Public Comments

From:	Brown, French
To:	Janice Forrester; DORPTO
Cc:	John Ricco
Subject:	RE: FMHA Comments re Ch 2026-239 LOF
Date:	Monday, August 31, 2026 2:58:06 PM
Attachments:	image001.png DR-482MH proposed 2.pdf

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Good afternoon.

We noticed and appreciated the recent Department's revisions to the initial DR-482MH: Application for Mobile Home Parks. The revisions made to the new form are helpful, as MH park owners closely follow the statutory requirement to pass on ad valorem taxes in section 723.031(5)(c), F.S. However, we also understand why the Department retained the "pass through" language in the new form. Please find attached a second proposed revision to the new form that simply suggests a shift of the Department's current language to further clarify the second check box to align with industry practices.

We appreciate the Department's consideration. Thank you again.

H. French Brown IV | Partner
Jones Walker LLP
D: 850.214.5075 | M: 850.459.0992
fbrown@joneswalker.com

From: Brown, French
Sent: Friday, July 31, 2026 11:39 AM
To: 'JANICE.FORRESTER@FLORIDAREVENUE.COM' <JANICE.FORRESTER@FLORIDAREVENUE.COM>
Cc: John Ricco <john@fmha.org>
Subject: FMHA Comments re Ch 2026-239 LOF

Janice,

As mentioned after Session, the Florida Manufactured Housing Association was interested in providing the Department comments regarding new Section 193.626, F.S., as created by House Bill 7031E. Please see attached. Have a great weekend.

H. French Brown IV
Partner
D: 850.214.5075 | M: 850.459.0992
fbrown@joneswalker.com

Jones Walker LLP
106 East College Ave, Ste 1200
Tallahassee, FL 32301
joneswalker.com

DR-482MH
N. ____
Rule 12D-16.002, F.A.C.
Effective ____

FLORIDA DEPARTMENT OF REVENUE

APPLICATION FOR ASSESSMENT OF MOBILE HOME PARKS

Section 193.626, Florida Statutes

This form is for use by mobile home park owners as a sworn application to qualify for the 3 percent assessment limitation in s. 193.626, F.S. The application and any necessary documentation must be submitted each year to the county property appraiser on or before **March 1 of the current tax year.**

Name of Mobile Home Park	____
Park address	____
Mailing address	____
Owner name	____
Operator name	____
Phone Number	____
Parcel ID, if known	____

On January 1 of this tax year, this property met the requirements for assessment limitation under s. 193.626, F.S.

☐ 75 Percent of the mobile home lots are subject to a written rental agreement term of at least 1 year, and;

☐ Pursuant to a written rental agreement, which may include a prospectus, ad valorem tax levied on the property is passed on or through, in proportionate shares, to the mobile home owner ~~consistent with section 723.031(5)(c), F.S.~~ ^ to the mobile home owner consistent with section 723.031(5)(c), F.S.,

Number of mobile home lots in the park ____

Number of mobile home lots that meet the requirements listed above ____

Supporting Documentation:
The mobile home park owner must provide documentation to prove that the mobile home park met the requirements of section 193.626, Florida Statutes, on January 1 of the tax year. Suggested documentation includes:

☐ Mobile home park prospectus
☐ Copies of written mobile home lot rental agreements

SWORN STATEMENT

Florida law requires property appraisers to determine whether a property qualifies for the assessment limitation. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the assessment limitation requested. I grant permission to allow the property appraiser to review the supporting documents, if requested.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

Under penalties of perjury, I declare that I have read the foregoing Application for the Assessment of Mobile Home Parks and the facts stated in it are true.

	____	____
Signature	Print name	Date

DR-482MH
N.
Rule 12D-16.002, F.A.C.
Effective

FLORIDA Department of Revenue

APPLICATION FOR ASSESSMENT OF MOBILE HOME PARKS

Section 193.626, Florida Statutes

This form is for use by mobile home park owners as a sworn application to qualify for the 3 percent assessment limitation in s. 193.626, F.S. The application and any necessary documentation must be submitted each year to the county property appraiser on or before **March 1 of the current tax year.**

Name of Mobile Home Park	
Park address	
Mailing address	
Owner name	
Operator name	
Phone Number	
Parcel ID, if known	

On January 1 of this tax year, this property met the requirements for assessment limitation under s. 193.626, F.S.

☐ 75 Percent of the mobile home lots are subject to a written rental agreement term of at least 1 year, or a rental term of at least 1 year from the date of initial occupancy and;

☐ Pursuant to a written rental agreement or prospectus, ad valorem tax levied on the property is passed on ~~through, in proportionate shares,~~ to the mobile home owners pursuant to section 723.031(5)(c), Florida Statutes.

