 195.027(1), 196.075(5), 213.06(1) FS. Law Implemented 193.074,
196.015, 196.031, 196.075, 213.05 FS. History—New 12-30-99, Amended 12-30-02, 11-1-12, xx-
xx-xx.*

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
CREATING RULE 12D-7.0025
AMENDING RULE 12D-7.0143

SUMMARY OF PROPOSED RULES

Proposed new Rule 12D-7.0025, F.A.C. (Application for Certain Exemptions Before Receiving Statutorily Required Documentation) lets veterans or their surviving spouses apply for exemptions or discounts in Sections 196.081, 196.082, 196.091, 196.101, 196.202, and 196.24, F.S., before receipt of documentation from the United States Department of Veterans Affairs, its predecessor, or the Social Security Administration. The proposed rule allows the property appraiser to grant the exemption or discount after reviewing the missing documentation. The proposed rule gives the applicant the option to apply for a refund of excess taxes paid.

The proposed amendments to Rule 12D-7.0143, F.A.C. (Additional Homestead Exemptions for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year) establish procedures for counties and municipalities to follow so that they can grant the two optional exemptions to qualified taxpayers aged 65 and older who meet the requirements of Section 196.075, F.S. The two exemptions are: (A) an additional exemption of up to \$50,000; and/or (B) an exemption of less than \$250,000 of the just value of their property for qualified persons who have maintained their permanent residence on a property for at least 25 years.

These two exemptions are only available in counties or municipalities that have passed a local ordinance.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of adopting proposed Rule 12D-7.0025, F.A.C., (Application for Certain Exemptions Before Receiving Statutorily Required Documentation) is to implement statutory changes enacted in Sections 19, 20, 21, 22, 27, and 28 of Chapter 2012-193, Laws of Florida.

The purpose of amending Rule 12D-7.0143, F.A.C., (Additional Homestead Exemptions for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year) is to implement Chapter 2012-57, Laws of Florida, based on the new Constitutional exemption for certain seniors that was approved by voters in the 2012 election.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOPS

Notices of Rule Development for proposed new Rule 12D-7.0025 were published twice in the Florida Administrative Register (F.A.R.), first on July 27, 2012 (Vol. 38, No. 30, pp. 3074-3075) and again on August 31, 2012 (Vol. 38, No. 35, pp. 3562-3563). Workshops for this rule were held on August 14, 2012 and on September 19, 2012. Interested parties and county officials were invited to attend in person and through the internet using WebEx virtual meeting technology.

A Notice of Rule Development for proposed Rule 12D-7.0143, F.A.C., was published in the July 29, 2013 edition of the F.A.R. (Vol. 39, No. 146, pp. 3737-3738). This notice stated that a workshop would only be held if requested by the public. No comments were received on this draft, and no one requested that a workshop be held.

SUMMARY OF GOVERNOR AND CABINET PUBLIC HEARING

The Governor and Cabinet held a public hearing on September 24, 2013, at which they authorized the Department to publish a Notice of Proposed Rule for Rules 12D-7.0025 and 12D-7.0143. Notice of this meeting of the Governor and Cabinet was published in the F.A.R. on September 16, 2013 (Vol. 39, No. 180, p. 4644).

SUMMARY OF PUBLIC RULE HEARING

A Notice of Proposed Rule for proposed new Rule 12D-7.0025 and proposed amendments to Rule 12D-7.0143, F.A.C., was published in the September 25, 2013 edition of the F.A.R. (Vol. 39, No. 187, pp. 4828-4830). A public rule hearing was held by the Department on October 17, 2013. One comment was received on proposed new Rule 12D-7.0025 suggesting that a provision be added regarding refunds. The proposed rule was not changed.

No comments were received on the proposed amendments to Rule 12D-7.0143, F.A.C.

SUMMARY OF SECOND PUBLIC RULE HEARING

A second public rule hearing notice for proposed new Rule 12D-7.0025 and the proposed amendments to Rule 12D-7.0143, F.A.C., was published in the December 20, 2013 edition of the F.A.R. (Vol. 39, No. 246, pp. 6336-6337.) This public rule hearing was held by the Department

on January 8, 2014. No comments were received on proposed new Rule 12D-7.0025 during or after this hearing.

One comment was received on the proposed amendments to Rule 12D-7.0143, F.A.C. A Notice of Change based on this comment and a similar comment received during the third public rule hearing was published in the F.A.R. on March 27, 2014.

SUMMARY OF THIRD PUBLIC RULE HEARING

A third public rule hearing notice for proposed new Rule 12D-7.0025 and the proposed amendments to Rule 12D-7.0143, F.A.C., was published in the February 26, 2014 edition of the F.A.R. (Vol. 40, No. 39, p. 882). This public rule hearing was held by the Department on March 13, 2014.

No comments were received on proposed new Rule 12D-7.0025 during or after this public rule hearing. No changes were made to this proposed rule.

In response to comments submitted at the third public rule hearing on the proposed amendments to Rule 12D-7.0143, F.A.C., a Notice of Change was published in the F.A.R. on March 27, 2014. Changes were made in subsections (1)(a)2. and (4)(b) and (d) of this rule. Subsection (1)(a)2 was changed to authorize an additional exemption of the assessed value of a homestead property with a just value of less than \$250,000 for persons who have maintained their permanent residence on a property for at least 25 years and who meet the requirements of law. Changes were made in subsection (4)(b) and (d) to reflect if a taxpayer has maintained permanent residency on a property for at least 25 years, whether or not the taxpayer received homestead exemption during those 25 years or not.

A second Notice of Change for Rule 12D-7.0143, F.A.C., was published on April 18, 2014 in

the F.A.R. This notice clarified that a person applying for this additional exemption must have maintained permanent residency on the property for at least 25 consecutive years.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
CREATING RULE 12D-8.0065

12D-8.0065 Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications.

(1) For purposes of this rule, the following definitions apply.

(a) The “previous property appraiser” means the property appraiser in the county where the taxpayer’s previous homestead property was located.

(b) The “new property appraiser” means the property appraiser in the county where the taxpayer’s new homestead is located.

(c) The “previous homestead” means the homestead which the assessment difference is being transferred from.

(d) The “new homestead” means the homestead which the assessment difference is being transferred to.

(e) “Assessment difference” means the difference between assessed value and just value attributable to Section 193.155, F.S.

(2) Section 193.155(8), F.S., provides the procedures for the transfer of the homestead assessment difference, within stated limits, when a homestead is abandoned. This rule describes those procedures, which are an alternative to assessment at just value. The amount of the

assessment difference is transferred as a reduction to the just value of the interest owned by taxpayers that qualify and receive homestead exemption on a new homestead.

(a) This rule sets limits and requirements consistent with Section 193.155(8), F.S. A taxpayer may apply for the transfer of an assessment difference from a previous homestead property to a new homestead property if:

1. The taxpayer received a homestead exemption on the previous property on January 1 of one of the last two years before establishing the new homestead; and,

2. The previous property was abandoned as a homestead after that January 1; and,

3. The previous property was, or will be, reassessed at just value or assessed under Section 193.155(8), F.S., as of January 1 of the year after the year in which the abandonment occurred subject to Subsections 193.155(8) and 193.155(3), F.S; and

4. The taxpayer establishes a new homestead on the property by January 1 of the year they are applying for the transfer.

(b) Under Section 193.155(8), F.S., the transfer is only available from a prior homestead for which a taxpayer previously received a homestead exemption. For these rules:

1. If a husband and wife owned and resided on a previous homestead, each is considered to have received the homestead exemption, even if only one of them applied.

2. For joint tenants with rights of survivorship and for tenants in common, those who applied for, received the exemption, and resided on a previous homestead are considered to have received the exemption.

(3)(a) To apply for portability, the taxpayer must file Form DR-501T, Transfer of Homestead Assessment Difference, (incorporated by reference in Rule 12D-16.002, F.A.C.), including a sworn statement, by March 1. Form DR-501T is submitted as an attachment to Form DR-501,

Original Application for Ad Valorem Tax Exemption, (incorporated by reference in Rule 12D-16.002, F.A.C.).

(b) If the taxpayer meets the qualifications and wants to designate the ownership share of the assessment difference to be attributed to him or her as husband and wife for transfer to the new homestead, the taxpayer must also file a copy of Form DR-501TS, Designation of Ownership Shares of Abandoned Homestead (incorporated by reference in Rule 12D-16.002, F.A.C.) that was already filed with the previous property appraiser as described in subsection (5).

(4) Within the limitations for multiple owners in subsection (5), the total which may be transferred is limited as follows:

(a) Upsizing - When the just value of the new homestead equals or is greater than the just value of the previous homestead, the maximum amount that can be transferred is \$500,000.

(b) Downsizing - When the just value of the new homestead is less than the just value of the previous homestead, the maximum amount that can be transferred is \$500,000. Within that limit, the amount must be the same proportion of the new homestead's just value as the proportion of the assessment difference was of the previous homestead's just value.

(5)(a) Transferring without splitting or joining – When two or more persons jointly abandon a single homestead and jointly establish a new homestead, the provisions for splitting and joining below do not apply if no additional taxpayers are part of either homestead. The maximum amount that can be transferred is \$500,000.

(b) Splitting - When two or more people who previously shared a homestead abandon that homestead and establish separate homesteads, the maximum total amount that can be transferred is \$500,000. Within that limit, each taxpayer who received a homestead exemption and is eligible to transfer an amount is limited to a share of the previous homestead's difference

between assessed value and just value. The shares of the taxpayers that received the homestead exemption cannot total more than 100 percent.

1. For tenants in common, this share is the difference between just value and assessed value for the tenant's proportionate interest in the property. This is the just value of the taxpayer's interest minus the assessed value of the taxpayer's interest.

2. For joint tenancy with right of survivorship and for a husband and wife, the share is the assessed value of the homestead portion of the property, divided by the number of owners that received the exemption, unless another interest share is on the title. In that case, the portion of the amount that may be transferred is the difference between just value and assessed value for the stated share.

3. Subparagraphs 1. and 2. do not apply if a husband and wife abandon jointly titled property and designate their respective ownership shares by completing and filing Form DR-501TS. When a complete and valid Form DR-501TS is filed as provided in this subparagraph, the designated ownership shares are irrevocable.

If a husband and wife abandon jointly titled property and want to designate their respective ownership shares they must:

- a. Be married to each other on the date the jointly titled property is abandoned.
- b. Each execute the sworn statement designating the person's ownership share on Form DR-501TS.
- c. File a complete and valid Form DR-501TS with the previous property appraiser before either person applies for portability on Form DR-501T with the new property appraiser.
- d. Include a copy of Form DR-501TS with the homestead exemption application filed with the new property appraiser as described in subsection (3).

4. Except when a complete and valid designation form DR-501TS is filed, the shares of the assessment difference cannot be sold, transferred, or pledged to any taxpayer. For example, if a husband and wife divorce and both abandon the homestead, they each take their share of the assessment difference with them. The property appraiser cannot accept a stipulation otherwise.

(c) If two or more persons who have each received a homestead exemption as of January 1 of either of the 2 immediately preceding years and who would otherwise be eligible to have a new homestead property assessed under this subsection establish a single new homestead, the reduction from just value is limited to the higher of the difference between the just value and the assessed value of either of the prior eligible homesteads as of January 1 of the year in which either of the eligible prior homesteads was abandoned, but may not exceed \$500,000.

(6) Abandonment.

(a) To transfer an assessment difference, a homestead owner must abandon the homestead before January 1 of the year the new application is made.

(b) In the case of joint tenants with right of survivorship, if only one owner moved and the other stayed in the original homestead, the homestead would not be abandoned. The one who moved could not transfer any assessment difference.

(c) To receive an assessment reduction under Section 193.155(8), F.S., a taxpayer may abandon his or her homestead even though it remains his or her primary residence by providing written notification to the property appraiser of the county where the homestead is located. This notification must be delivered before or at the same time as the timely filing of a new application for homestead exemption on the property. This abandonment will result in reassessment at just value as provided in subparagraph (2)(a)3. of this rule.

(7) Only the difference between assessed value and just value attributable to Section 193.155, F.S., can be transferred.

(a) If a property has both the homestead exemption and an agricultural classification, a taxpayer cannot transfer the difference that results from an agricultural classification.

(b) If a homeowner has a homestead and is receiving a reduction in assessment for living quarters for parents or grandparents under Section 193.703, F.S., the reduction is not included in the transfer. When calculating the amount to be transferred, the amount of that reduction must be added back into the assessed value before calculating the difference.

(8) Procedures for property appraiser:

(a) If the previous homestead was in a different county than the new homestead, the new property appraiser must transmit a copy of the completed Form DR-501T with a completed Form DR-501 to the previous property appraiser. If the previous homesteads of taxpayers applying for transfer were in more than one county, each taxpayer from a different county must fill out a separate Form DR-501T.

1. The previous property appraiser must complete Form DR-501RVSH, Certificate for Transfer of Homestead Assessment Difference (incorporated by reference in Rule 12D-16.002, F.A.C.). By April 1 or within two weeks after receiving Form DR-501T, whichever is later, the previous property appraiser must send this form to the new property appraiser. As part of the information returned on Form DR-501RVSH, the previous property appraiser must certify that the amount transferred is part of a previous homestead that has been or will be reassessed at just value as of January 1 of the year after the year in which the abandonment occurred as described in subparagraph (2)(a)3. of this rule.

2. Based on the information provided on Form DR-501RVSH from the previous property appraiser, the new property appraiser calculates the amount that may be transferred and applies this amount to the January 1 assessment of the new homestead for the year applied for.

(b) If the transfer is from the same county as the new homestead, the property appraiser retains Form DR-501T. Form DR-501RVSH is not required. For a taxpayer that applied on time for the transfer of assessment difference, the property appraiser updates the ownership share information using the share methodology in this rule.

(c) The new property appraiser must record the following in the assessment roll submitted to the Department according to Section 193.1142, F.S., for the year the transfer is made to the homestead parcel:

1. Flag for current year assessment difference transfer;

2. Number of owners among whom the previous assessment difference was split. Enter 1 if previous difference was not split;

3. Assessment difference value transferred;

4. County number of previous homestead;

5. Parcel ID of previous homestead;

6. Year from which assessment difference value was transferred;

(d) Property appraisers that have information sharing agreements with the Department are authorized to share confidential tax information with each other under Section 195.084, F.S., including social security numbers and linked information on Forms DR-501, DR-501T, and DR-501RVSH.

(9) The transfer of an assessment difference is not final until all values on the assessment roll on which the transfer is based are final. If the values are final after the procedures in these rules

are exercised, the property appraiser(s) must make appropriate corrections and send a corrected assessment notice. Any values that are in administrative or judicial review must be noticed to the tribunal or court for accelerated hearing and resolution so that the intent of Section 193.155(8), F.S. may be fulfilled. This rule does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

(10) Additional provisions.

(a) If the information from the previous property appraiser is provided after the procedures in this section are exercised, the new property appraiser must make appropriate corrections and send a corrected assessment notice.

(b) The new property appraiser must promptly notify a taxpayer if the information received or available is insufficient to identify the previous homestead and the transferable amount. This notice must be sent by July 1.

(c) If the previous property appraiser supplies enough information to the new property appraiser, the information is considered timely if provided in time to include it on the notice of proposed property taxes sent under Sections 194.011 and 200.065(1), F.S.

