

PUBLIC WORKSHOP AGENDA

Florida Department of Revenue

Property Tax Oversight

December 9, 2020, 10:00 am, EST
Building 2, Room 1220, Capital Circle Office Complex
2450 Shumard Oak Blvd., Tallahassee, FL

This meeting is open to the public.

CALL TO ORDER, OPENING REMARKS, MEETING PROCEDURES

Moderator

Presentation of the following proposed amended rules:

All Interested
Parties

- Rule 12D-8.0064, F.A.C., Assessments; Correcting Errors in Assessments of a Homestead
- Rule 12D-8.0065, F.A.C., Transfer of Homestead Assessment Difference; "Portability"; Sworn Statement Required; Denials; Late Applications
- Rule 12D-9.025(4)(g), F.A.C., Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses
- Rule 12D-16.002, F.A.C., Index to Forms
 - Form DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference
 - Form DR-501, Original Application for Homestead and Related Tax Exemptions
 - Form DR-501DV, Application for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability
 - Form DR-501RVSH, Certificate for Transfer of Homestead Assessment Difference

CLOSING COMMENTS

Moderator

Handouts: The meeting agenda and draft rule text are on the Department's website at <http://floridarevenue.com/rules>.

Please submit comments and questions regarding this meeting to DORPTO@floridarevenue.com.

Instructions for Participating in the PTO Public Meeting

You can join this meeting by using your computer for a Webinar broadcast (“virtual meeting”).

- To attend the virtual meeting, you must register on the Internet before the meeting. Register at the following link before the meeting:
<https://global.gotowebinar.com/join/4971823766125770508/358102012>
- Enter your name and contact information and click Register at the bottom of the screen.
- Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address. Please save this email. The email will also provide options for you to add the meeting to your calendar.
- **FOR THE MEETING:** If you save the email, you can open it and click on the link to join the meeting. The link will also be provided in the reminder email.
- To register additional attendees, complete a separate registration at the link above.

Registered attendees have three options:

1. Using a computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control to let us know you have a comment.
2. Telephone with AUDIO PIN allows you to speak at the meeting. All calls are muted. If you want to ask a question or make a comment, email your request to DORPTO@floridarevenue.com and wait your turn to speak.
3. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to DORPTO@floridarevenue.com. In the subject line, use “December 3 PTO Workshop.” All emails will be acknowledged or read aloud and entered into the transcript.

For Technical Support:

If you have problems accessing the registration before the meeting, contact Anthony Jackson by email at Anthony.Jackson@floridarevenue.com or by phone at 850-617-8878.

SPECIAL COVID-19 CONSIDERATIONS: The Governor of the State of Florida has declared a state of emergency due to the COVID-19 pandemic. To minimize exposure to COVID-19 and help protect visitors and employees, Department offices are temporarily closed to the public. If Department offices remain closed to the public at the time of this workshop due to the COVID-19 pandemic, the workshop will take place using electronic media. Anyone wishing to participate in this public workshop must register at <https://attendee.gotowebinar.com/register/4971823766125770508>. Additional updates, including any potential developments regarding the closure status of Department offices, may be found on the Department’s website at: <http://floridarevenue.com/rules>.

The agenda for this workshop will include specific information about how to participate in this electronic meeting and will be on the Department’s website at <http://floridarevenue.com/rules>. **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 <http://floridarevenue.com/rules>.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

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

PURPOSE AND EFFECT: Effective January 1, 2021, subsection 193.155(8), F.S., extends the timeframe from two years to three years for a property owner to transfer the accrued benefit from certain assessment limitations on homestead property. The purpose of the proposed revisions to Rule 12D-16.002 is to incorporate amended Forms DR-490PORT, DR-501, DR-501DV and DR-501RVSH. The purpose of the proposed revisions to Form DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference, Form DR-501RVSH, Certificate for Transfer of Homestead Assessment Difference, and Form DR-501, Original Application for Homestead and Related Tax Exemptions, is to update the reference to the time limit to transfer the assessment difference from two to three years. Additional changes to Form DR-501 update social information and add information that the disabled veteran discount carries over to the surviving spouse.

