agency at least 48 hours before the workshop/meeting by contacting: Cindy Brueckner, Executive Assistant to the President and Board of Trustees, at (904)827-2210 or by email at bruecknerc@fsdbk12.org. Please note that FSDB provides ASL interpreters at all public meetings; however, if you require additional support to access the meeting please contact Ms. Brueckner at least 48 hours before the meeting. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Cindy Brueckner, Executive Assistant to the President and Board of Trustees, at (904)827-2210 or by email at bruecknerc@fsdbk12.org.

#### DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

The DEPARTMENT OF REVENUE announces a hearing to which all persons are invited.

DATE AND TIME: October 27, 2020, 9:30 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 hearing due to the COVID-19 pandemic, the hearing will take place using electronic media. Anyone wishing to participate in this public hearing must register at https://attendee.gotowebinar.com/register. 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/.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Department has received a request for a rule hearing on proposed Rule 12D-16.002, F.A.C. The Department will receive comments on the amended forms as published in the Notice of Proposed Rule on September 24, 2020, volume 46, number 187. Amendments to these forms will provide for electronic notarization of Form DR-486POA, and to eliminate the notarization requirement in Forms DR-452, DR-501A and DR-501TS. The draft forms, agenda and instructions on how to

attend the hearing are posted at http://floridarevenue.com/rules/.

A copy of the agenda may be obtained by contacting: Mike Cotton, Property Tax Oversight, Department of Revenue, 2450 Shumard Oak Blvd., Suite 2-3200, Tallahassee, Florida 32399-0184; telephone: (850)617-8870; or email: DORPTO@floridarevenue.com.

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).

For more information, you may contact: Mike Cotton at (850)617-8870 or email: DORPTO@floridarevenue.com.

#### STATE BOARD OF ADMINISTRATION

The Florida Hurricane Catastrophe Fund Advisory Council announces a public meeting to which all persons are invited.

DATE AND TIME: October 27, 2020, 1:30 p.m. ET until conclusion of meeting.

PLACE: Conference Call in Number: (415)655-0060, Participant Code 593-633-701.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The discussion will include the October claims-paying capacity estimates and proposed amendments to Rule 19-8.029, F.A.C., Insurer Reporting Requirements and Responsibilities. Other general business of the Advisory Council may also be addressed.

A copy of the agenda may be obtained by contacting: Heidi Hinz, Florida Hurricane Catastrophe Fund, heidi.hinz@sbafla.com, (850)413-1332.

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 7 days before the workshop/meeting by contacting: Heidi Hinz at the email or number listed above. 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).

#### REGIONAL PLANNING COUNCILS

Tampa Bay Regional Planning Council

The Tampa Bay Regional Planning Council's Nominating Committee announces a public meeting to which all persons are invited.

DATE AND TIME: October 29, 2020, 10:00 a.m.

# **PUBLIC HEARING AGENDA** Florida Department of Revenue **Property Tax Oversight**

October 27, 2020, 9:30 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

**NEW BUSINESS:** All Interested **Parties** 

Presentation of the following proposed amended rules:

- Rule 12D-16.002, F.A.C., Index to Forms
  - o Form DR-452, Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title
  - o Form DR-486POA, Power of Attorney for Representation Before the Value Adjustment Board
  - o Form DR-501A, Statement of Gross Income
  - o Form DR-501TS, Designation of Ownership Shares of Abandoned Homestead

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: <a href="https://attendee.gotowebinar.com/register/8992625638403664398">https://attendee.gotowebinar.com/register/8992625638403664398</a>
- 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. You will also receive a reminder email before the meeting begins with the link provided.
- To register additional attendees, complete a separate registration at the link above.

### Registered attendees have three options:

- 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 <a href="mailto:DORPTO@floridarevenue.com">DORPTO@floridarevenue.com</a> and wait your turn to speak.
- 3. Telephone with NO AUDIO PIN Listen Only. Email your questions or comments to <a href="mailto:DORPTO@floridarevenue.com">DORPTO@floridarevenue.com</a>. In the subject line, use "October 27 PTO Hearing." 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 <a href="mailto:Anthony.Jackson@floridarevenue.com">Anthony.Jackson@floridarevenue.com</a> or by phone at 850-617-8878.