(d) If the new property appraiser has not received enough information to identify the previous homestead and the transferable amount in time to include it on the notice of proposed property taxes, the taxpayer may file a petition with the value adjustment board in the county of the new homestead.

(11) Denials.

(a) If the taxpayer is not qualified for transfer of any assessment difference, the new property appraiser must send Form DR-490PORT, Notice of Denial of Transfer of Homestead

Assessment Difference, (incorporated by reference in Rule 12D-16.002, F.A.C.) to the taxpayer by July 1 and include the reasons for the denial.

(b) Any property appraiser who sent a notice of denial by July 1 because he or she did not receive sufficient information to identify the previous homestead and the amount which is transferable, may grant the transfer after receiving information from the previous property appraiser showing the taxpayer was qualified. If a petition was filed based on a timely application for the transfer of an assessment difference, the value adjustment board must refund the taxpayer the \$15.

(c) Petitions of denials may be filed with the value adjustment board as provided in Rule 12D-9.028, F.A.C.

(12) Late applications.

(a) Any taxpayer qualified to have property assessed under Section 193.155(8), F.S., who fails to file for a new homestead on time in the first year following eligibility may file in a subsequent year. The assessment reduction must be applied to assessed value in the year the transfer is first approved. A refund may not be given for previous years.

(b) Any taxpayer who is qualified to have his or her property assessed under Section 193.155(8), F.S., who fails to file an application by March 1, may file an application for assessment under that subsection and, under Section 194.011(3), F.S., may file a petition with the value adjustment board requesting the assessment be granted. The petition may be filed at any time during the taxable year by the 25th day following the mailing of the notice by the property appraiser as provided in Section 194.011(1), F.S. In spite of Section 194.013, F.S., the taxpayer must pay a nonrefundable fee of \$15 when filing the petition, as required by paragraph (j) of Section 193.155(8), F.S. After reviewing the petition, the property appraiser or the value

adjustment board may grant the assessment under Section 193.155(8), F.S., if the property appraiser or value adjustment board find the taxpayer is qualified and demonstrates particular extenuating circumstances to warrant granting the assessment.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.047, 193.114, 193.1142, 193.155, 193.461, 193.703, 194.011 FS. History—New xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
CREATING RULE 12D-8.0065

SUMMARY OF PROPOSED RULE

Proposed new Rule 12D-8.0065, F.A.C., (Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denial; Late Applications) implements statutory provisions that: establish procedures for the transfer of homestead assessment limitation difference (portability); provide necessary forms to apply for portability; designate the ownership shares to be attributed to a husband and wife who abandon a homestead property for purposes of determining the assessed value of a newly established homestead under certain circumstances; and, provide instructions to property appraisers about how to handle late “Portability” applications and denials of these applications.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of creating this proposed rule (which replaces Emergency Rule 12DER12-08) is to implement the provisions of Chapter 2008-173, L.O.F., and Section 5 of Ch. 2012-193, L.O.F.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Rule Development for proposed new Rule 12D-8.0065 was published in the Florida Administrative Weekly (F.A.R.) on July 1, 2011 (Vol. 37, No. 26, pp. 1785-1792). Two public workshops were held for this proposed new rule on July 19 and 20, 2011. Interested parties and county officials were invited to attend in person and through the internet using WebEx virtual meeting technology. The Program received two comments during the Emergency Rule phase and they were incorporated into the provisions of this permanent rule.

A second Notice of Rule Development for this proposed new rule was published in the F.A.R. on June 22, 2012 (Vol. 38, No. 25, p. 2541), and a workshop was held for the proposed rule on August 14, 2012. Interested parties and county officials were invited to attend in person and through the internet using WebEx virtual meeting technology.

A third Notice of Rule Development for this rule was published on August 31, 2012 (Vol. 38, No. 35, p. 3563). A workshop for this rule was held on September 19, 2012. Interested parties and county officials were invited to attend in person and through the internet using WebEx virtual meeting technology.

SUMMARY OF GOVERNOR AND CABINET PUBLIC HEARING

The Governor and Cabinet held a public hearing on September 24, 2013, at which they authorized the Department to publish a Notice of Proposed Rule for this proposed new rule.

Notice of this meeting of the Governor and Cabinet was published in the F.A.R. on September 16, 2013 (Vol. 39, No. 180, p. 4644).

SUMMARY OF PUBLIC RULE HEARING

A Notice of Proposed Rule for this proposed new rule was published in the September 25, 2013 edition of the F.A.R. (Vol. 39, No. 187, pp. 4831-4834). A public rule hearing was held by the Department on October 17, 2013. Several comments were received during this public rule hearing. Based on two of the comments, the Department published a Notice of Change in the F.A.R. on November 8, 2013 (Vol. 39, No. 219) to revise paragraphs (5)(b) and (6)(a) of this proposed new rule.

SUMMARY OF SECOND PUBLIC RULE HEARING

A second public rule hearing notice for this proposed new rule was published in the December 20, 2013 edition of the F.A.R. (Vol. 39, No. 246, pp. 6336-6337). This public rule hearing was held on January 8, 2014. Three comments on this proposed rule were received during this hearing, and one was received after the hearing. After reviewing these comments, the Department decided to not change the proposed new rule.

SUMMARY OF THIRD PUBLIC RULE HEARING

A third public rule hearing notice for this proposed new rule was published in the February 26, 2014 edition of the F.A.R. (Vol. 40, No. 39, p. 882). This public rule hearing was held on March 13, 2014. No comments were received on this proposed rule during or after this hearing.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE
ADJUSTMENT BOARDS
AMENDING RULE 12D-9.001

12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.

(1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.

(2) These rights include:

(a) through (d) No change.

(e) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing, and the right to have the hearing rescheduled if the hearing is not commenced within a reasonable time, not to exceed two hours, after the scheduled time;

(f) through (o) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301, 195.002, 195.027, 195.084, 195.096, 196.011, 196.151, 196.193, 196.194, 197.122, 213.05 FS. History—New 3-30-10, Amended xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE
ADJUSTMENT BOARDS
AMENDING RULE 12D-9.019

12D-9.019 Scheduling and Notice of a Hearing.

(1)(a) The board clerk shall prepare a schedule of appearances before the board or special magistrates based on timely filed petitions, and shall notify each petitioner of the scheduled time of appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. The board clerk may electronically send this notification to the petitioner, if the petitioner indicates on his or her petition this means of communication for receiving notices, materials, and communications.

(b) When scheduling hearings, the board clerk shall consider:

1. The anticipated amount of time if indicated on the petition;
2. The experience of the petitioner;
3. The complexity of the issues or the evidence to be presented;
4. The number of petitions/parcels to be heard at a single hearing;
5. The efficiency or difficulty for the petitioner of grouping multiple hearings for a single petitioner on the same day; and

6. The likelihood of withdrawals, cancellations of hearings or failure to appear.

(c) Upon request of a party, the board clerk shall consult with the petitioner and the property appraiser or tax collector to ensure that, within the board clerk's judgment, an adequate amount of time is provided for presenting and considering evidence.

(2) No hearing shall be scheduled related to valuation issues prior to completion by the governing body of each taxing authority of the public hearing on the tentative budget and proposed millage rate.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. Form DR-481 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice shall include these elements:

1. The parcel number, account number or legal address of all properties being heard at the scheduled hearing;
2. The type of hearing scheduled;
3. The date and time of the scheduled hearing; however, if the petition has been scheduled to be heard within a block of time, the beginning and ending of that block of time shall be indicated on the notice;
4. The time reserved, or instructions on how to obtain this information;

5. The location of the hearing, including the hearing room number if known, together with board clerk contact information including office address and telephone number, for petitioners to request assistance in finding hearing rooms;

6. Instructions on how to obtain a list of the potential special magistrates for the type of petition in question;

7. A statement of the petitioner's right to participate in the exchange of evidence with the property appraiser;

8. A statement that the petitioner has the right to reschedule the hearing one time by making a written request to the board clerk at least five calendar days before the hearing;

9. Instructions on bringing copies of evidence;

10. Any information necessary to comply with federal or state disability or accessibility acts; and

11. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure.

~~(b) If the petitioner has requested a copy of the property record card, it shall be sent no later than the time at which the notice of hearing is sent.~~

(4)(a) The petitioner may reschedule the hearing without good cause one time by submitting a written request to the board clerk no fewer than five (5) calendar days before the scheduled appearance. To calculate the five (5) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner may request a rescheduling of a hearing for good cause by submitting a written request to the board clerk before the scheduled appearance or as soon as practicable. A rescheduling for good cause shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), F.S. Reasons for “good cause” that a board clerk or board designee may consider in providing for a rescheduling are:

1. Petitioner is scheduled for a value adjustment board hearing for the same time in another jurisdiction;
2. Illness of the petitioner or a family member;
3. Death of a family member;
4. The taxpayer’s hearing does not begin within a reasonable time of their scheduled hearing time; or
5. Other reasons beyond the control of the petitioner.

(c) The property appraiser or tax collector may submit a written request to the board clerk to reschedule the hearing, and must provide a copy of the request to the petitioner. If there is a conflict, such as the attorney or staff needs to attend two different hearings which are scheduled at the same time, the property appraiser or tax collector may request a reschedule.

(5) A request to reschedule the hearing made by the petitioner fewer than five calendar days before the scheduled hearing may be made only for an emergency when good cause is shown. Such a request shall be made to the board clerk who shall forward the request to the board or a board designee, which includes the board clerk, board legal counsel or a special magistrate.

(a) If the board or a board designee determines that the request does not show good cause, the request will be denied and the board may proceed with the hearing as scheduled.

(b) If the board or a board designee determines that the request demonstrates good cause, the

request will be granted. In that event, the board clerk will issue a notice of hearing with the new hearing date, which shall be the earliest date that is convenient for all parties.

(c) The board clerk shall give appropriate notice to the petitioner of the determination as to good cause. Form DR-485WCN is designated and may be used for this purpose. Form DR-485WCN is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The board clerk shall also appropriately notify the property appraiser or tax collector.

(d) When rescheduling hearings under this rule subsection or subsection (4) above, if the parties are unable to agree on an earlier date, the board clerk is authorized to schedule the hearing and send a notice of such hearing by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on the petition Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk is responsible for notifying the parties of any rescheduling.

(6) If a hearing is rescheduled, the deadlines for the exchange of evidence shall be computed from the new hearing date, if time permits.

(7)(a) If a petitioner's hearing does not commence as scheduled, the board clerk is authorized to determine good cause exists to reschedule a petition.

(b) In no event shall a petitioner be required to wait more than a reasonable time after from the scheduled time to be heard or, if the petition has been scheduled to be heard within a block of time, after the beginning of the block of time. ~~A reasonable time shall not exceed four hours.~~ The board clerk is authorized to find that a reasonable time has elapsed based on other commitments, appointments or hearings of the petitioner, lateness in the day, and other hearings waiting to be heard earlier than the petitioner's hearing with the board or special magistrate. If his or her

petition has not been heard within a reasonable time, the petitioner may request to be heard immediately. If the board clerk finds a reasonable time has elapsed and petitioner is not heard, the board clerk shall find good cause is present and shall reschedule the petitioner's hearing. A reasonable time must not exceed two hours. After two hours, the petitioner has the right to inform the board chairperson, or the clerk as board designee, that he or she intends to leave, but need not exercise that right. If the hearing is not commenced within two hours, and the petitioner leaves, the clerk must reschedule the hearing. A rescheduling under this paragraph is not considered to be a request to reschedule as provided in paragraph (4)(a).

(c) A petitioner is not required to wait any length of time as a prerequisite to filing an action in circuit court.

(8) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site: <http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022, 213.05 FS. History—New 3-30-10, Amended 9-26-11, xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE
ADJUSTMENT BOARDS
AMENDING RULE 12D-9.020

12D-9.020 Exchange of Evidence.

(1) Section 194.011(4)(a), F.S., provides that at least 15 days before the hearing, the petitioner shall provide the property appraiser with a list and summary of evidence, accompanied by copies of documentation, to be presented at the hearing. If the petitioner does not provide this information, the property appraiser shall not be required under Section 194.011(4)(b), F.S., to provide the petitioner with the property appraiser's evidence before the hearing; but a petitioner's noncompliance with this statute does not authorize a value adjustment board or magistrate to exclude the petitioner's evidence. The petitioner has the option of participating in an exchange of evidence with the property appraiser. If the petitioner chooses not to participate in the evidence exchange, the petitioner may still present evidence for consideration by the board or the special magistrate. However, as described in this section, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be

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

~~(2)(a) If the petitioner chooses to participate in an exchange of evidence with the property appraiser, at least fifteen (15) days before the hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented at the hearing. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.~~

~~(b) When a petitioner If the petitioner chooses to participate in an exchange of evidence with the property appraiser and he or she shows good cause to the board clerk for not being able to meet the fifteen (15) day requirement and the property appraiser is unwilling to agree to a different timing of the exchange, the board clerk is authorized to reschedule the hearing to allow for the exchange of evidence to occur.~~

(c) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented by the property appraiser at the hearing. There is no specific form or format required for the petitioner's written request for a list of evidence with copies of all documents and a summary of the evidence to be presented by witnesses. The evidence list must contain the property record card if requested ~~provided by the board clerk~~. To calculate the seven (7) days, the property appraiser shall use calendar days and

shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(2)(d) through (9) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented

193.074, 194.011, 194.015, 194.032, 194.034, 194.035, 195.022, 195.084, 200.069, 213.05 FS.

History—New 3-30-10, Amended xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
AMENDING RULES 12D-9.001, 12D-9.019, AND 12D-9.020

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12D-9.001, F.A.C., implement provisions from Section 192.0105, F.S., which contains the “Florida Taxpayer’s Bill of Rights” (for property taxes and assessments), to: remove the four hour wait time; provide that the petitioner’s wait time should not exceed two hours; and, add the petitioner’s right to reschedule if the wait time exceeds two hours.

The proposed amendments to Rule 12D-9.019, F.A.C., implement provisions from Chapter 2012-193, Laws of Florida, to: require that certain information be provided with the notice provided to a petitioner concerning the time he or she is scheduled for an appearance before a VAB; provide that a petition hearing be rescheduled if the hearing is not commenced within 2 hours after the scheduled time; and, remove a requirement that the property record card be sent with the notice of hearing.

The proposed amendments to Rule 12D-9.020, F.A.C., implement the Administrative Law Judge’s ruling in Rob Turner, Hillsborough County PA vs. DOR (DOAH Case No.:11-677, summary Final Order dated June 22, 2011), which found the rule contradicts Section

194.011(4)(a), F.S., regarding the exchange of evidence process for VAB hearings; and, implement a change in Section 8 of Chapter 2013-109, Laws of Florida, which requires that the property appraiser, instead of the Clerk, now provide a copy of the property record card to the petitioner.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rules 12D-9.001 and 12D-9.019, F.A.C., is to implement statutory changes enacted in Sections 2 and 11 of Chapter 2012-193, Laws of Florida.

The purpose of the proposed amendments to Rule 12D-9.020, F.A.C., is to implement the Administrative Law Judge's ruling in Rob Turner, Hillsborough County Property Appraiser v. Department of Revenue, DOAH Case No 11-677, Summary Final Order dated June 22, 2011. The ALJ found that provisions in the rule exceed the statutory authority in Section 194.011(4)(a), F.S.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOPS

A Notice of Rule Development for proposed Rule 12D-9.020, F.A.C., was published in the March 2, 2012 edition of the Florida Administrative Weekly (F.A.W.; Vol. 38, No. 9, pp. 917-918).

