

To: Property Appraisers  
From: James McAdams  
Subj: Important Amendment 1 Implementation Message  
Date: February 7, 2007

Here are important matters that pertain to the implementation of Amendment 1.

1. **Emergency Rules:** Emergency rules related to the proposed forms, procedures and administrative treatments have been posted to our website. Please point your browser to <http://dor.myflorida.com/dor/property/rulesb4d.pdf> to view them. The canvassing board is scheduled to meet on February 11 to validate the election results and we plan to file emergency rules the following day with the Secretary of State. It is of vital importance that you convey any concerns you have to us as soon as possible. Our intention is to continue to add and amend rules as circumstances dictate.

2. **Portability Applications Refused:** We continue to receive reports that some offices are either turning away portability applicants or stating that no advice from the Department has been issued on implementation and therefore no action can yet be taken on these applications. This is not the case. Any documents that have been posted to our website are ready for use. Applications for transfer should be accepted. If you are unsure the application can be approved, you should provisionally accept the application for consideration until the matter you are unsure of can be decided. Our staff is working to answer as many questions as possible. If you have questions please send them to our email address at [SB4D@DOR.STATE.FL.US](mailto:SB4D@DOR.STATE.FL.US). The more complex issues surrounding portability seem to involve multiple ownership. These questions are requiring research as other provisions in state law may apply. We will answer these questions as soon as possible.

3. **Tangible Personal Property EZ Return:** The EZ return that is posted on our web site can be used. It was developed for those offices that did not want to mail a regular TPP return to those property owners that may be unfamiliar with it. The TPP return is always available to any TPP property owner that elects to perfect their claim to the new exemption.

Many thanks for your continued support and patience.

James