Number of mobile home lots in the park	
Number of mobile home lots that meet the requirements listed above	

Supporting Documentation:
The mobile home park owner must provide documentation to prove that the mobile home park met the requirements of section 193.626, Florida Statutes, on January 1 of the tax year. Suggested documentation includes:

- Mobile home park prospectus
- Copies of written mobile home lot rental agreements

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Florida law requires property appraisers to determine whether a property qualifies for the assessment limitation. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the assessment limitation requested. I grant permission to allow the property appraiser to review the supporting documents, if requested.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

Under penalties of perjury, I declare that I have read the foregoing Application for the Assessment of Mobile Home Parks and the facts stated in it are true.

Signature	Print name	Date

From:	Jenn Roberts
To:	DORPTO
Subject:	Florida Department of Revenue Proposed Rules – Public Workshop
Date:	Tuesday, August 4, 2026 2:59:40 PM
Attachments:	image.png

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Would like a workshop and would like to attend

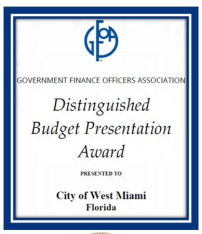
Thank You,
Jenn Roberts
Office Manager
Homosassa Special Water District
352-628-3740 Office
352-628-4865 Fax

Office Hours
Monday- Thursday
7:00 am – 5:30 pm

From:	Cody McCall
To:	DORPTO
Cc:	Liliana Garcia
Subject:	RE: Florida Department of Revenue Proposed Rules – Public Workshop, If Requested
Date:	Tuesday, August 4, 2026 1:15:39 PM
Attachments:	image001.png

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon,
The City of West Miami is interested in a workshop to familiarize ourselves with these updates.



Cody Z. McCall, MBA
Chief Financial Officer

City of West Miami
901 SW 62nd Ave.
West Miami, FL 33144-4805
ww.cityofwestmiami.gov
Direct Line : 305-913-3927
cmccall@cityofwestmiami.gov

From: OASYS ePortal Notifications <pto-apps-no-reply@floridarevenue.com>
Sent: Tuesday, August 4, 2026 11:58 AM
To: Cody McCall <cmccall@cityofwestmiami.gov>
Subject: Florida Department of Revenue Proposed Rules – Public Workshop, If Requested

To: Property Appraisers, Tax Collectors, Taxing Authorities, and Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: August 4, 2026

Re: Florida Department of Revenue Proposed Rules – Public Workshop, If Requested

The Department of Revenue has added to its website for Proposed Rules an announcement for a Rule Development Workshop to be held, if requested in writing, for the following rule sections and forms:
12D-17.004, Taxing Authority's Certification of Compliance; Notification by Department.
12D-16.002, Index to Forms.
Forms:
DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data
DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ________

County, Florida

DR-420MM, Maximum Millage Levy Calculation, Final Disclosure

DR-420MM-P, Maximum Millage levy Calculation, Preliminary Disclosure

DR-452, Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title

DR-482, Application and Return for Agricultural Classification of Lands

DR-482MH, Application for Assessment of Mobile Home Parks (NEW)

DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data

DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ______ County, Florida

DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments

On the Proposed Rule webpage, under the Property Tax Proposed Rules, 2026 Legislative Changes (Chapter 12D-17 and Forms) section contains amended rules and forms with coded language showing the changes. The underlined language is new, and the stricken language will be removed. Please review the amended draft rules and forms.

The purpose of the public rule workshop is to provide an opportunity for interested parties to provide comments on the draft rules and forms. These drafts are posted to the Department's Proposed Rule webpage for review. If you would like to submit comments on the drafts, you can submit them to our general email DORPTO@FloridaRevenue.com. The workshop does not provide training or direction on the draft rules or forms since they are still being developed through the rule promulgation process.

If the Department receives a request in writing, and not deemed unnecessary, the workshop will be held at 11:00 a.m. on August 14, 2026, 2450 Shumard Oak Boulevard in Tallahassee and via electronically via Zoom. If the Department does not receive a request for a workshop, a workshop will not be held. The draft rules and forms will go to the next step in the rule promulgation process.

You can submit comments on the posted draft rules and forms by email. If you would like to submit a request a workshop to be held, you will need to submit a request in writing. The submission can be through an email. Send an email to DORPTO@FloridaRevenue.com.

Purpose of Amendments

Section 200.065(5)(a), F.S., as amended by section 2 of Chapter 2026-240, L.O.F. (SB 4-F), revises the calculation for determining the maximum millage rate. The purpose of the draft amendment to Rule 12D-17.004, F.A.C., is to align language regarding the maximum millage levy calculation final disclosure form with the statutory change.

The purpose of draft amendments to Rule 12D-16.002, F.A.C., is to implement statutory changes enacted by 2026 legislation. The draft rule amendments incorporate by reference amendments to ten forms.