Notices of Rule Development for proposed Rules 12D-9.001, 12D-9.019, and 12D-9.020,

F.A.C., were published twice in the Florida Administrative Register (F.A.R.): on July 27, 2012 (Vol. 38, No. 30, p. 3075); and, on August 31, 2012 (Vol. 38, No. 35, pp. 3563-3564).

SUMMARY OF GOVERNOR AND CABINET PUBLIC HEARING

The Governor and Cabinet held a public hearing on September 24, 2013, at which they authorized the Department to publish a Notice of Proposed Rule for Rules 12D-9.001, 12D-9.019, and 12D-9.020. Notice of this meeting of the Governor and Cabinet was published in the F.A.R. on September 16, 2013 (Vol. 39, No. 180, p. 4644).

SUMMARY OF PUBLIC RULE HEARING

A Notice of Proposed Rule for the proposed amendments to Rules 12D-9.001, 12D-9.019, and 12D-9.020, F.A.C., was published in the September 25, 2013 edition of the F.A.R. (Vol. 39, No. 187, pp. 4835-4838). A public rule hearing was held by the Department on October 17, 2013.

No comments were received on proposed Rule 12D-9.001, F.A.C. The Department received several comments on proposed Rule 12D-9.019. Two of the comments had already been the subject of revisions incorporated into the proposed rule by the Department. All other comments addressed issues that exceed the Department's statutory authority.

Comments were received during and after this hearing on proposed Rule 12D-9.020, F.A.C., and the Department made a change recommended by staff of the Joint Administrative Procedures Committee.

SUMMARY OF SECOND PUBLIC RULE HEARING

A second public rule hearing notice for the proposed amendments to these rules was published in the December 20, 2013 edition of the F.A.R. (Vol. 39, No. 246, pp. 6336-6337). This public rule hearing was held on January 8, 2014.

No comments were received on proposed Rules 12D-9.001 and 12D-9.019, F.A.C.

Comments were received during and after this hearing on proposed Rule 12D-9.020, F.A.C. Based on these comments the Department decided to hold a third public hearing to discuss several versions that had been submitted for subsection (1) of this proposed rule.

SUMMARY OF THIRD PUBLIC RULE HEARING

A third public rule hearing notice for the proposed amendments to these rules was published in the February 26, 2014 edition of the F.A.R. (Vol. 40, No. 39, p. 882). This public rule hearing was held on March 13, 2014.

Two comments were received on proposed Rule 12D-9.001, F.A.C., during this hearing. After reviewing these comments the Department decided to not change this rule, since the rule is based directly on the provisions of s. 192.0105, F.S.

Three comments were received on proposed Rule 12D-9.019, F.A.C., during this hearing. After reviewing these comments the Department decided to not change this rule, since the comments addressed issues already covered by the value adjustment board rules and forms.

Many comments were received on proposed Rule 12D-9.020, F.A.C., before, during, and after this hearing. Most of these comments were on proposed changes to subsection (1) of the rule. After reviewing all comments, the Department decided to publish a second Notice of Change that incorporated a revised provision submitted on behalf of the Florida Chamber of Commerce and the Florida Realtors.

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

12D-16.002 Index to Forms.

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

	Form Number	Form Title	Effective Date
(2)		No change.	
(3)(a)	DR-402	Declaration of Mobile Home as Real Property (r. xx/xx)	xx/xx 6/83
(b)	through (5)(a)	No change.	
(b)	DR-403EB	The (tax year) Ad Valorem Assessment Roll Exemption Breakdown of _____ County, Florida (r. xx/xx 6/11)	xx/xx 11/12
(6)(a)	DR-403PC	The Value and Number of Parcels on the Real Property Countywide Assessment Roll by Category (r. xx/xx 6/11)	xx/xx 11/12
(b)	DR-403V	The (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll Value Data (r. xx/xx 6/11)	xx/xx 11/12
(7)(a)	through (8)(b)	No change.	
(9)(a)	DR-409	Certificate of Correction of Tax Roll (r. xx/xx 11/12)	xx/xx 11/12
(9)(b)	through (12)(b)	No change.	
(13)(a)	DR-418	Economic Development Ad Valorem Property Tax Exemption (r. xx/xx 12/99)	xx/xx 1/00
(b)	through 14(e)	No change.	
(f)	DR-420S	Certification of School Taxable Value (r. xx/xx 5/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01756	xx/xx 11/12
(g)	through (15)(a)	No change.	
(b)	DR-422	Certification of Final Taxable Value (r. xx/xx 5/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01759	xx/xx 11/12
(c)	through (17)(c)	No change.	

(18)	DR-456	Notice of New, Rebuilt, or Expanded Property (r. <u>xx/xx</u>)	<u>xx/xx</u> 9/84
(19)	through (20)	No change.	
(21)((a))	DR-471	Railroad Distribution Sheet (r. 1/95)	12/95
(a) (b)	DR-474	Notice of Proposed Property Taxes (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01768	1/12
(b) (e)	DR-474M	Amended Notice of Proposed Property Taxes (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01769	1/12
(c) (d)	DR-474N	Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01770	1/12
(22)	DR-481	Value Adjustment Board – Notice of Hearing (r. <u>xx/xx</u> n-11/12)	<u>xx/xx</u> 3/10
(23)(a)	DR-482	Application and Return for Agricultural Classification of Lands (r. <u>xx/xx</u> 12/00)	<u>xx/xx</u> 1/01
(b)	through (c)	No change.	
(d)	<u>DR-482HP</u>	<u>Application and Return for Classification/Exemption of Property as Historic Property Used for Commercial or Certain Nonprofit Purposes (r. <u>xx/xx</u>)</u>	<u>xx/xx</u>
(e) (d)	DR-482HW	Application and Return for High-Water Recharge Classification of Lands (r. <u>xx/xx</u> n-12/99)	<u>xx/xx</u> 1/00
(e)	DR-482HP	Application and Return for Classification/Exemption of Property as Historic Property Used for Commercial or Certain Nonprofit Purposes (r. 12/04)	12/04
(f)		No change.	
(24)	DR-484	Budget Request Form for Property Appraisers (r. <u>xx/xx</u> 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01773	<u>xx/xx</u> 11/12
(25)		485 Series:	
(a)	<u>DR-485D</u>	<u>Decision of the Value Adjustment Board Denial for Non-Payment (r. <u>xx/xx</u>)</u>	<u>xx/xx</u>
(b)	DR-485M	Notice of Decision of The Value Adjustment Board (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01774	11/12
(c) (b)	DR-485R	Value Adjustment Board – Remand to Property Appraiser (n. 12/09)	3/10
(d) (e)	DR-485V	Decision of The Value Adjustment Board – Value Petition (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01775	11/12
(e) (d)	DR-485WCN	Value Adjustment Board – Clerk’s Notice (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01776	11/12
(f) (e)	DR-485WI	Value Adjustment Board – Withdrawal of Petition (n. 12/09)	3/10
(g) (f)	DR-485XC	Decision of The Value Adjustment Board – Exemption, Classification, or Assessment Difference Transfer Petition (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01777	11/12
(26)		486 Series:	
(a)	DR-486	Petition to the Value Adjustment Board – Request for Hearing (r. <u>xx/xx</u> 12/09)	<u>xx/xx</u> 3/10
(b)		No change.	
(c)	DR-486PORT	Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference -- Request for Hearing (r. <u>xx/xx</u> 12/09)	<u>xx/xx</u> 3/10
(d)	DR-486XCO	No change.	
(e)	DR-487	Certification of Compliance (r. <u>xx/xx</u> 5/11) https://www.flrules.org/Gateway/reference.asp?No=Ref-01779	<u>xx/xx</u> 11/12
(f)	through (28)	No change.	

(29)(a)	DR-489EB	The (tax year) Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida (r. <u>xx/xx 6/11</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-01782	<u>xx/xx 11/12</u>
(b)	DR-489PC	The Value and Number of Parcels on the Real Property Countywide Assessment Roll by Category (r. <u>xx/xx 6/11</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-01783	<u>xx/xx 11/12</u>
(c)	DR-489V	The (tax year) Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. <u>xx/xx 6/11</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-01784	<u>xx/xx 11/12</u>
(30)(a)	DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser (r. <u>xx/xx 11/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-01785	<u>xx/xx 11/12</u>
(30)(b)	through (38)	No change.	
(39)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. <u>xx/xx 11/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-01792	<u>xx/xx 11/12</u>
(b)	through (c)	No change.	
(d)	DR-501DV	Application for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability (r. <u>xx/xx 11/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-01795	<u>xx/xx 11/12</u>
(e)	through (g)	No change.	
(h)	DR-501SC	Adjusted Gross Household Income Sworn Statement and Return (r. <u>xx/xx 11/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-01799	<u>xx/xx 11/12</u>
(i)	DR-501T	Transfer of Homestead Assessment Difference, Attachment to Original Application for Homestead Tax Exemption (r. 12/08) https://www.flrules.org/Gateway/reference.asp?No=Ref-01799	11/12
(j)	DR-501TS	Designation of Ownership Shares of Abandoned Homestead (n. <u>xx/xx</u>)	<u>xx/xx</u>
(40)(a)	through (41)(b)	No change.	
(c)	DR-504HA	Ad Valorem Tax Exemption Application and Return – Homes for the Aged (r. <u>xx/xx n. 11/01</u>)	<u>xx/xx 12/01</u>
(d)	through (43)(b)	No change.	
(44)(a)	DR-507C	List of Certificates Sold for Taxes (r. 12/06)	10/07
(b)	DR-508	Application for Separate Assessment of Mineral, Oil and Other Sub-Surface Rights (r. 12/94)	12/94
(45)(a)	through (48)(e)	No change.	
(49)(a)	DR-517C	Warrant Register (continuous) (n. 9/82)	9/82
(b)	DR-517L	Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes (r. 12/96)	12/96
(50)(a)	DR-518	Cut Out Request (r. <u>xx/xx 12/92</u>)	<u>xx/xx 12/92</u>
(b)	DR-520A	Tax Roll Sheet	10/91
(51)(a)	DR-521	Index Tax Roll Sheet	10/91
(a) (b)	DR-528	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (example only) (r. 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-01806	11/12
(b) (e)	DR-529	Notice Tax Impact of Value Adjustment Board (r. 12/09)	3/10
(52)(a)	through (57)(a)	No change.	
(b)	DR-584	Budget Request Form for Tax Collectors (r. <u>xx/xx 11/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-01813	<u>xx/xx 11/12</u>

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 purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to adopt revised forms based on state constitutional amendments passed in the November 2012 general election and update selected forms to reflect current statutory provisions.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to implement provisions from Chapter 2012-54, 2012-57, and 2012-193, Laws of Florida; Article VII, Sec. 6, and Article XII, Sec. 32, Florida Constitution; Sections 193.155 and 196.031, F.S.; and, to remove outdated forms and provide updated forms for the property appraisers, tax collectors, clerks of court, and the public.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

Two public workshops were held on August 14 and September 19, 2012. Notices of Rule Development for these workshops were published in the Florida Administrative Weekly on July 27, 2012 (Volume 38, Number 30, pp. 3075-3076) and August 31, 2012 (Volume 38, Number 35, p. 3564). Interested parties and county officials were invited to attend in person and through the internet using WebEx. No comments were received on these rules.

A third Notice of Rule Development was published in the July 29, 2013, edition of the Florida Administrative Register (Volume 39, Number 146, pp. 3736-3737). This notice stated a workshop for these proposed amendments would be held only if requested by the public. No request for a workshop was received and no comments have been submitted.

SUMMARY OF GOVERNOR AND CABINET PUBLIC HEARING

The Governor and Cabinet held a public hearing on September 24, 2013, at which they authorized the Department to publish a Notice of Proposed Rule for this proposed rule. Notice of this meeting of the Governor and Cabinet was published in the F.A.R. on September 16, 2013 (Vol. 39, No. 180, p. 4644).

SUMMARY OF PUBLIC RULE HEARING

A Notice of Proposed Rule for the proposed amendments to this rule was published in the September 25, 2013 edition of the F.A.R. (Vol. 39, No. 187, pp. 4838-4841). A public rule hearing was held by the Department on October 17, 2013. Based on all comments received the Department made the following changes to the proposed forms:

DR-402, Declaration of Mobile Home as Real Property, amended to clarify instructions, update format, and apply plain language to the 1995 version.

DR-403EB, The (tax year) Ad Valorem Assessment Roll Exemption Breakdown of _____ County, Florida, amended to add the new exemption passed in Amendment 11, as approved by voters in November 2012.

DR-403PC, The Value and Number of Parcels on the Real Property Countywide Assessment Roll by Category, amended to correct line references and totals.

DR-403V, The (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll Value Data, amended to add the new senior exemption passed in Amendment 11, as voted in November 2012.

DR-409, Certificate of Correction of Tax Roll, amended to add new exemptions from the approval of Amendments 3, 9, and 11.

DR-418, Economic Development Ad Valorem Property Tax Exemption, amended to remove outdated statute language based on Chapters 2010-147 and 2011-182, L.O.F., updated the format of the form, removed line numbers, and applied plain language initiatives.

DR-420S, Certification of School Taxable Value, Removed section D from line 17, taxing authorities no longer have “critical capital outlay or operating” items when calculating the school proposed tax rate. This ended in 2012.

DR-422, Certification of Final Taxable Value, amended to remove unnecessary lines for calculating the millage rate for the final taxable value based on Department of Education instruction.

DR-456, New, Rebuilt, or Expanded Property, amended form to update the statute cites, updated format and applied plain language initiatives.

DR-481, Value Adjustment Board – Notice of Hearing, amended form to remove a reference to a 15 minute wait and replaced with notice of block of time, reworded exchange of evidence instructions and removed a check box that the property record card was included with the notice from the Clerk.

DR-482, Application and Return for Agricultural Classification of Lands, amended form in series of 482’s to make them consistent, updated layout and minor language changes.

DR-482HP, Application and Return for Classification or Exemption for Historic Property Used for Commercial or Certain Nonprofit Purposes, amended form in series of 482’s to make them consistent, updated layout and minor language changes.

DR-482HW, Application and Return for High-Water Recharge Classification of Lands, amended form in series of 482’s to make them consistent, updated layout and minor language changes.

DR-484, Budget Form for Property Appraisers, amended the Travel Worksheet for collection of information from the property appraisers for approving budgets.

DR-485D, Decision of the Value Adjustment Board – Denial for Non-Payment, amended form to revise the check boxes for reasons to appeal the decision of the VAB, also added a signature of clerk, “date of decision” space and “date mailed to parties” space.

DR-486, Petition to the Value Adjustment Board – Request for Hearing, amended form to add statute reference to the Petition Information section, add reference to form DR-485MU to instructions, add information requesting PA evidence, update language for the check box requesting a property record card, reworded a check box for reason for petition to include denial of late filing and late filing and update instructions in Exchange of Evidence.

DR-486PORT, Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference- Request for Hearing, amended form to add information on requesting property appraiser evidence, update instructions under Exchange of Evidence to include written request and minor language changes for plain language initiative.

DR-487, Certification of Compliance, amended to remove line requesting a copy of the Critical Needs Millage Resolution, ESE 524A, as instructed by the Florida Department of Education.