The purpose of the proposed revisions to Form DR-501DV, Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse, is to align the form to section 196.082, F.S., as amended by Chapter 2020-179, L.O.F., which provided for

the surviving spouse to receive the veteran’s disability discount. The proposed revisions added the spouse’s name to the application for discount and removed obsolete statute language. Rule text and draft forms are posted on the Department’s website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Amending forms used to apply for assessment limitation, communicate about the assessment limitation in a previous county, apply for a veteran discount and notify the property appraiser about a carryover of a veteran discount.

RULEMAKING AUTHORITY: 195.027(1) 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, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 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: December 9, 2020, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

SPECIAL COVID-19 CONSIDERATIONS: The Governor of the State of Florida has declared a state of emergency due to the COVID-19 pandemic. To minimize exposure to COVID-19 and help protect visitors and employees, Department offices are temporarily closed to the public. If Department offices remain closed to the public at the time of this workshop due to the COVID-19 pandemic, the workshop will take place using electronic media. Anyone wishing to participate in this public workshop must register at <https://attendee.gotowebinar.com/register/4971823766125770508>. Additional updates, including any potential developments regarding the closure status of Department offices, may be found on the Department’s website at: <http://floridarevenue.com/rules>.

The agenda for this workshop will include specific information about how to participate in this electronic meeting and will be on the Department’s website at <http://floridarevenue.com/rules>. **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 http://floridarevenue.com/rules.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Pari-Mutuel Wagering

| | |
|-------------------|----------------------------------|
| RULE NOS.: | RULE TITLES: |
| 61D-3.001 | Hearings Before Stewards/Judges |
| 61D-3.002 | Appeal Procedures |
| 61D-3.003 | Stay of Steward/Judges’ Penalty |
| 61D-3.004 | Payment of Fines |
| 61D-3.005 | Disputes of Material Fact |
| 61D-3.006 | Payment of Penalties and Appeals |
| 61D-3.007 | Return of Purse |

PURPOSE AND EFFECT: The purpose of this rule amendment is to update procedures for hearings before stewards with the goal of streamlining certain enforcement actions, including equine drug positive cases, against licensees. The rule amendment is also intended to provide clarity to procedures related to stewards’ hearings.

SUBJECT AREA TO BE ADDRESSED: Hearings before Stewards/Judges, Appeal Procedures, Stay of Steward/Judges’ Penalty, Payment of Fines, Disputes of Material Fact, Payment of Penalties/Appeals, and Return of Purse.

RULEMAKING AUTHORITY: 120.80(4)(a), 550.0251(3), 550.2415(12) FS.

LAW IMPLEMENTED: 120.80(4)(a), 550.0251, 550.1155, 550.2415 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Bryan A. Barber, Division of Pari-Mutuel Wagering, bryan.barber@myfloridalicense.com, 2601 Blair Stone Rd., Tallahassee, FL 32399, (850)717-1761.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

**Section II
Proposed Rules**

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Florida Condominiums, Timeshares and Mobile Homes

RULE NO.: **RULE TITLE:**

61B-18.001 Contracts

PURPOSE AND EFFECT: To repeal rule 61B-18.001, F.A.C.
SUMMARY: The proposed rulemaking repeals rule 61B-18.001, F.A.C., the rule is no longer valid or necessary based on recent review by the department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: the economic review conducted by the Agency. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 718.501(1)(f), FS.

LAW IMPLEMENTED: 718.202, 718.502, 718.503, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Rikki Taylor, Government Analyst I, Division of Florida Condominiums, Timeshares and Mobile Homes, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399, (850)717-1415.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
AMENDING RULE 12D-8.0064

12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.

(1) through (3)(c) No change.

