

# Property Tax Rules

**Chapters 12D-1 through 12D-51,  
And Chapter 12-9  
Florida Administrative Code**

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**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM**

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**CHAPTER 12D-1**

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**12D-1.001 Reference to Statutes.**

Rulemaking Authority 195.027 FS. Law Implemented 195.027 FS. History--New 10-12-76, Formerly 12D-1.01, Repealed 2-25-96.

**12D-1.002 Definitions.** Unless otherwise stated or unless otherwise clearly indicated by the context in which a particular term is used, all terms used in this chapter shall have the same meanings as are attributed to them in the current Florida Statutes. In this connection, reference is made to the definitions contained in sections 192.001, 196.012, and 197.102, Florida Statutes.

(1) "Assessment Roll" -- A systematic listing

of information for the orderly levying or imposition of a tax on property including, among other things, the name of the party assessed, the description of the property, the value as fixed by the property appraiser, or other proper tribunal, the millage levied for various purposes by the proper authority, and the amount of tax. The term "tax roll" may be used interchangeably with "assessment roll."

(2) "Just Value" -- "Just Valuation", "Actual Value" and "Value" -- Means the price at which a property, if offered for sale in the open market, with a reasonable time for the seller to find a purchaser, would transfer for cash or its equivalent, under prevailing market conditions between parties who have knowledge of the uses to which the property may be put, both seeking to maximize their gains and neither being in a position to take advantage of the exigencies of the other.

(3) "Livestock" -- Animals kept or raised for use or pleasure; especially farm animals kept for use and profit. Livestock is further defined as those kinds of domestic animals and fowls which are normally susceptible to confinement within boundaries without seriously impairing their utility, and the intrusion of which upon the land of others normally causes harm to land or to crops thereon.

(4) "Taxpayer" -- The person or other legal entity in whose name the property is assessed. The terms "owner" and "possessor" may be used interchangeably with "taxpayer" where the context so indicates.

(5) "Tax Rolls" -- The term "tax roll" or "tax rolls" may be used interchangeably with "assessment roll" or "assessment rolls."

(6) "Assessed value of property" -- When applied to homestead property, means the assessed value as limited by Article VII, Section 4(c) of the State Constitution.

(7) "Homestead" and "Homestead Property" -- Means that property described in Article VII, Section 6(a) of the State Constitution.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.085, 193.461, 213.05 FS. History--New 10-12-76, Formerly 12D-1.02, Amended 12-27-94, 2-25-96.

**12D-1.003 Situs of Personal Property for Assessment Purposes.** Personal property not

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specifically addressed by this rule shall be assessed at its tax situs as determined pursuant to sections 192.001(11), 192.032 and 192.042 of the Florida Statutes.

(1) Tangible personal property physically located in a county on January 1 on a temporary or transitory basis which is habitually located or typically present in another county, may be taxed by either, but not both, of such counties.

(a) If the tangible personal property is included in a tax return filed in the county where the property is habitually located or typically present, that county shall tax the property. It shall be the duty of the owner of the property to file a copy of the return in the county where the property is habitually located or typically present with the property appraiser of the county in which, on January 1, the property is habitually located or typically present. The copy shall identify the property included in the return and shall be accompanied by a written statement by the signer of the return that the return has actually been filed with the property appraiser of the county in which the property is habitually located or typically present.

(b) If the owner of tangible personal property, temporarily or transitorily located in a county on January 1, fails or refuses to file a copy of the return and a statement by the signer as, provided in paragraph (a), with the property appraiser of that county, the appraiser shall place the property on the Tangible Personal Property Assessment Roll for the county.

(c) The following definitions are applicable to this rule and to section 192.032(2) of the Florida Statutes:

1. The phrase "habitually located or typically present" shall mean the place where an object is generally kept for use or storage, the place to which an object is consistently returned by its owner for use or storage.

2. The term "temporarily and transitorily located" shall mean the place where an object is found for a short duration for limited utilization with an intention to remove the same to another place where it is usually used or stored.

(2) Inventory or other goods in interstate transit shall not be deemed to have acquired a taxable situs within a county even though the inventory or other goods are temporarily halted or stored within the state. However, when the

inventory or other goods reach their ultimate destinations and become parts or property to be sold, leased, or otherwise used or processed in the state, interstate transit terminates and the property is subject to taxation in the county in which it is located. Inventory or other goods located in a warehouse or other storage facility within the state is subject to assessment and taxation at its location, unless such storage is merely temporary and an incident to transit to another state or foreign country. Goods located in a storage facility which belongs to a wholesaler, distributor, importer, or jobber that operates in this state, among others, although not necessarily selling or distributing such goods in this state, shall be deemed to have reached their ultimate destination.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 192.032, 192.042, 213.05 FS. History--New 10-12-76, Formerly 12D-1.03, Amended 12-31-98.

### **12D-1.004 Returns, Applications and Other Information (not Including Applications for Exemptions) Required to Be Filed with the Property Appraiser.**

(1) The following returns shall be filed according to the following schedule in each county which is the situs of the property, on forms and in compliance with the instructions for their use prescribed by the Department.

(a) Outdoor recreational or park lands. The owner of lands assessed as outdoor recreational or park lands, under section 193.501, Florida Statutes, shall, on or before April 1 of each year, file with the property appraiser a written statement that the lands were utilized for such purposes on January 1.

(b) Pollution control devices. The owner of lands assessed under section 193.621, Florida Statutes, relating to pollution control devices, shall on or before April 1 of each year, file a return in the manner and form prescribed by the Department.

(c) Mineral, oil and gas or other subsurface rights, assessed under section 193.481, Florida Statutes, by owner of the surface fee. The owner of real property who also owns mineral, oil, gas or other subsurface mineral rights, to the same property shall, on or before April 1 of each year, file with the property appraiser a request in the manner and form prescribed by the Department of Revenue in order to

have such mineral, oil, gas or other subsurface mineral rights separately assessed from the remainder of the real estate as a separate item on the tax roll. Failure to file the above request, on or before April 1 of each year, shall relieve the property appraiser of the duty to assess mineral, oil, gas or other subsurface rights separately from the remainder of the real estate owned by the owner of such mineral, oil, gas or other subsurface rights.

(d) Property subject to a conservation easement, qualified and designated as environmentally endangered by resolution of the governing board of a municipality or county, or designated as conservation land in a comprehensive plan adopted by the appropriate municipal or county governing board. The owner of property so designated may, on or before April 1 of each year, petition the property appraiser in the manner and form prescribed by the Department of Revenue, for a reclassification and reassessment of the land pursuant to section 193.501, Florida Statutes. See Rule 12D-8.001, F.A.C.

(e) Every person or organization, who has the legal title to houses of public worship, the lots on which they are located, personal property located thereon or therein, every parsonage, house of public worship owned burial grounds and tombs, and all other such property not rented or hired out for other than religious or educational purposes at any time, shall, on or before April 1 of each year, file a return of such property in the manner and form prescribed by the Department with the property appraiser of the county in which the property is located.

(2) All state and governmental entities, including all departments (boards, authorities, agencies, commissions, etc.) of state governments, and all forms of local government, (including county commissions, school boards, commissions, authorities, and agencies of a public or quasi-public nature) special taxing districts, multi-county districts and municipalities, shall, beginning in 1972, on or before April 1, furnish to the several property appraisers of this state a list of real property owned. Such list shall include a description sufficient to identify the same and an estimate of the value of the same. After 1972, such list may include only the property which has been acquired or disposed of by the governmental entity since the filing of the previous return or list, and shall be due on or before April 1 of each year.

(3) An assessment may not be contested until a return, if required, is filed by the taxpayer.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.052, 193.062, 193.481, 193.501, 193.621, 196.011, 213.05, 704.06(1) FS. History--New 10-12-76, Formerly 12D-1.04, Amended 12-31-98.

**12D-1.005 Access to Financial Records.**

(1) The property appraiser of each county, duly authorized representatives of the Department, and duly authorized representatives of the Auditor General shall have the right to inspect and copy financial records relating to non-homestead property which are reasonably necessary to determine the property assessment of the property in question.

(a) Access to a taxpayer's records shall be provided only where it is determined that such records are necessary to determine the classification or value of the taxable non-homestead property.

(b) This section shall apply to all real and personal property physically located within the state, and within the county in question on January 1 of the year for which inspection is sought.

(c) The types of records which this section covers shall include, but not be limited to, the following in the case of real property:

1. Profit and loss statements,
2. Income tax returns of the person, firm or corporation operating the property,
3. Leases of tenants in possession of property, both before and after the January 1 valuation date,
4. Casualty insurance policies insuring the premises against damage from fire and other hazards,
5. Any financial statements of any person, firm or corporation having an interest in the property in which the property or an interest in it is listed as an asset,
6. Mortgage note and other instruments made in connection with mortgages placed on the property, such as loan applications,
7. Ledgers showing construction expenses of any improvements made to the property, and contracts for the construction or reconstruction of improvements made to the property, and contracts for the construction or reconstruction of improvements or additions to the property,

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8. Closing statement between buyer and seller pertaining to the most recent purchase of the property in question,

9. Appraisals made on the property in connection with obtaining mortgage financing or the sale thereof.

(d) The types of records which this section covers shall include, but not be limited to, the following in the case of personal property:

1. Profit and loss statements,

2. Invoices from purchase of the property in question,

3. Inventories,

4. Federal Income Tax returns for the entity owning the property, including depreciation schedules,

5. General journal and ledgers showing date of acquisition and installed price for commercial personal property,

6. Financial statements for the business in connection with which the property is used, including balance sheets,

7. Insurance policies insuring the property in question against casualty loss,

8. Leases for leased property,

9. Records by which to determine the value of inventory, such as opening inventories, acquisitions, sales, cost of goods sold.

(2) The following procedures shall govern access to the records of a taxpayer:

(a) The property appraiser or his duly authorized representative, the duly authorized representative of the Department, or the duly authorized representative of the Auditor General shall make request, in writing, of the taxpayer and shall specify in general the records requested.

(b) The request shall state the purpose of the request, and the time and place at which the records shall be produced by the taxpayer. If the records are located without the county, the taxpayer shall have ten (10) days following the request in which to make them available for inspection and copying.

(c) All records produced under this section shall be returned to the taxpayer as expeditiously as possible under the circumstances, after examination by the requesting agency.

(d) In the event the taxpayer shall refuse, after written demand, to make production of the books and records requested, the requesting agency shall have the right to proceed with an original

action in the Circuit Court for an application to the court for a subpoena duces tecum and production of the records in question.

(3) All records produced by the taxpayer under this rule shall be deemed to be confidential in the hands of the property appraiser, the Department, and the Auditor General and shall not be divulged to any person, firm or corporation.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 195.027, 213.05 FS. History--New 10-12-76, Formerly 12D-1.05, Amended 12-28-95.

### **12D-1.006 Exchange of Information Among Appraisers, Tax Collectors, Department, Auditor General, and Other States.**

(1) In accordance with section 195.084, Florida Statutes, and upon written request to the Executive Director reasonably specifying the data requested, the Auditor General, tax collector, or property appraiser may obtain data collected or generated by the Department which has to do with values of property in the counties or which pertain to levels of just valuation as required by the Constitution or statutes.

(2) Before any records of the Department, which are of a confidential nature, or which are of a confidential nature and are furnished to the Department by the United States or other states under reciprocal agreements are furnished to a property appraiser, tax collector, or the Auditor General, the Executive Director shall satisfy himself that suitable precautions have been taken by the property appraiser, tax collector, or the Auditor General to safeguard the confidential information from those not entitled to access thereto, and that within the requesting office, the confidential information will be released only to those employees within the office with a need to know the information in the performance of their official duties.

(3) Upon written request, reasonably specifying the items requested and order desired, the property appraiser or tax collector shall furnish to the Executive Director or the Auditor General all records in whatever form they may be, including, but not limited to, worksheets, property record cards, electronic data processing materials, listings, compilations or computations of recorded data. If

requested, the compilations, computations, or listings of the recorded data shall be produced by electronic data processing outputs, including, but not limited to, tape, print-out, cards or disc.

(4) If exactly the same data or materials as requested have been previously provided the Department or Auditor General, the appraiser or collector shall so inform the agency presently requesting the materials of the agency that was previously provided the data or materials.

(5) Any and all data and samples developed or obtained by the Department of Revenue in the conduct of the studies pursuant to section 195.096, Florida Statutes, shall be confidential and exempt from section 119.07(1), Florida Statutes, during the study until a formal presentation of the findings is made. After the formal presentation of the findings, the Department of Revenue shall provide any and all data requested by a property appraiser developed or obtained in the conduct of the studies pursuant to section 195.096, Florida Statutes.

(6) In accordance with section 193.085(4)(d), Florida Statutes, and pursuant to a formal agreement for the mutual exchange of information with another state, returns and information from returns pertaining to railroad property may be shared by the Department.

Rulemaking Authority 195.027(1), 195.084(1), 213.06(1) FS. Law Implemented 193.085, 195.022, 195.027, 195.084, 195.096, 213.05 FS. History--New 10-12-76, Formerly 12D-1.06, Amended 12-26-88, 10-30-91, 12-27-94.

**12D-1.007 Legal Proceedings Involving Appraisers.**

(1) All property appraisers involved in any way in legal proceedings in their official capacity shall, upon receipt of process, immediately furnish a copy of the initial pleading in the case to the Department, even if the Department is named as a party to the proceedings. Each appraiser shall thereafter furnish a copy of the answer filed in response to the initial pleading, any counter or cross-claims and replies thereto, and the final judgment in the proceedings to the Department.

(2) At the same time the initial pleading is furnished to the Department, the property appraiser shall advise the Department of the assessed valuation of the property in issue if the same is not

stated in the initial pleading.

(3) For purposes of paragraphs (1) and (2) above, "pleadings" are defined as the complaint or petition, the answer to it, an answer to it, an answer to a counterclaim stated as such, an answer to a cross-claim if the answer contains a cross-claim, a third party complaint and answer if a person who was not an original party is summoned as a third party defendant and notices of appeal to higher courts from decisions of the Circuit Courts.

(4) A property appraiser involved in any way in an appeal from the decision of a court, shall promptly notify the Department of the existence of said appeal and shall briefly inform the Department of the legal issues involved in the appeal. The property appraiser shall advise the Department as to the date set for oral argument in the cause and shall furnish the Department all rendered judgments, decisions, orders, or decrees made in such cases. Upon request by the Department, the property appraiser shall furnish all pleadings filed, served, or introduced in the appellate proceedings. Such pleadings shall include, but shall not be limited to, assignments of error, briefs, notions and petitions.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.181, 195.027, 195.092, 213.05 FS. History--New 10-12-76, Formerly 12D-1.07.

**12D-1.008 Application of Section 195.062, Florida Statutes.**

(1) The language of section 195.062, Florida Statutes, concerning the prohibition of the reassessment of lands due to the mere recordation of a plat on previously unplatted lands (until such time as development has begun) should be construed as directory and read in light of the statutory and constitutional language requiring just value.

(2) The term "development" shall have the same definition applied to it as has been legislatively applied to it in section 380.04, Florida Statutes.

Rulemaking Authority 195.027, 213.06(1) FS. Law Implemented 195.062, 213.05 FS. History--New 10-12-76, Formerly 12D-1.08.

**12D-1.009 Mapping Requirements.**

(1) Each county property appraiser shall

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have and maintain the following:

(a) Aerial photography suitable for the needs of his office.

(b) Property ownership maps which will reflect the following:

1. Recorded subdivisions and/or unrecorded subdivisions, if being used for assessing, in their entirety on the property ownership maps including lot and block division and dimensions if known.

2. Dimensions and acreage, where known, on all parcels over one acre in size.

3. Parcel number (normally the last four digits of the property identification number).

(2) Suggested procedures for establishing and maintaining an adequate cadastral mapping program to meet these requirements are contained in the mapping guidelines of the Department of Revenue's Manual of Instructions.

Rulemaking Authority 193.085(2), 195.027(1), 213.06(1) FS. Law Implemented 195.022, 195.062, 213.05 FS. History--New 10-12-76, Formerly 12D-1.09.

### **12D-1.010 Reconciliation of Interim Tax Rolls -- Form of Notification.**

(1) Upon approval of the final assessment roll by the Executive Director, the property appraiser shall notify all taxpayers of their final approved assessments and of the time period for filing petitions on the form provided by the Department. This form of notice shall be mailed to the property owner as shown on the most recent tax roll or the name of the most recent owner as shown on the records of the property appraiser. The form of the notice shall be substantially as follows:

(2) After certification of the final assessment roll by the value adjustment board pursuant to section 193.122(2), Florida Statutes, the property appraiser shall, subject to the provisions of section 193.1145(11), Florida Statutes, recompute each provisional millage rate of the taxing units within his jurisdiction, so that the total taxes levied within each taxing unit after recomputation and adjustment of the millage rate, shall be the same as the taxes which had been levied on the interim tax roll. The property appraiser shall notify each taxing unit as to the value of the recomputed or official millage rate.

(3) After the value adjustment board has completed its hearings, or if no petitions are filed

before the board, and the board has certified to the property appraiser that no petitions were filed, the property appraiser shall review the certification of the value adjustment board reflecting all changes as made by the value adjustment board and shall extend the adjusted millage placed on such roll. Provided, however, that nothing herein shall preclude the property appraiser from challenging any action of the value adjustment board as provided by law.

(4) Upon recomputation, the property appraiser shall extend the taxes against the approved tax roll and shall prepare a reconciliation between the interim roll and the final approved roll.

(5) It shall be the duty and responsibility of the tax collector to compile and furnish to the property appraiser a compilation of the interim or provisional taxes paid on each parcel of property as levied on the interim assessment roll. The interim roll as certified by the tax collector to the clerk of the circuit court, or a certified copy of such roll, shall meet the requirements of this rule. Such compilation shall be furnished to the property appraiser no later than the date the assessment roll is certified to the property appraiser by the value adjustment board, pursuant to the provisions of section 193.122(2), Florida Statutes.

(6) The final reconciled tax roll certified by the property appraiser to the tax collector shall show, at a minimum for each parcel, the:

- (a) Interim or provisional assessed value
- (b) Final assessed value
- (c) Difference between (a) & (b)
- (d) Exemptions
- (e) Interim or provisional taxes paid
- (f) Final taxes due
- (g) Difference between (e) & (f).

(7) After extension of the adjusted tax on the final tax roll, the property appraiser shall certify such reconciled final tax roll to the tax collector in a format from which tax notices or refunds may be produced for collection or refunding unless otherwise authorized pursuant to subsection 193.1145(8), Florida Statutes.

(8) The tax collector shall prepare and mail to each taxpayer either supplemental bills or refunds in the form of county warrants for each parcel except that no bill shall be issued and no refund shall be authorized if the amount thereof is less than \$10.00. The supplemental billings or refunds shall

be accompanied by an explanatory notice in substantially the following form:

**NOTICE OF SUPPLEMENTAL BILL OR REFUND OF PROPERTY TAXES**

Property taxes for \_\_\_\_\_ (year) were based upon a temporary assessment roll to allow time for a more accurate determination of property values. Reassessment work has now been completed and final tax liability for (year) has been recomputed for each taxpayer. **BY LAW, THE REASSESSMENT OF PROPERTY AND RECOMPUTATION OF TAXES WILL NOT INCREASE THE TOTAL AMOUNT OF TAXES COLLECTED BY EACH LOCAL GOVERNMENT.** However, if your property was relatively underassessed on the temporary roll, you owe additional taxes. If your property was relatively over assessed, you will receive a partial refund of taxes. If you have questions concerning this matter, please contact your county tax collector's office at (\_\_\_\_\_).

This notice shall be printed on a separate sheet of paper and mailed with the supplemental billings or refunds. This notice shall be furnished by the tax collector at the expense of his office.

(9) Tax bills shall be mailed to the current owner of record as reflected by the most recent tax roll.

(10) Discounts for the reconciliation of an interim tax roll shall be as follows: Four (4) percent for the first 30 days, zero (0) percent for the next 30 days and delinquent at the expiration of the zero (0) percent discount period. Delinquent taxes shall be governed by the provisions of Chapter 197, Florida Statutes, to include, but not limited to interest, advertising and sale of tax certificates.

(11) The tax collector shall collect all delinquent interim taxes and interest that have accrued pursuant to section 193.1145(10), Florida Statutes. Discounts will not be allowed on delinquent interim taxes or interest. Discounts shall be authorized on any tax that is the result of an increase in the final assessed valuation on the final approved reconciled tax roll. Final taxes that become delinquent shall be enforced pursuant to the provisions of Chapter 197, Florida Statutes.

(12) Refunds shall be made to the person who paid the tax originally. Refunds shall be processed as follows:

(a) When the final approved reconciled tax roll indicates that the owner of record is the same as the owner of record on the interim tax roll, the tax collector shall forward any refund due directly to the property owner.

