

TENTATIVE AGENDA FOR PROPERTY TAX OVERSIGHT RULE HEARING

TO BE HELD ONLY IF REQUESTED IN WRITING BY JANUARY 8, 2026.

THIS MEETING IS OPEN TO THE PUBLIC

Date and Time

January 9, 2026, 10:00 a.m.

Location

Room 1220, Bldg. 2 2450 Shumard Oak Blvd. Tallahassee, Florida

Hearing materials are available online at http://www.floridarevenue.com/rules.

Agenda Items

Call to order:

- Introduction of Department of Revenue staff
- Opening remarks by Department of Revenue staff

Presentation and public discussion of the draft changes to the following rules:

Chapter 12D-7, Exemptions

• Rule 12D-7.016, F.A.C, Governmental Exemptions.

Chapter 12D-16, Administration of Forms (2025 Legislation – Forms)

- Rule 12D-16.002, F.A.C., Index to Forms
- Forms:
 - o Form DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida
 - o Form DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data
 - o Form DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida
 - o Form DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data
 - o Form DR-501, Original Application for Homestead and Related Tax Exemptions
 - o Form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Affordable Housing Property

Chapter 12D-17, Truth in Millage ("TRIM") Compliance

- Rule 12D-17.001, F.A.C., Scope.
- Rule 12D-17.002, F.A.C., Definitions.
- Rule 12D-17.003, F.A.C., Truth in Millage ("TRIM") Compliance.
- Rule 12D-17.0035, F.A.C., Instructions and Calculations.



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- Rule 12D-17.004, F.A.C., Taxing Authority's Certification of Compliance; Notification by Department.
- Rule 12D-17.005, F.A.C., Taxing Authorities in Violation of Section 200.065, Florida Statutes.
- Rule 12D-17.006, F.A.C., Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds.
- Rule 12D-17.007, F.A.C., Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds.
- Rule 12D-17.008, F.A.C., Computation of Time.
- Rule 12D-17.009, F.A.C., Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage.
- Rule 12D-17.010, F.A.C., Certification of Compliance and Application.
- Rule 12D-16.002 and TRIM Forms:
 - o Form DR-420, Certification of Taxable Value
 - o Form DR-420DEBT, Certification of Voted Debt Millage
 - o Form DR-420MM, Maximum Millage Levy Calculation, Final Disclosure
 - o Form DR-420MM-P, Maximum Millage Levy Calculation, Preliminary Disclosure
 - o Form DR-420S, Certification of School Taxable Value
 - o Form DR-420TIF, Tax Increment Adjustment Worksheet
 - o Form DR-421, Certification for Taxing Authorities That Do Not Levy Ad Valorem Taxes
 - o Form DR-422, Certification of Final Taxable Value
 - o Form DR-422DEBT, Certification of Final Voted Debt Millage
 - o Form DR-428B, Maximum Millage Calculation, General Information for Fiscal Year 2009-10 and Thereafter (REPEAL)
 - o Form DR-487, Certification of Compliance
 - o Form DR-487V, Vote Record for Final Adoption of Millage Levy

Public comments

Closing comments from Department of Revenue staff