(d) In the case of the homestead property assessment increase limitation, the unpaid taxes shall be the taxes on the amount of the difference between the assessed value and

1. the just value for each year

a. in a year in which the homestead was initially removed, or

b. in a year following a change of ownership under section 193.155, F.S., or

c. in a year following a change of ownership or control under section 193.1554 or section 193.1555, F.S., or

d. in a year following a qualifying improvement under section 193.1555, F.S.

2. In other years, the assessed value as limited by sections 193.1554 or 193.1555, F.S.

Where a person entitled to the homestead exemption inadvertently receives the homestead property assessment increase limitation following a change of ownership, the person shall not be required to pay the unpaid taxes, penalty and interest. Where a person is improperly granted a homestead property assessment increase limitation under section 193.155, F.S., due to a clerical mistake or omission by the property appraiser, the lien shall include the unpaid taxes but not penalty and

interest.

(e) No change.

Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 193.1554, 193.1555, 196.011, 196.161 FS. History—New 12-27-94, Amended 12-28-95, 9-19-17, xx-xx-xx.

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

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

(1) No change.

(2) Section 193.155(8), F.S., provides the procedures for the transfer of the homestead assessment difference to a new homestead, within stated limits, when a previous homestead is abandoned. The amount of the assessment difference is transferred as a reduction to the just value of the interest owned by persons 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 person may apply for the transfer of an assessment difference from a previous homestead property to a new homestead property if:

1. The person received a homestead exemption on the previous property on January 1 of one of the last three ~~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 person establishes a new homestead on the property by January 1 of the year they are applying for the transfer.

(b) No change.

(3) through (12) No change.

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, 194.013, 195.084, 200.065 FS. History—New 9-10-15, Amended xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARD IN ADMINISTRATIVE,
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE
ADJUSTMENT BOARDS
AMENDING RULE 12D-9.025

**12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony
of Witnesses**

(1) through (4)(f) No change.

(g) An appraisal report shall not be submitted as evidence in a value adjustment board proceeding in any tax year in which the person who performed the appraisal serves as a special magistrate to that county value adjustment board for the same tax year. Accordingly, in that tax year the board and any special magistrate in that county shall not admit such appraisal report into evidence and shall not consider any such appraisal report. (5) through (10) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, xx-xx-xx.



NOTICE OF DENIAL OF TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

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

| | | |
|------------|--|------------------------------------|
| To: | | From Property Appraiser, County of |
| | | Contact name |
| | | Address |

| | PREVIOUS HOMESTEAD | NEW HOMESTEAD |
|------------------|--------------------|---------------|
| Parcel ID | | |
| Physical address | | |
| County | | |

Your application to transfer an assessment difference from our previous homestead to your new homestead was not approved because:

- 1. The information provided on your application was inaccurate or incomplete and could not be verified.
- 2. The property appraiser from the county of your previous homestead could not verify your homestead information.
- 3. The property appraiser from the county of your previous homestead did not provide sufficient information to grant a transfer of assessment difference to the new homestead.
- 4. The property identified as your previous homestead did not have homestead exemption in either of the three preceding years.
- 5. The homestead exemption is still being claimed on your previous homestead and is inconsistent with your transfer of a homestead assessment difference.
- 6. You did not establish your new homestead within the required time, or otherwise do not qualify for homestead exemption.
- 7. You did not 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 section 193.155(8)(j), Florida Statutes. Petitions involving denials of transfer of homestead assessment difference are due by the 25th day after the mailing of the Notice of Proposed Property Taxes.

Signature, property appraiser or deputy _____

County _____

Date _____

| PROPERTY APPRAISER CONTACT | | |
|--------------------------------|-------|-----|
| Print name | Email | |
| Mailing address | Phone | |
| | Fax | |
| VALUE ADJUSTMENT BOARD CONTACT | | |
| Email | Phone | Fax |



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501
R. xx/xx
Rule 12D-16.002, F.A.C.
Effective xx/xx
Page 1 of 4

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 | | |
| 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 permanent residency | | |
| Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed | | |
| Homestead address | | Mailing address, if different |
| Parcel identification number or legal description | | Phone |
| Type of deed _____ | Date of deed _____ | Recorded: Book _____ Page _____ Date _____ |
| Recorded: Book _____ Page _____ Date _____ or Instrument Number | | |
| 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 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 which carries over to the surviving spouse
- 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
- First responder totally and permanently disabled in the line of duty or surviving spouse
- 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 own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 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 imprisonment up to one year, a fine up to \$5,000, or both.