(b) When the owner of record on the final approved reconciled tax roll is not the owner of record who apparently paid the interim taxes, and after a diligent search the tax collector cannot locate the interim taxpayer, the tax collector shall publish a notice at least once each week for two weeks in a newspaper selected by the Board of County Commissioners, that certain taxpayers may be entitled to a refund for the overpayment of interim taxes and that the taxpayer may file an application for refund with the tax collector.

(c) The size of the notice shall be at least 3 x 5 inches. The content of the notice shall be as prescribed by the tax collector. Advertising cost for the notice shall be paid by the tax collector's office.

(d) Refunds shall be paid from money collected from the final approved reconciled tax roll. If funds are not sufficient to pay all refunds, then the tax collector shall bill each taxing authority for its proportionate share of any refund payable. The tax collector shall commence the refund process within 90 days of the opening of the reconciled tax roll.

(e) Money collected from the final approved reconciled tax roll shall not be distributed to the various taxing authorities until the tax collector shall have in his possession adequate funds to process all refundable amounts pursuant to the reconciliation. Interest earned on all amounts collected on the final approved reconciled tax roll shall be used by the tax collector to defray any and all costs incurred by his office for collecting the reconciled tax roll.

(f) One hundred and eighty (180) days after the notice was published in accordance with paragraph (b), any unclaimed refunds shall be disposed of according to the disposition of abandoned or unclaimed property as required by sections 717.113 and 717.117, Florida Statutes, as administered by the office of the Comptroller, State of Florida.

(13) Any outstanding tax sale certificates sold by the tax collector on delinquent interim assessments may be canceled. Tax sale certificates may be canceled pursuant to section 197.443, Florida Statutes. If tax sale certificates are canceled, refunds to tax sale certificate holders shall be

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processed immediately and interest shall be paid according to subsection 197.432(10), Florida Statutes. See subsection 193.1145(10), Florida Statutes.

(14) Delinquent interim taxes and interest shall be collected or discharged pursuant to subsections 193.1145(10) and (8), Florida Statutes.

(15) Forms, as required by this rule, shall be ordered by the property appraiser or tax collector from the Department. Provided, however, that for good cause shown the Department may approve a change in the format or content of any form required by this rule. The Department shall furnish the forms required by this rule within a reasonable period of time.

(16) If the reconciliation is to occur at or close to the time for budget hearings, the mailing of the bills, or the meeting of the value adjustment board in a year subsequent to the year in which an interim roll was used, the Department may authorize re-notification and re-billing to coincide with the present year's notification and billing to reduce costs and administrative expenses, provided that no rights secured by law to property owners or taxpayers are jeopardized.

(17) Petitions to the value adjustment board after reconciliation, for appeal of valuation, or classification, or denial of exemption shall be filed within thirty (30) days from the date of mailing of the notice provided in this section.

(18) The provisions of section 197.322, Florida Statutes, regarding the millage and tax statement shall apply to the reconciliation of interim tax rolls.

(19) In cases of demonstrated hardships, the provisions of this rule may be amended, modified or set aside by a court of competent jurisdiction.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.1145, 193.122, 197.162, 197.172, 197.322, 197.333, 197.343, 197.344, 197.432, 197.433, 213.05 FS. History--New 11-23-83, Formerly 12D-1.10, Amended 12-26-85, 12-3-01.

### **12D-1.011 Notification to Property Appraiser of Land Development Restriction.**

(1) The applicable governmental body or agency shall notify the property appraiser in writing of any law, ordinance, regulation, or resolution it

adopts imposing any limitation, regulation, or moratorium upon development or improvement of property as otherwise authorized by applicable law.

(2) The Governor shall notify the property appraiser in writing of any development limitation or restriction due to an executive order or proclamation.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 213.05 FS. History--New 12-27-94.

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ASSESSMENT OF THE PROPERTY OF  
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- 12D-2.003 Assessment of Rolling Stock of Private Car and Freight Line and Equipment Companies.**
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- 12D-2.005 Annual Return of Private Car and Freight Line and Equipment Companies.**
- 12D-2.006 Determination of Assessment and Allocation of Just Value to This State.**
- 12D-2.007 Apportionment of Railroad Assessment.**
- 12D-2.008 Apportionment of Private Car or Freight Line and Equipment Company Assessment.**
- 12D-2.009 Notification to Property Appraiser. (Repealed)**
- 12D-2.010 Assessment When No Return or Incomplete Return is Made.**
- 12D-2.011 Centrally Assessed Railroad and Private Carline Company Assessments.**

**12D-2.001 Definitions.** The following definitions shall apply to property assessed by the Department:

(1) Operating Property -- All property owned by or leased to railroad and railroad terminal companies and directly related to the operation of railroads. Operating property shall be classified in one of the following categories.

- (a) Real Property
- (b) Tangible Property
- (c) Intangible Personal Property

(2) Rolling Stock -- Railroad cars used for transporting persons or property over railroad lines, including, but not limited to, locomotives, engines, passenger, freight and equipment cars.

(3) Railroad -- A permanent installation having a line of rails fixed to ties and laid on a roadbed and providing a track for rolling stock drawn by locomotives or propelled by self contained motors.

(4) Railroad Company -- A common carrier engaged in the business of operating a railroad. For the purpose of these rules, any common carrier engaged in the business of transporting goods or passengers by rail, according to a predetermined schedule and route shall be considered a railroad company.

(5) Railroad Terminal Company -- Any company, other than a railroad company, engaged in the business of furnishing terminal facilities to railroads.

(6) Non-Operating Railroad Property -- All real and personal property owned by a railroad or railroad terminal company but not being directly used in the operation of a railroad or railroad terminal company. That portion of office buildings held but not used in the operation of a railroad shall be considered non-operating.

(7) Terminal Property -- A term applying to all railroad operating real estate, except operating track and roadbed.

(8) Unit Rule Method of Valuation -- An appraising method used to value an entire operating property, considered as a whole with minimal consideration being given to the aggregation of the values of separate parts. The rights, franchises, and property essential to the continued business and purpose of the entire property being treated as one thing having but one value in use.

(9) Operating Railroad Company -- Any company which has been franchised to operate as a railroad shall be considered operating for the purpose of ad valorem taxation in this state so long as it has not been granted permission by regulatory authorities (Surface Transportation Board) to abandon its charter prior to January 1 of the taxable year.

(10) Person -- As defined in section 1.01, Florida Statutes, and including any "company". Unless otherwise specifically provided, the word "company" may be used interchangeably with the

word "person".

Rulemaking Authority 193.085(4), 195.027(1), 213.06(1) FS. Law Implemented 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.01, Amended 12-31-98.

**12D-2.002 Assessment of Operating Property.** All operating property within this state as of January 1 of the assessment year is subject to annual assessment by the Department of Revenue in accordance with the unit rule method of valuation. Although the Department shall appraise railroad operating property as a total operating unit, it may place a value on each parcel of operating real property in this state, based on its value as railroad operating property.

The Department may maintain a property record card on each parcel of railroad operating real property located in each county through which the respective railroad operates. These record cards shall reflect the legal description, county parcel number, railroad identification number, description of improvements, and any other pertinent information that might become necessary to properly identify and value the parcel.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.02.

**12D-2.003 Assessment of Rolling Stock of Private Car and Freight Line and Equipment Companies.** The rolling stock of all private car and freight line and equipment companies operating in this state is subject to assessment by the Department of Revenue based on the total value of the average number of cars which are habitually present within this state.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.03.

**12D-2.004 Annual Returns of Railroads.**

(1) It shall be the duty of each railroad or railroad terminal company to return, on or before the first of April annually, a full and complete return verified by an officer or authorized representative of the company, in such form as the Department of

Revenue may prescribe, showing such of the following facts as may be requested by the Department and other such information as the Department may require in the form and at the time prescribed:

- (a) Total length of such railroad everywhere.
- (b) Total length and owner's estimated value of such main track, branch, switch, spur, and side tracks. List of lots not leased or rented and terminal facilities in this state as of January 1.
- (c) The total number of owner's estimated value of all rolling stock in this state as of January 1.
- (d) The value of appurtenant supplies in this state as of January 1.
- (e) A stock and bond value summation, including:
  - 1. Long term bonds
  - 2. Stocks
  - 3. Equipment obligations
  - 4. Publicly held leased line securities
  - 5. Current liabilities.
- (f) A statement of cost of additions and betterments made in the previous year.
- (g) A report of the following statistics for each state in which the railroad operated in the past year:
  - 1. All track miles
  - 2. Railroad operating revenue
  - 3. Ton and passenger miles
  - 4. Train miles
  - 5. Car miles
  - 6. Net investment in transportation property.
- (h) A return of railroad equipment leased from others, showing the following information:
  - 1. Owner
  - 2. Tax liability, lessor or lessee
  - 3. Date of first rental payment
  - 4. Lease/contract date of expiration
  - 5. Number of units
  - 6. Age of unit
  - 7. Type of unit
  - 8. Original cost
  - 9. Annual depreciation (owner's)
  - 10. Accumulated depreciation (owner's)
  - 11. Rental payment
  - 12. Depreciation schedule.
- (i) A return of railroad equipment leased to others (data same as requested in (h)).
- (j) An inventory of non-operating property in this state as of January 1 including:

1. Either legal description of property including section, township and range or description used by property appraiser

2. Location of property
3. Parcel number assigned by county
4. Railroad identification number
5. Number of acres or fractions thereof
6. Book value
7. Current assessed value.

(k) A statement of location of side tracks owned by others connected to said railroads in this state as of January 1.

(l) A list of private car lines or freight line and equipment companies whose cars were transported in the previous year including:

1. Name of private car line or freight line and equipment company
2. Company address
3. Car identification number
4. Type of car
5. Miles traveled in Florida, loaded and empty.

(m) A statement of total value of locally assessed property in Florida including:

1. Assessed value (as locally assessed)
2. Book value.

(n) A notarized certificate of execution and verification signed by an officer or authorized representative of reporting company.

(o) A complete copy of the annual report to the Surface Transportation Board dated, as of the end of the fiscal year, just preceding January 1 of the taxable year.

(p) A copy of complete audited financial statements, as of the end of the fiscal year, including, at a minimum:

1. audited balance sheet
2. audited income statement.

(q) A copy of the audited annual report of railroad, as of the end of the fiscal year, to shareholders.

(r) A copy of the audited annual report of parent company of the railroad, as of the end of the fiscal year, to shareholders.

(s) A copy of the annual 10-K report of the railroad, as of the end of the fiscal year, to the Securities and Exchange Commission, if applicable.

(t) A copy of the annual 10-K report of the parent company of the railroad, as of the end of the fiscal year, to the Securities and Exchange

Commission, if applicable.

(u) A list of constitutionally-exempt property pursuant to Article 7, section 1(b), Florida Constitution, which exempts certain classes of property from ad valorem property tax, such as motor vehicles, boats, airplanes, trailers, trailer coaches and mobile homes, as defined by law, which are subject to a license tax for their operation in the amounts and for the purposes prescribed by law. The list of constitutionally-exempt property, licensed in Florida, must contain an itemized financial accounting depreciation schedule that details original cost, annual financial accounting depreciation charges, accumulated depreciation and depreciated cost. The list should be prepared as if the equipment is owned by the taxpayer and the depreciation to be reported is the financial accounting depreciation. Any agreements for the lease of "car marks" should be shown as leased from others.

(v) A list of any sales or leases of operating track to others.

(2) It shall be the duty of all railroad or railroad terminal companies owning land or any other real estate in any county in this state to submit to the Department and the county property appraiser a full and complete list showing the description of all lands or lots owned and used by them in daily operation of the railroad. Such list must reflect the following information:

(a) Either the legal description of the property including section, township and range, or the description used by the county property appraiser.

(b) Location of property.

(c) Parcel number assigned by appraiser.

(d) Actual railroad use, i.e., right-of-way, storage, office, shop, etc.

(e) Description of improvements.

(3) It shall be the duty of all railroad and railroad terminal companies owning land in this state to file with the Department of Revenue, maps of operating rights-of-way in Florida. These right-of-way maps shall be separated as to each county through which the railroad and railroad terminal company operates. Once the initial compliance to this rule has been completed, the railroad and railroad terminal companies need file annually only those maps which have been revised and corrected by the respective companies by

changes in the rights-of-way.

(4) The failure to file a return or the late or incomplete filing of a return shall subject the railroad or railroad terminal company to the penalties provided in section 193.072, Florida Statutes. The Department may waive or reduce penalties in the same manner as provided for property appraisers under section 193.072(4), Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.062, 193.072, 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.04, Amended 12-31-98.

**12D-2.005 Annual Return of Private Car and Freight Line and Equipment Companies.**

(1) It shall be the duty of all private car line and freight line and equipment companies operating rolling stock in Florida to return annually for taxation, on or before April 1, the average number of their cars which are normally and usually located in this state. The return shall be in such form as the Department may prescribe, showing such of the following facts as the Department may require in the form and at the time prescribed by it:

- (a) History and corporate information
- (b) Name and address of principal officers
- (c) Car description and cost data, including:
  - 1. Year acquired
  - 2. Car identification number and initials
  - 3. Number of cars owned or leased
  - 4. Type of car
  - 5. Original cost to present owner
  - 6. Cost of additions and betterments, special equipment, racks, protective equipment, or any other additions to cars since their purchase
  - 7. Estimate of depreciation
  - 8. Book value
  - 9. Total miles traveled everywhere, both loaded and empty, during calendar year just preceding date of filing
  - 10. Total miles traveled in Florida, both loaded and empty, during calendar year just preceding date of filing.

(d) A notarized certification of execution and verification signed by an officer or authorized representative of the reporting company.

(2) The failure to file a return or the late or incomplete filing of a return shall subject the private

car and freight line and equipment company to the penalties provided in section 193.072, Florida Statutes. The Department may waive or reduce penalties in the same manner as provided for property appraisers under section 193.072(4), Florida Statutes.

Rulemaking Authority 193.052(6), 195.027(1), 213.06(1) FS. Law Implemented 193.062, 193.072, 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.05.

**12D-2.006 Determination of Assessment and Allocation of Just Value to This State.**

(1) With reference to railroad and railroad terminal companies:

(a) The Department shall examine the returns required by these regulations and such other information as the Department may obtain and shall determine the just value of the railroad and railroad terminal's entire operating system, whether located entirely within this state or partially within this state. Just value shall be determined by application of the unit rule method of valuation.

(b) In application of the unit rule method of valuation, the Department shall consider the value indications obtained from three approaches to the system value, i.e., (1) cost approach, (2) market or stock and debt approach, (3) capitalized earnings or income approach assuming there is enough conclusive evidence within the respective approach to render it a valid indicator of value. If the Department feels that there is not enough data available to render one or more of the approaches reliable, the Department shall base its decision on that information which it determines is conclusive enough to indicate just value.

(c) The Department shall allocate that portion of the total system value of railroad and railroad terminal companies to this state based on factors which are representative of the ratio that the company's property, activity, and productiveness in this state bears to the company's property, activity, and productiveness everywhere. Such factors include:

- 1. All track miles
- 2. Net investment in transportation property
- 3. Ton and passenger miles
- 4. Total train miles
- 5. Total car miles

6. Railway operating revenue.

(2) With reference to private car and freight line and equipment companies:

(a) The Department shall examine the returns required by these rules and such other information as the Department may obtain concerning the just value of the rolling stock belonging to a private car or freight line and equipment company operating in or through this state, and shall determine the average just value per car for each of the company's cars operating in this state.

(b) The product of the average just value per car and the "average number of cars habitually present within Florida" shall constitute the just value of the average number of cars habitually present within Florida.

(c) The "average number of cars habitually present within Florida" for purposes of ad valorem taxation, may be based upon the number of such cars present in this state during the twelve months preceding the year of assessment. However, if the basis for this determination is not representative of the average number of cars habitually present within Florida in the year of assessment, the Department shall rely on the best information available to it.

(d) In making its determination of the "average number of cars habitually present within Florida," the Department shall rely on the best information available to it, and in lieu of acceptable evidence to the contrary, the determination shall be based upon the quotient of the average daily mileage traveled in Florida by all of the company's cars divided by the average miles traveled per day in Florida by a car of that company. The "average daily mileage traveled in Florida" shall be the quotient of total mileage traveled in Florida for the year divided by 365 or such lesser period for which operations have actually existed. Unless proven otherwise by substantial evidence, the average miles traveled per day in Florida by a company's car shall be presumed to be the average miles traveled per day by a company's car everywhere that operations exist. The average miles traveled per day by a company's car everywhere shall be the quotient of the company's average daily mileage divided by the total number of cars in its fleet, including all idle cars.

(e) When reliable information is available, and it can be substantiated that a more accurate value results, the "average number of cars habitually present within Florida" may be determined by the

product of the total number of cars in a company's rolling stock, including all idle cars, and the quotient of the actual time spent by those cars within Florida as opposed to time spent elsewhere.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.06, Amended 12-31-98.

**12D-2.007 Apportionment of Railroad Assessment.** The Department shall ascertain the value of each mile of maintrack, branch, switch, spur, and side track used in the operation of the reporting railroad and shall apportion value to each county, city, town and taxing district based on actual situs. Apportionment shall be made to those cities, towns and taxing districts which were in existence on January 1 and have notified the Department of their existence prior to June 1 of the current taxable year. Cities, towns and taxing districts, regardless of date of original charter, which are authorized and plan to levy an ad valorem tax during the current tax year must notify the Department of such intention to levy an ad valorem tax. Cities, towns and taxing districts which have once notified the Department need not notify each year. Once notified, the Department will apportion value for all subsequent years until notified to discontinue apportionment.

The value of all terminal property used in the operation of the reporting railroad companies shall be apportioned to each county, city, town and taxing district based on actual situs, as determined by the Department.

The residual unit value remaining after apportioning track value and terminal value shall be apportioned to each county, city, town, and taxing district on a prorated basis. The basis of said proration shall be the total miles of track operated by the reporting company in this state. This residual value shall represent the aggregate of all rolling stock, materials, supplies, and tangible and intangible appurtenances, associated with the operating unit in this state.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.07.

**12D-2.008 Apportionment of Private Car**

**or Freight Line and Equipment Company Assessment.** Apportionment of the assessed value of the rolling stock of private car line or freight line and equipment companies to each county, city, town, and taxing district shall be made on the basis of the number of miles, and location of main line track of respective railroads over which the rolling stock has been operated during the preceding twelve months. Apportionment shall be made to those cities, towns, and taxing districts which have notified the Department of their existence prior to June 1 of the current taxable year. Cities, towns, and taxing districts, regardless of date of original charter, which plan to levy an ad valorem tax during the current tax year must notify the Department of such intention to levy an ad valorem tax. Cities, towns, and taxing districts which have notified the Department need not notify each year. Once notified, the Department will apportion value for all subsequent years until notified to discontinue apportionment. If the Department finds that any private car line or freight line and equipment company operates exclusively in specific counties, apportionment shall be made only to those specific counties and the cities, towns, and taxing districts therein.

The value apportioned to the respective county represents its prorated value of rolling stock and attachments to rolling stock operating in this state.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.08.

**12D-2.009 Notification to Property Appraiser.**

Rulemaking Authority 195.027, 213.06(1) FS. Law Implemented 193.085, 213.05 FS. History--New 11-9-76, Formerly 12D-2.09, Repealed 9-12-95.

**12D-2.010 Assessment When No Return or Incomplete Return is Made.** Should any railroad, railroad terminal company, private car line or freight line and equipment company fail to make complete and correct returns required herein when due, or should the return not be received, the Department shall assess the same and apply penalties in the manner provided for county property

appraisers in Rule 12D-8.005, F.A.C.

Rulemaking Authority 195.027, 213.06(1) FS. Law Implemented 193.072, 213.05 FS. History--New 11-9-76, Formerly 12D-2.10.

**12D-2.011 Centrally Assessed Railroad and Private Carline Company Assessments.**

(1) Assessments.

(a) Railroad and private carline company assessments shall be certified to the property appraiser by the Department of Revenue as required by section 193.085, Florida Statutes.

(b) Upon receipt from the Department, the property appraiser shall add such assessments to the county assessment roll.

(c) The TRIM notice required by section 200.069, Florida Statutes shall be prepared and mailed by the property appraiser to each centrally assessed railroad and private carline on form DR-474. The following language appearing at the bottom of the TRIM notice should be crossed out by the appraiser:

"If you feel the assessed value of your property is inaccurate or does not reflect fair market value, contact your property appraiser at:

If the property appraiser's office is unable to resolve the matter as to market value, you may file a petition for adjustment with the value adjustment board. Petition forms are available from the county property appraiser and must be filed on or before: \_\_\_\_\_."

(d) Informal conferences on centrally assessed railroad and private carline company assessments under section 193.085, Florida Statutes, shall be heard and processed by the Executive Director or the Executive Director's designee.

