TO: Property Appraisers and Clerks of Court
FROM: James McAdams
SUBJ: New Emergency Rules
DATE: July 25, 2008

New property tax emergency rules to implement provisions in Chapter 2007-339 (Senate Bill 4-D) and Chapter 2008-173 (Senate Bill 1588), Laws of Florida, became effective on July 18, 2008. These new emergency rules deal with the tangible personal property tax and additional homestead tax exemptions and with Save Our Homes portability, including the limitations and special rules applicable to the transfer of an assessment limitation difference, application denials, late filed applications, and Value Adjustment Board appeals. The new emergency rules, 12DER08-20 through 12DER08-26, supersede any other existing rules of the Department that deal with the same or similar issues.

The new emergency rules can be found at: http://dor.myflorida.com/dor/property/sb4d.html

The following forms were adopted as part of the new emergency rules and can be found at the same website:

-- DR-501T: Transfer of Homestead Assessment Difference, Attachment to Original Application for Ad Valorem Tax Exemption (N. 01/08)
-- DR-501RVSH: Certificate for Transfer of Homestead Assessment Difference (N. 07/08)
-- DR-405EZ: Tangible Personal Property Exemption, Application and Return (N. 02/08)
-- DR-490PORT: Notice of Denial of Transfer of Homestead Assessment Difference (N. 07/08)
-- DR-486PORT: Petition to Value Adjustment Board, Transfer of Homestead Assessment Difference (N. 07/08)
-- DR-486XCO: Cross-County Notice of Appeal and Petition, Transfer of Homestead Assessment Difference (N. 07/08)

If you have any questions or need additional information, please contact SB4D@dor.state.fl.us.