DR-489EB, The (tax year) Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida, amended to add the new exemption passed in Amendment 11 as voted in November 2012.

DR-489PC, The Value and Number of Parcels on the Real Property Countywide Assessment Roll by

Category, amended to correct line references and totals.

DR-489V, The (tax year) Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data, amended to add the new senior exemption passed in Amendment 11 as voted in November 2012.

DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser, amended form to include instructions for taxpayers who have applied for an exemption and are waiting on required documentation from US Government, updated list of types of exemptions based on the Amendments from 2012, and format changes with minor language changes.

DR-501DV, Application for Homestead Tax Discount, Veterans Age 65 and Older, based on the amendment to Section 6 of Article VII of the State Constitution, removing the requirement that a veteran must have been a Florida resident when entering the military and minor language change to the questions at the top of the form, based on public comment.

DR-501SC, Adjusted Gross Household Income Sworn Statement and Return, amended form based on the changes with passage of Amendment 11, additional senior exemption. The form now allows applicants for both senior exemptions with low income to apply using this form and also made some minor language and format changes.

DR-501TS, Designation of Ownership Shares and Abandoned Homestead, this form is being created to implement provisions from section 5 of Chapter 2012-193, L.O.F., amending s. 193.155, F.S.

DR-504HA, Ad Valorem Tax Exemption Application and Return—Homes for the Aged, amended form and instructions to update language for plain language initiative, changes to layout of form originally promulgated in 2001.

DR-518, Cut Out Request, amended form and layout of form to update language for plain language initiatives from previous 1992 version.

DR-584, Budget Request for Tax Collectors, amended the Travel Worksheet for collection of information from the tax collectors for approving budgets

DR-593, Application for Special Distributions for Contested Property Taxes, amended form and instructions to update language for plain language initiative originally promulgated in 1998.

SUMMARY OF SECOND PUBLIC RULE HEARING

A second public rule hearing notice for this proposed new rule was published in the December 20, 2013 edition of the F.A.R. (Vol. 39, No. 246, pp. 6336-6337). This public rule hearing was held on January 8, 2014.

SUMMARY OF THIRD PUBLIC RULE HEARING

A third public rule hearing notice for this proposed new rule was published in the February 26, 2014 edition of the F.A.R. (Vol. 40, No. 39, p. 882). This public rule hearing was held on March 13, 2014. Several comments were received on the proposed new and revised forms in this rule, during and after this hearing. The Department published a second Notice of Change which made

the following changes to a few of the forms being adopted by this rule:

- DR-456 (New, Rebuilt, or Expanded Property): the DOR address is removed from this form, since property appraisers don't need to send DOR a copy of the completed form;
- DR-481 (Value Adjustment Board – Notice of Hearing): a line is added for the Clerk to provide contact information for the property appraiser which will inform the petitioner who to contact in the evidence exchange process.
- DR-482 (Application and Return for Agricultural Classification of Lands): the question, “Has the real property been zoned to a nonagricultural use at the request of the owner?” was removed from the form. This provision was deleted from Section 193.461(4), F.S., by Section 1 of Chapter 2013-95, Laws of Florida.
- DR-484 (Budget Request for Property Appraisers) and DR-584 (Budget Request for Tax Collectors): a certification page is added for the county official to sign and submit with the budget request. A Contract Worksheet has been added to simplify the property appraisers' and tax collectors' filing of the budget request. The Travel Worksheet was changed to better identify travel expenses. The years are being changed to 20XX to allow the Department to update the years on an annual basis and to provide the property appraisers and tax collectors with the correct version for the year being requested.
- DR-486 (Petition to the Value Adjustment Board – Request for Hearing): the reference to a ‘tangible property worksheet,’ which is not mentioned in s. 194.032(2)(a), Florida Statutes, is removed as the information to be sent to a petitioner. Amended to clarify the exchange of evidence instructions based on changes to Rule 12D-9.020, F.A.C. A provision is added to allow the petitioner to provide ‘times’ he or she will not be able to attend the hearing.
- DR-486PORT (Petition to the Value Adjustment Board – Transfer of Homestead Assessment

Difference – Request for Hearing): amended to clarify the exchange of evidence instructions based on changes to Rule 12D-9.020, F.A.C. A provision is added to allow the petitioner to provide ‘times’ he or she will not be able to attend the hearing.

The **2014** (tax year) **Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida** Date Certified: _____

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	§ 196.031(1)(a)	Real	\$25,000 Homestead Exemption				1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption				2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older				3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse				4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs				5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone				6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)				7
8	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption				8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary				9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes				10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services				11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged				12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities				13
14	§ 196.1978	Real & Personal	Affordable Housing Property				14
15	§ 196.198	Real & Personal	Educational Property				15
16	§ 196.1983	Real & Personal	Charter School				16
17	§ 196.1985	Real	Labor Union Education Property				17
18	§ 196.1986	Real	Community Center				18
19	§ 196.1987	Real & Personal	Biblical History Display Property				19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property				20
21	§ 196.199(1)(b)	Real & Personal	State Government Property				21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property				22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property				23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property				24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption				25
26	§ 196.1997	Real	Historic Property Improvements				26
27	§ 196.1998	Real	Historic Property Open to the Public				27
28	§ 196.1999	Personal	Space Laboratories & Carriers				28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company				29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation				30
31	§ 196.202	Real & Personal	Blind Exemption				31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption				32
33	§ 196.202	Real & Personal	Widow's Exemption				33
34	§ 196.202	Real & Personal	Widower's Exemption				34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption				35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)				36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)				37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption				38
39	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older & 25 yr Residence				39

Note: Centrally assessed property exemptions should be included in this table.

THE VALUE AND NUMBER OF PARCELS ON THE REAL PROPERTY COUNTYWIDE ASSESSMENT ROLL BY CATEGORY
 _____ County, Florida Date Certified: _____

(Locally assessed real property only. Do not include personal property or centrally assessed property.)

		Code 00 Vacant Residential	Code 01 Single Family Residential	Code 02 Mobile Homes	Code 08 Multi-Family Less than 10 Units	Code 03 Multi-Family 10 Units or More	Code 04 Condominiums		
1	Just Value	\$							
2	Taxable Value for Operating Purposes	\$							
3	Number of Parcels	#							
		Code 05 Cooperatives	Code 06 and 07 Ret. Homes and Misc. Res.	Code 10 Vacant Commercial	Code 11-39 Improved Commercial	Code 40 Vacant Industrial	Code 41-49 Improved Industrial		
4	Just Value	\$							
5	Taxable Value for Operating Purposes	\$							
6	Number of Parcels	#							
		Code 50-69 Agricultural	Code 70-79 Institutional	Code 80-89 Government	Code 90 Leasehold Interests	Code 91-97 Miscellaneous	Code 99 Non-Agricultural Acreage		
7	Just Value	\$							
8	Taxable Value for Operating Purposes	\$							
9	Number of Parcels	#							
10	Total Real Property:	Just Value	0	;	Taxable Value for Operating Purposes	0	;	Parcels	0
			(Sum lines 1, 4, and 7)			(Sum lines 2, 5, and 8)			(Sum lines 3, 6, and 9)

Note: *Total real property Just Value above should equal page 1 of County form DR-403V, column I, line 1; Taxable value should equal page 1 of County form DR-403V, column I, line 43; Parcels should equal page 2 of County form DR-403V, column 1, line 13.

* The following entries are for informational purposes only and are optional. Value amounts and parcel counts should be reported under the proper code above.

		Code H. Header	Code N. Notes	Code S. Spaces
11	Just Value	\$		
12	Taxable Value for Operating Purposes	\$		
13	Number of Parcels	#		
		Time Share Fee	Time Share Non-Fee	Common Area
14	Just Value	\$		
15	Taxable Value for Operating Purposes	\$		
16	Number of Parcels	#		
17	Number of Units per year	#		

The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: _____

County: _____

Date Certified: _____

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required

Just Value

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1 Just Value (193.011, F.S.)				0	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5 Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7 Just Value of Historically Significant Property (193.505, F.S.)				0	7
8 Just Value of Homestead Property (193.155, F.S.)				0	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11

Assessed Value of Differentials

12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0	14

Assessed Value of All Property in the Following Categories

15 Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21 Assessed Value of Homestead Property (193.155, F.S.)				0	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24

Total Assessed Value

25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
--	---	---	---	---	----

Exemptions

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0	29
30 Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32 Widows / Widowers Exemption (196.202, F.S.)				0	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)				0	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)				0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *				0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *				0	36
37 Lands Available for Taxes (197.502, F.S.)				0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41 Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *				0	41

Total Exempt Value

42 Total Exempt Value (add 26 through 41)	0	0	0	0	42
---	---	---	---	---	----

Total Taxable Value

43 Total Taxable Value (25 minus 42)	0	0	0	0	43
--------------------------------------	---	---	---	---	----

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

**The 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: _____

Date Certified: _____

Taxing Authority: _____

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	
4	Subtotal (1 + 2 - 3 = 4)	0
5	Other Additions to Operating Taxable Value	
6	Other Deductions from Operating Taxable Value	
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	0

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts		

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		

* Applicable only to County or Municipal Local Option Levies



CERTIFICATE OF CORRECTION OF TAX ROLL

DR-409
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

Sections 197.131 and 197.122, Florida Statutes
To: Tax Collector, _____ County, Florida

Tax Roll ID #: _____

Please make the corrections below to the Real Property Tangible Personal Property Tax Roll for 20____.

Parcel ID		O.R. book	Page
Name		Tax roll description	
Address			

Refunds

Refund less than \$2,500
Tax collector: determine refund

Refund \$2,500 or more
Tax collector: send to DOR for action (s. 197.182, F.S.)

Material mistake of fact being corrected according to s. 197.122, F.S., within one year of approval of the tax roll according to s. 193.1142, F.S., on _____ (enter date).

Correction Type

Add to roll Delete from roll

Back assess Correct description

Correct name, address

Combine with or Double with Parcel ID _____

Values	Initial	Corrected
Just value		
Assessed or classified value, school		
Assessed or classified value, non-school		
Homestead, regular		
Homestead, additional		
Senior homestead, county		
Senior homestead, municipal		
Economic		
Exempt value, non-homestead, school		
Exempt value, non-homestead, non school		
Penalty, TPP		
Other:		
Other:		
Taxable value, school		
Taxable value, county		
Taxable value, municipal		
TOTAL TAX		

Exemption and Assessment Limitations

<input type="checkbox"/> Homestead	<input type="checkbox"/> Widowed
<input type="checkbox"/> Disabled	<input type="checkbox"/> Blind
<input type="checkbox"/> Governmental	<input type="checkbox"/> Institutional
<input type="checkbox"/> Disabled veteran	<input type="checkbox"/> Disabled veteran discount
<input type="checkbox"/> Deployed military	<input type="checkbox"/> Veteran spouse
<input type="checkbox"/> First responder spouse	<input type="checkbox"/> Save Our Homes change
<input type="checkbox"/> Senior citizen homestead	<input type="checkbox"/> Tangible personal property
<input type="checkbox"/> Veteran service connected	<input type="checkbox"/> Totally & permanently disabled
<input type="checkbox"/> 10% non-homestead limit	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Disabled veteran confined to wheelchair	
<input type="checkbox"/> Surviving spouse of veteran who died on active duty	
<input type="checkbox"/> Senior citizen homestead – 25 year resident	
<input type="checkbox"/> Parent, grandparent assessment reduction	

Adjusted Value

<input type="checkbox"/> Land	<input type="checkbox"/> Square feet
<input type="checkbox"/> Building	<input type="checkbox"/> Lot size
<input type="checkbox"/> Miscellaneous	<input type="checkbox"/> Acreage
<input type="checkbox"/> Curtilage change	<input type="checkbox"/> Number of lots
<input type="checkbox"/> Number of residential units	<input type="checkbox"/> Tangible personal property
<input type="checkbox"/> Other: _____	

Adjusted Use

<input type="checkbox"/> Improvement	<input type="checkbox"/> Vacant
<input type="checkbox"/> Commercial	<input type="checkbox"/> Allow agricultural classification
<input type="checkbox"/> Other: _____	

Reasons for correction Add pages, if needed. (Field will expand online.)

Signature, property appraiser or deputy

Received by: _____
Signature, tax collector or deputy

Title

Title

Date

Date



**ECONOMIC DEVELOPMENT
AD VALOREM PROPERTY TAX EXEMPTION**
Section [196.1995](#), Florida Statutes

DR-418
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx
Page 1 of 2

File this form with the Board of County Commissioners, the governing board of the municipality, or both by **March 1**.

COMPLETED BY APPLICANT								
Business/organization			Person in charge					
County			Phone					
Property address or legal description			Mailing address					
Parcel ID			Date you began, or will begin, business here					
Describe improvements to the real property for this exemption.						Date construction of these improvements began _____		
Describe tangible personal property and date when property was or will be purchased						APPRAISER'S USE ONLY		
Class or Item	Age in Yrs.	Date of Purchase	Original Cost	Taxpayer's Estimate		Cond*		
				Cond*	Fair market value			
						*Condition: Good, Average, or Poor		
Average value of inventory on hand: _____								
Return any personal property not listed above on form DR-405, Tangible Personal Property Tax Return, and attach a copy.								
The exemption is for a <input type="checkbox"/> new business <input type="checkbox"/> expansion of an existing business*. Type or nature of business _____								
*(Attach proof that the facility meets the definition in section 196.012 (15) or (16), F.S.)								
Trade levels (Check all that apply.)		<input type="checkbox"/> Retail	<input type="checkbox"/> Wholesale	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Professional			
		<input type="checkbox"/> Service	<input type="checkbox"/> Office	<input type="checkbox"/> Other, specify: _____				
Number of jobs that will be created: _____ full time _____ part time			Average wage: \$ _____ per _____					
Time schedule for job creation								
For an office space owned and used by a business or organization newly domiciled in Florida:				Sales factor for the facility:				
Date of incorporation in Florida _____				$\frac{\text{Total sales in Florida}}{\text{Total sales everywhere}} = \text{_____}\%$				
Number of full-time employees at this location _____								

Contact your local government for additional requirements.

I request the adoption of an ordinance granting exemption from ad valorem taxation on the above property according to s. [196.1995](#), F.S. I will provide any reasonable information the board of county commissioners, the governing authority of the municipality or the property appraiser may request. I certify the information and valuation above is true.

If prepared by someone other than the taxpayer, this declaration is based on all information the preparer knows.

Signature, taxpayer	Date	Signature, preparer	Date
Print name	Title	Address	Phone

ECONOMIC DEVELOPMENT AD VALOREM PROPERTY TAX EXEMPTION

FISCAL IMPACT

Before taking action, the Board of County Commissioners or the governing board of the municipality must send this form to the county property appraiser to complete and return.

COMPLETED BY PROPERTY APPRAISER		Current FY Revenue
Total revenue available to county or municipality from ad valorem tax sources		
Revenue lost to county or municipality because of exemptions previously granted under this section		
Estimate of the revenue lost if this exemption is granted		
Estimate of the taxable value lost to county/municipality for the current fiscal year if this exemption is granted	Real property \$ _____ Personal property \$ _____	
This property meets the definition in s. 196.012(15) or (16), F.S. , of a	<input type="checkbox"/> new business <input type="checkbox"/> expansion of an existing business <input type="checkbox"/> neither.	
Last year exemption may be applied: 20 _____		
Signature, property appraiser _____		Date _____

INSTRUCTIONS FOR APPLICANT

The company must file this application with the county or city commission, or both. They must meet one of the definitions of a new or expanding business ([s. 196.012\(15\) or \(16\), F.S.](#)). An expansion must be on the same or a co-located site of the current operations.