(e) When the property appraiser receives the certified assessment roll from the value adjustment board, he shall extend the tax and certify the tax roll to the tax collector.

(f) The provisions of subsections (c) and (d) apply only to central assessments on railroads and private carline companies made by the Department of Revenue. Property owned by railroads and private carline companies which is termed "non-operating" should continue to be assessed by the county property appraiser and all TRIM notice requirements shall continue to apply to assessments of "non-operating" properties.

(2) Collections.

(a) The tax collector shall prepare the tax notices for railroad and private carline central assessments as soon as practical.

(b) The tax collector shall proceed to collect delinquent taxes as other delinquent taxes are collected.

Rulemaking Authority 195.027(1), 213.06(1) FS.  
Law Implemented 193.085, 193.1145, 193.122,  
194.171, 195.096, 197.323, 213.05 FS.  
History--New 11-23-83, Formerly 12D-2.11,  
Amended 12-31-98.

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**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
PROGRAM**

**CHAPTER 12D-3**

**TAXATION OF INTERESTS OF  
NON-GOVERNMENTAL  
LESSEES IN PROPERTY OWNED BY  
GOVERNMENTAL UNITS**

- 12D-3.001 Introduction.**
- 12D-3.002 Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation.**
- 12D-3.003 Assessment and Taxation of Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation.**
- 12D-3.004 Method of Valuing Interests Taxed as Intangibles.**
- 12D-3.005 Effect of Provisions of Ad Valorem Taxation of Property Owned by Lessee.**

**12D-3.001 Introduction.** These rules are adopted to implement the provisions of section 196.199, F.S., relating to taxation of interests of non-governmental lessees in property owned by governmental units. All applicable collection, administration and enforcement provisions of Chapter 199, F.S. 2005, shall apply to those leasehold interests taxed as intangibles pursuant to Section 196.199(2)(b), F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented s. 9., Ch. 2006-312, L.O.F., 196.001, 196.199, 199.023(2005), 199.032(2005), 213.05 FS. History--New 12-31-80, Formerly 12D-3.01, Amended 10-2-07.

**12D-3.002 Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation.** The following described interests in property owned by the United States, of this state, or any of its political

subdivisions, or of municipalities, agencies, authorities and other public bodies corporate of this state, used by non-governmental lessees, are subject to ad valorem taxation, as provided in Rule 12D-3.003, F.A.C., subject to the provisions of section 196.199(5), Florida Statutes.

(1) Any leasehold estates or possessory interest subject to classification pursuant to § 4(a), Article VII of the Constitution of the State of Florida.

(2) Property which is originally leased for 100 years or more, exclusive of renewal options.

(3) Property financed, acquired or maintained utilizing in whole or in part funds acquired through issuance of bonds pursuant to Chapter 159, Parts II, III, and V, Florida Statutes.

(4) Leasehold interests and leasehold estates or any possessory interest created thereby where:

(a) the lessee does not serve or perform a governmental, municipal, or public purpose or function defined in section 196.012(6), Florida Statutes;

(b) the lessee does not use the property exclusively for literary, scientific, religious, or charitable purposes;

(c) the property is not property described in Rules 12D-3.002(1), 12D-3.002(2), 12D-3.002(3), F.A.C.;

(d) the property is undeveloped or predominantly used for commercial or residential purposes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.199, 213.05 FS. History--New 12-31-80, Formerly 12D-3.02.

**12D-3.003 Assessment and Taxation of Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation.**

(1) Interests described in Rule 12D-3.002(1), F.A.C., shall be assessed and taxed on the appropriate ad valorem tax roll of the county where located.

(2) Interests described in Rule 12D-3.002(2) & (3) are deemed to be owned by the lessee and shall be assessed and taxed on the appropriate ad valorem tax rolls of the county where located.

(3) Interests described in Rule 12D-3.002(4), F.A.C., upon which rental payments are due,

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pursuant to the agreement creating said interest, shall be taxed as intangible personal property pursuant to section 199.032, F.S. (2005). Nominal payments shall be deemed rental payments for purposes of determining the method of taxation but not for determining valuation of the interest.

(4) Interests described in Rule 12D-3.002(4), F.A.C., upon which no rental payments are due, pursuant to the agreement creating such interest, shall be assessed on the tax rolls of the county where located and shall be taxed as real property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented s. 9. Ch. 2006-312, L.O.F., 196.001, 196.199, 199.023(2005), 199.032(2005), 213.05 FS. History--New 12-31-80, Formerly 12D-3.03, Amended 10-2-07.

**12D-3.004 Method of Valuing Interests Taxed as Intangibles.** Interests taxed as intangibles pursuant to 12D-3.003(3), F.A.C., shall be valued in accordance with Rule 12C-2.010(1)(m), Florida Administrative Code.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.199, 199.023, 199.032, 213.05 FS. History--New 12-31-80, Formerly 12D-3.04.

**12D-3.005 Effect of Provisions of Ad Valorem Taxation of Property Owned by Lessee.** Nothing in these provisions shall be deemed to exempt personal property, buildings, or other real property improvements owned by a lessee from ad valorem taxation.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.199, 199.023, 199.032, 213.05 FS. History--New 12-31-80, Formerly 12D-3.05.

**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
PROGRAM**

**CHAPTER 12D-5**

**AGRICULTURAL AND OUTDOOR  
RECREATIONAL OR PARK LANDS**

- 12D-5.001 Agricultural Classification, Definitions.**
- 12D-5.002 Purchase Price Paid as a Factor in Determining Agricultural Classification.**
- 12D-5.003 Dwellings on Agriculturally Classified Land.**
- 12D-5.004 Other Factors that May Become Applicable to Classification of Agricultural Land.**
- 12D-5.005 Outdoor Recreational or Park Lands.**
- 12D-5.006 Effect of Citrus Canker On Agricultural Classification. (Repealed)**
- 12D-5.010 Definitions.**
- 12D-5.011 Assessment of Oil, Mineral and Other Subsurface Rights.**
- 12D-5.012 Liens on Subsurface Rights.**
- 12D-5.013 Ad Valorem Credits on Severance Tax. (Repealed)**

**12D-5.001 Agricultural Classification, Definitions.**

(1) For the purposes of section 193.461, Florida Statutes, agricultural purposes does not include the wholesaling, retailing or processing of farm products, such as by a canning factory.

(2) Good faith commercial agricultural use of property is defined as the pursuit of an agricultural activity for a reasonable profit or at least upon a reasonable expectation of meeting investment cost and realizing a reasonable profit. The profit or reasonable expectation thereof must be viewed from the standpoint of the fee owner and measured in light of his investment.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 213.05 FS. History--New 10-12-76, Formerly 12D-5.01.

**12D-5.002 Purchase Price Paid as a Factor in Determining Agricultural Classification.**

(1) The property appraiser may determine that the "purchase price paid" for land is inconsistent with agricultural use. A purchase price in excess of the agricultural assessment can be indicative of lack of a "good faith commercial agricultural use" since the agricultural assessment is basically derived by a capitalization of the income to be produced by land in such a use and thus approximates the amount that could be invested consistent with a reasonable return.

(2) Additionally, should the purchase price paid exceed the agricultural assessment by three or more times, a presumption that the land is not used primarily for good faith commercial agriculture purposes is created by section 193.461(4)(c), Florida Statutes. The mere filing of a return is not sufficient to overcome this presumption created by the purchase price. Instead, the landowner must make a showing of special circumstances such as, but not limited to: 1) need of the acquired property to expand a previously owned agricultural operation; 2) need of the acquired property to facilitate proper drainage of a previously owned agricultural operation; 3) need of the acquired property for ingress or egress related to a previously owned agricultural operation; 4) the need of the acquired property to reestablish an agricultural operation after the owner's previous agricultural operation was terminated due to eminent domain proceedings or other similar circumstances; and 5) when the purchase price includes payment for other than real property, such as improvements on or to the land or deferred income, e.g., forestry.

(3) Furthermore, the presumption created by section 193.461(4)(c), Florida Statutes, may be defeated by overcoming the appraiser's presumption of correctness as to the agriculturally classified value and demonstrating that the purchase price paid was not three or more times what the agriculturally classified value should be. However, such a showing, while defeating the presumption, would not prevent a denial of the classification if the purchase price paid was, nonetheless, indicative of a lack of good faith commercial agricultural use.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 195.032, 213.05 FS.

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History--New 10-12-76, Amended 11-10-77, Formerly 12D-5.02.

**12D-5.003 Dwellings on Agriculturally Classified Land.** The property appraiser shall not deny agricultural classification solely because of the maintenance of a dwelling on a part of the lands used for agricultural purposes, nor shall the agricultural classification disqualify the land for homestead exemption. So long as the dwelling is an integral part of the entire agricultural operation, the land it occupies shall be considered agricultural in nature. However, such dwellings and other improvements on the land shall be assessed under section 193.011, Florida Statutes, at their just value and added to the agriculturally assessed value of the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 213.05 FS. History--New 10-12-76, Formerly 12D-5.03.

**12D-5.004 Other Factors that May Become Applicable to Classification of Agricultural Land.**

(1) Other factors enumerated by the court in *Greenwood v. Oates*, 251 So. 2d 665 (Fla. 1971), which the property appraiser may consider, but to which he is not limited, are:

(a) Opinions of appropriate experts in the fields;

(b) Business or occupation of owner; (Note that this cannot be considered over and above or the exclusion of the actual use of the property.) (See AGO 72-123.)

(c) The nature of the terrain of the property;

(d) Economic merchantability of the agricultural product; and

(e) The reasonably attainable economic salability of the product within a reasonable future time for the particular agricultural product.

(2) Other factors that are recommended to be considered are:

(a) Zoning (other than section 193.461, Florida Statutes), applicable to the land;

(b) General character of the neighborhood;

(c) Use of adjacent properties;

(d) Proximity of subject properties to a metropolitan area and services;

(e) Principal domicile of the owner and

family;

(f) Date of acquisition;

(g) Agricultural experience of the person conducting agricultural operations;

(h) Participation in governmental or private agricultural programs or activities;

(i) Amount of harvest for each crop;

(j) Gross sales from the agricultural operation;

(k) Months of hired labor; and

(l) Inventory of buildings and machinery and the condition of the same.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.461, 213.05 FS. History--New 10-12-76, Amended 11-10-77, Formerly 12D-5.04.

**12D-5.005 Outdoor Recreational or Park Lands.** The recreational use must be non-commercial. The term "non-commercial" would not prohibit the imposition of a fee or charge to use the recreational or park facility so long as the fee or charge is calculated solely to defray the reasonable expenses of maintaining the land for recreational or park purposes. Since public access is necessarily a prerequisite to classification and tax treatment under section 193.501, Florida Statutes, and Article VII, section 4, Florida Constitution, the Trustees of the Internal Improvement Trust Fund or the governing board of a county or delegated municipality, as the case may be, in their discretion need not accept an instrument conveying development rights or establishing a covenant under the statute. In all cases, the tax treatment provided by section 193.501, Florida Statutes, shall continue only so long as the lands are actually used for outdoor recreational or park purposes. Since all property is assessed as of its status on January 1 of the tax year, if the instrument conveying the development rights or establishing the covenant is not accepted by the appropriately authorized body on or before January 1 of the tax year, then special treatment under section 193.501, Florida Statutes, would not be available for that tax year. When special treatment under the statute is to be granted because of a covenant, such special treatment shall be granted only if the covenant extends for a period of ten or more years from January 1 of each year for which such special treatment assessment is made; however,

recognition of the restriction and length of any covenant extending less than 10 years shall be made in assessing the just value of the land under section 193.011, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.501, 213.05 FS. History--New 10-12-76, Amended 11-10-77, Formerly 12D-5.05, Amended 12-31-98.

**12D-5.006 Effect of Citrus Canker on Agricultural Classification.**

Rulemaking Authority 193.461(3)(b)7., (6)(a)7. FS. Law Implemented 193.461(3)(b)7., (6)(a)7. FS. History--New 2-26-86, Repealed 9-12-95.

**12D-5.010 Definitions.** Unless otherwise stated or unless otherwise clearly indicated by the context in which a particular term is used, all terms used in this chapter shall have the same meanings as are attributed to them in the current Florida Statutes. In this connection, reference is made to the definitions in sections 192.001, 211.01, and 211.30, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.461, 193.481, 211.01, 211.30, 213.05 FS. History--New 2-10-82, Formerly 12D-5.10.

**12D-5.011 Assessment of Oil, Mineral and Other Subsurface Rights.**

(1) All oil, mineral, gas, and other subsurface rights in and to real property, which have been sold or otherwise transferred by the owner of the real property, or retained or acquired through reservation or otherwise, shall be appraised and taxed separately from the fee or other interest in the fee. This tax is against those who benefit from the possession of the subsurface rights. When such subsurface rights are leased, the tax burden falls on the lessee, not on the lessor who owns the rights outright, in perpetuity.

(a) When the subsurface rights in land have been transferred by the fee owner, or retained or acquired by other than the surface owner, it is the duty of the property appraiser to use reasonable means to determine the name of the record title owner from the public records of the county.

(b) When subsurface rights have been

separated from the fee, the property appraiser shall make a separate entry on the assessment roll indicating the assessment of the subsurface rights which have been separated from the fee. The property appraiser may describe and enter these subsurface rights on the roll in the same manner in which they were conveyed. This entry shall immediately follow, in the same section, township, and range, the entry listing the record title owner of the surface fee insofar as is practicable.

(2) At the request of a real property owner who also owns the oil, mineral, and other subsurface rights to the same property, the property appraiser shall assess the subsurface rights separately from the remainder of the real estate. Such request shall be filed with the property appraiser on or before April 1. Failure to do so relieves the appraiser of the duty to assess subsurface rights separately from the remainder of the real estate owned by the owner of such subsurface rights.

(3) All subsurface rights are to be assessed on the basis of just value. The combined value of the subsurface rights, the undisposed subsurface interests, and the remaining surface interests shall not exceed the full just value of the fee title of the land inclusive of such subsurface rights.

(a) Any fractional subsurface interest in a parcel must be assessed against the entire parcel, not against a fraction of the parcel. For example, a one-fourth interest in the subsurface rights on 40 acres is assessed as a fractional interest on the entire 40 acres, not as an interest on 10 acres.

(b) Just value, or fair market value, of subsurface rights may be determined by comparable sales. In determining the value of such subsurface rights, the property appraiser may apply the methods provided by law, including consideration of the amounts paid for mineral, oil, and other subsurface rights in the area as reflected by the public records.

(c) The cost approach to value may be used to determine the assessed value of a mineral or subsurface right. Where comparable sales or market information is unavailable, and the lease transaction is reasonably contemporary, arm's length, and the contract rent appears to reflect market value, the property appraiser may consider the total value of the contract and discount it to present value as a means of determining just value.

(4) At such time as all mineral assets shall be deemed depleted under present technology or upon a

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final decree by a court or action or ruling by a quasi-judicial body of competent jurisdiction ordering that no further extraction of minerals will be permitted, the property appraiser shall reduce the assessment of such subsurface rights in accordance with existing circumstances. However, as long as such interests remain, they shall continue to be separately assessed.

(5) Insofar as they may be applied, statutes and regulations not conflicting with the provisions of this chapter pertaining to the assessment and collection of ad valorem taxes on real property, shall apply to the separate assessment and taxation of subsurface rights.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.052, 193.062, 193.114(2), 193.481, 213.05 FS. History--New 2-10-82, Formerly 12D-5.11.

### **12D-5.012 Liens on Subsurface Rights.**

Tax certificates and tax liens may be acquired, purchased, transferred and enforced, and tax deeds issued encumbering subsurface rights as they are on real property. Except that in the case of a tax lien on leased subsurface rights where mineral rights are leased or otherwise transferred for a term of years, the lien shall be a personal liability of the lessee and shall be a lien against all property of the lessee.

The owner of subsurface rights shall, by recording with the clerk of the circuit court his name, address and the legal description of the property in which he has a subsurface interest, be entitled to notification, by registered mail with return receipt requested, of non-payment of taxes by the surface owner, or the sale of tax certificates affecting the surface, or applications for a tax deed for the surface interest, or any foreclosure proceedings thereon. No tax deed nor foreclosure proceedings shall affect the subsurface owner's interest if he has filed with the clerk of the circuit court and such notice as described above is not given.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.481, 211.18, 213.05 FS. History--New 2-10-82, Formerly 12D-5.12.

### **12D-5.013 Ad Valorem Credits on Severance Tax.**

Rulemaking Authority 195.027 FS. Law Implemented 211.32 FS. History--New 2-10-82, Repealed 4-29-82, Formerly 12D-5.13.

**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
PROGRAM**

**CHAPTER 12D-6**

**MOBILE HOMES, PREFABRICATED OR  
MODULAR HOUSING UNITS,  
POLLUTION CONTROL DEVICES, AND  
FEE TIME-SHARE DEVELOPMENTS**

- 12D-6.001 Mobile Homes and Prefabricated or Modular Housing Units Defined.**
- 12D-6.002 Assessment of Mobile Homes.**
- 12D-6.003 Recreational Vehicle Type Units; Determination of Permanently Affixed.**
- 12D-6.004 Prefabricated or Modular Housing Units -- Realty or Tangible Personal Property.**
- 12D-6.005 Pollution Control Devices.**
- 12D-6.006 Fee Time-Share Real Property.**

**12D-6.001 Mobile Homes and Prefabricated or Modular Housing Units Defined.**

(1) Mobile homes are vehicles which satisfy the following:

- (a) Manufactured upon a chassis or under carriage as an integral part thereof; and
- (b) Without independent motive power; and
- (c) Designed and equipped to provide living and sleeping facilities for use as a home, residence, or apartment; or designed for operation over streets and highways.

(d) The definition of "mobile home" shall be as defined under sections 320.01(2) and 723.003(3), Florida Statutes (1989), and under Rule 12A-1.007(11)(a), F.A.C.

(2) A prefabricated or modular housing unit or portion thereof, is a structure not manufactured upon an integral chassis or under carriage for travel over the highways, even though transported over the highways as a complete structure or portion thereof, to a site for erection or use.

(3) "Permanently affixed." A mobile home shall be considered "permanently affixed" if it is tied

down and connected to the normal and usual utilities, and if the owner of the mobile home is also the owner of the land to which it is affixed.

(4) The "owner" of a mobile home shall be considered the same as the owner of the land for purposes of this rule chapter if all of the owners of the mobile home are also owners of the land, either jointly or as tenants in common. This definition shall apply even though other persons, either jointly or as tenants in common, also own the land but do not own the mobile home. The owners of the realty must be able, if they convey the realty, to also convey the mobile home. In this event reference shall be made to the proportions of interests in the land and in the mobile home so owned.

(a) Ownership of the land may be through a "cooperative," that form of ownership of real property wherein legal title is vested in a corporation or other entity and the beneficial use is evidenced by an ownership interest in the cooperative association and a lease or other muniment of title or possession granted by the cooperative association as the owner of all the cooperative property.

(b) Ownership of the land may also be in the form of an interest in a trust conferring legal or equitable title together with a present possessory right on the holder.

(c) Where a mobile home is owned by a corporation, the owner of the mobile home shall not be considered the same as the owner of the land unless the corporation also owns the land as provided in this rule section.

(5) The owner of the mobile home shall not be considered an owner of the land if his name does not appear on an instrument of title to the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 193.075, 196.031, 213.05, 320.01(2), 320.015, 320.08(11), 320.0815 FS. History--New 10-12-76, Amended 11-10-77, Formerly 12D-6.01, Amended 2-17-93.

**12D-6.002 Assessment of Mobile Homes.**

(1) This rule subsection shall apply if the owner of the mobile home is also the owner of the land on which the mobile home is permanently affixed and the mobile home has a current sticker affixed, regardless of the series.

(a) The property appraiser shall assess such

## Chapter 12D-6 Rev. 08-01-10

mobile home as realty, and it shall be taxed as real property. The property appraiser should get proof of title of the mobile home and land. Section 319.21, Florida Statutes, states that no person shall sell a motor vehicle for purposes of the registration and licenses provisions without delivering a certificate of title to the purchaser. The owner may provide evidence of affixation on Form DR-402, Declaration of Mobile Home as Real Property, to assist the property appraiser. However, this information shall not be determinative.

(b) The mobile home shall be issued an "RP" series sticker as provided in section 320.0815, Florida Statutes. The owner is required to purchase an "RP" sticker from the tax collector.

(c) If the owner purchases an "MH" series sticker this shall not affect the requirements of paragraph (a) of this rule subsection.

