



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

November 17, 2020

Janet Young
Florida Department of Revenue
2450 Shumard Oak Blvd.
Room 1-1625
Tallahassee, FL

Attention: Janice Forrester

Dear Ms. Young:

Your adoption package for Rule 12D-16.002, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 8:24 a.m. on November 17, 2020. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is December 7, 2020.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/ag

Grosenbaugh, Anya C.

From: Janice Forrester <Janice.Forrester@floridarevenue.com>
Sent: Tuesday, November 17, 2020 8:24 AM
To: Administrative Code
Cc: Janet Young
Subject: Department of Revenue Filing Certification Rule 12D-16.002
Attachments: Coded text_12D16002 Certification.docx; PTO 12D-16002 Certification Packet.pdf

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning.

The Department of Revenue, Property Tax Oversight Program, presents the Rule 12D-16.002, F.A.C., for certification.

Please let me know if you have any questions.

Thank you.



Janice Forrester
Revenue Program Administrator
PTO/Compliance Assistance
Florida Department of Revenue
(850) 617-8886
Janice.Forrester@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

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Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.



THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
 PROCEDURES COMMITTEE**



Telephone (850) 488-9110
 Fax (850) 922-6934
 www.japc.state.fl.us
 japc@leg.state.fl.us

KENNETH J. PLANTE
 COORDINATOR
 Room 680, Pepper Building
 111 W. Madison Street
 Tallahassee, Florida 32399-1400

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12D-16.002
File Control No: 182855

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 11/17/2020

This certification expires after: 11/24/2020

Certifying Attorney: Jamie Jackson

NOTE:

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 17, 2020

Mr. Ernie Reddick
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule 12D-16.002, F.A.C.

Dear Mr. Reddick,

The Department of Revenue, Property Tax Oversight Program, presents the enclosed rule for certification. The contact information as requested in 1-1.010(1)(a), FAC., is as follows:

Janet Young 850-717-6536

Janet.Young@floridarevenue.com

Physical address:
2450 Shumard Oak Blvd,
Rm 1-1625,
Tallahassee, FL 32399

Mailing address:
5050 West Tennessee Street,
Rm 1-1625,
Tallahassee, FL 32399-0126

Sincerely,

on behalf of Janet Young.

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

(1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

(2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

(3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

(a) Are filed not more than 90 days after the notice; or

(b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

(c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

(d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

(e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

(f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

(g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

(h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

(i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-16.002

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days' from the date filed with the Department of State or a later date as set out below:

Effective Date: _____
(month) (day) (year)



Andrea Moreland

Deputy Executive Director

Title

2
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rules covered by this certification:

Rule 12D-16.002, F.A.C.



Signature of Agency Head
Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., incorporate, by reference, the changes to property tax Forms DR-452, DR-501A, and DR-501TS to remove notarization of the forms which is not specifically required by Florida Statutes. In addition, the proposed amendments to Form DR-452 remove the requirement that the claimant must occupy the property to establish adverse possession of the property as provided in s. 95.18, F.S. The proposed amendments to Form DR-486POA provide for online notarization as required by section 117.05, F.S.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Forms DR-452, DR-501A, and DR-501TS are necessary to remove notarization of the forms which is not specifically required by Florida Statutes. In addition, the proposed amendments to Form DR-452 are necessary to update the form to reflect the provisions of s. 95.18, F.S. The proposed amendments to Form DR-486POA are necessary to incorporate changes the Florida Legislature enacted in Chapter 2019-71, L.O.F., which amended Chapter 117, F.S., to authorize public notaries to perform notarial acts using electronic means in which the principal appears before the notary public by means of audio-video communication technology.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, pp. 3389-3390), to advise the public of the proposed changes to the rule and to provide that, if requested in writing, and not deemed unnecessary by the agency head a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-16.002, F.A.C., as well as approval to file and certify the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, pp. 3794-3795).

SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 24, 2020 (Vol. 46, No. 187, pp. 3984-3985), to advise the public of the proposed changes to the rule and to provide that, if requested in writing, and not deemed unnecessary by the agency head a rule hearing would be noticed in the next available *Florida Administrative Register*. A request was received, and a hearing was held on October 27, 2020. The notice for the public meeting was published in the *Florida Administrative Register* on October 20, 2020 (Vol. 46, No. 205, p. 4537). No written comments were received by the Department.

No substantive changes were made to Rule 12D-16.002, F.A.C., after the Cabinet meeting held on September 22, 2020, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rule if the substance of the proposed rule, including materials incorporated by reference, remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A 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 Without Color of Title (r. <u>12/20 2/12</u>) http://www.flrules.org/Gateway/reference.asp?No=Ref-12414-01765	<u>12/20 11/12</u>
(17) through (26)(c) No change.		
(d) DR-486POA	Power of Attorney for Representation Before the Value Adjustment Board (r. <u>12/20 n-01/17</u>) http://www.flrules.org/Gateway/reference.asp?No=Ref-12415-07713	<u>12/20 01/17</u>
(e) through (39)(a) No change.		
(b) DR-501A	Statement of Gross Income (r. <u>12/20 11/12</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-12416-01793	<u>12/20 11/12</u>
(c) through (i) No change.		
(j) DR-501TS	Designation of Ownership Shares of Abandoned Homestead (r. <u>12/20 n-9/15</u>) http://www.flrules.org/Gateway/reference.asp?No=Ref-12417-05793	<u>12/20 9/15</u>
(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, 12-7-20.

CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12D-16.002 have been:

(1) Electronically filed with the Department of State.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

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

DR-486POA Power of Attorney for Representation Before the Value Adjustment Board

DR-501A Statement of Gross Income

DR-501TS Designation of Ownership Shares of Abandoned Homestead

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Friday, November 6, 2020 4:10:45 PM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-12414; Reference Name: DR-452, Return of Real Property In Attempt To Establish Adverse Possession Without Color Of Title

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Friday, November 6, 2020 4:10:17 PM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-12415; Reference Name: DR-486POA Power Of Attorney For Representation Before The Value Adjustment Board

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dos.state.fl.us
To: [Anthony Jackson](mailto:Anthony.Jackson)
Cc: flrules@dos.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Friday, November 6, 2020 4:09:15 PM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-12416; Reference Name: DR 501A, Disabled Statement of Income

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State

From: FL-Rules@dcs.state.fl.us
To: [Anthony Jackson](#)
Cc: flrules@dcs.state.fl.us
Subject: 12D-16.002 Reference Material for Rule Adoption Approved
Date: Friday, November 6, 2020 4:08:45 PM

Dear Jacksona:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12D-16.002

Reference Number: Ref-12417; Reference Name: DR-501TS, Ownership Share Designation

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State