I have read, or have had someone read to me, the contents of this form.

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

Signature, applicant

Signature, co-applicant

Date _____

Date _____

File the signed application for exemption with the county property appraiser.

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 percent interest each year (see s. 196.011(9)(a), F.S.). For special requirements for estates probated or administered outside Florida, see s. 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 if you have questions about your exemption.

EXEMPTION AND DISCOUNT REQUIREMENTS

Homestead Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, 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 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last three 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 |
| Veterans and First Responders Exemptions and Discount | | | | |
| Disabled veteran discount, age 65 and older which carries over to the surviving spouse | % 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 | 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 |
| First responder totally and permanently disabled in the line of duty or surviving spouse | All Taxes | First responder or surviving spouse | Proof of Disability, employer certificate, physician's certificate and SSA** (or additional physician certificate) | 196.102 |
| 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 |
| *DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration. | | | | |

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.
The forms may be available on your county property appraiser's website
or the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

| <u>Form</u> | <u>Form Title</u> |
|--------------------|--|
| DR-416 | Physician's Certification of Total and Permanent Disability |
| DR-416B | Optometrist's Certification of Total and Permanent Disability |
| DR-501A | Statement of Gross Income |
| DR-501DV | Application and Return for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability and Surviving Spouse |
| DR-501SC | Adjusted Gross Household Income, Sworn Statement and Return |



**APPLICATION AND RETURN FOR
HOMESTEAD TAX DISCOUNT
Veterans Age 65 and Older
with a Combat-Related Disability and Surviving Spouse**
Section 196.082, Florida Statutes

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

This application is for use by a veteran or their surviving spouse to apply for an ad valorem tax discount on homestead property. To qualify, veterans must be age 65 or older, partially or totally permanently disabled with a combat-related disability, honorably discharged, and reside in the homestead. Please answer the questions below.

The discount will carry over to a veteran's surviving spouse if the spouse resides in the same home as the veteran and has not remarried. If the surviving spouse moves to a new home, the surviving spouse must complete page 2 to notify the property appraiser that the discount should be carried over to the new homestead.

| | 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 all the above, sign and submit the completed 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 | |
| Spouse's name | | Phone | |
| Mailing address | | Physical address, if different | |
| 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 on January 1 | | | <input type="checkbox"/> |
| I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. | | | |
| Signature, Applicant | | Print name | Date |
| Signature, property appraiser or deputy | | Date | |

Surviving Spouse of Veteran who Received the Discount and is Moving to a New Homestead

This notification is for use by a surviving spouse to inform the property appraiser when moving to a new homesteaded property. Discounts granted on homestead property qualify to be carried over to new homestead property. The amount to be transferred equals the dollar amount of the discount granted on the previous homestead included in the most recent ad valorem tax roll. Please complete the section below.

If you have not completed the *Original Application for Homestead and Related Tax Exemptions* (Form DR-501) for the new homestead, complete Form DR-501 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Sign and submit this completed form by **March 1**, with a completed Form DR-501 if required, to the property appraiser in the county of your new homestead.

| COMPLETED BY SURVIVING SPOUSE WHEN MOVING TO A NEW HOMESTEAD | | | |
|---|--|---|--|
| Spouse name | | Parcel ID | |
| Veteran name | | County | |
| New address | | Phone | |
| Previous address | | Parcel ID | |
| | | County | |
| | | Date sold or no longer used as your homestead | |

I affirm that I am transferring the discount for the partially or totally and permanently disabled veteran from the previous homestead above. I have not remarried since the veteran's death and the new homestead is my primary residence.