(d) This rule subsection shall apply to permanently affixed mobile homes and appurtenances which are held for display by a licensed mobile home dealer or a licensed mobile home manufacturer. Any item of tangible personal property or any improvement to real property which is appurtenant to a mobile home and which is not held strictly for resale is subject to ad valorem tax. The mobile home and appurtenances are considered tangible personal property and inventory not subject to the property tax if the following conditions are met:

1. The mobile home and any appurtenance is being held strictly for resale as tangible personal property and is not rented, occupied, or otherwise used; and

2. The mobile home is not used as a sales office by the mobile home dealer or mobile home manufacturer; and

3. The mobile home does not bear an "RP" series sticker.

(2) This rule subsection shall apply to any mobile home which does not have a current license sticker affixed.

(a) It shall not be considered to be real property.

(b) It is required to have a current license plate properly affixed as required by section 320.08(11) or (12), section 320.0815, or section 320.015, Florida Statutes.

(c) Any mobile home without a current license sticker properly affixed shall be presumed to

be tangible personal property and shall be placed on the tangible personal property tax roll.

(3) Under section 320.055(2), Florida Statutes, a mobile home sticker is effective through the 31st day of December and is authorized to be renewed during the 31 days prior to expiration on December 31. A mobile home sticker renewed during the renewal period is effective from January 1 through December 31.

(4) Where there is no current sticker affixed on January 1, the fact that the owner purchases an "RP" or "MH" sticker after January 1, does not rebut the presumption stated in paragraph (2)(c) of this rule section. However, if in fact the mobile home was permanently affixed to realty on January 1, the property appraiser could consider this to rebut the presumption that the mobile home is tangible personal property, in the exercise of his judgment considering the factors stated within section 193.075(1), Florida Statutes. Such a mobile home would be required to be taxed as real property and required to purchase an "RP" series sticker, as outlined in subsection (1) of this rule section.

(5) The statutory presumption that a mobile home without a current sticker or tag is tangible personal property may be rebutted only by facts in existence at the January 1 assessment date. Such facts shall be limited to the following factors:

(a) The property appraiser's exercise of judgment in determining it to be permanently affixed to realty as of January 1, based on the criteria in section 193.075(1), Florida Statutes, as outlined in subsection (4) of this rule section consistent with the requirement to purchase an "RP" series sticker; or

(b) Documentation of having paid the proper license tax and having properly purchased an "MH" sticker which was in fact current on the January 1 assessment date as provided in subsection (3) of this rule section.

(6) A person having documentation of having paid the tangible personal property tax for any year should seek a refund of license tax from the Department of Highway Safety and Motor Vehicles for the same period for which he later purchased an "MH" tag.

Rulemaking Authority 195.027(1), 213.06(1) FS.  
Law Implemented 192.001, 192.011, 193.075,  
213.05, 320.015, 320.55, 320.08(11), 320.0815 FS.

History--New 10-12-76, Formerly 12D-6.02, Amended 2-17-93, 1-11-94, 12-27-94, 12-28-95, 1-02-01.

**12D-6.003 Recreational Vehicle Type Units; Determination of Permanently Affixed.**

(1) This rule subsection shall apply to a recreational vehicle type unit described in section 320.01(1), Florida Statutes, which is tied down, or when the mode of attachment or affixation is such that the recreational vehicle type unit cannot be removed without material or substantial injury to the recreational vehicle type unit. In such case, the recreational vehicle type unit shall be considered permanently affixed or attached. Except when the mode of attachment or affixation is such that the recreational vehicle type unit cannot be removed without material or substantial injury to the recreational vehicle type unit, the realty, or both, the intent of the owner is determinative of whether the recreational vehicle type unit is permanently attached. The intention of the owner to make a permanent affixation of a recreational vehicle type unit may be determined by either:

(a) The owner making the application for an "RP" series license sticker in which the owner of the recreational vehicle type unit states:

1. That the unit is affixed to the land; and
2. That it is his intention that the unit will remain affixed to the land permanently.

(b) The property appraiser making an inspection of the recreational vehicle type unit and inferring from the facts the intention of the owner to permanently affix the unit to the land. Facts upon which the owner's intention may be based are:

1. The structure and mode of the affixation of the unit to realty;
2. The purpose and use for which the affixation has been made,
  - a. Whether the affixation, annexation or attachment was made in compliance with a building code or ordinance which would diminish the indication of the intent of the owner,
  - b. Whether the affixation, annexation or attachment was made to obtain utility services, etc.

(2) A recreational vehicle type unit shall be assessed as real property only when the recreational vehicle type unit is permanently affixed to the real property upon which it is situated on January 1 of the year in which the assessment is made and the

owner of the recreational vehicle type unit is also the owner of the real property upon which the recreational vehicle type unit is situated. This subsection shall apply regardless of the series under which the recreational vehicle type unit may be licensed pursuant to Chapter 320, Florida Statutes. However, a recreational vehicle type unit that is taxed as real property is required to be issued an "RP" series sticker as provided in section 320.0815, Florida Statutes.

(3) A recreational vehicle type unit may be considered to be personal property when it does not have a current license plate properly affixed as provided in subsections 320.08(9) or (10), or sections 320.015 or 320.0815, Florida Statutes.

(4) The removal of the axles and other running gear, tow bar and other similar equipment from a recreational vehicle type unit is not prerequisite to the assessment of a recreational vehicle type unit as a part of the land to which it is permanently affixed, annexed, or attached if other physical facts of affixation, annexation, or attachment are present.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.011, 193.075, 213.05, 320.01(1), 320.015, 320.08(11), 320.0815 FS. History--New 10-12-76, Formerly 12D-6.03, Amended 5-13-92.

**12D-6.004 Prefabricated or Modular Housing Units -- Realty or Tangible Personal Property.** Prefabricated or modular housing units or portions thereof, as defined, which are permanently affixed to realty, are taxable as real property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 320.015, 213.05 FS. History--New 10-12-76, Formerly 12D-6.04, Amended 12-31-98.

**12D-6.005 Pollution Control Devices.** In accordance with section 193.621, Florida Statutes, the Department of Environmental Protection has adopted Chapter 62-8, F.A.C., concerning the assessment of pollution control devices as a guideline for the property appraiser.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.621, 213.05 FS.

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History--New 10-12-76, Formerly 12D-6.05.

### 12D-6.006 Fee Time-Share Real Property.

#### (1) Applicability of rule:

This rule shall apply to the valuation, assessment, listing, billing and collection for ad valorem tax purposes of all fee time-share real property, as defined in section 192.001, Florida Statutes.

#### (2) Definitions -- As used in this rule:

(a) "Accommodations" means any apartment, condominium or cooperative unit, cabin, lodge or hotel or motel room or any other private or commercial structure which is situated on real property and designed for occupancy by one or more individuals. (Section 721.05(1), Florida Statutes.)

(b) "Fee time-share real property" means the land and buildings and other improvements to land that are subject to time-share interests which are sold as a fee interest in real property. (Section 192.001(14), Florida Statutes.)

(c) "Managing entity" means the person responsible for operating and maintaining the time-share plan. (Section 721.05(20), Florida Statutes.)

(d) "Time-share development" means the combined individual time-share periods or time-share estates of a time-share property as contained in a single entry on the tax roll. (Section 192.037(2), Florida Statutes.)

(e) "Time-share estate" means a right to occupy a time-share unit, coupled with a freehold estate or an estate for years with a future interest in a time-share property or a specified portion thereof. (Section 721.05(28), Florida Statutes.)

(f) "Time-share instrument" means one or more documents, by whatever name denominated, creating or governing the operation of a time-share plan. (Section 721.05(25), Florida Statutes.)

(g) "Time-share period" means that period of time when a purchaser of a time-share plan is entitled to the possession and use of the accommodations or facilities, or both, of a time-share plan. (Section 721.05(31), Florida Statutes.)

(h) "Time-share period titleholder" means the purchaser of a time-share period sold as a fee interest in real property, whether organized under Chapter 718 or Chapter 721, Florida Statutes. (Section 192.001(15), Florida Statutes.)

(i) "Time-share plan" means any arrangement, plan, scheme, or similar device, other than an exchange program, whether by membership, agreement, tenancy in common, sale, lease, deed, rental agreement, license, or right-to-use agreement or by any other means, whereby a purchaser, in exchange for a consideration, receives ownership rights in, or a right to use, accommodations or facilities, or both, for a period of time less than a full year during any given year, but not necessarily for consecutive years, and which extends for a period of more than 3 years. (Section 721.05(32), Florida Statutes.)

(j) "Time-share property" means one or more time-share units subject to the same time-share instrument, together with any other property or rights to property appurtenant to those units. (Section 721.05(33), Florida Statutes.)

(k) "Time-share unit" means an accommodation of a time-share plan which is divided into time-share periods. (Section 721.05(34), Florida Statutes.)

#### (3) Method of Assessment and Valuation.

(a) Each fee time-share development, as defined in (2)(d) of this rule, shall be listed on the assessment roll as a single entry.

(b) The assessed value of each time-share development shall be the value of the combined individual time-share periods or time-share estates contained therein. In determining the highest and best use to which the time-share development can be expected to be put in the immediate future and the present use of the property, the property appraiser shall properly consider the terms of the time-share instrument and the use of the development as divided into time-share estates or periods. (Section 192.037(2), Florida Statutes.)

(c) Each of the eight factors set forth in section 193.011(1)--(8) inclusive, Florida Statutes, shall be considered by the property appraiser in arriving at assessed values in the manner prescribed in paragraph (3)(b) of this rule. In such considerations the property appraiser shall properly evaluate the relative merit and significance of each factor.

(d) Consistent with the provisions of section 193.011(8), Florida Statutes, and when possible, resales of comparable time-share developments with ownership characteristics similar to those of the subject being appraised for ad valorem assessment

purposes, and resales of time-share periods from time-share period titleholders to subsequent time-share period titleholders, shall be used as the basis for determining the extent of any deductions and allowances that may be appropriate.

(4) Listing of fee time-share real property on assessment rolls.

(a) Fee time-share real property shall be listed on the assessment rolls as a single entry for each time-share development. (Section 192.037(2), Florida Statutes.)

(b) The assessed value listed for each time-share development shall be derived by the property appraiser in the manner prescribed in paragraph (3) of this rule.

(5) Billing and Collection.

(a) For the purposes of ad valorem taxation and special assessments, including billing and collections, the managing entity responsible for operating and maintaining fee time-share real property shall be considered the taxpayer as an agent of the time-share period titleholders.

(b) The property appraiser shall annually notify the managing entity of the proportions to be used by the managing entity in allocating the valuation, taxes, and special assessments on time-share property among the various time-share periods.

(c) The tax collector shall accept only full payment of the taxes and special assessments due on the time-share development and sell tax certificates as provided in rule 12D-13.051(2)(b), F.A.C., on the time-share development as a whole parcel, as listed on the tax roll.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 192.037, 193.011, 213.05, 721.05 FS. History--New 5-29-85, Formerly 12D-6.06, Amended 12-27-94.

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**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
PROGRAM**

**CHAPTER 12D-7**

**EXEMPTIONS**

- 12D-7.001 Applications for Exemptions.**
- 12D-7.002 Exemption of Household Goods and Personal Effects.**
- 12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.**
- 12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.**
- 12D-7.005 Exemption for Disabled Veterans Confined to Wheelchairs.**
- 12D-7.006 Exemption for Totally and Permanently Disabled Persons.**
- 12D-7.007 Homestead Exemptions -- Residence Requirement.**
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- 12D-7.012 Homestead Exemptions -- Joint Ownership.**
- 12D-7.013 Homestead Exemptions -- Abandonment.**
- 12D-7.0135 Homestead Exemptions -- Mobile Homes.**
- 12D-7.014 Homestead Exemptions -- Civil Rights.**
- 12D-7.0143 Additional Homestead Exemption Up to \$25,000 for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year.**
- 12D-7.015 Educational Exemption.**
- 12D-7.0155 Educational Exemption.**

- 12D-7.016 Governmental Exemptions.**
- 12D-7.017 Exemption of Homes for the Aged. (Repealed)**
- 12D-7.018 Fraternal and Benevolent Organizations.**

**12D-7.001 Applications for Exemptions.**

(1) As used in section 196.011, Florida Statutes, the term "file" shall mean received in the office of the county property appraiser. However, for applications filed by mail, the date of the postmark is the date of filing.

(2) The property appraiser is not authorized to accept any application that is not filed on or before March 1 of the year for which exemption is claimed except that, when the last day for filing is a Saturday, Sunday, or legal holiday, in which case the time for making an application shall be extended until the end of the next business day. The property appraiser shall accept any application timely filed even though the applicant intends or is requested to file supplemental proof or documents.

(3) Property appraisers are permitted, at their option, to grant homestead exemptions upon proper application throughout the year for the succeeding year. In those counties which have not waived the annual application requirement, the taxpayer is required to reapply on the short form as provided in section 196.011(5), Florida Statutes. If the taxpayer received the exemption for the prior year, the property may qualify for the exemption in each succeeding year by renewal application as provided in section 196.011(6), Florida Statutes, or by county waiver of the annual application requirement as provided in section 196.011(9), Florida Statutes.

(4) Each new applicant for an exemption under sections 196.031, 196.081, 196.091, 196.101, or 196.202, Florida Statutes, must provide his or her social security number and the social security number of his or her spouse, if any, in the applicable spaces provided on the application form, Form DR-501 (incorporated by reference in Rule 12D-16.002). Failure to provide such numbers will render the application incomplete. If an applicant omits the required social security numbers and files an otherwise complete application, the property appraiser shall contact that applicant and afford the applicant the opportunity to file a complete application on or before April 1. Failure to file a completed application on or before April 1 shall

constitute a waiver of the exemption for that tax year, unless the applicant can demonstrate that failure to timely file a completed application was the result of a postal error or, upon filing a timely petition to the value adjustment board, that the failure was due to extenuating circumstances as provided in section 196.011, Florida Statutes.

(5) In those counties which permit the automatic renewal of homestead exemption, the property appraiser may request a refile of the application in order to obtain the social security number of the applicant and the social security number of the applicant's spouse.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.047, 196.011, 213.05 FS. History--New 10-12-76, Amended 11-10-77, Formerly 12D-7.01, Amended 11-21-91, 12-27-94, 12-31-98.

**12D-7.002 Exemption of Household Goods and Personal Effects.** Only household goods and personal effects of the taxpayer which are actually employed in the use of serving the creature comforts of the owner and not held for commercial purposes are entitled to the exemption provided by section 196.181, Florida Statutes. "Creature comforts" are things which give bodily comfort, such as food, clothing and shelter. Commercial purposes includes owning household goods and personal effects as stock in trade or as furnishings in rental dwelling units.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 196.181, 213.05 FS. History--New 10-12-76, Formerly 12D-7.02, Amended 12-31-98.

**12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.**

(1) For the purposes of the exemption provided in section 196.202, Florida Statutes:

(a) The provisions of this rule shall apply to widows and widowers. The terms "widow" and "widower" shall not apply to:

1. a divorced woman or man;
2. a widow or widower who remarries; or
3. a widow or widower who remarries and is

subsequently divorced.

(b) The term "widow" shall apply to a woman, and the term "widower" shall apply to a man, whose subsequent remarriage is terminated by annulment.

(c) Blind persons means those persons who are currently certified by the Division of Blind Services of the Department of Education or the Federal Social Security Administration or United States Department of Veterans Affairs to be blind. As used herein "blind person" shall mean an individual having central vision acuity 20/200 or less in the better eye with correcting glasses or a disqualifying field defect in which the peripheral field has contracted to such an extent that the widest diameter or visual field subtends an angular distance no greater than twenty degrees.

(d) The exemptions provided under section 196.202, Florida Statutes, shall be cumulative. An individual who properly qualifies under more than one classification shall be granted more than one five hundred dollar exemption. However, in no event shall the exemption under section 196.202, Florida Statutes, exceed one thousand five hundred dollars (\$1,500) for an individual.

(e) Where both husband and wife otherwise qualify for the exemption each would under section 196.202, Florida Statutes, be entitled to an exemption of five hundred dollars applicable against the value of property owned by them as an estate by the entirety.

(2)(a) The \$5,000 exemption granted by section 196.24, F.S., to disabled ex-service members, as defined in section 196.012, F.S., who were discharged under honorable conditions, shall be considered to be the same constitutional disability exemption provided for by section 196.202, F.S. The unmarried surviving spouse of such a disabled ex-service member who was married to the ex-service member for at least 5 years at the time of the ex-service member's death is allowed the exemption.

(b) The exemptions under sections 196.202 and 196.24, F.S., shall be cumulative, but in no event shall the aggregate exemption exceed \$6,000 for an individual, except where the surviving spouse is also eligible to claim the \$5,000 disabled ex-service member disability exemption under Section 196.24, F.S. In that event

the cumulative exemption shall not exceed \$11,000 for an individual.

(3) The exemptions granted by sections 196.202 and 196.24, F.S., apply to any property owned by a bona fide resident of this state.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.202, 196.24, 213.05 FS. History--New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06, 10-2-07.

**12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.**

(1) This rule applies to the total exemption from taxation of the homestead property of a veteran who was honorably discharged and who has a service-connected total and permanent disability and of surviving spouses of veterans who died from service-connected causes while on active duty as a member of the United States Armed Forces as described in section 196.081, Florida Statutes.

(2) The disabling injury of a veteran or death of a veteran while on active duty must be service-connected in order for the veteran or surviving spouse to be entitled to the exemption. The veteran, his or her spouse, or surviving spouse must have a letter from the United States Government or from the United States Department of Veterans Affairs or its predecessor certifying that the veteran has a service-connected total and permanent disability or that the death of the veteran resulted from service-connected causes while on active duty.

(3) A service-connected disability is not required to be total and permanent at the time of honorable discharge but must be total and permanent on January 1 of the year of application for the exemption or on January 1 of the year during which the veteran died.

(4)(a) This paragraph shall apply where the deceased veteran possessed the service-connected permanent and total disability exemption upon death. The exemption shall carry over to the veteran's spouse if the following conditions are met:

1. The veteran predeceases the spouse;
2. The spouse continues to reside on the property and use it as his or her primary residence;
3. The spouse does not remarry; and

4. The spouse holds legal or beneficial title.

(b) This paragraph shall apply where the deceased veteran was totally and permanently disabled with a service-connected disability at the time of death but did not possess the exemption upon death. The surviving spouse is entitled to the exemption if the following conditions are met:

1. The veteran predeceases the spouse;
2. The spouse continues to reside on the property and use it as his or her primary residence;
3. The spouse does not remarry;
4. The spouse holds legal or beneficial title;

and

5. The spouse produces the required letter of disability.

(c) This paragraph shall apply where the veteran died from service-connected causes while on active duty. The surviving spouse is entitled to the exemption if the following conditions are met:

1. The veteran was a permanent resident on January 1 of the year in which the veteran died;
2. The spouse continues to reside on the property and use it as his or her primary residence;
3. The spouse does not remarry;
4. The spouse holds legal or beneficial title;

and

5. The spouse produces the required letter attesting to the service-connected death of the veteran while on active duty.

(5) The surviving spouse is entitled to the veteran's exemption if the surviving spouse establishes a new homestead after selling the homestead upon which the exemption was initially granted. In the event the spouse sells the property, the exemption, in the amount of the exempt value on the most recent tax roll on which the exemption was granted, may be transferred to his or her new homestead; however, the exemption cannot exceed the amount of the exempt value granted from the prior homestead.

(6) A surviving spouse is not entitled to the homestead assessment increase limitation on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled or deceased veteran's exemption. Where the spouse transfers the exemption to a new homestead as provided in section 196.081(3), Florida Statutes, the property shall be assessed at just value as of January 1 of the year the property receives the transfer of the

exempt amount from the previous homestead. The real property shall be considered to first receive the exemption pursuant to Rule 12D-8.0061(1), F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.081, 213.05 FS. History--New 10-12-76, Formerly 12D-7.04, Amended 12-27-94, 12-30-97, 12-31-98.

**12D-7.005 Exemption for Disabled Veterans Confined to Wheelchairs.**

(1) Although the certificate of disability referred to in section 196.091(1), Florida Statutes, would be sufficient proof upon which the property appraiser could allow the tax exemption, this does not mean that the property appraiser could not deny such exemption if, upon his investigation, facts were disclosed which showed a lack of service-connected total disability.

(2)(a) This paragraph shall apply where the deceased veteran possessed the exemption upon death. The exemption shall carry over to the veteran's spouse if the following conditions are met:

1. The veteran predeceases the spouse;
2. The spouse continues to reside on the property and use it as his or her domicile;
3. The spouse does not remarry; and
4. The spouse holds legal or beneficial title and held the property with the veteran by tenancy by the entireties at the veteran's death.

(b) Where the deceased veteran was totally and permanently disabled with a service-connected disability requiring use of a wheelchair at the time of the veteran's death but did not possess the exemption upon death, the surviving spouse is not entitled to the exemption.

(3) The surviving spouse is not entitled to the veteran's exemption if the spouse establishes a new homestead after selling the homestead upon which the exemption was initially granted.