Amend forms DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____________ County, Florida, and DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _________ County, Florida. The draft amendments create a new line for property appraisers to report the exemption breakdown to list the multifamily projects subject to land

use restriction agreements.
Amend form DR-482, Application and Return for Agricultural Classification of Lands, to require owners of packinghouse land to apply with the property appraiser for an assessment limitation.
Amend forms DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data, DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data, and create new form, DR-482MH, Application for Assessment of Mobile Home Parks, to implement changes to new section 193.626 F.S, as amended by 9 and 10 of Chapter 2026-239, L.O.F. The draft amendments provide a new line for the property appraiser to capture and report the mobile home park assessment limitations on the recap forms and create a new application for an assessment limitation for mobile home park owners to apply with the county property appraiser each year.
Amend forms DR-420MM, Maximum Millage Levy Calculation, Final Disclosure, and DR-420-MM-P, Maximum Millage Levy Calculation, Preliminary Disclosure. The draft amendments remove unnecessary date fields no longer needed for the maximum millage calculation.
Amend form DR-452, Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title. The draft amendment adds a section for notarizing the attestation clause as required by section 95.18(3), F.S.
Amend form DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments. The draft amendment adds the option for a property owner to make online payments for property taxes to the tax collector.

From: Shoemaker, Kristopher
To: DORPTO
Subject: FW: Florida Department of Revenue Proposed Rules – Public Workshop, If Requested
Date: Tuesday, August 4, 2026 11:20:08 AM

Caution: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I hereby request a workshop on August 14, 2026 st 11:00 am via Zoom

Best Regards,

Kristopher Shoemaker

Kristopher Shoemaker
CMA, CGFO, CPFIM, CHAE, CHTP
Kshoemaker@OCLS.Org
Phone: 407-835-7314

From: OASYS ePortal Notifications <pto-apps-no-reply@floridarevenue.com>
Sent: Tuesday, August 4, 2026 11:10 AM
To: Shoemaker, Kristopher <kshoemaker@ocls.org>
Subject: Florida Department of Revenue Proposed Rules – Public Workshop, If Requested

CAUTION: This email originated from outside of OCLS. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To: Property Appraisers, Tax Collectors, Taxing Authorities, and Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: August 4, 2026

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From:	Brown, French
To:	Janice Forrester
Cc:	John Ricco
Subject:	FMHA Comments re Ch 2026-239 LOF
Date:	Friday, July 31, 2026 11:39:42 AM
Attachments:	image001.png FMHA Comments re Ch 2026-239 LOF.pdf

Janice,

As mentioned after Session, the Florida Manufactured Housing Association was interested in providing the Department comments regarding new Section 193.626, F.S., as created by House Bill 7031E. Please see attached. Have a great weekend.

H. French Brown IV
Partner
D: 850.214.5075 | M: 850.459.0992
fbrown@joneswalker.com

Jones Walker LLP
106 East College Ave, Ste 1200
Tallahassee, FL 32301
joneswalker.com

H. French Brown, IV
Partner
fbrown@joneswalker.com

Daniel J. McGinn
Special Counsel
dmcginn@joneswalker.com

July 31, 2026

VIA ELECTRONIC DELIVERY

Janice Forrester
Revenue Program Administrator, Property Tax Oversight
Florida Department of Revenue
2450 Shumard Oak Boulevard, Building 2
Tallahassee, Florida 32399-0100

Re: Preliminary Comments Regarding Sections 9 & 10, Chapter 2026-239, Laws of Florida

Dear Janice:

The undersigned represents the Florida Manufactured Housing Association (FMHA). As the Department is aware, on June 1st the Legislature approved House Bill 7031E, which has now become Chapter 2026-239, L.O.F. Sections 9 and 10 of the legislation create a new Save Our Homes-like annual assessment limitation of 3% for qualifying mobile home parks. This new process first applies to the 2027 property tax rolls.

As the Department begins its implementation of this new statute, FMHA thought it would be valuable for the Department to better understand some of the nuances historically contained in Chapter 723, F.S., which should apply to this new property tax process. As provided by the Legislature, Section 193.626, F.S., contains the following elements to qualify a mobile home park for the new process:

- A qualifying mobile home park must have 75% of the mobile home lots subject to a *written rental agreement* on January 1 of the tax year;
- The written agreements must have a term of at least one year;
- The written agreements must require *all* ad valorem taxes levied are required to be *passed through, in proportionate shares,* to the mobile home owners pursuant to Section 723.031(5)(c), F.S.

