

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

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DEPARTMENT OF REVENUE
Property Tax Oversight Program

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

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

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

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

Amend Form DR-501, Original Application for Homestead and Related Tax Exemptions. Adds information that the additional homestead exemption is adjusted annually based on an increase to the CPI and clarifies information collected on the application.

Amend DR-501PGP, Application for Assessment Reduction for Living Quarters of Parents or Grandparents. Updates based on Department's review for clarity and plain language.

Amend DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property. Reformatted form for clarity.

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

SUBJECT AREA TO BE ADDRESSED: Proposed changes to forms to implement statutory changes approved by voters and clarifying updates.

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

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.319,

197.3632, 197.3635, 197.414, 197.432, 197.472, 197.492, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.136, 218.66, 218.67 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: April 17, 2025, at 10:00 a.m.

PLACE: Room 1221, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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