(4) The surviving spouse is not entitled to the homestead assessment increase limitation on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled veteran's exemption. In such circumstances, where the spouse remarries, as provided in section 196.091(3), Florida Statutes, the property shall continue to qualify for the homestead assessment increase limitation. Where the spouse sells or otherwise disposes of the

property, it and any new homestead the spouse may establish shall be assessed pursuant to Rule 12D-8.0061(1), F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.091, 213.05 FS. History--New 10-12-76, Formerly 12D-7.05, Amended 12-27-94.

**12D-7.006 Exemption for Totally and Permanently Disabled Persons.**

(1) This rule applies to the total exemption from taxation for the homestead property of a totally and permanently disabled person.

(2) The homestead property of a quadriplegic is exempt.

(3) To provide evidence of entitlement to the exemption, a quadriplegic must furnish to the property appraiser one of the following:

(a) A certificate of disability, Form DR-416 (incorporated by reference in Rule 12D-16.002, F.A.C.), from two doctors of this state licensed under Chapter 458 or Chapter 459, Florida Statutes; or

(b) A certificate of disability from the United States Department of Veterans Affairs or its predecessor.

(4) Subject to the income limitations pursuant to section 196.101, Florida Statutes, and Form DR-501S (incorporated by reference in Rule 12D-16.002, F.A.C.), the homestead property of a paraplegic, hemiplegic, or any other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind is exempt from ad valorem taxation.

(5) To provide evidence of entitlement to the exemption, a paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair, or a person who is legally blind must furnish to the property appraiser the following:

(a) A certificate of disability, Form DR-416 (incorporated by reference in Rule 12D-16.002, F.A.C.), from two doctors of this state licensed under Chapter 458 or Chapter 459, Florida Statutes; or

(b) A certificate of disability from the United States Department of Veterans Affairs or its predecessor; and

(c) A Statement of Gross Income, Form DR-501A (incorporated by reference in Rule

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

(6) Totally and permanently disabled persons must make application on Form DR-501 (incorporated by reference in Rule 12D-16.002, F.A.C.), in conjunction with the disability documentation, with the property appraiser on or before March 1 of each year.

(7) In order to qualify for the homestead exemption under this rule section, the totally and permanently disabled person must have been a permanent resident on January 1 of the year in which the exemption is claimed.

(8) The exemption documentation required of permanently and totally disabled persons is prima facie evidence of the fact of entitlement to the exemption; however, the property appraiser may deny the exemption if, upon his investigation, facts are disclosed which show absence of sufficient disability for the exemption.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.011, 196.012, 196.101, 213.05 FS. History--New 10-12-76, Formerly 12D-7.06, Amended 12-27-94.

**12D-7.007 Homestead Exemptions -- Residence Requirement.**

(1) For one to make a certain parcel of land his permanent home, he must reside thereon with a present intention of living there indefinitely and with no present intention of moving therefrom.

(2) A property owner who, in good faith, makes real property in this state his permanent home is entitled to homestead tax exemption, notwithstanding he is not a citizen of the United States or of this State. (Smith v. Voight 28 So. 2d 426 (Fla. 1946)).

(3) A person in this country under a temporary visa cannot meet the requirement of permanent residence or home and, therefore, cannot claim homestead exemption.

(4) A person not residing in a taxing unit but owning real property therein may claim such property as tax exempt under Section 6, Article VII of the State Constitution by reason of residence on the property of natural or legal dependents provided he can prove to the satisfaction of the property appraiser that he claims no other homestead tax exemption in Florida for himself or for others legally or naturally dependent upon him for support.

It must also be affirmatively shown that the natural or legal dependents residing on the property which is claimed to be exempt by reason of a homestead are entirely or largely dependent upon the landowner for support and maintenance.

(5) The Constitution contemplates that one person may claim only one homestead exemption without regard to the number of residences owned by him and occupied by "another or others naturally dependent upon" such owner. This being true no person residing in another county should be granted homestead exemption unless and until he presents competent evidence that he only claims homestead exemption from taxation in the county of the application.

(6) The survivor of a deceased person who is living on the property on January 1 and making same his permanent home, as provided by Section 6, Article VII of the Constitution is entitled to claim homestead exemption if the will of the deceased designates the survivor as the sole beneficiary. This is true even though the owner died before January 1 and by the terms of his will declared the sole beneficiary as the executor of his will. The application should be signed as sole beneficiary and as executor.

(7) A married woman and her husband may establish separate permanent residences without showing "impelling reasons" or "just ground" for doing so. If it is determined by the property appraiser that separate permanent residences and separate "family units" have been established by the husband and wife, and they are otherwise qualified, each maybe granted homestead exemption from ad valorem taxation under Article VII, Section 6, 1968 State Constitution. The fact that both residences may be owned by both husband and wife as tenants by the entireties will not defeat the grant of homestead ad valorem tax exemption to the permanent residence of each.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 213.05 FS. History--New 10-12-76, Amended 11-10-77, Formerly 12D-7.07.

**12D-7.008 Homestead Exemptions -- Legal or Equitable Title.**

(1) The Constitution requires that the homestead claimant have the legal title or beneficial

title in equity to the real property claimed as his tax-exempt homestead. Section 196.031(1), Florida Statutes, requires that the deed or other instrument to homestead property be recorded in order to qualify for homestead exemption.

(2) Vendees in possession of real estate under bona fide contracts to purchase shall be deemed to have equitable title to real estate.

(3) A recitation in a contract for the purchase and sale of real property, that the equitable title shall not pass until the full purchase price is paid, does not bar the purchaser thereof from claiming homestead exemption upon the same if he otherwise qualifies.

(4) Assignment of a contract for deed to secure a loan will not defeat a claim for homestead exemption by the vendee in possession.

(5) A forfeiture clause in a contract for deed for non-payment of installments will not prevent the vendee from claiming homestead exemption.

(6) A vendee under a contract to purchase, in order to be entitled to homestead exemption, must show that he is vested with the beneficial title in the real property by reason of said contract and that his possession is under and pursuant to such contract.

(7) A grantor may not convey property to a grantee and still claim homestead exemption even though there is a mutual agreement between the two that the deed is not to be recorded until some date in the future. The appraiser is justified in presuming that the delivery took place on the date of conveyance until such evidence is presented showing otherwise sufficient to overcome such presumption. The appraiser may back assess the property upon discovery that the exemption was granted erroneously.

(8) A person who owns a leasehold interest in either a residential or a condominium parcel pursuant to a bona fide lease, having an original term of 98 years or more, shall be deemed to have legal or beneficial and equitable title to that property for the purpose of homestead exemption and no other purpose.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 213.05 FS. History--New 10-12-76, Formerly 12D-7.08, Amended 12-27-94.

**12D-7.009 Homestead Exemptions -- Life**

**Estates.**

(1) A life estate will support a claim for homestead exemption.

(2) Where the owner of a parcel of real property conveys it to another who is a member of a separate family unit retaining a life estate in an undivided one-half interest therein, and each of such parties make their permanent homes in separate residential units located upon that said property, each would be entitled to homestead exemption on that part of the land occupied by them and upon which they make their permanent home.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 213.05 FS. History--New 10-12-76, Formerly 12D-7.09.

**12D-7.010 Homestead Exemptions -- Remainders.**

(1) A future estate, whether vested or contingent, will not support a claim for homestead exemption during the continuance of a prior estate. (Aetna Insurance Co. v. La Gasse, 223 So. 2d 727 (Fla.1969)).

(2) If the remainderman is in possession of the property during a prior estate, he must be claiming such right to possession under the prior estate and not by virtue of his own title; it must be presumed that the right granted under the life estate is something less than real property and incapable of supporting a claim for homestead exemption.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 213.05 FS. History--New 10-12-76, Formerly 12D-7.10.

**12D-7.011 Homestead Exemptions -- Trusts.**

The beneficiary of a passive or active trust has equitable title to real property if he is entitled to the use and occupancy of such property under the terms of the trust; therefore, he has sufficient title to claim homestead exemption. AGO 90-70. Homestead tax exemption may not be based upon residence of a beneficiary under a trust instrument which vests no present possessory right in such beneficiary.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 213.05 FS. History--New 10-12-76, Formerly 12D-7.11, Amended 2-25-96.

**12D-7.012 Homestead Exemptions -- Joint Ownership.**

(1) No residential unit shall be entitled to more than one homestead tax exemption.

(2) No family unit shall be entitled to more than one homestead tax exemption.

(3) No individual shall be entitled to more than one homestead tax exemption.

(4)(a) This paragraph shall apply where property is held by the entireties or jointly with a right of survivorship.

1. Provided no other co-owner resides on the property, a resident co-owner of such an estate, if otherwise qualified, may receive the entire exemption.

2. Where another co-owner resides on the property, in the same residential unit, the resident co-owners of such an estate, if otherwise qualified, must share the exemption in proportion to their ownership interests.

(b) Where property is held jointly as a tenancy in common, and each co-owner makes their residence in a separate family unit and residential unit on such property, each resident co-owner of such an estate, if otherwise qualified, may receive the exemption in the amount of the assessed value of his or her interest, up to \$25,000. No tenant in common shall receive the homestead tax exemption in excess of the assessed valuation of the proportionate interest of the person claiming the exemption.

(5) Property held jointly will support multiple claims for homestead tax exemption; however, only one exemption will be allowed each residential unit and no family unit will be entitled to more than one exemption.

(6)(a) Where a parcel of real property, upon which is located a residential unit held by "A" and "B" jointly as tenants in common or joint tenants without a right of survivorship, and "A" makes his permanent home upon the said property, but "B" resides and makes his permanent home elsewhere, "A" may not claim as exempt more than his interest in the property up to a total of \$25,000 of assessed valuation on which he is residing and making the

same his permanent home. The remainder of the interest of "A" and the interest of "B" would be taxed, without exemption, because "B" is not residing on the property or making the same his permanent residence.

(b) If that same parcel were held by "A" and "B" as joint tenants with a right of survivorship or tenants by the entirety under the circumstances described above, "A" would be eligible for the entire \$25,000 exemption.

(7) In the situation where two or more joint owners occupy the same residential unit, a single homestead tax exemption shall be apportioned among the owners as their respective interests may appear.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 213.05 FS. History--New 10-12-76, Formerly 12D-7.12, Amended 12-27-94, 12-25-96.

**12D-7.013 Homestead Exemptions -- Abandonment.**

(1) Temporary absence from the homestead for health, pleasure, or business reasons would not deprive the property of its homestead character. (Lanier v. Lanier, 116 So. 867 (Fla. 1928)).

(2) When a resident and citizen of Florida, now entitled to tax exemption under Section 6, Article VII of the State Constitution upon certain real property owned and occupied by him, obtains an appointment of employment in Federal Government services that requires him to reside in Washington, District of Columbia, he does not lose his right to homestead exemption if his absence is temporary. He may not, however, acquire another homestead at the place of his employment, nor may he rent the property during his absence as this would be considered abandonment under section 196.061, Florida Statutes.

(3) Temporary absence, regardless of the reason for such, will not deprive the property of its homestead character, providing an abiding intention to return is always present. This abiding intention to return is not to be determined from the words of the homesteader, but is a conclusion to be drawn from all the applicable facts. (City of Jacksonville v. Bailey, 39 So. 2d 529 (Fla. 1947)).

(4) Commitment to an institution as an incompetent will not of itself constitute an

abandonment of homestead rights.

(5) Property used as a residence and also used by the owner as a place of business does not lose its homestead character. The two uses should be separated with that portion used as a residence being granted the exemption and the remainder being taxed.

(6) Homestead property that is uninhabitable due to damage or destruction by misfortune or calamity shall not be considered abandoned in accordance with the provisions of s. 196.031(7), F.S., where:

(a) the property owner notifies the property appraiser of his or her intent to repair or rebuild the property,

(b) the property owner notifies the property appraisers of his or her intent to occupy the property after the property is repaired or rebuilt,

(c) the property owner does not claim homestead exemption elsewhere, and

(d) the property owner commences the repair or rebuilding of the property within three (3) years after January 1 following the damage or destruction to the property.

Rulemaking Authority 195.027, 213.06(1) FS. Law Implemented 196.001, 196.031, 196.041, 196.061, 196.071, 213.05 FS. History--New 10-12-76, Formerly 12D-7.13, Amended 10-2-07.

**12D-7.0135 Homestead Exemptions -- Mobile Homes.**

(1) For purposes of qualifying for the homestead exemption, the mobile home must be determined to be permanently affixed to realty, as provided in rule Chapter 12D-6, F.A.C. Otherwise the applicant must be found to be making his permanent residence on realty.

(2) Where a mobile home owner utilizes a mobile home as a permanent residence and owns the land on which the mobile home is located, the owner may, upon proper application, qualify for a homestead exemption.

(3) Joint tenants holding an undivided interest in residential property are each entitled to a full homestead exemption to the extent of each joint tenant's interest, provided all requisite conditions are met. Joint tenants owning a mobile home qualify for a homestead exemption even though the property on which the mobile home is located is owned in joint

tenancy by more persons than just those who own the mobile home. Each separate residential or family unit is entitled to a homestead exemption. The value of the applicant's proportionate interest in the land shall be added to the value of the applicant's proportionate interest in the mobile home and this value may be exempted up to the statutory limit.

(4) If a mobile home is owned as an estate by the entireties, the homestead exemptions of section 196.031, Florida Statutes, and the additional homestead exemptions are applicable if either spouse qualifies.

(5) No homestead exemption shall be allowed by the property appraiser if there is no current license sticker on January 1, unless the property appraiser determines prior to the July 1 deadline for denial of the exemption that the mobile home was in fact permanently affixed on January 1 to real property and the owner of the mobile home is the same as the owner of the land.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.075, 196.012, 196.031, 196.041, 196.081, 196.091, 196.101, 196.202, 213.05 FS. History--New 5-13-92.

**12D-7.014 Homestead Exemptions -- Civil Rights.**

(1) Although loss of suffrage is one consequence of a felony conviction, the person so convicted is not thereby deprived of his right to obtain homestead exemption.

(2) An unmarried minor whose disabilities of non-age have not been removed may not maintain a permanent home away from his parents such as to entitle him or her to homestead exemption. (Beckman v. Beckman, 43 So. 923, (Fla. 1907)).

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.031, 213.05 FS. History--New 10-12-76, Formerly 12D-7.14.

**12D-7.0143 Additional Homestead Exemption Up To \$25,000 for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year.**

(1) The following procedures shall apply in counties and municipalities that have granted an additional homestead exemption up to \$25,000 for persons 65 and older on January 1, whose household

adjusted gross income for the prior year does not exceed \$20,000, adjusted beginning January 1, 2001, by the percentage change in the average cost-of-living index.

(2) A taxpayer claiming the additional exemption is required to submit a sworn statement of adjusted gross income of the household (Form DR-501SC, Sworn Statement of Adjusted Gross Income of Household and Return, incorporated by reference in Rule 12D-16.002, F.A.C.) to the property appraiser by March 1, comprising a confidential return of household income for the specified applicant and property. The sworn statement must be supported by copies of the following documents to be submitted for inspection by the property appraiser:

(a) federal income tax returns for the prior year for each member of the household, which shall include the federal income tax returns 1040, 1040A, and 1040EZ, if any; and

(b) any request for an extension of time to file federal income tax returns; and

(c) any wage earning statements for each member of the household, which shall include Forms W-2, RRB-1042S, SSA-1042S, 1099, 1099A, RRB 1099 and SSA-1099, if any.

(3) Proof of age shall be prima facie established for persons 65 and older by submission of one of the following:

- certified copy of birth certificate;
- drivers license or Florida identification card;
- passport;
- life insurance policy in effect for more than two years;
- marriage certificate;
- Permanent Resident Card (formerly known as Alien Registration Card);
- certified school records; or certified census record.

In absence of one of these forms of identification, the property appraiser may rely on appropriate proof.

(4) Supporting documentation is not required to be submitted with the sworn statement for renewal of the exemption, unless requested by the property appraiser.

(5) The property appraiser may not grant or renew the exemption if the required documentation including what is requested by the property appraiser is not provided.

Rulemaking Authority 195.027(1), 196.075(5) 213.06(1) FS. Law Implemented 193.074, 196.075, 213.05 FS. History- -New 12-30-99, Amended 12-30-02.

**12D-7.015 Educational Exemption.**

(1) Actual membership in or a bona fide application for membership in the accreditation organizations or agencies enumerated in section 196.012(5), Florida Statutes, shall constitute prima facie evidence that the applicant is an educational institution, the property of which may qualify for exemption.

(2) If the aforementioned application has not been made, the property appraiser in determining whether the requirements of section 196.198, Florida Statutes, have been satisfied may consider information such as that considered by the accreditation organizations or agencies enumerated in section 196.012(5), Florida Statutes, in granting membership, certification, or accreditation.

(3) A child care facility that achieves Gold Seal Quality status under section 402.281, Florida Statutes, or exempt from licensing under section 402.316, Florida Statutes, is considered an educational institution for exemption from ad valorem tax.

(4) Facilities, or portions thereof, used to house a charter school which meet the qualifications for exemption are exempt from ad valorem taxation as provided under section 196.1983, Florida Statutes.

(5) An institution of higher education participating in the Higher Educational Facilities Financing Act, created under Chapter 2001-79, Laws of Florida, is considered an educational institution for exemption from ad valorem tax. An institution of higher education, as defined, means an independent nonprofit college or university which is located in and chartered by the state; which is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools; which grants baccalaureate degrees; and which is not a state university or state community college.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.012, 196.198, 196.1983, 213.05, 402.26 FS, Chapter 2001-79, LOF. History--New 10-12-76, Formerly 12D-7.15,

Amended 12-30-97, 12-30-99, 1-2-01, 12-3-01.

**12D-7.0155 Enterprise Zone Exemption for Child Care Facilities.** The production by the operator of a child care facility, as defined in section 402.302, Florida Statutes, of a current license by the Department of Children and Family Services or local licensing authority and certification of the child care facility's application by the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care facility is located, is prima facie evidence that the facility owner is entitled to exemption. To receive such certification, the facility must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care center is located. Form DR-418E, (incorporated by reference in Rule 12D-16.002, F.A.C.) shall be used for this purpose.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.095 FS. History- -New 12-30-99.

**12D-7.016 Governmental Exemptions.**

(1) State property used for a governmental purpose shall include such property used for a purpose for the benefit of the people of this state and which is essential to the existence of the state as a governmental agency or serves a function or purpose which would otherwise be a valid allocation of public funds.

(2) Real property of a county authority utilized for a governmental purpose shall be exempt from taxation. (*Hillsborough Co. Aviation Authority v. Walden*, 210 So. 2d 193 (Fla. 1968)).

(3) Exclusive use of property for a municipal purpose shall be construed to mean a public purpose and exemption shall inure to the property itself, wherever located within the state when owned and used for municipal purposes. (*Gwin v. City of Tallahassee*, 132 So. 2d 273 (Fla. 1961); *Overstreet v. Indian Creek Village*, 248 So. 2d 2 (Fla. 1971)).

(4) Property exempt from ad valorem taxation as property of the United States includes:

(a) Any real property received or owned by the National Park Foundation.

(b) Any real property held by the Roosevelt Campobello International Park Commission.

(c) Any real property of the United States Housing Authority.

(5) Property not exempt from ad valorem taxation as property of the United States includes:

(a) Real property of federal and joint-stock land banks, national farm loan associations and federal land bank associations.

(b) Real property of national banking associations.

(c) Real property of federal home loan banks.

(d) Real property of federal savings and loan associations.

(e) Real property of federal credit unions.

(f) Leasehold interests in certain housing projects located on property held by the federal government. (*Offutt Housing Co. v. Sarpy*, 351 U.S. 253, 256).

(g) Real property of federal home loan mortgage corporations.

(h) Any real property acquired by the Secretary of Housing and Urban Development as a result of reinsurance pursuant to actions of the National Insurance Development Fund.

(i) Real property of Governmental National Mortgage Association and National Mortgage Association.

(6) Leasehold interests in governmentally owned real property used in an aeronautical activity as a full-service fixed-base operation which provides goods and services to the general aviation public in the promotion of air commerce are exempt from ad valorem taxation, provided the real property is designated as an aviation area which has aircraft taxiway access to an active runway for take-off on an airport layout plan approved by the Federal Aviation Authority.

(a) A fixed-base operator is an individual or firm operating at an airport and providing general aircraft services such as maintenance, storage, ground and flight instruction. See Appendix 5, Federal Aviation Authority Order 5190.6A.

(b) An "aeronautical activity" has been defined as any activity which involves, makes possible, or is required for the operation of aircraft, or which contributes to or is required for the safety of such operation. See Federal Aviation Authority Advisory Circular 150/5190-1A. The following examples are not considered aeronautical activities: ground transportation (taxis, car rentals,

limousines); hotels and motels; restaurants; barber shops; travel agencies and auto parking lots.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.012, 196.199, 213.05 FS. History--New 10-12-76, Formerly 12D-7.16, Amended 12-27-94.

