

Notice of Proposed Rule

DEPARTMENT OF REVENUE Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed revisions to Forms DR-452, DR-501A and DR-501TS used for property tax oversight is to remove the notarization requirement unless specifically required by Florida law and to provide for verification using sworn statements. In addition, proposed revisions to Form DR-452 are also necessary to remove the requirement that the claimant must occupy the property in order to establish adverse possession of the property as provided in section. 95.18, F.S.

Chapter 2019-71, L.O.F., authorized 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. The purpose of the proposed revisions to Form DR-486POA is to incorporate updates to provide for online notarization.

The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to incorporate, by reference, the revised forms. When in effect, the amendments will reduce taxpayer burden by eliminating the requirement for forms to be notarized, unless specifically required by Florida law, and by providing for online notarization when notarization is required by Florida law.

SUMMARY: Revisions to provide for electronic notarization of Form DR-486POA, and to eliminate the notarization requirement in Forms DR-452, DR-501A and DR-501TS.

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: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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: 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 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: Mike Cotton, Property Tax Oversight, Department of Revenue, 2450 Shumard Oak Blvd., Suite 2-3200, Tallahassee, Florida 32399-0184, telephone: (850)617-8870, email: DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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. 2/12) http://www.flrules.org/Gateway/reference.asp?No=Ref-___01765	11/12
(17) through (26)(c)	No change.	
(d) DR-486POA	Power of Attorney for Representation Before the Value Adjustment Board (r. n-01/17) http://www.flrules.org/Gateway/reference.asp?No=Ref-___07713	01/17
(e) through (39)(a)	No change.	
(b) DR-501A	Statement of Gross Income (r. ___ 11/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-___01793	___ 11/12
(c) through (i)	No change.	
(j) DR-501TS	Designation of Ownership Shares of Abandoned Homestead (r. n-9/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-___05793	___ 9/15
(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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton.
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 09/22/2020
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020.