Most local governments will have additional forms for you to complete and documents you must provide. Contact your board of county commissioners and/or the governing board of the municipality. An annual application is required for exemption under Florida law.

A business cannot receive an exemption from school or water management district taxes. A business must pay the taxes of a city or county for bond issues and other special tax levies authorized by the voters. This exemption can only be for improvements to real property and for tangible personal property. The business must still pay taxes on the land. A city or county commission can only exempt the taxes paid to that governmental body. A city can only exempt its taxes and a county can only exempt its taxes. All other taxes must be paid.

INSTRUCTIONS FOR THE COUNTY OR CITY COMMISSION

To grant an ad valorem property tax exemption to a new and expanding business,

1. The voters of a city or county must pass a referendum. To hold a referendum, the city or county commission must:
 - vote to hold the referendum OR ▪ receive a petition signed by 10% of the registered voters.

The referendum question can be placed before the voters at any regular election or special election called for voting on the tax incentive referendum or for any other purpose. ([s. 196.1995, F.S.](#))

2. The city or county commission must submit the application to the county property appraiser. The property appraiser reports the fiscal impact of granting the exemption. The county or city commission must adopt an ordinance in the usual manner, if it grants the exemption.

[Section 196.1995\(10\), F.S.](#), requires the board of county commissioners or the governing authority of the municipality to take into account the following when considering this application.

- Total number of net new jobs to be created
- Average wage of the new jobs
- Capital investment to be made by the applicant
- Type of business or operation and whether it qualifies as a targeted industry ([s. 288.106\(2\)\(q\), F.S.](#)), as may be identified by the county or city
- Environmental impact of the proposed business or operation
- Extent to which the applicant intends to source its supplies and materials within the jurisdiction
- Any other economic-related characteristics or criteria the board of county commissioners or the governing authority of the municipality thinks necessary.



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

DR-4205
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

Year : ▼	County : ▼
---	---

Name of School District :

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	(1)
2.	Current year taxable value of personal property for operating purposes	\$	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :	Date :	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>		per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>		per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$		(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$		(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$		(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue
			per \$1,000	(17)
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				

Name of School District :		DR-420S R. xx/xx Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		% (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1, multiplied by 100</i>		% (22)
Final public budget hearing		Date :	Time : Place :
S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.	
	Signature of Chief Administrative Officer :		Date :
	Title :	Contact Name And Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

Continued on page 3

Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8

Check "Yes" if the school district levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

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

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9

Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16

Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17

Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form

Print Form

DR-422
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

Year : <input type="checkbox"/>	County : <input type="checkbox"/>	Is VAB still in session? <input type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority :		Check type : <input type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority :		Check type : <input type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420	\$	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	(2)
3.	Percentage of change in taxable value <i>(Line 2 divided by Line 1, minus 1, multiplied by 100)</i>		% (3)

The taxing authority must complete this form and return it to the property appraiser by _____ time _____ A.M., _____ date _____

	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
SIGN HERE	Signature of Property Appraiser :	Date :	

SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a.	County or municipal principal taxing authority	per \$1,000	(4a)
4b.	Dependent special district	per \$1,000	(4b)
4c.	Municipal service taxing unit (MSTU)	per \$1,000	(4c)
4d.	Independent Special District	per \$1,000	(4d)
4e.	School district	per \$1,000	(4e)
	Required Local Effort	per \$1,000	
	Capital Outlay	per \$1,000	
	Discretionary Operating	per \$1,000	
	Discretionary Capital Improvement	per \$1,000	
	Additional Voted Millage	per \$1,000	
4f.	Water management district	per \$1,000	(4f)
	District Levy	per \$1,000	
	Basin	per \$1,000	

Are you going to adjust adopted millage ?	<input type="checkbox"/> YES	<input type="checkbox"/> NO	If No, STOP HERE, Sign and Submit.
--	------------------------------	-----------------------------	---

COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S)

5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	per \$1000	(6)

MSTUs, DEPENDENT SPECIAL DISTRICTS, and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	per \$1000	(8)

S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Title :	Contact Name and Contact Title :		
	Mailing Address :	Physical Address :		
	City, State, Zip :	Phone Number :	Fax Number :	

INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

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

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

Multi-county and water management districts must complete a separate DR-422 for each county.



NEW, REBUILT, OR EXPANDED PROPERTY

Sections 193.077 and 220.182, Florida Statutes

DR-456
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

To apply for an enterprise zone property tax credit, file this form with the property appraiser by **April 1** the first year the new property will be assessed.

Business name		Mailing address	
FEIN			
Enterprise zone #			
Owner or person filing		Phone	
Location of property- Legal Description		Street address	

I am applying as a New business Expansion of an existing business Rebuilt business (See s. 220.03, F.S)

Date you began, or will begin, business at this facility _____

Description of the improvements to real property, if any Date construction or improvements began _____
 Property owned or leased before expansion

Property acquired for a new business or an expansion or restoration

Description of tangible personal property, if any	Age In yrs.	Date of Purchase
Property owned or leased before expansion - Class or Item		
Property acquired for new business, expansion, or restoration - Class or Item		

c. Any additional new or expansion-related personal property not listed above must be returned on form DR-405 (Tangible Personal Property Tax Return). Attach a copy to this form.

PROPERTY APPRAISER'S USE ONLY

The real or tangible personal property is part of a
 new (s. 220.03(1)(p), F.S.) expanded (s.220.03(1)(k),F.S.) rebuilt (s. 220.03(1)(u), F.S.) business

Signature, property appraiser

Date

Provide a copy to the business applicant.



VALUE ADJUSTMENT BOARD NOTICE OF HEARING

DR-481
R. xx/xx
Rule 12D-16.002
F.A.C.

County		Petition #		Petition type	
Petitioner name		VAB contact			
Address		Address			
Parcel number, account number, or legal address		Phone	ext.	Fax	
		E-mail			

<input type="checkbox"/> A hearing has been scheduled for
<input type="checkbox"/> your petition <input type="checkbox"/> the continuation of your hearing after remand <input type="checkbox"/> other _____

<input type="checkbox"/> A good cause hearing has been scheduled for
<input type="checkbox"/> your late-filed petition <input type="checkbox"/> other _____

If both boxes above are marked and good cause is found, your petition hearing will immediately follow the good cause hearing.

YOUR HEARING INFORMATION

Hearing date		Hearing address and room
Time <small>(If block of time, beginning and end times)</small>		
Time reserved		

Bring _____ copies of your evidence, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive before your hearing time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time without cause by writing to the VAB clerk at the address above at least five calendar days before the originally scheduled hearing (s. 194.032(2), F.S.). All other requests for rescheduling must include a statement of good cause with supporting documents.

Exchange of Evidence At least 15 days before the hearing, Florida Statutes require you to provide the property appraiser with a list of evidence, copies of documentation, and a summary of the witness testimony you will present. If you provide this evidence and make a written request, the property appraiser must give you his or her evidence at least seven days before the hearing. If you do not provide this information, the property appraiser will not send you his or her evidence. Contact the property appraiser at _____.

You may not present and the board or special magistrate may not consider any evidence that the property appraiser requested in writing in relation to the petition that you had knowledge of and denied to the property appraiser (section 194.034(1)(d), F.S.).

Your evidence is due by _____ at _____. At the hearing, you have the right to have witnesses sworn.

_____	_____
Signature, deputy clerk	Date
For a list of potential magistrates	Phone x Website
For a copy of the VAB rules of procedure	Phone x Website

If you are disabled and need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within two days of receiving this notice. If you are hearing or voice impaired, call _____.



APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

Section 193.461, Florida Statutes

Sign and return this form to the county property appraiser by **March 1**.

DR-482
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

COMPLETED BY THE APPLICANT			
Applicant		Contact	
Property address		Mailing address, if different	
County		Phone	
Parcel ID or legal description			

Lands Used Primarily for Agricultural Purposes			Agricultural Income from this Property Complete for the past 4 years.				
Citrus	Number of acres	Years in this use	Year	Crop or Use	Gross Income	Expense	Net Income
Cropland			20__				
Grazing land Number of livestock _____			20__				
Timberland			20__				
Poultry, swine, or bee yards			20__				
Other			Date purchased		Purchase price		
Has a Form DR-405, Tangible Personal Property (TPP) Tax Return, been filed with the property appraiser for machinery and equipment? If yes, name on the TPP return: _____							<input type="checkbox"/> yes <input type="checkbox"/> no
Is the real property leased to others? If yes, attach copy of lease agreement.							<input type="checkbox"/> yes <input type="checkbox"/> no

On January 1 of this year, 20__, these lands were used primarily for bona fide agricultural purposes (good faith commercial agricultural use of the land).

The property appraiser may require additional information. I will comply with any reasonable request.

I declare I have read this application and the facts in it are true. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

 Signature _____
 Date

Completed by Property Appraiser	
I received this Application and Return for Agricultural Classification of Lands on _____.	
_____ Signature	_____ County
Action taken	<input type="checkbox"/> 1. Approved and all lands are classified agricultural
	<input type="checkbox"/> 2. Disapproved and agricultural classification of lands denied on all lands
	<input type="checkbox"/> 3. Approved in part and disapproved in part. Agricultural classification of lands approved on portion below.

 Signature, property appraiser _____
 Date



APPLICATION AND RETURN FOR CLASSIFICATION OR EXEMPTION FOR HISTORIC PROPERTY USED FOR COMMERCIAL OR CERTAIN NONPROFIT PURPOSES

DR-482HP
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

Sections 193.503 and 196.1961, Florida Statutes

Sign and return this to the county property appraiser by **March 1**.

COMPLETED BY THE APPLICANT			
Applicant		Contact	
Property address		Mailing address, if different	
County		Phone	
Parcel ID or legal description			
I am applying for <input type="checkbox"/> classification of this property as historic property based on county ordinance # _____ <input type="checkbox"/> exemption of this property as historic property based on county ordinance # _____			
As of January 1, 20 __, this property was: (check all that apply) <ul style="list-style-type: none"> <input type="checkbox"/> Used for commercial purposes or used by a not-for profit organization under s. 501(c)(3) or (6), I.R.C. <input type="checkbox"/> Listed in the National Register of Historic Places <input type="checkbox"/> A contributing property to a National Register Historic District <input type="checkbox"/> Designated as a historic property or as a contributing property to a historic district under the terms of local Ordinance # _____ <input type="checkbox"/> Open to the public at least 1,800 hours per year 			
The property appraiser may require additional information. I will comply with any reasonable request.			
I declare I have read this application and the facts in it are true. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.			

Signature

Date

COMPLETED BY THE PROPERTY APPRAISER	
I received this application for historic property <input type="checkbox"/> classification <input type="checkbox"/> exemption on _____.	
_____ Signature	_____ County
Action Taken	<input type="checkbox"/> 1. Approved. All property is <input type="checkbox"/> classified <input type="checkbox"/> exempt as historic property.
	<input type="checkbox"/> 2. Disapproved. All property is denied as <input type="checkbox"/> classified <input type="checkbox"/> exempt historic property.
	<input type="checkbox"/> 3. Application approved in part and disapproved in part. Historic property <input type="checkbox"/> classification <input type="checkbox"/> exemption is approved on the following portion:

Signature, property appraiser

Date



APPLICATION AND RETURN FOR HIGH-WATER RECHARGE CLASSIFICATION OF LANDS

Section 193.625, Florida Statutes

DR-482HW
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

Sign and return this form to your county property appraiser by March 1.

COMPLETED BY THE APPLICANT

Applicant		Contact	
Property address		Mailing address, if different	
County		Phone	
Parcel ID or legal description			

I request classification for this land as high-water recharge lands for property tax purposes based on the formula adopted by the County.

As of January 1, 20 __, this land was used primarily for bona fide high-water recharge purposes.

The property appraiser may require additional information. I will comply with any reasonable request.

I declare I have read this application and the facts in it are true. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

_____ Signature _____ Date _____

COMPLETED BY THE PROPERTY APPRAISER

I received this Application for High-Water Recharge Classification of Lands on _____.

_____ Signature, property appraiser _____ County _____

Action Taken	<input type="checkbox"/> 1. Approved and all lands are classified as high-water recharge.
	<input type="checkbox"/> 2. Disapproved and high-water recharge classification of lands denied on all lands.
	<input type="checkbox"/> 3. Approved in part and disapproved in part. High-water recharge classification of lands is approved on the following portion.

_____ Signature, property appraiser _____ Date _____

BUDGET REQUEST FOR PROPERTY APPRAISERS

I, _____, the Property Appraiser of _____ County, Florida, certify the proposed budget for the period of October 1, 20XX, through September 30, 20XX, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).

Property Appraiser Signature

Date

**BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 20XX-XX BUDGET BY APPROPRIATION CATEGORY**

COUNTY _____

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 3/31/20XX	REQUEST 20XX-XX	(INCREASE/DECREASE)		AMOUNT APPROVED 20XX-XX	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)						----			
OPERATING EXPENSES (Sch. II)						----			
OPERATING CAPITAL OUTLAY (Sch. III)						----			
NON-OPERATING (Sch. IV)						----			
TOTAL EXPENDITURES						----			
NUMBER OF POSITIONS		1		1					
					COL (5) - (3) COL (6) / (3)				

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 3/31/20XX	REQUEST 20XX-XX	INCREASE/(DECREASE)		AMOUNT APPROVED 20XX-XX
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL						----	
12 EMPLOYEES (REGULAR)						----	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME						----	
15 SPECIAL PAY						----	
21 FICA							
2152 REGULAR						----	
2153 OTHER						----	
22 RETIREMENT							
2251 OFFICIAL						----	
2252 EMPLOYEE						----	
2253 SMS/SES						----	
2254 DROP						----	
23 LIFE & HEALTH INSURANCE						----	
24 WORKER'S COMPENSATION						----	
25 UNEMPLOYMENT COMP.						----	
TOTAL PERSONNEL SERVICES						----	

Post this total to
Col.(2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 3/31/20XX	REQUEST 20XX-XX	INCREASE/(DECREASE)		AMOUNT APPROVED 20XX-XX
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.						----	
3152 APPRAISAL						----	
3153 MAPPING						----	
3154 LEGAL						----	
3159 OTHER						----	
32 ACCOUNTING & AUDITING						----	
33 COURT REPORTER						----	
34 OTHER CONTRACTUAL						----	
40 TRAVEL						----	
41 COMMUNICATIONS						----	
42 TRANSPORTATION							
4251 POSTAGE						----	
4252 FREIGHT						----	
43 UTILITIES						----	
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT						----	
4452 VEHICLES						----	
4453 OFFICE SPACE						----	
4454 E.D.P.						----	
45 INSURANCE & SURETY						----	

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 3/31/20XX	REQUEST 20XX-XX	INCREASE/(DECREASE)		AMOUNT APPROVED 20XX-XX
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT						----	
4652 VEHICLES						----	
4653 OFFICE SPACE						----	
4654 E.D.P.						----	
47 PRINTING & BINDING						----	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS						----	
4952 AERIAL PHOTOS						----	
4959 OTHER						----	
51 OFFICE SUPPLIES						----	
52 OPERATING SUPPLIES						----	
54 BOOKS & PUBLICATIONS							
5451 BOOKS						----	
5452 SUBSCRIPTIONS						----	
5453 EDUCATION						----	
5454 DUES/MEMBERSHIPS						----	
TOTAL OPERATING EXPENSES						----	

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 3/31/20XX	REQUEST 20XX-XX	INCREASE/(DECREASE)		AMOUNT APPROVED 20XX-XX
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.						----	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT						----	
6454 VEHICLES						----	
66 BOOKS							
68 INTANGIBLE ASSETS						----	
TOTAL CAPITAL OUTLAY						----	

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 3/31/20XX	REQUEST 20XX-XX	INCREASE/(DECREASE)		AMOUNT APPROVED 20XX-XX
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE						----	
92 OTHER CONTRACT RESERVE						----	
93 SPECIAL CONTINGENCY						----	
94 EMERGENCY CONTINGENCY						----	
TOTAL NON-OPERATING						----	

Post this total to
Col. (3) Ex. A

Post this total to
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

TRAVEL WORKSHEET

LOCAL TRAVEL FOR FIELD WORK & ADMINISTRATIVE DUTIES

FIELD TRAVEL:

Number of Field Employees	Mileage Reimbursement Rate	Total miles per employee	Total Field Travel	Employees Reimb. At Flat Rate	Flat Rate Amount per Employee	Total Flate Rate Reimb.