**12D-7.017 Exemption of Homes for the Aged.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.197, 196.1975, 213.05 FS. History--New 10-12-76, Formerly 12D-7.17, Amended 10-11-77, 12-28-95, 12-30-99, Repealed 1-2-01.

**12D-7.018 Fraternal and Benevolent Organizations.**

(1) The property of non-profit fraternal and benevolent organizations is entitled to full or predominant exemption from ad valorem taxation when used exclusively or predominantly for charitable, educational, literary, scientific or religious purposes. The extent of the exemption to be granted to fraternal and benevolent organizations shall be determined in accordance with those provisions of Chapter 196, Florida Statutes, which govern the exemption of all property used for charitable, educational, literary, scientific or religious purposes.

(2) The exclusive or predominant use of property or portions of property owned by fraternal and benevolent organizations and used for organization, planning, and fund-raising activity under section 196.193(3), Florida Statutes, for charitable purposes constitutes the use of the property for exempt purposes to the extent of the exclusive or predominant use. The incidental use of said property for social, fraternal, or similar meetings shall not deprive the property of its exempt status. It is not necessary that public funds actually be allocated for such function or service pursuant to section 196.012(7), Florida Statutes.

(3) Any part or portion of the real or personal property of a fraternal or benevolent organization leased or rented for commercial or other non-exempt purposes, or used by such organization for commercial purposes, such as a bar, restaurant, or swimming pool, shall not be exempt

from ad valorem taxes, but shall be taxable to the extent specified in sections 196.192 and 196.012(3), Florida Statutes. In determining commercial purposes, pursuant to sections 196.195(2)(e) and 196.196(1)(b), Florida Statutes, the reasonableness of the charges in relation to the value of the services shall be considered as well as whether the excess is used to pay maintenance and operational expanses in furthering the exempt purposes or to provide services to persons unable to pay for the services.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.012, 196.192, 196.195, 196.196, 213.05 FS. History--New 10-12-76, Formerly 12D-7.18, Amended 11-21-91, 12-30-99.

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**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
PROGRAM**

**CHAPTER 12D-8**

**ASSESSMENT ROLL PREPARATION AND APPROVAL**

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**12D-8.001 All Property to Be Assessed.**

(1) General.

(a) The property appraiser shall make a determination of the value of all property (whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use) located within the county according to its just or fair market value on the first day of January of each year and enter the same upon the appropriate assessment roll under the heading "Just Value." If the parcel qualifies for a classified use assessment, the classified use value shall be shown under the heading "Classified Use Value."

(b) The following are specifically excluded from the requirements of paragraph (a) above:

1. Streets, roads, and highways. The appraiser is not required to, but may assess and include on the appropriate assessment roll streets, roads, and highways which have been dedicated to or otherwise acquired by a municipality, a county, or a state or federal agency.

a. The terms "streets", "roads", and "highways" include all public rights-of-way for either or both pedestrian or vehicular travel.

b. The phrase "or otherwise acquired" shall mean that title to the property is vested in the municipality, county, state, or federal agency and shall not include an easement or mere right of use.

2. Improvements or portions not substantially completed on January 1 shall have no value placed thereon.

3. Inventory is exempt.

4. Growing annual agricultural crops, nonbearing fruit trees, nursery stock.

5. Household goods and personal effects of every person residing and making his or her permanent home in this state are exempt from taxation. Title to such household goods and personal effects may be held individually, by the entireties, jointly, or in common with others. Storage in a warehouse, or other place of safekeeping, in and of itself, does not alter the status of such property. Personal effects is a category of personal property which includes such items as clothing, jewelry, tools, and hobby equipment. No return of such property or claim for exemption need be filed by an eligible owner and no entries need be shown on the assessment roll.

(2) Agricultural lands shall be assessed in accordance with the provisions of section 193.461, Florida Statutes, and these rules and regulations.

(3) Pollution control devices shall be assessed in accordance with the provisions of section 193.621, Florida Statutes, and these rules and regulations.

(4) Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted shall be assessed in accordance with the provisions of section 193.501, Florida Statutes, and these rules.

(a) Petition -- On or before April 1 of each year any taxpayer claiming right of assessment for ad valorem tax purposes under this rule and section 193.501, Florida Statutes, may file a petition with the property appraiser requesting reclassification and reassessment of the land for the upcoming tax year.

(b) In the event the property appraiser determines that land development covenants, restrictions, rules or regulations imposed upon property described in said petition render development to the highest and best use no longer possible, he or she shall reclassify and reassess the property described in the petition and enter the new assessed valuation for the property on the roll with a notation indicating that this property receives special consideration as a result of development restrictions. For the purpose of complying with section 193.501(7)(a), Florida Statutes, the property appraiser will also maintain a record of the value of

such property as if the development rights had not been conveyed and the conservation restrictions had not been covenanted.

(5) Land Subject to a Moratorium (section 193.011(2), Florida Statutes).

(a) The property appraiser shall consider any moratorium imposed by law, ordinance, regulation, resolution, proclamation, or motion adopted by any governmental body or agency which prohibits, restricts, or impairs the ability of a taxpayer to improve or develop his property to its highest and best use in determining the value of the property.

1. The taxpayer, whose property is so affected, may file a petition with the property appraiser on or before April 1 requesting reclassification and reassessment for the current tax year.

2. The taxpayer's right to receive a reclassification and reassessment under this rule and section 193.011(2), Florida Statutes, shall not be impaired by his failure to file said petition with the property appraiser.

(b) In the event the property appraiser determines that restrictions placed upon land subject to a moratorium render development to the highest and best use no longer possible, he shall reclassify and reassess the property.

(6) High-water recharge lands shall be classified in accordance with section 193.625, Florida Statutes. The assessment of high-water recharge lands must be based upon a formula adopted by ordinance by counties choosing to have a high-water recharge protection tax assessment program.

Rulemaking Authority 195.027, 213.06(1) FS. Law Implemented 192.001, 192.011, 192.042, 193.011, 193.052, 193.062, 193.085, 193.114, 193.451, 193.461, 193.501, 193.621, 193.625, 194.011, 213.05 FS. History--New 12-7-76, Formerly 12D-8.01, Amended 12-25-96, 1-31-99.

**12D-8.002 Completion and Submission of Assessment Rolls.**

(1) The property appraiser shall complete the valuation of all property within his or her county and shall enter the valuations on the appropriate assessment roll not later than July 1 of each year.

(2) The Executive Director may, for a good cause shown, extend beyond July 1 the time for

completion of any assessment roll.

(a) In requesting an extension of time for completion of assessments, the property appraiser shall file a request for such extension on a form prescribed by the Department or in an official letter which shall include the following:

1. An indication of the assessment roll or rolls for which an extension of time is requested for completion and the property appraiser's estimate of the time needed for completion of each such roll.

2. The specific grounds upon which the request for extension of the time of completion of the assessment roll or rolls is based.

3. A statement that "the failure to complete the assessment roll(s) not later than July 1 of the taxable year is not due to negligence, carelessness, nor dilatory action over which I exercise any power, authority, or control."

4. Date and signature of the property appraiser making the request.

5. If the request for extension of time is for more than 10 days and the request is not received in the office of the Executive Director prior to June 10 of the year in which the request is made, a statement as to why the request was not filed prior to June 10. A request for an extension of time of 10 days or less may be made at any time provided the request is received by the Executive Director prior to July 1.

(b) The Executive Director, or the Executive Director's designee, may

1. Require such additional information from the property appraiser as he or she may deem necessary in connection with the request for extension;

2. Conduct an investigation to determine the need for the requested extension and such other information as may be pertinent;

3. Grant to each property appraiser requesting it, one extension of time for the completion of any one or more of the assessment rolls for a period of not more than 10 days beyond July 1 of any year at his or her discretion.

4. Grant one or more extensions of time to a day certain to any property appraiser for the completion of any one or more of the assessment rolls for a period exceeding 10 days upon a finding that the extension is warranted by reason of one or more of the following:

a. A total reappraisal, to be included on the assessment roll or rolls, for which a request for

extension of time has been requested is in progress, and such program has been conducted in a manner to avoid causing unreasonable or undue delay in completion of the assessment rolls.

b. An act or occurrence beyond the control of man, such as, but not limited to, destruction of records or equipment needed to compile an assessment roll, fire, flood, hurricane, or other natural catastrophe, or death;

c. An occurrence or non-occurrence not beyond the control of man, when such occurrence or non-occurrence was not for the purpose of delaying the completion of the assessment roll or rolls on the date fixed by law, July 1.

(3) Each assessment roll shall be submitted to the Executive Director of the Department of Revenue for review in the manner and form prescribed by the Department on or before the first Monday in July; however, an extension granted under subsection (2) above shall likewise extend the time for submission.

(4) Accompanying the assessment roll submitted to the Executive Director shall be, on a form provided by the Department, an accurate tabular summary by property class of any adjustments made to recorded selling prices or fair market value in arriving at assessed value. Complete, clear, and accurate documentation for each adjustment under section 193.011(8), Florida Statutes, exceeding fifteen percent shall accompany this summary detailing how that percentage adjustment was calculated. This documentation shall include individual data for all sales used and a narrative on the procedures used in the study. In addition, an accurate tabular summary of per acre land valuations used for each class of agricultural property in preparing the assessment roll shall be submitted with the assessment roll to the Executive Director.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.011, 193.023, 193.114, 193.1142, 193.122, 213.05 FS. History--New 12-7-76, Amended 9-30-82, Formerly 12D-8.02.

**12D-8.003 Possessory Interest on the Roll.**

The property appraiser shall enter the assessed value of an assessable possessory interest on the appropriate assessment roll according to the nature

or character of the property possessed. Stated in other terms, if the possessory interest is in real property, then the assessment shall appear on the real property assessment roll; if it is an interest in tangible personal property or inventory, then the assessment shall appear on the Tangible Personal Property Assessment Roll.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.011, 193.085, 193.114, 213.05 FS. History--New 12-7-76, Formerly 12D-8.03.

**12D-8.004 Notice of Proposed Increase of Assessment from Prior Year.** The notice mailed pursuant to section 194.011, Florida Statutes, and Rule 12D-8.005, F.A.C., shall contain a statement advising the taxpayer that:

(1) Upon request the property appraiser or a member of his or her staff shall agree to a conference regarding the correctness of the assessment, and

(2) He or she has a right to petition to the value adjustment board, and the procedures for doing so.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.011, 213.05 FS. History--New 12-7-76, Amended 7-10-78, Formerly 12D-8.04.

**12D-8.005 Assessing Property Not Returned as Required by Law and Penalties Thereon.**

(1) The due date without an extension granted pursuant to s. 193.063, Florida Statutes, is April 1.

(a) If the taxpayer has failed to file a return on or before the due date, including any extensions, then, based upon the best information available, the property appraiser shall list the appropriate property on a return, assess it, and apply the 25 percent penalty thereon. An assessment made in this manner shall be considered an increased assessment and notice must be sent thereof in accordance with the provisions of section 194.011(2), Florida Statutes, and Rule 12D-8.004, F.A.C.

(b) If a return is filed before the fifth month from the due date or the extended due date of the return, the penalty shall be reduced in accordance

with the penalty schedule in section 193.072(1)(b), Florida Statutes, and the property appraiser is authorized to waive the penalty entirely upon finding that good cause has been shown.

(2) When a return is filed, the property appraiser shall ascertain whether all property required to be returned is listed. If such property is unlisted on the return, the property appraiser shall:

(a) As soon as practicable after filing the return and based upon the best information available, list the property on the return, assess it, apply the 15 percent penalty thereon and to this sum apply any penalties provided in subsection (1) of this rule as may be appropriate. Assessing the property in this manner shall be considered an increased assessment and notice must be sent thereof in accordance with the provisions of section 194.011(2), Florida Statutes, and Rule 12D-8.004, F.A.C.

(b) If the unlisted property is properly listed by the taxpayer, the property appraiser is authorized to reduce or waive the penalty entirely upon finding that good cause has been shown.

(3) When a return has property unlisted that renders the return so deficient as to indicate an intent to evade or illegally avoid the payment of lawful taxes, it shall be deemed a failure to file a return.

(4) For the purposes of determining whether a return was filed late or property was unlisted with the intention of illegally avoiding the payment of lawful taxes, consideration shall be given as to whether the taxpayer made a late or corrective filing before he was notified of an increased assessment.

(5) The property appraiser shall briefly state, in writing on the return, those facts and circumstances constituting good cause for waiving or reducing a penalty. The property appraiser shall reduce or waive penalty only upon a proper finding of good cause shown. "Good cause" means the exercise of ordinary care and prudence in the particular circumstances in complying with the law.

(6) Penalties shall be waived only as authorized by this rule.

(7) If no return is filed for two successive years, the property appraiser shall, for the second year no return is filed, inspect the property, examine the property owner's financial records, or otherwise in good faith attempt to ascertain the just value of the property before otherwise assessing the property

as provided in subsection (1) of this rule.

(8) The property appraiser may not waive or reduce penalties levied on railroad and other property assessed by the Department of Revenue.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.063, 193.072, 193.073, 213.05 FS. History--New 12-7-76, Formerly 12D-8.05, Amended 12-27-94, 12-28-95, 12-31-98, 12-30-99.

**12D-8.006 Assessment of Property for Back Taxes.**

(1) "Escape taxation" means to get free of tax, to avoid taxation, to be missed from being taxed, or to be forgotten for tax purposes. Improvements, changes, or additions which were not taxed because of a clerical or some other error and are a part of and encompassed by a real property parcel which has been duly assessed and certified, should be included in this definition, if back taxes are due under sections 193.073, 193.092, or 193.155(8), Florida Statutes. Property under-assessed due to an error in judgment should be excluded from this definition. *Korash v. Mills*, 263 So. 2d 579 (Fla. 1972).

(2) The property appraiser shall, in addition to the assessment for the current year:

(a) Make a separate assessment for each year (not to exceed three) that the property has been entirely omitted from the assessment roll;

(b) Determine the value of the property as it existed on January 1 of each year that the property escaped taxation;

(c) Distinctly note on the assessment roll the year for which each assessment is made; and

(d) Apply the millage levy for the year taxation was escaped, add the penalties, if applicable, and extend the tax. This shall be done for each year the property has escaped taxation, not to exceed three years.

(e) Assessments for back taxes shall appear on the assessment roll immediately following the assessment of the property for the current year, or on a supplemental roll immediately following the current roll.

(f) Any tabulation of valuations from the current roll shall not include assessments for back taxes but shall include, immediately after tabulations of the current roll totals, the corresponding

tabulations for back assessed property with a notation identifying the figure as such.

(3) Back assessments of assessable leasehold or possessory interest in property of the United States, of the state, or any political subdivision, municipality, agency, authority, or other public body corporate of the state, are enforced as a personal obligation of the lessee and shall be placed on the roll in the name of the holder of the leasehold in the year(s) taxation was escaped.

(4) Back assessments of property acquired by a bona fide purchaser that had no knowledge that the property purchased had escaped taxation shall be assessed to the previous owner in accordance with s. 193.092(1), F.S. A "bona fide purchaser" means a purchaser, for value, in good faith, before the certification of the assessment of back taxes to the tax collector for collection.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.073, 193.092, 193.155, 213.05 FS. History--New 12-7-76, Formerly 12D-8.06, Amended 12-27-94, 12-31-98, 12-30-02.

**12D-8.0061 Assessments; Homestead Property Assessments at Just Value.**

(1) Real property shall be assessed at just value as of January 1 of the year in which the property first receives the exemption.

(2) Real property shall be assessed at just value as of January 1 of the year following any change of ownership. If the change of ownership occurs on January 1, subsection (1) shall apply. For purposes of this section, a change of ownership includes any transfer of homestead property receiving the exemption, but does not include any of the following:

(a) Any transfer in which the person who receives homestead exemption is the same person who was entitled to receive homestead exemption on that property before the transfer, and

1. The transfer is to correct an error;
2. The transfer is between legal and equitable title; or

3. The change or transfer is by means of an instrument in which the owner is listed as both grantor and grantee of the real property and one or more other individuals are additionally named as grantee. However, a change of ownership occurs if

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any additional individual named as grantee applies for a homestead exemption on the property.

(b) The transfer is between husband and wife, including a transfer to a surviving spouse or a transfer due to a dissolution of marriage, provided that the transferee applies for the exemption and is otherwise entitled to the exemption;

(c) The transfer, upon the death of the owner, is between owner and a legal or natural dependent who permanently resides on the property; or

(d) The transfer occurs by operation of law under section 732.4015, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.023, 193.155, 213.05 FS. History--New 12-27-94, Amended 10-2-07.

### **12D-8.0062 Assessments; Homestead; Limitations.**

(1) This rule shall govern the determination of the assessed value of property subject to the homestead assessment limitation under Article VII, Section 4(c), Florida Constitution and section 193.155, Florida Statutes, except as provided in Rules 12D-8.0061, 12D-8.0063, and 12D-8.0064, F.A.C., relating to changes, additions or improvements, changes of ownership, and corrections.

(2) Just value is the standard for assessment of homestead property, subject to the provisions of Article VII, Section 4(c), Florida Constitution. Therefore, the property appraiser is required to determine the just value of each individual homestead property on January 1 of each year as provided in section 193.011, Florida Statutes.

(3) Unless subsections (5) or (6) of this rule require a lower assessment, the assessed value shall be equal to the just value as determined under subsection (2) of this rule.

(4) The assessed value of each individual homestead property shall change annually, but shall not exceed just value.

(5) Where the current year just value of an individual property exceeds the prior year assessed value, the property appraiser is required to increase the prior year's assessed value by the lower of:

- (a) Three percent; or
- (b) The percentage change in the Consumer

Price Index (CPI) for all urban consumers, U.S. City Average, all items 1967 = 100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

(6) If the percentage change in the Consumer Price Index (CPI) referenced in paragraph (5)(b) is negative, then the assessed value shall be the prior year's assessed value decreased by that percentage.

(7) The assessed value of an individual homestead property shall not exceed just value.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.011, 193.023, 193.155, 196.031, 213.05 FS. History--New 10-4-95.

### **12D-8.0063 Assessment of Changes, Additions, or Improvements to a Homestead.**

(1) Any change, addition, or improvement, excluding normal maintenance, to a homestead, including an owner's apportioned share of common areas directly benefiting the homestead, shall be determined and assessed at just value, and added to the assessed value of the homestead as of January 1 of the year following the substantial completion of the change, addition, or improvement.

(2) The measures of this incremental, just value amount for purposes of subsection (1), shall be determined directly by considering mass data collected, market evidence, and cost, or by taking the difference between the following:

(a) Just value of the homestead as of January 1 of the year following any change, addition, or improvement, adjusted for any change in value during the year due to normal market factors, and

(b) Just value of the homestead as of January 1 of the year of the change, addition, or improvement.

(3) General rules for assessment of changes, additions, or improvements; see paragraphs (a) through (d); for special rules for 2004 named storms see paragraph (e).

(a) Changes, additions, or improvements do not include replacement of a portion of homestead property damaged or destroyed by misfortune or calamity when:

1.a. the square footage of the property as repaired or replaced does not cause the total square footage to exceed 1500 square feet, or

b. the square footage of the property as repaired or replaced does not exceed 110 percent of the square footage of the property before the damage or destruction; and

2. the changes, additions, or improvements are commenced within 3 years after the January 1 following the damage or destruction

(b) When the repair or replacement of such properties results in square footage greater than 1500 square feet or otherwise greater than 110 percent of the square footage before the damage, such repair or replacement shall be treated as a change, addition, or improvement. The homestead property's just value shall be increased by the just value of that portion of the changed or improved property in excess of 1500 square feet or in excess of 110 percent of the square footage of the property before the damage, and that just value shall be added to the assessed value (including the assessment limitation change) of the homestead as of January 1 of the year following the substantial completion of the replacement of the damaged or destroyed portion.

(c) Changes, additions or improvements to homestead property rendered uninhabitable in one or more of the named 2004 storms are limited to the square footage exceeding 110 percent of the homestead property's total square footage. However, such homestead properties which are rebuilt up to 1500 total square feet are not considered changes, additions or improvements subject to assessment at just value.

(d) These provisions apply to changes, additions or improvements commenced within 3 years after January 1 following the damage or destruction of the homestead and apply retroactively to January 1, 2006.

(e) Assessment of certain homestead property damaged in 2004 named storms. Notwithstanding the provisions of s. 193.155(4), the assessment at just value for changes, additions, or improvements to homestead property rendered uninhabitable in one or more of the named storms of 2004 shall be limited to the square footage exceeding 110 percent of the homestead property's total square footage. Additionally, homes having square footage of 1,350 square feet or less which were rendered uninhabitable may rebuild up to 1,500 total square feet and the increase in square footage shall not be considered as a change, an

addition, or an improvement that is subject to assessment at just value. The provisions of this paragraph are limited to homestead properties in which repairs are commenced by January 1, 2008, and apply retroactively to January 1, 2005.

