

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead
12D-8.0065	Transfer of Homestead Assessment Difference; "Portability"; Sworn Statement Required; Denials; Late Applications

PURPOSE AND EFFECT: The purpose of amending Rule 12D-8.0064(3)(d), F.A.C., is to update provisions, consistent with current statutes, for calculating unpaid property taxes, penalty, and interest when the homestead exemption and the three percent assessment increase limitation have been removed.

The purpose of the proposed revisions to Rule 12D-8.0065(2)(a)1., F.A.C., is to bring the rule into compliance with Chapter 2020-175, L.O.F. (HJR 369), which updates the requirements for applying for the transfer of an assessment difference from a previous homestead property to a new homestead property as provided in section 193.155(8), F.S. The effect of the proposed revision 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.

Rule text is posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: The factors used in determining unpaid property taxes.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 192.047, 193.011, 193.023, 193.114, 193.1142, 193.155, 193.1554, 193.1555, 193.461, 193.703, 194.011, 194.013, 195.084, 196.011, 196.161, 200.065 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 www.floridarevenue.com/rules.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.:	RULE TITLE:
12D-9.025	Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

PURPOSE AND EFFECT: The purpose of amending Rule 12D-9.025(4), F.A.C., is to include provisions from section 194.035(1), F.S., as amended by section 4 of Chapter 2020-10, L.O.F. The rule amendment adds paragraph (g) to subsection (4) of the rule to include in the evidence procedure that an appraisal report cannot be submitted as evidence or considered by the value adjustment board or any special magistrate if the appraisal was performed by a person serving as a special magistrate in the same county for the same tax year.

Rule text is posted on the Department's website at <http://floridarevenue.com/rules>.

SUBJECT AREA TO BE ADDRESSED: Appraisal reports performed by a person serving as a special magistrate as evidence in a value adjustment board proceeding.

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 193.092, 194.011, 194.032, 194.034, 194.035 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/4971823766125770> 508. 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/4971823766125770> 508. 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