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

Signature, Surviving Spouse _____ Date

COMPLETED BY PROPERTY APPRAISER OF NEW HOMESTEAD

If the surviving spouse moves to a new homestead in the same county, the discount is verified by the same county property appraiser and the dollar amount granted from the most recent ad valorem tax roll is transferred to the new homestead.

If the previous homestead of the surviving spouse is in another county, provide this form to obtain the dollar amount of the discount granted from that property appraiser. Complete your contact information for the property appraiser of the previous homestead to return the verified form.

Dollar amount discount granted from the most recent ad valorem tax roll \$ _____

Signature, property appraiser or deputy _____ County _____ Date

| | | | |
|---------|--|---------|--|
| Contact | | Email | |
| Address | | Phone 1 | |
| | | Phone 2 | |
| | | Fax | |

COMPLETED BY PROPERTY APPRAISER OF PREVIOUS HOMESTEAD

Verify the dollar amount, sign and return to the county of the new homestead.

Dollar amount discount granted from the most recent ad valorem tax roll for the county where the previous homestead is located \$ _____

Signature, property appraiser or deputy

County

Date



CERTIFICATE FOR TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE

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

Section 193.155, Florida Statutes
Transfer between Counties

The property appraiser in the county of the previous homestead should send this form to the requesting county by April 1 or two weeks after receiving Form DR-501T, Transfer of Homestead Assessment Difference, whichever is later.

| | | | | | | | |
|--|--|-----|--|---|--|-----|--|
| TO: PROPERTY APPRAISER'S OFFICE REQUESTING TRANSFER (NEW HOMESTEAD) | | | | FROM: PROPERTY APPRAISER'S OFFICE PREVIOUS HOMESTEAD | | | |
| County | | | | County | | | |
| Name | | | | Name | | | |
| Address | | | | Address | | | |
| Phone | | Fax | | Phone | | Fax | |
| Email | | | | Email | | | |

| | | | | | |
|---|--|--|--|--|--|
| PART 1. PREVIOUS HOMESTEAD | | | | | |
| Applicant name | | | Parcel ID | | |
| Address | | | Did the applicant receive a homestead exemption in either of the last 3 years? | <input type="checkbox"/> yes <input type="checkbox"/> no | |
| | | | If yes, the most recent year an exemption was received was 20__ | | |
| Was or will the property be reassessed at just value? <input type="checkbox"/> yes <input type="checkbox"/> no Date of reassessment, January 1, 20__ | | | | | |
| If yes, complete either PART 2 or PART 3. | | | | | |

| | | | |
|---|--------------------------|---|--|
| PART 2. <input type="checkbox"/> SOLE OWNER, JOINT TENANTS WITH RIGHTS OF SURVIVORSHIP, OR TENANCY BY ENTIRETIES | | | |
| Number of homesteaders of record. ____ | | | |
| Enter homesteaders of record. Include the applicant. If ownership is not equal, enter ownership percentage. | | | |
| Name _____ | ____% | Name _____ | ____% |
| Name _____ | ____% | Name _____ | ____% |
| Values below are from the tax roll of 20___. Enter only the value for the homestead portion. | | | |
| Homestead just value | Homestead assessed value | Is the assessment of this property currently under appeal with the VAB or in circuit court? | <input type="checkbox"/> yes <input type="checkbox"/> no |

| | | | |
|---|--------------------------|---|--|
| PART 3. <input type="checkbox"/> TENANT IN COMMON | | | |
| Values below are from the tax roll of 20___. Enter only the values for the applicant's interest in the homestead portion. | | | |
| Homestead just value | Homestead assessed value | Is the assessment of this property currently under appeal with the VAB or in circuit court? | <input type="checkbox"/> yes <input type="checkbox"/> no |

| | | | |
|--|--------|--------------|------|
| SIGNATURE OF PROPERTY APPRAISER OF THE PREVIOUS HOMESTEAD | | | |
| Signature, property appraiser or deputy | County | DOR county # | Date |

Add pages, if needed.