(4) When any portion of homestead property damaged by misfortune or calamity is not replaced, or the square footage of the property after repair or replacement is less than 100 percent of the square footage prior to the damage or destruction, the assessed value of the property will be reduced by the assessed value of the destroyed or damaged portion of the property. Likewise, the just value of the property shall be reduced to the just value of the property after the destruction or damage of the property. If the just value after the damage or destruction is less than the total assessed value before the damage or destruction, the assessed value will be lowered to the just value.

(5) The provisions of subsection (3) of this rule section also apply to property where the owner permanently resides on the property when the damage or destruction occurred; the owner is not entitled to homestead exemption on January 1 of the year in which the damage or destruction occurred; and the owner applies for and receives homestead exemption on the property the following year.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.042, 193.011, 193.023, 193.155, 193.1551, 213.05 FS. History--New 12-27-94, Amended 12-25-96, 1-16-06, 11-20-07.

**12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.**

(1) This rule shall apply where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser shall determine the just value for such change, addition, or improvement as provided in Rule 12D-8.0063, F.A.C., and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made as provided in Rule 12D-8.0063(1), F.A.C. The property appraiser shall adjust the assessed value of the homestead property for all subsequent years.

(2) If an error is made in the assessment of any homestead due to a material mistake of fact

concerning an essential characteristic of the property, the assessment shall be adjusted for each erroneous year. This adjustment is for prospective application only. For purposes of this subsection, the term "material mistake of fact" means any and all mistakes of fact, relating to physical characteristics of property, considered in arriving at the assessed value of a property that, if corrected, would affect the assessed value of that property.

(3) This subsection shall apply where the property appraiser determines that a person who was not entitled to the homestead exemption or the homestead property assessment increase limitation was granted it for any year or years within the prior 10 years.

(a) The property appraiser shall take the following actions:

1. Serve upon the owner a notice of intent to record a notice of tax lien in the amount of the unpaid taxes, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest on the unpaid taxes per annum. If these unpaid taxes, penalties, and interest are not paid within 30 days of the date of the notice of intent, then

2. Record in the public records of the county a notice of tax lien against any property owned by this person in the county and identify all property included in this notice of tax lien.

3. The property appraiser shall correct the rolls to disallow the exemption and the homestead assessment increase limitation for any years to which the owner was not entitled to either.

(b) Where the notice is served by U.S. mail or by certified mail, the 30-day period shall be calculated from the date the notice was delivered into the mails and postmarked.

(c) In the case of the homestead exemption, the unpaid taxes shall be the taxes on the amount of the exemption which the person received but to which the person was not entitled. Where a person is improperly granted a homestead exemption due to a clerical mistake or omission by the property appraiser, the lien shall include the unpaid taxes but not penalty and interest.

(d) In the case of the homestead property assessment increase limitation, the unpaid taxes shall be the taxes on the amount of the difference between the assessed value and the just value for each year. Where a person entitled to the homestead exemption inadvertently receives the homestead

property assessment increase limitation following a change of ownership, the person shall not be required to pay the unpaid taxes, penalty and interest.

(e) The amounts determined under paragraphs (c) and (d) shall be added together and entered on the notice of intent and on the notice of lien.

Rulemaking Authority 195.027(1) 213.06(1) FS. Law Implemented 193.011, 193.023, 193.155, 196.011, 196.161, 213.05 FS. History--New 12-27-94, Amended 12-28-95.

**12D-8.0068 Reduction in Assessment for Living Quarters of Parents or Grandparents.**

(1)(a) In accordance with s. 193.703, F.S., and s. 4(e), Art. VII of the State Constitution, the board of county commissioners of any county may adopt an ordinance to provide for a reduction in the assessed value of homestead property equal to any increase in assessed value of the property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse if at least one of the parents or grandparents for whom the living quarters are provided is at least 62 years of age. The board of county commissioners shall deliver a copy of any ordinance adopted under section 193.703, F.S., to the property appraiser.

(b) The reduction in assessed value resulting from an ordinance adopted pursuant to section 193.703, F.S., shall be applicable to the property tax levies of all taxing authorities levying tax within the county.

(2) A reduction may be granted under subsection (1) only to the owner of homestead property where the construction or reconstruction is consistent with local land development regulations, including, where applicable, proper application for a building permit.

(3) In order to qualify for the assessment reduction pursuant to this section, property must meet the following requirements:

(a) The construction or reconstruction for which the assessment reduction is granted must have been substantially completed on or before the January 1 on which the assessment reduction for that

property will first be applied.

(b) The property to which the assessment reduction applies must qualify for a homestead exemption at the time the construction or reconstruction is substantially complete and each year thereafter.

(c) The qualified parent or grandparent must permanently reside on the property on January 1 of the year the assessment reduction first applies and each year thereafter.

(d) The construction or reconstruction must have been substantially completed after January 7, 2003, the effective date of section 193.703, F.S.

(4)(a) The term “qualified parent or grandparent” means the parent or grandparent residing in the living quarters, as their primary residence, constructed or reconstructed on property qualifying for assessment reduction pursuant to Section 193.703, F.S., on January 1 of the year the assessment reduction first applies and each year thereafter. Such parent or grandparent must be the natural or adoptive parent or grandparent of the owner, or the owner’s spouse, of the homestead property on which the construction or reconstruction occurred.

(b) "Primary residence" shall mean that the parent or grandparent does not claim a homestead exemption elsewhere in Florida. Such parent or grandparent cannot qualify as a permanent resident for purposes of being granted a homestead exemption or tax credit on any other property, whether in Florida or in another state. If such parent or grandparent receives or claims the benefit of an ad valorem tax exemption or a tax credit elsewhere in Florida or in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit, such parent or grandparent is not a qualified parent or grandparent under this subsection and the owner is not entitled to the reduction for living quarters provided by this section.

(c) At least one qualifying parent or grandparent must be at least 62 years of age.

(d) In determining that the parent or grandparent is the natural or adoptive parent or grandparent of the owner or the owner’s spouse and that the age requirements are met, the property appraiser shall rely on an application by the property owner and such other information as the property appraiser determines is relevant.

(5) Construction or reconstruction qualifying as providing living quarters pursuant to this section is limited to additions and renovations made for the purpose of allowing qualified parents or grandparents to permanently reside on the property. Such additions or renovations may include the construction of a separate building on the same parcel or may be an addition to or renovation of the existing structure. Construction or reconstruction shall be considered as being for the purpose of providing living quarters for parents or grandparents if it is directly related to providing the amenities necessary for the parent or grandparent to reside on the same property with their child or grandchild. In making this determination, the property appraiser shall rely on an application by the property owner and such other information as the property appraiser determines is relevant.

(6)(a) On the first January 1 on which the construction or reconstruction qualifying as providing living quarters is substantially complete, the property appraiser shall determine the increase in the just value of the property due to such construction or reconstruction. For that year and each year thereafter in which the property qualifies for the assessment reduction, the assessed value calculated pursuant to section 193.155, F.S., shall be reduced by the amount so determined. In no year may the assessment reduction, inclusive and aggregate of all qualifying parents or grandparents, exceed twenty percent of the total assessed value of the property as improved prior to the assessment reduction being taken. If in any year the reduction as calculated pursuant to this subsection exceeds twenty percent of assessed value, the reduction shall be reduced to equal twenty percent.

(b) Construction or reconstruction can qualify under subsection (4)(a) in a later year, as long as the owner makes an application for the January 1 on which a qualifying parent or grandparent meets the requirements of subsection (4)(b). The owner must certify in such application as to the date the construction or reconstruction was substantially complete and that it was for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse as described in subsection (1)(a). In such case, the property appraiser shall determine the increase in the just value of the property due to such

construction or reconstruction as of the first January 1 on which it was substantially complete. However, no reduction shall be granted in any year until a qualifying parent or grandparent meets the requirements of subsection (4)(b).

(7) Further construction or reconstruction to the same property meeting the requirements of subsection (5) for the qualified parent or grandparent residing primarily on the property may also receive an assessment reduction pursuant to this section. Construction or reconstruction for another qualified parent or grandparent may also receive an assessment reduction. The assessment reduction for such construction or reconstruction shall be calculated pursuant to this section for the first January 1 after such construction or reconstruction is substantially complete. However, in no year may the total of all applicable assessment reductions exceed twenty percent of the assessed value of the property.

(8) The assessment reduction shall apply only while the qualified parent or grandparent continues to reside primarily on the property and all other requirements of this section are met. The provisions of subsections (1), (5), (6), (7), and (8) of section 196.011, F.S., governing applications for exemption are applicable to the granting of an assessment reduction. The property owner must apply for the assessment reduction annually.

(9) The amount of the assessment reduction under section 193.703, F.S., shall be placed on the roll after a change in ownership, when the property is no longer homestead, or when the parent or grandparent discontinues residing on the property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.703, 196.011, 213.05 FS. History-New 1-26-04.

**12D-8.007 Preparation of Assessment Rolls.**

(1) Each property appraiser shall prepare the following assessment rolls:

- (a) Real property assessment roll;
- (b) Tangible personal property assessment roll; this roll shall include all locally assessed taxable tangible personal property; and
- (c) Centrally assessed property assessment roll.

(2) Each of the assessment rolls shall

include:

(a) The owner or fiduciary responsible for payment of taxes on the property, his or her address including postal zip code, and an indication of the fiduciary capacity (such as executor, administrator, trustee, etc.) as appropriate. The assessment roll for real property shall include the social security number of the applicant receiving an exemption under sections 196.031, 196.081, 196.091, 196.101, or 196.202, Florida Statutes, and of the applicant's spouse, if any, when such social security number is required by section 196.011, Florida Statutes, and Rule 12D-7.001(4), F.A.C. The social security numbers received by property appraisers on applications for property tax exemption are confidential. Copies of all documents, containing the social security numbers so received, furnished by the property appraiser to anyone, must exclude the social security numbers, except for copies furnished to the Department of Revenue.

(b) The just value of all property determined under these rules and section 193.011, Florida Statutes, shall be entered on the assessment roll form and properly identified as such by placement under the proper column heading on the assessment roll form or by words, abbreviations, code symbols or figures set opposite.

(c) When property is wholly or partially exempt (which for the purpose of this rule shall include immune as well as exempt property) from taxation, the appraiser shall enter on the assessment roll the amount of the exemption so as to be able to determine, by category, the total amount of exempt property on the roll. The categories may be indicated by words, abbreviations, code symbols or figures. Two or more categories of exemption may be included under one entry so long as such inclusion is clearly indicated and identified, and so long as the separate dollar amounts applicable to each exemption are clearly discernible.

(d) The assessment roll shall identify the taxable value of the property being assessed. The taxable value is the value remaining and upon which the tax is actually calculated after allowance of all lawful exemptions, either from the assessed value or the classified use value, as is appropriate. The taxable value shall be entered on the assessment roll form and properly identified as such by placement under the proper column heading on the assessment roll. The taxable value may be identified by words,

abbreviations, code symbols or figures placed in a properly identified column on the assessment roll. In the event that various millages applying to different taxable values are levied against a parcel, each taxable value shall be shown.

(e) The millage levied against the property shall be indicated on the roll. The individual millages levied on the property, by each taxing authority in which the property is located, may be shown or the total aggregate millage of all such taxing authorities may be shown or expressed by code or symbols provided an explanation of the code or symbols is attached to the roll and a copy thereof included in each segment or column of the roll contained in a binder, provided that each of the combined millages applies to the same taxable value.

(f) The appraiser shall extend the assessment roll by converting the millage to a decimal number (1 mill = .001 dollars) and then multiplying by the taxable value (as defined in (d) above) to determine the tax on such property. The appraiser may, in extending the roll, make such entries as to class, location, or otherwise as is appropriate or convenient for administration so long as the requirements of (g) are met.

(g) The amount of the aggregate taxes levied on the property shall be shown on the assessment roll expressed in figures representing dollars and cents. The appraiser may include on the assessment roll such other information or breakdown of the amounts of taxes levied by class, location, or otherwise as is convenient for administration.

(3) The requirements set forth in this rule are the minimum requirements only and nothing contained herein shall be construed to prohibit or restrict the appraiser in including additional information or further subdividing categories of exemptions or expressing millage levies or amounts of tax in a more detailed manner so long as the minimum requirements are met.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 193.1142, 213.05 FS. History--New 12-7-76, Formerly 12D-8.07, Amended 12-27-94, 12-31-98.

**12D-8.008 Additional Requirements for Preparation of the Real Property Roll.**

(1) In addition to the requirements of Rule

12D-8.007, F.A.C., the Real Property Roll for each county shall include a description of the property assessed or a cross-reference to the description which shall be accurate and certain enough to give to the taxpayer the necessary notice of the tax assessed against the particular piece of property; the description so cross-referenced shall afford an adequate conveyance to the purchaser at a sale of the property for satisfaction of a lien originating in the non-payment of the tax. The Official Record Book and Page number of the conveyance upon which the owner of record's title is based shall also be shown, provided such information has been gathered pursuant to Rule 12D-8.011(1)(m), F.A.C.

(a) All descriptions of real property shall be based upon reference to the government grid system survey (Section, Township, Range) in general use in this state, provided:

1. Where real property has been subdivided into lots according to a map or plat duly recorded in the office of the Clerk of Circuit Court of the county in which the lands are located, or is a condominium or co-operative apartment, the description of real property shall, in addition to Section, Township, Range, be based upon reference to such map or plat. (Crawford v. Rehwinkel, 163 So. 851 (Fla. 1935)).

2. For Spanish Grants or donations which have not been surveyed and platted, or where if platted, the plat is not recorded in the Office of the Clerk of the Circuit Court, the description of real property may also include a reference to deed of record, giving the book and page as it appears in the office of the Clerk of the Circuit Court.

(b) Metes and bounds descriptions making reference to the government survey for determination of the point of beginning and closing of such description are considered for the purposes of this rule to be based upon the government survey.

(c) Abbreviations and figures may be used in descriptions if they are of general use and acceptance, not misleading, and indicate with certainty the thing intended.

(d) For the purposes of uniformity, if and when the following abbreviations and figures are used, they shall have the following meaning.

**ABBREVIATION      MEANING**

Ac	Acre
Add	Addition

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Et Al	And Others
Et Ux	And Wife
Beg.	Beginning
Bdy., Bdys.	Boundary, Boundaries
Blk.	Block
Cen.	Center
C. L.	Center Line
Ch.	Chain
Com.	Commence, Commencing
Cont.	Continue
Cor., Cors.	Corner, Corners
Desc.	Description
Deg.	Degree
E, E'ly	East, Easterly
Exc.	Except
Ft.	Foot or Feet
1/4 or Qtr.	Fourth or Quarter
Frac.	Fraction
Fracl.	Fractional
Govt. Lot	Government Lot
1/2	Half
Hwy.	Highway
In.	Inch, Inches
Int.	Intersection
Lk., Lks.	Link, Links
Mer.	Meridian
Mi.	Mile
' or M.	Minutes
M. or L., M/L	More or Less
N, N'ly	North, Northerly
NE	Northeast
NE'ly	Northeasterly
NW	Northwest
NW'ly	Northwesterly
No.	Number
P.	Page
/	Parallel
Pt.	Point
P. O. B.	Point of Beginning
Qtr. or 1/4	Quarter or Fourth
Rad.	Radius
R.R.	Railroad
Rwy.	Railway
R., Rs.	Range, Ranges
Rt.	Right
R/W or R.O.W.	Right-of-Way
Rds.	Rods
rgn.	Running

" or S.	Seconds
Sec., Secs.	Section, Sections
Sq.	Square
S, S'l'y	South, Southerly
SE	Southeast
SE'ly	Southeasterly
SW	Southwest
SW'ly	Southwesterly
St., Sts.	Street, Streets
S/D	Subdivision
Th.	Thence
Twp., Twps.	Township, Townships
W	West
W'ly	Westerly

(e) A unique parcel number derived from a parcel numbering system applied uniformly throughout the county.

(f) When a code or reference number system is used for describing property, an explanation of how to read the code or reference number system (referred to as a "key") shall be made available.

(g)1. For the purpose of accounting for all real property within the county, the property appraiser shall list all centrally assessed real property in its proper place on the Real Property Roll as required by this rule with the notation "See Centrally Assessed Property Roll", but no tax shall be extended against same, and the value of such property need not be shown. Provided, however, when the legal description for railroad right-of-way is not furnished by the Department or is not otherwise available, such property need not be listed on the real property roll. All tabulations of value, parcels, etc., for the Real Property Roll shall not include centrally assessed property. Taxes shall be extended against centrally assessed real property, centrally assessed tangible personal property, and centrally assessed inventory listed on the Centrally Assessed Tangible Personal Property Roll and inventory shall not be listed on the Tangible Personal Property Assessment Roll.

2. When property is classified (lands classified agricultural for ad valorem tax purposes; outdoor recreational and park land) so that its taxable value is determined on a basis other than under section 193.011, Florida Statutes, the value according to its classified use, less any exemptions allowed, shall be its value for tax purposes. In addition to its value determined under section 193.011, Florida Statutes, the value of the property

according to its classified use shall be entered on the assessment roll either under the appropriate column heading (e.g., Classified Use Value) or with proper identifying words, abbreviations, code symbols, or figures set opposite it. In either case a notation shall be made identifying the classified use value as agricultural (e.g., "A"), park or outdoor recreational land (e.g., "PR.").

(h) When more than one listing is required to be made on the same property (as in the case of a taxable possessory interest in property which is otherwise exempt or immune, and mineral, oil, gas and other subsurface rights in or to real property which have been separated from the fee) the appraiser shall, immediately following the entry listing the record title owner or the record title owner of the surface fee, as the case may be, make a separate entry or entries on the assessment roll indicating the assessment of the taxable possessory interest or the assessment of the mineral, oil, gas and other subsurface rights in or to real property which have been separated from the fee.

**(2) Classification of Property.**

(a) The appraiser shall classify each parcel of real property to indicate the use of the land as arrived at by the appraiser for valuation purposes and indicate the same on the assessment roll according to the codes listed below. This use will not always be the use for which the property is zoned or the use for which the improvements were designed whenever there is, in the appraiser's judgment, a higher and better use for the land. When more than one land use code is applicable to a parcel, the appraiser may list either multiple land use codes with an indication of the portion of total property ascribed to each use, or a single code indicating the primary and predominant use. For land classified "agricultural", the primary and predominant use shall mean the use code representing the most acreage. For example, if the use of 100 acres contains 40 acres of cropland (code 52), 30 acres of timberland (code 54), 15 acres of grazing land (code 61), and 15 acres of citrus groves (code 66), the first two-digit code in the "land use" field in the Name -- Address -- Legal (N.A.L.) file should be "52"; the next part of that field could be coded "54" or "61" or "66" based upon a method consistently used by the property appraiser. Taxable possessory interests shall be classified as code 90 or 93 as appropriate.

(b) Real property shall be classified based on ten major groups. The classification "residential" shall be subclassified into two categories -- homestead and non-homestead property. The major groups are:

1. Residential:
  - a. Homestead
  - b. Non-homestead
2. Commercial and Industrial
3. Agricultural
4. Exempt, wholly or partially
5. Leasehold Interest (Government owned)
6. Other
7. Centrally Assessed
8. Non-Agricultural Acreage
9. Time-share Property
10. High-water recharge.

(c) Following is a detailed list of the classifications and subclassifications which shall be used, and the numeric code designation for each. The description beside the code number defines the category of property and illustrates the uses of property to be included. Upon request, the Department of Revenue will advise the appraiser of the classification under which specific uses not listed below should be placed. The appraiser may divide any of the 100 listed categories (except for undefined code numbers which are reserved for future definition by the Department of Revenue) into finer categories as long as the definition of the herein listed categories is not expanded. The code numbers for finer categories shall consist of the four digits defined herein.

