

To: Property Appraisers and Other Interested Parties
From: James McAdams
Subj: Request for Feedback by January 9, 2007: Proposed Administrative Structure for SB 4D Implementation
Date: December 21, 2007

We need your feedback by January 9, 2007. The proposed property tax constitutional amendment will be on the ballot January 29, 2008. If it is approved, time will be very short to implement many of its provisions for the 2008 tax year. In anticipation of this, the Legislature, in SB 4D (chapter 207-338, L.O.F.), authorized the Department of Revenue to adopt emergency rules “for the purpose of making necessary changes and preparations so that forms, methods, and data records, electronic and otherwise, are in place” if the amendment is approved.

Based on our analysis and the feedback we have received, the Department has prepared draft administrative structure documents for the major components of SB 4D should the constitutional amendment be approved. These documents are available at the following website:

http://dor.myflorida.com/dor/property/spec_session.html and click on Special Session D

The drafts include documents for:

- Save Our Homes Portability
- \$25,000 Tangible Personal Property Exemption
- Additional Homestead Exemption
- NAL and NAP File Record Layouts
- 10% Assessment Limitation for Certain Residential and Non-Residential Property

New material will be added to the website as it is available, so please continue to check for updates.

Please review the documents posted on the website and send any comments or suggestions to SB4D@dor.state.fl.us. **Because of the short time frames, we are requesting comments by January 9, 2008.** It is very important that you provide information on any areas of these draft documents that you believe present difficulties. Depending on the feedback received and the time available, a workshop on these proposals may be scheduled for mid-January.