ADMINISTRATIVE TRAVEL:

Number of Administrative Employees	Mileage Reimbursement Rate	Total miles per employee	Total Administrative Travel	Employees Reimb. At Flat Rate	Flat Rate Amount per Employee	Total Flate Rate Reimb.

TOTAL LOCAL TRAVEL

SCHOOL, CONFERENCE OR OTHER TRAVEL

SCHOOLS:

Name	City	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL							

CONFERENCES:

Name	City	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL							

OTHER:

Type of Travel	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL						

TOTAL SCHOOL, CONFERENCE OR OTHER TRAVEL

TOTAL TRAVEL REQUEST

POSTAGE WORKSHEET

Type of Mail	Number of Items	Postage Rate	Total
MASS MAILINGS:			
Notices of Proposed Property Taxes*			
Personal Property Tax Returns			
Agricultural Class of Lands			
Final Notices			
Receipts			
EXEMPTIONS:			
Renewal Applications for Homestead and Related Tax Exemptions			
Final Notices			
Receipts			
OTHER: (Specify Type)			
TOTAL MAILINGS			
GENERAL CORRESPONDENCE			
TOTAL GENERAL CORRESPONDENCE			
TOTAL POSTAGE REQUEST			
<p>Explain the method you intend to utilize for the Annual Application for Exemption(s) and the Receipt(s) for the fiscal year 20XX-XX (i.e. Automatic homestead renewal - mailing of receipt, etc.)</p>			
<p>*NOTE: If the mailing of the Notices of Proposed Property Taxes (TRIM) is included in the mass mailing calculation, include a letter from your Board of County Commissioners. This letter is needed since this mailing should be at the expense of the Board of County Commissioners as prescribed by S. 200.069, Florida Statutes. If the postage expense for TRIM Notices is to be a direct reimbursement to you by the county, do not include it in the total postage request.</p>			

EDUCATION WORKSHEET

SCHOOLS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					

WORKSHOPS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					

CONFERENCES AND SEMINARS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					

OTHER EDUCATIONAL EXPENSES (SPECIFY)

TOTAL

TOTAL EDUCATION EXPENSES

--	--

**SUMMARY OF
REDUCTIONS REQUEST**

PROPERTY APPRAISER

APPROPRIATION CATEGORY	APPROVED BUDGET 20XX-XX	BUDGET REQUEST 20XX-XX	Reductions Requested by the COUNTY		Reductions Reflected in REQUEST	
			AMOUNT	%	AMOUNT	%
PERSONNEL SERVICES (Sch. 1-1A)						----
OPERATING EXPENSES (Sch. II)						----
OPERATING CAPITAL OUTLAY (Sch. III)						----
NON-OPERATING (Sch. IV)						----
TOTAL EXPENDITURES						----
NUMBER OF POSITIONS	1	1				

** Please use the Reductions Justification tab to clarify any deviation in the reductions requested by the county and the reductions reflected in the budget request.*

**SUMMARY OF REDUCTIONS REQUEST
JUSTIFICATION SHEET**

APPROPRIATION CATEGORY	AMOUNT OF VARIANCE	JUSTIFICATION
GRAND TOTAL	\$0	



DECISION OF THE VALUE ADJUSTMENT BOARD
DENIAL FOR NON-PAYMENT

Section 194.014, Florida Statutes

County

DR-485D
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

Table with 4 columns: Taxpayer, Mailing address, Petition #, Property address, Parcel ID, Tax year, Appeal of (Assessment, Denial of classification or exemption or whether the property was substantially complete on Jan. 1)

The Value Adjustment Board (VAB) has denied your petition.

According to the tax collector's records your taxes became delinquent on ... The tax collector's records also reflect that the payment requirements for petitions pending before the VAB have not been met.

If you have evidence that your required payment was made before the delinquent date, please contact our office immediately at ...

If you are not satisfied with this decision of the VAB, you have the right to file a lawsuit in circuit court to further contest your assessment. (ss. 193.155(8)(l), 194.036, 194.171(2), and 196.151, F.S.)

Signature lines for chair, VAB clerk, Print name, Date of decision, Date mailed to parties

INFORMATION ABOUT PAYMENTS

Florida law requires the value adjustment board to deny a petition if the taxpayer does not make the payment required below before the taxes become delinquent, usually on April 1. These payment requirements are summarized below.

Required Payment for Appeal of Assessment

For petitions on the value, including portability, the required payment must include:

- All of the non-ad valorem assessments, and
A partial payment of at least 75 percent of the ad valorem taxes,
Less applicable discounts under s. 197.162, F.S. (s. 194.014 (1)(a), F.S.)

Required Payment for Other Appeals

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

- All of the non-ad valorem assessments, and
The amount of the tax that the taxpayer admits in good faith to owe,
Less applicable discounts under s. 197.162, F.S. (s. 194.014 (1)(b), F.S.)

cc: County Property Appraiser
Department of Revenue, Property Tax Oversight, P.O. Box 3000, Tallahassee, FL 32315-3000



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

For portability of homestead assessment difference, use form DR-486PORT.
For tax deferral or penalties, use form DR-486DP.

DR-486
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County	Tax year 20__	Date received
------------	--------	---------------	---------------

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name		Agent or contact	
Mailing address for notices	Physical address		
Phone	Parcel ID or TPP account #		
Fax	Email		

The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax
 Send me a copy of the real property record card.
 I will not attend the hearing but would like my evidence considered. See page 2.

Type of Property	<input type="checkbox"/> Res. 1-4 units	<input type="checkbox"/> Industrial and miscellaneous	<input type="checkbox"/> Vacant lots and acreage
	<input type="checkbox"/> Res. 5+ units	<input type="checkbox"/> Agricultural or other classified use	<input type="checkbox"/> Business machinery, equipment
	<input type="checkbox"/> Commercial	<input type="checkbox"/> Historic, commercial or nonprofit	<input type="checkbox"/> Other: _____

PART 2. Petition Information

Reason for petition. Check one. If more than one, file a separate petition.

<input type="checkbox"/> Real property value	<input type="checkbox"/> Property was not substantially complete on January 1
<input type="checkbox"/> Denial of classification	<input type="checkbox"/> Late filing of exemption or classification <i>(Include a date-stamped copy of the application.)</i>
<input type="checkbox"/> Denial of exemption. <i>Select or enter type:</i> _____	<input type="checkbox"/> Tangible personal property value <i>(A return required by ss. 193.052 and 194.034, F.S., must have been filed.)</i>
<input type="checkbox"/> Parent/grandparent reduction	

Additional information

Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes.

This is a joint petition for substantially similar parcels. I have attached a list of parcel numbers. See page 2, Instructions.

I have attached a list of specific dates and times my witnesses or I will not be able to attend a hearing.

I am filing this petition after the deadline. I have attached a statement of the reason and any supporting documents.

See page 2 for important information about required payments before the tax delinquency date to avoid denial of your petition, exchanging evidence with the property appraiser, and other instructions.

PART 3. Certification

I understand I must pay all or a portion of my taxes on time, to avoid my petition being denied (see page 2).

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

_____ Signature, taxpayer	_____ Print name	_____ Date
_____ Signature, agent	_____ Professional license number or FBN (Florida Bar Number)	

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

Contact the VAB clerk to find out if there is a filing fee. If there is a fee, your petition will not be complete until you pay the fee. When the VAB clerk has reviewed and accepted the petition, they will assign a number, send you a confirmation, and give a copy to the property appraiser.

INFORMATION FOR THE TAXPAYER

DR-486
R. xx/xx

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

Informal Conference with Property Appraiser

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

PART 1. Taxpayer Information

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

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

PART 2. Petition Information

At the hearing, you have the right to have witnesses sworn. Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Joint Petition: For a single petition for multiple parcels, attach a list of parcels. You may use form DR-485MU for this purpose. If available, include the property appraiser's determination that the parcels are substantially similar (s. 194.001(3)(e) and (f), F.S.). In the box for time needed, provide the time for the entire group.

Exchange of Evidence: At least 15 days before the hearing, Florida Statutes require you to provide the property appraiser a list of evidence, copies of documentation, and a summary of the witness testimony you will present. If you provide this evidence and make a written request, the property appraiser must give you his or her evidence at least seven days before the hearing. If you do not provide this information, the property appraiser will not send you his or her evidence.

You may not present and the board or special magistrate may not consider any evidence that the property appraiser requested in writing in relation to the petition that you had knowledge of and denied to the property appraiser (section 194.034(1)(d), F.S.).

PART 3. Certification

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

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

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

Value Appeals:

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

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

Other Assessment Appeals:

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

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



PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

DR-486PORT
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

This petition does not authorize the consideration or adjustment
of the just, assessed, or taxable value of the previous homestead.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Petition #	County	Tax year 20__	Date received
------------	--------	---------------	---------------

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Agent or contact		
Mailing address for notices	Email		
	Phone	Fax	

The standard way to receive information is by US mail. If possible, I prefer to receive information by email fax.
 I will not attend the hearing but would like my evidence considered. See page 2.

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

PART 2. Petition Information

Reason for petition (Check all that apply.)

I was denied the transfer of the assessment difference from my previous homestead to my new homestead.

I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____

I filed late with the property appraiser for the transfer of my homestead assessment difference (portability). Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.

Additional Information

My previous homestead is in a different county. I am appealing action of the property appraiser in that county.

Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes.

I have attached a list of specific dates and times my witnesses or I will not be able to attend a hearing.

I am filing this petition after the deadline. I have attached a statement of the reason and any supporting documents.

See page 2 for important information about required payments before the tax delinquency date to avoid denial of your petition, exchanging evidence with the property appraiser, and other instructions.

PART 3. Certification

I understand I must pay all or a portion of my taxes on-time, to avoid my petition being denied (see page 2).
 Under penalties of perjury, I declare that I am the owner of the property described in this petition or the authorized agent of the owner for purposes of filing this petition and for purposes of becoming agent for service of process under s. 194.011(3)(g), Florida Statutes, and that I have read this petition and the facts stated in it are true.

_____	_____	_____
Signature, taxpayer	Print name	Date

_____	_____
Signature, agent	Professional license number or FBN

A petition filed by an unlicensed agent must be signed by the taxpayer or include written authorization from the taxpayer.

Contact the VAB clerk to find out if there is a filing fee. If there is a fee, your petition will not be complete until you pay the fee. When the VAB clerk has reviewed and accepted the petition, they will assign a number, send you a confirmation, and give a copy to the property appraiser.

INSTRUCTIONS

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

Informal Conference with Property Appraiser

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

PART 1. Taxpayer Information

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

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

PART 2. Petition Information

At the hearing you have the right to have witnesses sworn. Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Exchange of Evidence: At least 15 days before the hearing, Florida Statutes require you to provide the property appraiser a list of evidence, copies of documentation, and a summary of the witness testimony you will present. If you provide this evidence and make a written request, the property appraiser must give you his or her evidence at least seven days before the hearing. If you do not provide this information, the property appraiser will not send you his or her evidence.

You may not present and the board or special magistrate may not consider any evidence that the property appraiser requested in writing in relation to the petition that you had knowledge of and denied to the property appraiser (section 194.034(1)(d), F.S.).

PART 3. Certification

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

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

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

Value Appeals:

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

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

Other Assessment Appeals:

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

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



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

Reset Form

Print Form

DR-487
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

Check if E-TRIM Participant

FISCAL YEAR: County:

Check if new address

Taxing Authority :
Mailing Address :
Physical Address :
City, State, Zip :
Date of Final Hearing :

Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing. Send completed "TRIM" Compliance packages by mail, certified mail, or overnight delivery to:

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

All Taxing Authorities, Except School Districts
E-TRIM Participants only need to submit items 1-3

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

1. Proof of Publication from the newspaper for all newspaper advertisements.

2. Ordinance or Resolution:
a. Adopting the final millage rate, with percent change of rolled-back rate shown and
b. Adopting the final budget, indicating order of adoption.
DO NOT SEND ENTIRE BUDGET.

3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements
a. Budget Summary Advertisement.
b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
c. COUNTIES ONLY: DR-529, *Notice - Tax Impact of the Value Adjustment Board*, within 30 days of completion.

4. Copy of DR-420, *Certification of Taxable Value*, include DR-420TIF, *Tax Increment Adjustment Worksheet* and DR-420DEBT, *Certification of Voted Debt Millage*, if applicable.

5. DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.

6. DR-487V, *Vote Record for Final Adoption of Millage Levy*.

7. DR-422, *Certification of Final Taxable Value*,** and DR-422DEBT *Certification of Final Voted Debt Millage*, if applicable.

*(See Rule 12D-17.004(2)(a), F.A.C.)

School Districts
E-TRIM Participants only need to submit items 1-4

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

1. ESE 524, *Millage Resolution*.

2. Resolution or Ordinance Adopting Budget, indicating order of adoption.

3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements:
a. Budget Summary Advertisement.
b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
c. Notice of Tax for School Capital Outlay.
d. Amended Notice of Tax for School Capital Outlay.

4. Proof of Publication from the newspaper for all newspaper advertisements.

5. Copy of DR-420S, *Certification of School Taxable Value* and DR-420DEBT, *Certification of Voted Debt Millage*, if applicable.

6. DR-422, *Certification of Final Taxable Value*** and DR-422DEBT, *Certification of Final Voted Debt Millage*, if applicable.

*(See Rule 12D-17.004(2)(b), F.A.C.)