#### STATE OF FLORIDA

#### DEPARTMENT OF REVENUE

#### CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE

#### **ADMINISTRATION OF FORMS**

#### AMENDING RULE 12D-16.002

(1) The following paragraphs list the forms adopted by the Department of Revenue. A

#### 12D-16.002 Index to Forms.

Board (<u>r.</u> <u>n. 01/17</u>)

(e) through (39)(a) No change.

copy of these forms may be obtained from the Department's website at

http://floridarevenue.com/property/, or by writing to: Property Tax Oversight Program,

Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The

Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

Form Number Title Effective Date

(2) through (15) No change.

(16) DR-452 Return of Real Property in Attempt to Establish Adverse Possession \_\_\_\_\_ 11/12

Without Color of Title (r. \_\_\_\_\_ 2/12)

http://www.flrules.org/Gateway/reference.asp?No=Ref-\_\_\_\_01765

(17) through (26)(c) No change.

(d) DR-486POA Power of Attorney for Representation Before the Value Adjustment \_\_\_\_\_ 01/17

http://www.flrules.org/Gateway/reference.asp?No=Ref-\_\_\_<del>07713</del>

(b) DR-501A Statement of Gross Income (r. \_\_\_ 11/12) \_\_\_\_\_\_\_ 11/12 https://www.flrules.org/Gateway/reference.asp?No=Ref-\_\_01793 (c) through (i) No change.

(j) DR-501TS Designation of Ownership Shares of Abandoned Homestead \_\_\_\_\_\_\_ 9/15 (r. \_\_\_\_\_ n. 9/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-\_\_\_\_05793 (40) through (61) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 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, 213.05, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-

94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-

04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-

*17-18*, *4-10-18*, *9-17-18*, *7-9-19*, . .



# RETURN OF REAL PROPERTY IN ATTEMPT TO ESTABLISH ADVERSE POSSESSION WITHOUT COLOR OF TITLE

Section 95.18, Florida Statutes

DR-452 R. xx/xx Rule 12D-16.002 F.A.C. Effective xx/xx

# THIS RETURN DOES NOT CREATE ANY INTEREST ENFORCEABLE BY LAW IN THE DESCRIBED PROPERTY

For residential structures, a person who occupies or attempts to occupy a residential structure solely by claim of adverse possession prior to making a return, commits trespass under s. 810.08, F.S. A person who occupies or attempts to occupy a residential structure solely by claim of adverse possession and offers the property for lease to another commits theft under s. 812.014, F.S. **COMPLETED BY ADVERSE POSSESSION CLAIMANT** The person claiming adverse possession (claimant) must file this return with the property appraiser in the county where the property is located as required in s. 95.18(1), F.S. Name of claimant(s) Phone Mailing address Parcel ID, if available the property claimed is only a portion of this parcel ID Date of filing Date claimant entered into possession of property Legal description of property claimed Fields will expand online, or you may add pages. Must be full and complete. If the property appraiser cannot identify the property from the legal description, you may be required to obtain a survey. protected by substantial This property has been: cultivated, maintained, or improved in a usual (Check all that apply.) enclosure manner Describe your use of the property, in detail below. Dates of payments of any outstanding taxes or liens levied by the state, county or municipality: UNDER PENALTY OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING RETURN AND THAT THE FACTS STATED IN IT ARE TRUE AND CORRECT. I FURTHER ACKNOWLEDGE THAT THE RETURN DOES NOT CREATE ANY INTEREST ENFORCEABLE BY LAW IN THE DESCRIBED PROPERTY. Signature of claimant(s)

### TO THE OWNER OF RECORD

COMPLETED BY PROPERTY APPRAISER

A signed copy of this return has been delivered to the claimant(s). A copy will be sent to the owner of record.

