

DEPARTMENT OF REVENUE**Property Tax Oversight Program**

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule 12D-16.002, F.A.C., is to implement statutory changes enacted by 2025 legislation and to update the homestead exemption application. The draft rule amendments incorporate by reference amendments to nine forms and one new form.

Amend Forms DR-481, Value Adjustment Board – Notice of Hearing, DR-486, Petition to the Value Adjustment Board – Request for Hearing, and DR-486PORT, Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference – Request for Hearing, and create Form DR-481REM, Value Adjustment Board – Notice of Remote Hearing. The draft amendments update the exchange of evidence process as provided in section 194.011(4), F.S., as amended by Section 7, Chapter 2025-208, L.O.F., and provide information so a petitioner may appear at the hearing using electronic or other communication equipment as provided in section 194.032, F.S., as amended by Section 10, Chapter 2025-208, L.O.F.

Amend Forms DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida, DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data, DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida, and DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data, to provide fields to report data on new affordable housing exemptions for the tax rolls for submission to the Department, and to remove report data on expired enterprise zone exemptions.

Amend Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property, to update the form based on revisions to the existing nonprofit land lease exemption and the newly constructed multifamily project exemption, and to add two exemptions for multifamily projects on state-owned land and new multifamily projects on government-owned land. These changes incorporate section 16 of Chapter 2024-158, L.O.F., and sections 16 through 20 of Chapter 2025-208, L.O.F.,

amending section 196.1978, and creating sections 196.19781 and 196.19782, F.S.

Amend Form DR-501, Original Application for Homestead and Related Tax Exemptions, to update how the additional homestead exemption is adjusted annually based on an increase to the Consumer Price Index.

SUBJECT AREA TO BE ADDRESSED: Proposed changes to forms to implement statutory changes in Chapter 204-158, L.O.F., and sections 16 through 20, Chapter 205-208, L.O.F., and clarifying updates to the forms.

RULEMAKING AUTHORITY: 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 197.1979, 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1), (5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS.

LAW IMPLEMENTED: 95.18, 136.03, 145.10(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution.

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: October 15, 2025, at 11:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.) If a workshop is requested in writing and not deemed unnecessary, members of the public can also attend

electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/3502794906726949463>.

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.