****If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.**

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :		Date :		
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :		Title :	
	Contact Name and Contact Title :		<input type="checkbox"/> Check if new contact	E-mail Address :	
	Phone Number :		Fax Number :		

The **2014** (tax year) **Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida** Date Certified: _____
 (Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	§ 196.031(1)(a)	Real	\$25,000 Homestead Exemption				1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption				2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older				3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse				4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs				5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone				6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)				7
8	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption				8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary				9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes				10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services				11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged				12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities				13
14	§ 196.1978	Real & Personal	Affordable Housing Property				14
15	§ 196.198	Real & Personal	Educational Property				15
16	§ 196.1983	Real & Personal	Charter School				16
17	§ 196.1985	Real	Labor Union Education Property				17
18	§ 196.1986	Real	Community Center				18
19	§ 196.1987	Real & Personal	Biblical History Display Property				19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property				20
21	§ 196.199(1)(b)	Real & Personal	State Government Property				21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property				22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property				23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property				24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption				25
26	§ 196.1997	Real	Historic Property Improvements				26
27	§ 196.1998	Real	Historic Property Open to the Public				27
28	§ 196.1999	Personal	Space Laboratories & Carriers				28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company				29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation				30
31	§ 196.202	Real & Personal	Blind Exemption				31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption				32
33	§ 196.202	Real & Personal	Widow's Exemption				33
34	§ 196.202	Real & Personal	Widower's Exemption				34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption				35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)				36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)				37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption				38
39	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 Year Residence				39

Note: Centrally assessed property exemptions should be included in this table.

THE VALUE AND NUMBER OF PARCELS ON THE REAL PROPERTY COUNTYWIDE ASSESSMENT ROLL BY CATEGORY
 _____ County, Florida Date Certified: _____

(Locally assessed real property only. Do not include personal property or centrally assessed property.)

		Code 00 Vacant Residential	Code 01 Single Family Residential	Code 02 Mobile Homes	Code 08 Multi-Family Less than 10 Units	Code 03 Multi-Family 10 Units or More	Code 04 Condominiums		
1	Just Value	\$							
2	Taxable Value for Operating Purposes	\$							
3	Number of Parcels	#							
		Code 05 Cooperatives	Code 06 and 07 Ret. Homes and Misc. Res.	Code 10 Vacant Commercial	Code 11-39 Improved Commercial	Code 40 Vacant Industrial	Code 41-49 Improved Industrial		
4	Just Value	\$							
5	Taxable Value for Operating Purposes	\$							
6	Number of Parcels	#							
		Code 50-69 Agricultural	Code 70-79 Institutional	Code 80-89 Government	Code 90 Leasehold Interests	Code 91-97 Miscellaneous	Code 99 Non-Agricultural Acreage		
7	Just Value	\$							
8	Taxable Value for Operating Purposes	\$							
9	Number of Parcels	#							
10	Total Real Property:	Just Value	0	;	Taxable Value for Operating Purposes	0	;	Parcels	0
			(Sum lines 1, 4, and 7)			(Sum lines 2, 5, and 8)			(Sum lines 3, 6, and 9)

Note: *Total real property Just Value above should equal page 1 of County form DR-489V, column I, line 1; Taxable value should equal page 1 of County form DR-489V, column I, line 43; Parcels should equal page 2 of County form DR-489V, column 1, line 13.

* The following entries are for informational purposes only and are optional. Value amounts and parcel counts should be reported under the proper code above.

		Code H. Header	Code N. Notes	Code S. Spaces
11	Just Value	\$		
12	Taxable Value for Operating Purposes	\$		
13	Number of Parcels	#		
		Time Share Fee	Time Share Non-Fee	Common Area
14	Just Value	\$		
15	Taxable Value for Operating Purposes	\$		
16	Number of Parcels	#		
17	Number of Units per year	#		

The 2014 (tax year) Preliminary Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: _____

County: _____

Date Certified: _____

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1 Just Value (193.011, F.S.)				0	1

Just Value of All Property in the Following Categories

2 Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5 Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7 Just Value of Historically Significant Property (193.505, F.S.)				0	7
8 Just Value of Homestead Property (193.155, F.S.)				0	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11

Assessed Value of Differentials

12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0	14

Assessed Value of All Property in the Following Categories

15 Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21 Assessed Value of Homestead Property (193.155, F.S.)				0	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24

Total Assessed Value

25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
--	---	---	---	---	----

Exemptions

26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28 Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0	29
30 Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32 Widows / Widowers Exemption (196.202, F.S.)				0	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)				0	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)				0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *				0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *				0	36
37 Lands Available for Taxes (197.502, F.S.)				0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41 Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *				0	41

Total Exempt Value

42 Total Exempt Value (add 26 through 41)	0	0	0	0	42
---	---	---	---	---	----

Total Taxable Value

43 Total Taxable Value (25 minus 42)	0	0	0	0	43
--------------------------------------	---	---	---	---	----

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2014 (tax year) Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts

County: _____

Date Certified: _____

Taxing Authority: _____

Additions/Deletions

		Just Value	Taxable Value
1	New Construction		
2	Additions		
3	Annexations		
4	Deletions		
5	Rehabilitative Improvements Increasing Assessed Value by at Least 100%		
6	Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value		
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6=7)	0	0

Selected Just Values

Just Value

8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts		

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		

* Applicable only to County or Municipal Local Option Levies



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

DR-490
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

To:	County Parcel ID or property description
-----	---

YOUR APPLICATION FOR THE ITEM(S) BELOW WAS DENIED

<input type="checkbox"/> Homestead – up to \$50,000 <input type="checkbox"/> Additional homestead – age 65 and older <input type="checkbox"/> Additional homestead – age 65 & 25 year resident <input type="checkbox"/> Widowed - \$500 <input type="checkbox"/> Blind - \$500 <input type="checkbox"/> Disabled - \$500	<input type="checkbox"/> Disabled veteran confined to wheelchair, service connected <input type="checkbox"/> Veteran’s service connected (total and permanent disability) <input type="checkbox"/> Deployed military <input type="checkbox"/> Disabled veteran discount <input type="checkbox"/> Disabled veteran - \$5,000 <input type="checkbox"/> Other denial, explain:	<input type="checkbox"/> Total and permanent disability (paraplegic, hemiplegic, wheelchair required for mobility, legally blind) <input type="checkbox"/> Total and permanent disability (quadriplegics) <input type="checkbox"/> Surviving spouse of veteran who died on active duty <input type="checkbox"/> Surviving spouse of first responder who died in the line of duty <input type="checkbox"/> Surviving spouse of veteran service connected disability
---	--	--

CLASSIFICATION DENIED
 Agricultural
 High-water recharge
 Historic
 Conservation

THIS DENIAL IS Total Partial If partial, explain.

REASON FOR DENIAL OR PARTIAL DENIAL

On January 1 of the tax year you did not:

- Make the property claimed as homestead your permanent residence. (ss. 196.011 and 196.031, F.S.)
- Meet income requirements for additional homestead, age 65 and older. (s. 196.075, F.S.).
- Have legal or beneficial title to your property.
- Use the property for the specified purpose. (Ch. 193, F.S.).
- Provide required documentation from the United States Government. Please provide the required documents to our office and your application will be reconsidered. We may grant your exemption retroactively to the date applied, or for four years, whichever is less. Keep this notice as proof of the date you originally applied for this exemption.
- 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 with the county value adjustment board, according to sections 196.011 and 196.193, Florida Statutes. Petitions involving denials of exemptions or classifications are due by the 30th day after the mailing of this notice, whether or not you schedule an informal conference with the property appraiser.

 Signature, property appraiser or deputy County Date

CONTACTS

Property Appraiser		Value Adjustment Board	
Web site	Phone	Web site	Phone
Email	Fax	Email	Fax



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

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

County	Tax Year	Parcel ID
I am applying for homestead exemption, \$25,000 to \$50,000 <input type="checkbox"/> New <input type="checkbox"/> Change <input type="checkbox"/> Addition		
Do you claim residency in another county or state? Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	Applicant	Co-applicant/Spouse
Name		
*Social Security #		
Immigration #		
Date of birth		
% of ownership		
Date of occupancy		
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed		
Homestead address		Mailing address, if different
Legal description		Phone
Type of deed _____	Date of deed _____	Recorded: Book _____ Page _____ Date _____
Did any applicant receive or file for exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Previous address:		

Please provide as much information as possible. Your county property appraiser will make the final determination.		
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	date	date
Current employer		
Address on your last IRS return		
School location of dependent children		
Bank statement and checking account mailing address		
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Name and address of any owners not residing on the property		

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

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

See page 3 for qualification and required documents.

By local ordinance only:

- Age 65 and older with limited income (amount determined by ordinance)
- Age 65 and older with limited income and permanent residency for 25 years or more
- \$500 widowed \$500 blind \$500 totally and permanently disabled
- Total and permanent disability - quadriplegic
- Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind
- Disabled veteran discount, 65 or older
- Veteran disabled 10% or more
- Disabled veteran confined to wheelchair, service-connected
- Service-connected totally and permanently disabled veteran or surviving spouse
- Surviving spouse of veteran who died while on active duty
- Surviving spouse of first responder who died in the line of duty

Other, specify: _____

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I am a permanent resident of the State of Florida and I own and occupy the property above.

I understand that under section 196.131(2), Florida Statutes, 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 1 year, a fine up to \$5,000 or both.

Under penalties of perjury, I declare that I have read the foregoing application and the facts in it are true.

Signature, applicant

Date _____ Phone _____

Signature, Co-applicant

Date _____ Phone _____

Signature, property appraiser or deputy

Date

Entered by

Date

Penalties

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

Contact your local property appraiser or
Visit the Department of Revenue web site at <http://dor.myflorida.com/dor/property/>

EXEMPTION AND DISCOUNT REQUIREMENTS

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

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

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

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

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



APPLICATION FOR HOMESTEAD TAX DISCOUNT

DR-501DV
 R. xx/xx
 Rule 12D-16.002, F.A.C.
 Effective xx/xx

Veterans Age 65 and Older with a Combat-Related Disability

Section 196.082, Florida Statutes

	Yes	No
• Were you honorably discharged from military service?*	<input type="checkbox"/>	<input type="checkbox"/>
• Is a portion of your service-connected disability combat related?*	<input type="checkbox"/>	<input type="checkbox"/>
• Do you currently have a homestead exemption in this county?*	<input type="checkbox"/>	<input type="checkbox"/>
If not, have you applied for homestead exemption?	<input type="checkbox"/>	<input type="checkbox"/>

*If you answered **"No"** to the questions above,  you do not qualify. Do not submit this form.

*If you answered **"Yes"** to the questions above, sign and submit the form by March 1, with the required documents, to the property appraiser in the county of your homestead.

Parcel ID		County	
Name		Date of birth	
Mailing address		Physical address, if different	
Phone		Percent of service-connected disability	%

Provide the documents below to the property appraiser.		Property appraiser check box						
• Copy of honorable discharge papers (example: DD Form 214)		<input type="checkbox"/>						
• Copy of the rating decision letter from the US Department of Veterans Affairs		<input type="checkbox"/>						
• Evidence from the US Department of Veterans Affairs or military branch identifying the portion of the disability that is combat related, if not included in the rating decision letter		<input type="checkbox"/>						
• Proof of age 65 as of January 1 of current tax year		<input type="checkbox"/>						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> _____ Signature, applicant </td> <td style="width: 30%; border: none;"> _____ Print name </td> <td style="width: 20%; border: none;"> _____ Date </td> </tr> <tr> <td style="border: none;"> _____ Signature, deputy property appraiser </td> <td style="border: none;"> _____ Date </td> <td style="border: none;"></td> </tr> </table>			_____ Signature, applicant	_____ Print name	_____ Date	_____ Signature, deputy property appraiser	_____ Date	
_____ Signature, applicant	_____ Print name	_____ Date						
_____ Signature, deputy property appraiser	_____ Date							

Section 196.082, Florida Statutes

196.082 Discounts for disabled veterans.—

(1) Each veteran who is age 65 or older and is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property that the veteran owns and resides in if:

- (a) The disability was combat-related; and
- (b) The veteran was honorably discharged upon separation from military service.

(2) The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs.

(3) To qualify for the discount granted under this section, an applicant must submit to the county property appraiser by March 1:

- (a) An official letter from the United States Department of Veterans Affairs which states the percentage of the veteran's service-connected disability and evidence that reasonably identifies the disability as combat-related;
- (b) A copy of the veteran's honorable discharge; and
- (c) Proof of age as of January 1 of the year to which the discount will apply.

Any applicant who is qualified to receive a discount under this section and who fails to file an application by March 1 may file an application for the discount and may file, pursuant to s. 194.011(3), a petition with the value adjustment board requesting that the discount be granted. Such application and petition shall be subject to the same procedures as for exemptions set forth in s. 196.011(8).

(4) If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing, stating the reasons for denial, on or before July 1 of the year for which the application was filed. The applicant may reapply for the discount in a subsequent year using the procedure in this section. All notifications must specify the right to appeal to the value adjustment board and the procedures to follow in obtaining such an appeal under s. 196.193(5).

(5) The property appraiser shall apply the discount by reducing the taxable value before certifying the tax roll to the tax collector.

(a) The property appraiser shall first ascertain all other applicable exemptions, including exemptions provided pursuant to local option, and deduct all other exemptions from the assessed value.

(b) The percentage discount portion of the remaining value which is attributable to service-connected disabilities shall be subtracted to yield the discounted taxable value.

(c) The resulting taxable value shall be included in the certification for use by taxing authorities in setting millage.

(d) The property appraiser shall place the discounted amount on the tax roll when it is extended.

(6) An applicant for the discount under this section may apply for the discount before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor. Upon receipt of the documentation, the discount shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. 197.182(1)(e).

History.—s. 1, ch. 2007-36; s. 20, ch. 2012-193; s. 10, ch. 2013-72.



ADJUSTED GROSS HOUSEHOLD INCOME SWORN STATEMENT AND RETURN

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

DR-501SC
R. xx/xx
Rule 12D-16.002, F.A.C.
Eff. xx/xx

Application year 20__

This statement must be filed each year with the property appraiser by March 1.

Initial Renewal*

Parcel ID	Address
Applicant name	
Phone	

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

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

PART 2 For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:
<ul style="list-style-type: none"> IRS 1040 series form or an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868), if applicable, and Wage and Tax Statements (W-2 Forms).
PART 3 For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:
<ul style="list-style-type: none"> A copy of the prior year's Social Security Statement (SSA 1099), if applicable, An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), and A Statement of Income from page 2 of this form.

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

CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for. I have attached proof of my age.
- The total prior year adjusted gross income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income in section 62 of the US Internal Revenue Code.

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

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I own and occupy the property above. Under s. 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment up to 1 year or a fine up to \$5,000 or both. Under penalties of perjury, I declare that I have read this application and Statement of Adjusted Gross Income and the facts in it are true.

Signature, applicant

Print name

Date

INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under s. 196.075, F.S. for persons age 65 years or older, the household income of all persons living in the home cannot be more than the household adjusted gross income defined below.

As used on this application, the term:

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

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

Definitions: Section 196.075, Florida Statutes

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

For prompt consideration, submit income documentation before May 1 for all household members.

No documentation can be accepted after **June 1**.

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

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

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

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

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

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

*****Other income**

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



DESIGNATION OF OWNERSHIP SHARES OF ABANDONED HOMESTEAD

DR-501TS
N. xx/xx
Rule 12D-16.002, F.A.C.
Eff. xx/xx

Section 193.155(8), Florida Statutes

Date _____

File this form if you and your spouse (or former spouse) are currently joint owners, or former owners, of qualifying property and wish to designate shares of the homestead assessment difference. The designated share can be transferred to each of your new homesteads when you each apply for the homestead exemption on your property.

Submit this form to the property appraiser in the county of the abandoned homestead before either of you submit a form DR-501T for a new homestead. If you apply for a new homestead exemption and wish to transfer your designated share of the homestead assessment difference, attach a copy of this statement to your homestead application form (DR-501) in the county of the new homestead and with your completed DR-501T. Percentages must total 100%.