County, Florida, on

Date

Received in the office of the property appraiser of

Signature, property appraiser or deputy

A tax payment made by the owner of record before April 1 the year after the taxes were assessed will have priority over a payment made by the claimant. An adverse possession claim will be removed if the owner of record or tax collector furnishes a receipt to the property appraiser showing payment of taxes by the owner of record, during the period of the claim. (S. 95.18, F.S.)



# POWER OF ATTORNEY FOR REPRESENTATION BEFORE THE VALUE ADJUSTMENT BOARD

DR-486POA R. xx/xx Rule 12D-16.002 F.A.C. Eff. xx/xx

Section 194.034(1)(b), Florida Statutes

You may use this form to grant power of attorney for representation in value adjustment board proceedings.

This form or other power of attorney accompanies the petition at the time of filing.

COMPLETED BY PETITIONER				
I, (name), appoint	(name) as my a	attorney-in-fact to present		
evidence and testimony and act on my behalf in any	/ lawful way before the	County Value		
Adjustment Board.				
This power of attorney is effective immediately and	is valid only for one assessment ve	ear.		
This power of attorney is limited to the 20 assess				
☐ I authorize the person I appointed above to have parcel(s) or account(s).	access to confidential information	n related to the following		
Parcel ID/Account #	Parcel ID/Account #			
Parcel ID/Account #	Parcel ID/Account #			
Parcel ID/Account #	Parcel ID/Account #			
Parcel ID/Account #	Parcel ID/Account #			
This power of attorney is further limited as follows:				
Signature of taxpayer/owner	Print name	Date		
Witness signature	Witness signature			
State of Florida County of				
The foregoing instrument was acknowledged befo notarization on this day of (year who signed in the presence of the witnesses.				
Personally knownOR Produced identification Type of identification produced	Signature of Notary Public			
	Print, Type, or Stamp Commissione	d Name of Notary Public		



## STATEMENT OF GROSS INCOME

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

Date \_\_\_\_\_

Section 196.101(4)(c), Florida Statutes

Applicants for the Exemption for Totally and Permaner complete, sign, and attach this statement to the exemption			
Applicant name	Address of homestead		
Parcel ID			
Name of all other persons living at the homestead			
1.	5.		
2.	6.		
3.	7.		
4.	8.		
Wage and Income Statements (W-2) for all persons at			
HOUSEHOLD GROSS INC	_		
Earned income	Social security benefits		
Income from investments	Veterans Administration benefits		
Gains from disposition of appreciated property	Income from retirement plans Pensions		
Interest	Trusts		
Rents	Estates		
Royalties	Inheritances		
Dividends	Direct and indirect gifts		
Annuities	Other, specify:		
TOTAL GROSS INCOME			
Under penalties of perjury, I declare that I have read the documents, and that the facts stated in it are true.	Signature, applicant		

Add pages, if needed.



# DESIGNATION OF OWNERSHIP SHARES OF ABANDONED HOMESTEAD

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

Section 193.155(8), Florida Statutes

File this form if you and your spouse (or former spouse) are current or former joint owners of qualifying property and want to designate shares of the homestead assessment difference. The designated shares can transfer to each of your new homesteads when you each apply for the homestead exemption on your properties.

Before either of you submits a Form DR-501T, Transfer of Homestead Assessment Difference, for a new homestead, submit this form to the property appraiser in the county where the abandoned homestead is located. If you apply for a new homestead exemption and want to transfer your designated share of the homestead assessment difference, attach a copy of this statement to your completed Form DR-501T in the county where the new homestead is located. Percentages must total 100 percent.

Abandoned Homestead					
County			Address		
Parcel ID					
Date abandoned					
	pouse 1 pears on the joint title	Designated % ownership	name as i	Spouse 2 it appears on the joint title	Designated % ownership

At the time the homestead was abandoned, we were married and jointly owned this property.

We designate the percentages above to each owner for transferring the homestead assessment difference when that owner establishes a new homestead.

We understand that when we file this designation with the property appraiser, it is irrevocable.

Under penalties of perjury, I declare that I have read the foregoing Designation and that the facts stated in it are true.	Under penalties of perjury, I declare that I have read the foregoing Designation and that the facts stated in it are true.
Spouse 1 signature	Spouse 2 signature