Written Rental Agreements

Section 723.003(10), F.S., expressly defines a "mobile home lot rental agreement" or "rental agreement" to include both oral and written leases under Chapter 723. Unlike other industries, Sections 723.011 through 723.014 mandate that any mobile home park containing twenty-six or more mobile homes must file a strict written prospectus / offering circular[1] and receive regulatory approval from DBPR that the document's terms and conditions comply with the statute. Such written prospectus / offering circular / notice is required to expressly notify the mobile home owner of all fees and charges, assessments, or other financial obligations associated with the rental (written or oral). *See* also Rule 61B-30.001, F.A.C.

Specifically, subparagraph 723.012(9)(b)6, F.S., requires the mobile home park operator to disclose any factors which may affect the lot rental amount including property taxes and other fees or charges. Therefore, the mere use of an oral rental agreement should not disqualify a mobile home park from Section 193.626, F.S., if that mobile home park's approved written prospectus or offering circular independently complies with the elements of the new statute. The prospectus or offering circular are clearly the written terms and conditions provided to all mobile home owner's renting a lot in the park. Accordingly, there is no risk to any mobile home owner if the express written notice of how ad valorem property taxes are to be charged by the park is contained in a written prospectus or a written rental agreement.

Additional support for this position is also contained in Section 723.031, F.S., specifically addressing rental agreements. Subsection (2) expressly clarifies that all required statutory provisions are incorporated into every oral rental agreement. Subsection (4) generally prohibits rental agreements (oral or written) for a term of less than one year, which should satisfy the second element of the qualification.

Pass Through Charges vs. Pass On Charges

FMHA recognizes the Legislature used the phrases "passed through" and "proportionate shares" in Section 193.626, F.S. However, the Association notes these terms have distinct defined meanings in Chapter 723, F.S. "Pass through charges" are specifically defined as "the mobile home owner's proportionate share of the necessary and actual direct costs and impact or hookup fees *for a governmentally mandated capital improvement*…." Subsection 723.003(17), F.S. (emphasis added.) Charges for governmentally mandated capital improvements have nothing to do with ad valorem property taxes. Additionally, "proportionate share" is defined to be limited

[1] Alternatively, provide a written notification pursuant to Section 723.013, F.S.

to "impact or hookup fees incurred for governmentally mandated capital improvements" and is further restricted to those improvements serving the recreational and common areas in the mobile home park. Therefore, ad valorem taxes being "passed through, in proportionate shares" doesn't parallel the express definitions provided to those two phrases in Chapter 723.

We believe the Department should contrast the definitions above with Paragraph 723.031(5)(c), F.S.,[2] which provides that "the mobile home park owner may *pass on*, at any time during the term of the lot rental agreement, ad valorem property taxes, non-ad valorem assessment," etc. This paragraph further supports the argument that a written prospectus should be sufficient by expressly providing:

> A park owner is deemed to have disclosed the passing on of ad valorem property taxes and non-ad valorem assessments if ad valorem property taxes or non-ad valorem assessments were *disclosed as a separate charge or a factor for increasing the lot rental amount in the prospectus or rental agreement.* (emphasis added.)

Ultimately, notice to the mobile home owner should be the paramount consideration for a park to receive the new property tax benefit, not whether the written document received by the owner was titled a prospectus or rental agreement. Additionally, the same paragraph expressly prohibits a park owner from ever collecting more tax than the amount paid to the Tax Collector, which further protects mobile home owners.

<u>Proportionate Shares of All Ad Valorem Property Taxes</u>

The mobile home park industry rarely bills "all" ad valorem property taxes for a given year to its residents. Instead, most parks build some share of the annual property taxes into the base rent amount paid for each lot. If ad valorem taxes are built into the base rental consistently, then FMHA suggests that such practice should be considered to mean that those taxes were passed on in proportionate shares.[3] However, if the Department takes the position that qualifying parks are required to separately bill for every penny of ad valorem tax due for a given year to the mobile home owners on a prorated basis, then it will create a significant administrative burden for the industry and will reduce the likelihood that parks participate under Section 193.626, F.S.

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[2] Which is expressly cited in the same sentence as the troublesome "passed through, in proportionate shares" language.
[3] If a mobile home park has to charge additional ad valorem taxes to under Paragraph 723.031(5)(c), F.S., assuming they are passed on in a proportionate basis.

FMHA also seeks clarification from the Department regarding whether a proportionate share applies only to those mobile home lots that are occupied by renters or applies to all lots regardless of occupancy. Generally, either the written prospectus or the rental agreement will specify how such charges will be shared once they become due. If a proportionate share under Section 193.626, F.S., requires equal division of any ad valorem taxes between occupied and unoccupied lots, then many parks may refuse to participate in the program.

We hope these preliminary comments regarding the recently passed legislation provide the Department with additional insights regarding an area of the law that is very familiar to the Association. If you have any questions, please do not hesitate to contact us. I may be reached at 850-459-0992 or fbrown@joneswalker.com

Sincerely,

H. French Brown, IV

CC: John Ricco, Florida Manufactured Housing Association