Abandoned Homestead			
County		Address	
Parcel ID			
Date abandoned			
Husband's Name as it appears on the joint title	Designated % Ownership	Wife's Name as it appears on the joint title	Designated % Ownership

At the time we abandoned the homestead we were married and jointly owned the property above as husband and wife.

We designate the percentages above to each owner for transferring the homestead assessment difference when that owner establishes a new homestead.

We understand when this designation is filed with the property appraiser, it is irrevocable.

I swear that the information above, including ownership and percentages, is true and correct. Signature, husband: _____	I swear that the information above, including ownership and percentages, is true and correct. Signature, wife: _____
State of Florida County of _____	State of Florida County of _____
This instrument was sworn to and subscribed before me this date, _____, by _____ Date who is personally known to me or who has produced _____ as identification.	This instrument was sworn to and subscribed before me this date, _____, by _____ Date who is personally known to me or who has produced _____ as identification.
Notary public seal	Notary public seal
Notary public signature	Notary public signature



AD VALOREM TAX EXEMPTION APPLICATION AND RETURN HOMES FOR THE AGED

Section 196.1975, Florida Statutes

DR-504HA
R. xx/xx
Rule 12D-16.002, F.A.C.
Eff. xx/xx

Sign and return to the property appraiser by **March 1**.

COMPLETED BY NON-PROFIT HOME FOR THE AGED

Organization		Facility name	
Mailing address		Facility address, if different	
Phone		Phone	
Legal description or parcel ID			

Check all that apply.

- The applicant is a corporation under Chapter 617, F.S. *Provide a copy of designation letter from the Secretary of State.*
 - This corporation is exempt from federal income tax under 501(c)(3), Internal Revenue Code (IRC). *Provide a copy of the current exemption determination letter from the Internal Revenue Service.*
- The applicant is a Florida limited partnership and the sole general partner is a corporation under Ch. 617, F.S., and exempt from federal income tax under 501(c)(3), I.R.C. *Provide copies of the current exemption determination letter from the Internal Revenue Service and acknowledgement letter from the Secretary of State.*
- Neither of the above. The form of the organization is _____

This facility provides Medical facilities Nursing services Assisted living facilities (Ch. 439, F.S.)
 The facility had a valid license from the Agency for Healthcare Administration on January 1 of this year.

Part of property is rented or leased to non-residents. *Attach a copy of all active rental/lease contracts last year.*

Part of property is used exclusively to conduct religious services and nursing or medical services.
 Enter percent _____%

Part of property is used for non-exempt purposes. *Field will expand online or add pages, if needed.*
 Explain: _____

Owner's statement of full value:	Real Property	Real Property Improvement	Tangible Personal Property

1. Number of units and apartments in home, excluding non-resident units (*accounted for above*). _____
2. Number of units and apartments that qualify for exempt status under s.196.1975(4), F.S. *See page 2.* _____
3. Percent of the units and apartments that are exempt (2 divided by 1)* _____%
4. Number of units or apartments qualifying for the \$25,000 exemption under s. 196.1975(9)(a), F.S., other than those units exempt under s. 196.1975(3) and (4), F.S. _____

*This same percentage applies to common areas which qualify for an exemption under s. 196.1975(12,) unless 25% or more of the units are exempt which would result in a total exemption for common areas under s. 196.1975(8).

The property appraiser may require additional information. I will comply with any reasonable request.

I declare that I have read this application and the facts in it and any attachments are true.

 Signature _____ Title _____ Date

INSTRUCTIONS

In addition to the general requirements specified in this application for a rental unit or apartment (unit) to qualify as exempt under s. 196.1975(4), F.S., the following classes of persons must have a gross income of not more than that provided in s. 196.1975, F.S.

1. Persons who are age 62 years of age or older
2. Persons who are totally and permanently disabled
3. Couples, one of whom must be 62 years old or older
4. Couples, one or both of whom are totally and permanently disabled

Income limitations do not apply to totally and permanently disabled veterans who meet the requirements of s. 196.081, F.S.

ATTACHMENTS

You must attach the following copies:

1. The applicant's corporate acknowledgment letter from the Secretary of State
2. The applicant's current non-profit Uniform Business Report (UBR) filed with the Secretary of State
3. The applicant's 501(c)(3) designation letter from the Internal Revenue Service
4. If the applicant is licensed as a nursing facility or assisted living facility, the license from the Agency for Health Care Administration
5. Form DR-504S, Individual Affidavit for Ad Valorem Tax Exemption, from each person for whom an exemption is claimed.

WHERE TO FILE: The application must be filed with the county property appraiser in the county where the property is located.

WHEN TO FILE: Application must be filed each year by March 1.

ATTACHMENTS: Every attachment must show the name and address of the organization, the date, an identifiable heading, and that it is an attachment to Form DR-504HA.



CUT OUT REQUEST

Section 197.373, Florida Statutes

DR-518

R. xx/xx

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

Eff. xx/xx

_____ County, Florida

Tax roll year 20__

Date _____

Tax certificate number, if available _____ Year 20__

COMPLETED BY REQUESTOR AND TAX COLLECTOR

Name	Complete this section and send it to the property appraiser.		
Property description		Parcel ID	
Assessed to		Address	
Description of cut out property		Parcel ID	
Assessed to		Address	

_____ by _____
 Signature, requestor Signature, tax collector

COMPLETED BY PROPERTY APPRAISER

Date received by appraiser	Date returned to tax collector
Cut Out Property Value	Millage Breakdown, All districts
	District name or code Millage
Just value	
Classified use value	
Wholly exempt value	
Exempt for county purposes	
County taxable value	
Additional exempt value	
Exempt for schools	

Description of Property Remaining after Cut Out	Parcel ID _____
--	------------------------

Assessed to	Address
Property Value Remaining after Cut Out	Millage Breakdown, All districts
	District name or code Millage
Just value	
Classified use value	
Wholly exempt value	
Exempt for county purposes	
County taxable value	
Additional exempt value	
Exempt for schools	

_____ _____
 Signature, appraiser Date

Complete this form and return it to the tax collector.

BUDGET REQUEST FOR TAX COLLECTORS

I, _____, the Tax Collector of _____ County, Florida, certify the proposed budget for the period of October 1, 20XX, through September 30, 20XX, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).

Tax Collector Signature

Date

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 20XX-XX BUDGET BY APPROPRIATION CATEGORY

COUNTY _____

EXHIBIT A

	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 6/30/20XX	REQUEST 20XX-XX	(INCREASE/DECREASE)		AMOUNT APPROVED 20XX-XX	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)						----			
OPERATING EXPENSES (Sch. II)						----			
OPERATING CAPITAL OUTLAY (Sch. III)						----			
TOTAL EXPENDITURES						----			
NUMBER OF POSITIONS		1		1					
					COL (5) - (3) COL (6) / (3)				

DETAIL OF PERSONNEL SERVICES

SCHEDULE IA

OBJECT CODE	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 6/30/20XX	REQUEST 20XX-XX	INCREASE/(DECREASE)		AMOUNT APPROVED 20XX-XX
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL						----	
12 EMPLOYEES (REGULAR)						----	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME						----	
15 SPECIAL PAY						----	
21 FICA							
2152 REGULAR						----	
2153 OTHER						----	
22 RETIREMENT							
2251 OFFICIAL						----	
2252 EMPLOYEE						----	
2253 SMS/SES						----	
2254 DROP						----	
23 LIFE & HEALTH INSURANCE						----	
24 WORKER'S COMPENSATION						----	
25 UNEMPLOYMENT COMP.						----	
TOTAL PERSONNEL SERVICES						----	

Post this total to
Col.(2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 06/30/20XX	REQUEST 20XX-XX	INCREASE/(DECREASE)		AMOUNT APPROVED 20XX-XX
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT						----	
4652 VEHICLES						----	
4653 OFFICE SPACE						----	
4654 E.D.P.						----	
47 PRINTING & BINDING						----	
48 PROMOTIONAL						----	
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS						----	
4959 OTHER						----	
51 OFFICE SUPPLIES						----	
52 OPERATING SUPPLIES						----	
54 BOOKS & PUBLICATIONS							
5451 BOOKS						----	
5452 SUBSCRIPTIONS						----	
5453 EDUCATION						----	
5454 DUES/MEMBERSHIPS						----	
TOTAL OPERATING EXPENSES						----	

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 20XX-XX	APPROVED BUDGET 20XX-XX	ACTUAL EXPENDITURES 6/30/20XX	REQUEST 20XX-XX	INCREASE/(DECREASE)		AMOUNT APPROVED 20XX-XX
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
61 LAND						----	
62 BUILDINGS						----	
6451 E.D.P.						----	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT						----	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS (SOFTWARE)						----	
TOTAL CAPITAL OUTLAY						----	

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

STATEMENT OF COMMISSIONS AND EXPENDITURES

EXHIBIT B

DESCRIPTION	ACTUAL 10/01/20XX-09/30/20XX	ACTUAL 10/01/20XX-06/30/20XX	ESTIMATED 07/01/20XX-09/30/20XX	TOTAL 20XX-XX	ESTIMATED 20XX-XX
(1)	(2)	(3)	(3a)	(3b)	(4)
Commissions:					
State					
Motor Vehicles					
Environmental Protection					
Game and Fish					
Sales Tax					
Drivers License					
County					
Districts					
Other - List					
Total Commissions					
Less Total Expenditures/Budget					
Balance					

Col. (3) + (3A)

TRAVEL WORKSHEET

LOCAL TRAVEL FOR FIELD WORK & ADMINISTRATIVE DUTIES

FIELD TRAVEL:

Number of Field Employees	Mileage Reimbursement Rate	Total miles per employee	Total Field Travel	Employees Reimb. At Flat Rate	Flat Rate Amount per Employee	Total Flate Rate Reimb.

ADMINISTRATIVE TRAVEL:

Number of Administrative Employees	Mileage Reimbursement Rate	Total miles per employee	Total Administrative Travel	Employees Reimb. At Flat Rate	Flat Rate Amount per Employee	Total Flate Rate Reimb.

TOTAL LOCAL TRAVEL

SCHOOL, CONFERENCE OR OTHER TRAVEL

SCHOOLS:

Name	City	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL							

CONFERENCES:

Name	City	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL							

OTHER:

Type of Travel	No. of Employees Traveling	No. of Days Traveling	Total Transportation Cost per Event	Daily Room Cost per Employee	Daily Per Diem per Employee	TOTAL
TOTAL						

TOTAL SCHOOL, CONFERENCE OR OTHER TRAVEL

TOTAL TRAVEL REQUEST

POSTAGE WORKSHEET

Type of Mail	Number of Items	Postage Rate	Total
MASS MAILINGS:			
TAXES:			
Tax Notices - Real Property			
Tax Notices - Personal Property			
Reminder Notices - Real Property			
Reminder Notices - Personal Property			
Informational Notice to Mortgagor			
TAGS AND REGISTRATIONS:			
Motor Vehicles			
Boats			
OTHER: (Specify Type)			
TOTAL MASS MAILINGS			
GENERAL CORRESPONDENCE			
TOTAL GENERAL CORRESPONDENCE			
TOTAL POSTAGE REQUEST			

EDUCATION WORKSHEET

SCHOOLS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					

WORKSHOPS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					

CONFERENCES AND SEMINARS

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					

Sponsor	City	Tuition	Texts	Number Attending	TOTAL
TOTAL					

OTHER EDUCATIONAL EXPENSES (SPECIFY)

TOTAL

TOTAL EDUCATION EXPENSES

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20XX-XX Tax Collector

FTE By Activity		Estimated FTE	Estimated Annual Transactions
	Property Tax		
	DMV		
	Game & Fish		
	Sales Tax		
	Drivers License		
	Miscellaneous (list)		
	Administrative		
	Total		

List Miscellaneous activities below:

SUMMARY OF REDUCTIONS REQUEST

TAX COLLECTOR

APPROPRIATION CATEGORY	APPROVED BUDGET 20XX-XX	BUDGET REQUEST 20XX-XX	Reductions Requested by the COUNTY		Reductions Reflected in REQUEST	
			AMOUNT	%	AMOUNT	%
PERSONNEL SERVICES (Sch. 1-1A)						----
OPERATING EXPENSES (Sch. II)						----
OPERATING CAPITAL OUTLAY (Sch. III)						----
TOTAL EXPENDITURES						----
NUMBER OF POSITIONS	1	1				

** Please use the Reductions Justification tab to clarify any deviation in the reductions requested by the county and the reductions reflected in the budget request.*

**SUMMARY OF REDUCTIONS REQUEST
JUSTIFICATION SHEET**

APPROPRIATION CATEGORY	AMOUNT OF VARIANCE	JUSTIFICATION
GRAND TOTAL	\$0	



APPLICATION FOR SPECIAL DISTRIBUTIONS FOR CONTESTED PROPERTY TAXES

Section 218.66, Florida Statutes

DR-593
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

A taxpayer in a county or municipality participating in the distribution of half-cent sales tax proceeds brought an action to contest a tax assessment. The difference between the good-faith payment made by the taxpayer (s. 194.171(3), F.S.) and the tax on the assessment is more than 6% of the total assessed taxes for the county or municipality. The county or municipality qualifies for a special distribution from the Local Government Half-cent Sales Tax Clearing Trust Fund.

The action has not been resolved or is not expected to be resolved by July 1 of the year after the year the tax was assessed. If the action to contest a tax assessment has not been resolved by July 1, distributions must be made before September 30 of the year after the year the tax was assessed.

Determination of Eligibility for Special Distribution	Amount
1. Assessed value of property for which assessment is contested. Attach copy of lawsuit.	
2. Taxes that would have been paid on the property appraiser's tax assessment. Attach copy of tax bill.	
3. Good faith payment by the taxpayer. Attach paid receipt.	
4. Difference between Line 2 and Line 3	
5. Total of district-wide millage levies by the county or municipality from Form DR 403CC.	
6. Divide Line 4 by Line 5. Line 4 must be more than 6% (.06) of Line 5.	
7. Distribution calculated. 95% of Line 4.	

Estimated date resolution is expected, if known: _____

When the action is resolved, the county or municipality must immediately repay the Local Government Half-cent Sales Tax Clearing Trust Fund the full amount of any tax revenues received as a result of the resolution.

I certify that the facts about and on any attachments are true to the best of my knowledge.

_____	_____	_____
Signature, authorized official	Print name	Date
_____	_____	_____
County or municipality	Title	

INSTRUCTIONS

County or Municipality Complete this form and send it to the Florida Department of Revenue, Property Tax Oversight, Research and Analysis Section, PO Box 3000, Tallahassee, FL 32399-3000 by September 1 of year of application.

Immediately repay the full amount of tax revenues received as a result of the resolution of the dispute.

Property Tax Oversight, DOR Verify that Line 4 is more than 6% of Line 5.
Certify to Revenue Accounting that the county or municipality is eligible to receive a special distribution for contested property taxes based on the amounts above.

Revenue Accounting, DOR Verify the county or municipality participates in the distribution of half-cent sales tax proceeds under s. 218.61 F.S.

Distribute appropriate funds by September 30 of the year of application.

Notify county or municipality each April of the requirement to immediately repay the full amount of any tax revenues received as a result of the resolution of the dispute.

For questions: Distribution of funds, call Revenue Accounting at (850) 617-8586.
Application process, call Property Tax Oversight, Research and Analysis, at (850) 717-6570.