**USE  
CODE PROPERTY TYPE**

<b>Residential</b>	
0000	Vacant Residential
0100	Single Family
0200	Mobile Homes
0300	Multi-family -- 10 units or more
0400	Condominia
0500	Cooperatives
0600	Retirement Homes (not eligible for exemption under section 196.192, Florida Statutes. Others shall be given an Institutional classification)
0700	Miscellaneous Residential (migrant camps, boarding homes, etc.)
0800	Multi-family -- less than 10 units



- 6700 Poultry, bees, tropical fish, rabbits, etc.
- 6800 Dairies, feed lots
- 6900 Ornamentals, miscellaneous agricultural

**Institutional**

- 7000 Vacant Institutional
- 7100 Churches
- 7200 Private schools and colleges
- 7300 Privately owned hospitals
- 7400 Homes for the aged
- 7500 Orphanages, other non-profit or charitable services
- 7600 Mortuaries, cemeteries, crematoriums
- 7700 Clubs, lodges, union halls
- 7800 Sanitariums, convalescent and rest homes
- 7900 Cultural organizations, facilities

**Government**

- 8000 Undefined -- Reserved for future use
- 8100 Military
- 8200 Forest, parks, recreational areas
- 8300 Public county schools -- include all property of Board of Public Instruction
- 8400 Colleges
- 8500 Hospitals
- 8600 Counties (other than public schools, colleges, hospitals) including non-municipal governments
- 8700 State, other than military, forests, parks, recreational areas, colleges, hospitals
- 8800 Federal, other than military, forests, parks, recreational areas, hospitals, colleges
- 8900 Municipal, other than parks, recreational areas, colleges, hospitals

**Miscellaneous**

- 9000 Leasehold interests (government owned property leased by a non-governmental lessee)
- 9100 Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communication
- 9200 Mining lands, petroleum lands, or gas lands
- 9300 Subsurface rights
- 9400 Right-of-way, streets, roads, irrigation channel, ditch, etc.
- 9500 Rivers and lakes, submerged lands
- 9600 Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand

dunes, swamps

- 9700 Outdoor recreational or parkland, or high-water recharge subject to classified use assessment.

**Centrally Assessed**

- 9800 Centrally assessed

**Non-Agricultural Acreage**

- 9900 Acreage not zoned agricultural

**Special Designations**

- N000 This 4-digit designation shall be placed in the data processing record in the use code field for records that are printed as notes on the roll.
- H000 This 4-digit designation shall be placed in the data processing record in the use code field for records that are printed as headings on the roll.

(d) Definitions:

- 1. Classified use assessments shall be those valuations determined pursuant to Article VII, Section 4(a), Constitution of State of Florida.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 195.073, 195.084, 213.05 FS. History--New 12-7-76, Formerly 12D-8.08, Amended 12-27-94, 12-25-96, 12-30-02.

**12D-8.009 Additional Requirements for Preparation of Tangible Personal Property Assessment Roll.**

(1) The appraiser shall include on the roll a code reference to the tax return showing the property, and need not give a description of such property on the roll. The account number may be adopted as the code to indicate the reference to the return, provided the property appraiser places the account number on the return.

(2) Classification of property by class type.

(a) The property appraiser shall classify tangible personal property to convey the actual current use of the property and indicate the same on the assessment roll. Where property has more than one use, it shall be classified under the category which represents its primary and predominant use. It is the primary and predominant use that will govern the classification. Possessory interests shall be

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classified according to the use of the property by the possessor.

(b) The classification shall be based upon six primary groupings of the major use type categories, with sub-classifications of the primary groupings of the major use type categories. The primary groupings of major uses are:

1. Retail
2. Wholesale
3. Manufacturing
4. Leasing/Rental
5. Services
6. Special

(c) The following is a detailed explanation of the minimum use type classifications for tangible personal property and a numeric code designation for each. The classifications are based on classification codes as set forth in the Standard Industrial Classification Manual, 1987, as published by the Office of Management and Budget, Executive Office of the President, and, as such, the code numbers may be out of sequence. It is recommended the user refer to the Standard Industrial Classification Manual, 1987, for detailed description of property use. This listing is intended to facilitate the determination of classification, particularly in special and questionable kinds of property and is not intended to list every possible use which might occur in the state. Upon request, the Department of Revenue will inform the appraiser of the classification under which specific property uses not listed below should be placed.

### RETAIL

#### General Merchandise

- 5311 Department Store
- 5331 Discount Merchandise Store (K-Mart, etc.)
- 5932 Used Merchandise, Antiques, Pawn Shops
- 5932 Army, Navy Surplus
- 5961 Mail Order
- 7389 Stamp Redemption
- 5399 Miscellaneous General Merchandise

#### Apparel & Accessories

- 5651 Clothing
- 5661 Shoes
- 5699 Miscellaneous Apparel & Accessories
- 5944 Jewelry Stores, Watches

#### Furniture, Fixtures, Home Furnishings

- 5712 Household Furniture
- 5021 Office Furniture

- 5713 Floor Covering
- 5714 Drapery, Upholstery
- 5722 Appliances
- 5731 Radio, Television
- 5734 Computers
- 5735 Music Records, Tapes
- 5736 Music Instruments
- 5046 Partitions, Shelving, Office and Store Fixtures

#### Other Merchandise

- 5731 Electronics
- 5943 Office supply, stationery
- 5942 Books, Magazines
- 5994 Newsstands
- 5992 Florist
- 5993 Tobacco, Cigars, Cigarettes
- 5949 Fabric
- 5949 Needlework, Knitting
- 5941 Sporting Goods, Gunshops, Fisherman's Supply, Bait and Tackle
- 5945 Arts and Crafts, Hobby, Ceramics
- 5946 Photographic Supplies, Cameras
- 7384 Film Processing
- 3861 Microfilm
- 5947 Gift and Novelty Shop
- 5945 Toys
- 5999 Miscellaneous Other Merchandise

#### Health Care/Cosmetics

- 5912 Drug Store/Pharmacy
- 5995 Optical Goods
- 5999 Hearing Aids, Orthopedic Appliances
- 5047 Medical and Dental Equipment and Supplies
- 5087 Cosmetics, Beauty and Barber Equipment and Supplies
- 5999 Miscellaneous Health Care/Cosmetics

#### Food Products

- 5411 Supermarket
- 5411 Grocery
- 5421 Specialty market (Meat, Fish)
- 5451 Dairy
- 5431 Fruit, Vegetable
- 5411 Convenience Market
- 5461 Bakery
- 5921 Package Store-Liquor and Beer
- 5813 Bar, Night Club, Lounge
- 5812 Restaurant, Cafeteria
- 5812 Fast Food -- Ice Cream
- 5499 Miscellaneous Food Store (Health Food)
- 5441 Candy

#### Building Materials -- Hardware -- Garden

	<b>Supply</b>	5094 Jewelry, Watches
5211	Lumber and Other Building Materials	<b>Furniture, Fixtures, Home Furnishings</b>
5074	Plumbing, Heating, and Water Conditioning	5021 Household Furniture
5075	Air Conditioning	5021 Office Furniture
5063	Electrical, Lighting Equipment	5023 Floor Coverings, Drapery, Upholstery
5231	Paint, Glass	5064 Appliances
5211	Tile	5064 Radio, TV, Music
5251	Hardware	5046 Partitions, Shelving, Office and Store Fixtures
5261	Nursery	<b>Other Merchandise</b>
0782	Landscaping	5046 Electronics
5261	Farm and Garden Supply	5111 Printing and Writing Paper
5211	Pool and Patio -- Utility Buildings	5112 Office Supply and Stationery
5211	Miscellaneous Building Materials	5113 Paper Products
	<b>Machinery and Equipment</b>	5192 Books, Magazines
5083	Farm, Grove and Garden Machinery and Equipment	5193 Florist
5084	Industrial Machinery and Equipment	5194 Tobacco, Cigars, Cigarettes
5082	Construction and Mining Machinery and Equipment	5131 Fabric/Textiles
5999	Miscellaneous Machinery and Equipment	5131 Needlework, Knitting, Yarn, Thread
	<b>Electrical and Electronic Machinery and Equipment</b>	5091 Sporting Goods
5999	Office/Business Machinery and Equipment	5092 Arts and Crafts, Hobby, Ceramic Supplies
5734	Data Processing -- Computers	5043 Photographic Supplies, Cameras, Film Processing, Microfilm
5999	Copying Machines	5092 Toys
5731	Miscellaneous Electrical and Electronic Machinery and Equipment	5099 Miscellaneous Other Merchandise
	<b>Transportation</b>	<b>Health Care/Cosmetics</b>
5511	Automobiles and Trucks (New)	5122 Drugs-Pharmaceutical
5521	Automobiles and Trucks (Used)	5047 Hearing, Orthopedic
5531	Auto Parts, Junk Yards, Tires	5048 Optical
5271	Mobile Homes	5047 Medical & Dental Equipment & Supplies
5551	Ships, Boats	5087 Cosmetics, Barber and Beauty Equipment and Supplies
5551	Marine Supplies	5122 Miscellaneous Health Care/Cosmetics
5599	Aircraft and Parts	<b>Food Products</b>
5571	Motorcycles and Bicycles and Parts	5153 Farm Products (grain, citrus, etc.)
5561	Miscellaneous Transportation Equipment -- Motor Homes, R.V.'s, Bus, Taxi	5154 Farm Products (livestock)
	<b>Miscellaneous Retail</b>	5141 Grocery
5999	Miscellaneous Retail	5144 Specialty (Poultry)
	<b>WHOLESALE</b>	5146 Specialty (Fish and Seafood)
	<b>General Merchandise</b>	5147 Specialty (Meat)
5099	General Merchandise	5148 Fresh Fruits & Vegetables
	<b>Apparel and Accessories</b>	5149 Bakery
5136	Clothing (Men, Boys)	5181 Beer
5137	Clothing (Women, Children, Infants)	5182 Wine, Liquor
5139	Shoes	5149 Beverages
5137	Miscellaneous Apparel and Accessories -- Handbags	5149 Miscellaneous Food
		<b>Building Materials, Hardware, Garden Supply</b>
		5031 Lumber and Other Building Materials
		5074 Plumbing, Water Conditioning

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5075	Heating and Air Conditioning	2290	Miscellaneous Textiles
5063	Electrical, Lighting		<b>Apparel</b>
5039	Glass, Tile	2300	Clothing
5198	Paint		<b>Furniture and Fixtures</b>
5072	Hardware	2510	Household Furniture
5193	Nursery and Landscaping	2520	Office Furniture
5191	Farm and Garden -- Feed, Seed, Fertilizer	2540	Partitions, Shelving, Office and Store Fixtures
5091	Pool and Patio -- Utility Buildings		<b>Health Care</b>
5039	Miscellaneous Building Materials	2830	Drugs
	<b>Machinery</b>	3827	Optical Instruments and Lenses, Glasses and Contact Lenses
5083	Farm, Grove and Garden Machinery and Equipment	3840	Medical and Dental Instruments, Equipment and Supplies
5084	Industrial Machinery and Equipment	2844	Cosmetics
5082	Construction and Mining Machinery and Equipment	2834	Miscellaneous Health Care/Cosmetics
5083	Miscellaneous Machinery and Equipment		<b>Food Products</b>
	<b>Electrical and Electronic Machinery and Equipment</b>	2010	Meat
5044	Office/Business Machines and Equipment	2020	Dairy
5045	Data Processing -- Computers	2030	Canned and Preserved Fruits and Vegetables (Orange juice concentrate)
5044	Copying Machines	2040	Grain (Flour, Cereal, Animal Food)
5065	Miscellaneous Electrical Machinery, Equipment and Supplies	2050	Bakery
	<b>Transportation</b>	2080	Liquor and Beer
5012	Automobiles and Trucks	2080	Beverages
5013	Auto Parts	2090	Miscellaneous Food Preparation
5014	Tires	2099	Refining Sugar, etc.
5015	Junk Yards		<b>Lumber and Wood Products, Paper</b>
5039	Mobile Homes	2411	Logging
5088	Ships (non-pleasure)	2421	Sawmills, Planing Mills
5091	Boats (pleasure)	2490	Miscellaneous Wood Products
5088	Marine Products	2610	Pulp
5088	Aircraft and Parts	2620	Paper Mills
5092	Bicycles and Parts	2621	Paper Products (Stationery, Tissues, Bags, Paper Plates, etc.)
5012	Motorcycles	2650	Paperboard Containers and Boxes
5012	Miscellaneous Transportation Equipment -- Motor Homes, R.V.'s., Bus, Taxi	2670	Miscellaneous Paper Products (Insulation, Tar Paper) Stone, Clay, Glass and Concrete Products
	<b>Other Wholesale</b>	3200	Glass and Glass Products
5160	Chemicals	3240	Concrete, Gypsum, Lime
5050	Metals and Minerals	3241	Cement
5170	Petroleum and Petroleum Products -- Gasoline	3251	Brick, Clay
5199	Miscellaneous Other Wholesale	3253	Ceramic, Tile
	<b>Miscellaneous Wholesale</b>	3261	Miscellaneous Products (Plumbing fixtures)
5199	Miscellaneous Wholesale	3264	Porcelain, Electrical Supply
	<b>MANUFACTURING</b>		<b>Metals</b>
	<b>Textiles</b>	3300	Metal Industries -- Foundries, Smelting, Refining
2200	Fabric and Knitting Mills, Floor Covering	3390	Metal Products

3399	Miscellaneous Metals	3751	Motorcycles, Bicycles and Parts
	<b>Chemicals</b>	3790	Miscellaneous Transportation Equipment -- R.V.'s, Bus, Taxi
2819	Chemicals	3716	Motor Homes
2813	Industrial Gas		<b>Other Manufacturing</b>
2821	Plastics	2131	Tobacco
2822	Synthetics	2121	Cigars
2840	Cleaning Preparations	2111	Cigarettes
2890	Miscellaneous Chemical Products -- Paint and Varnish, etc.	3861	Photographic Equipment and Supplies
	<b>Petroleum</b>	3800	Scientific Instruments
2910	Petroleum Refining -- Gasoline	3873	Watches, Clocks, and Parts
2950	Paving and Roofing Materials -- Asphalt	3911	Jewelry
2990	Miscellaneous Petroleum Products	3914	Silverware
	<b>Rubber and Plastic Products</b>	3931	Musical Instruments
3011	Tires and Inner Tubes	3951	Pens
3021	Rubber Products	3952	Pencils, Office and Artist Supplies
3080	Misc. Plastic Products	3949	Sporting Goods
	<b>Leather</b>	3944	Toys
3111	Tanning and Finishing	3990	Miscellaneous Other Manufacturing
3131	Boots and Shoes		<b>Miscellaneous Manufacturing</b>
3190	Miscellaneous Leather Goods	3999	Miscellaneous Manufacturing
3161	Luggage		
	<b>Machinery and Equipment</b>		<b>LEASING/RENTAL</b>
3510	Engines and Turbines		<b>General Merchandise</b>
3520	Farm, Grove and Garden Machinery and Equipment	7359	General Merchandise -- Rent All
3560	Industrial Machinery and Equipment		<b>Apparel and Accessories</b>
3530	Construction and Mining Machinery and Equipment	7299	Miscellaneous Apparel and Accessories
3590	Miscellaneous Machinery and Equipment		<b>Furniture, Fixtures, Home Furnishings</b>
	<b>Electrical and Electronic Machinery and Equipment</b>	7359	Household Furniture
3578	Office/Business Machinery and Equipment	7359	Office Furniture
3571	Data Processing -- Computers	7359	Appliances
3579	Copying Machines	7359	Radio, TV, Music
3640	Electric Lighting and Wiring	7394	Partitions, Shelving, Office and Store Fixtures
3630	Appliances		<b>Other Merchandise</b>
3660	Communication Equipment	7359	Electronics
3663	Radio & TV Communications Equipment	7999	Sporting Goods
3670	Electronic Components and Accessories	7359	Cameras, Microfilm
3690	Miscellaneous Electrical Machinery, Equipment and Supplies	7999	Miscellaneous Other Merchandise
	<b>Transportation</b>		<b>Health Care</b>
3710	Automobiles and Trucks	7352	Hearing/Optical/Orthopedic
3714	Auto Parts and Accessories	7352	Medical and Dental
2451	Mobile Homes	7352	Miscellaneous Health Care
3731	Ships		<b>Building Materials</b>
3732	Boats	7353	Heating, Air Conditioning, Water Conditioning
3429	Marine Supplies	7353	Electrical, Lighting (Signs)
3720	Aircraft and Parts	7359	Pool and Patio -- Utility Buildings
		7359	Miscellaneous Building Material
			<b>Lumber and Wood Products, Paper</b>

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7359	Sawmills, Planing Mills	7338	Secretarial Services
	<b>Metals</b>	7331	Mailing
7359	Miscellaneous Metals (Tank Rental)	7334	Photocopying
	<b>Machinery and Equipment</b>	7335	Commercial Art
7353	Engines and Turbines	7336	Commercial Photography
7353	Farm, Grove and Garden Machinery and Equipment	7349	Cleaning and Maintenance
7353	Industrial Machinery and Equipment	7342	Disinfecting and Pest Control Services
7353	Construction and Mining Machinery and Equipment	7380	Miscellaneous Business Services
7353	Miscellaneous Machinery and Equipment	7389	Personnel Supply, Telephone Answering Repair -- Other Than Automotive
	<b>Electrical and Electronic Machinery and Equipment</b>	7631	Watch, Clock, Jewelry
7359	Office/Business Machinery and Equipment	7629	Electrical
7377	Data Processing -- Computers	7641	Re-Upholstery -- Furniture
7359	Copying Machines	7690	Machinery and Equipment Repair
7359	Electric Lighting and Wiring (Searchlights, Construction Lighting)	7620	Appliance Repair
7359	Miscellaneous Electrical Machinery and Equipment	7690	Miscellaneous Repair
	<b>Transportation</b>		<b>Health Services</b>
7514	Automobiles	8011	Physicians
7513	Trucks	8021	Dentists
7519	Mobile Homes	8041	Chiropractors
4499	Ships, Boats	8042	Optometrists
7359	Aircraft	8049	Other Health Care Practitioners
7999	Motorcycles, Bicycles	8060	Hospitals
7519	Miscellaneous Transportation Equipment	8050	Skilled Nursing and Intermediate Care Facilities
	Other Leasing/Rental	8059	Nursing Homes except skilled and intermediate care facilities, Domiciliary Care with Health Care
7359	Laundry and Dry Cleaning Equipment	8082	Home Health Care Services
7352	Medical and Dental Equipment	8070	Medical and Dental Labs
7359	Beauty and Barber Shop Equipment	8090	Other Health Services
7389	Communication Equipment -- Telephone Answering	8093	Rehabilitation Centers
7359	Sanitary Services -- Portable Toilets	8099	Blood Banks
	<b>Miscellaneous Leasing/Rental</b>		<b>Legal Services</b>
7359	Miscellaneous Leasing/Rental	8111	Attorneys, Law Libraries
		8111	Other Legal Services
	<b>SERVICES</b>		<b>Financial Services</b>
	<b>Personal Services</b>	6000	Banks, Savings & Loan, Credit Unions, and other Depository Institutions, etc.
7210	Laundry, Cleaning and Garment Services	6100	Credit Agencies, Personal Credit, Business Credit, Mortgage Bankers, Loan Brokers and Other Non-Depository Institutions
7215	Coin-Operated Laundries and Dry Cleaning	6200	Security and Commodity Brokers, Dealers, Exchanges and Services -- Stocks and Bonds Insurance and Real Estate
7231	Beauty Shops	6411	Insurance Companies, Insurance Brokers
7241	Barber Shops	6300	Insurance Carriers (Companies)
7261	Funeral Service, Crematoriums, Cemeteries	6410	Insurance Agents, Brokers, and Services
7299	Miscellaneous Personal Services -- Shoe Shine Business Services	6500	Real Estate Agents, Realtors, Title Abstract Offices, Developers
7310	Advertising		
7323	Credit Bureaus		
7322	Collection Agencies		

<b>Miscellaneous Professional Services</b>		<b>Automotive Repair and Services</b>	
8710	Engineering, Architectural, and Surveying Services	7530	Automotive Repair -- Garages
8720	Accounting, Auditing, and Bookkeeping Services	7532	Top & Body Repair and Paint Shops
8750	Other Professional Services	5541	Service Stations -- Gasoline
	<b>Educational Services</b>	7540	Automotive Services -- Parking, Car Wash
8200	Educational Institutions per section 196.012(4), Florida Statutes -- Exempt	4100	<b>Passenger Transportation</b>
8240	Other Schools and Educational Services -- Beauty and Barber, Charm, Driving Schools		Bus Line, Taxi, Ambulance, School Bus, Terminals
	<b>Social Services</b>		<b>Trucking and Warehousing</b>
8300	Job Training, Vocational Rehabilitation, Child Day Care, Residential Care Amusement and Recreation	4210	Trucking -- Local and Long Distance
7800	Motion Picture Production and Distribution, Theaters	4220	Public Warehousing
7933	Bowling Alleys, Billiards and Pool	4231	Other Trucking and Warehousing
7940	Commercial Sports, Professional Sports, Clubs, Race Tracks		<b>Water and Air Transportation</b>
7990	Tourist Attractions, Amusement Parks	4400	Water Transportation and Support Services -- Docks, Yacht Basins
8412	Museums and Art Galleries	4500	Airlines
7990	Miscellaneous Amusement and Recreation Services, Golf Courses, Country Clubs, Yacht Clubs	4580	Airports and Terminals
	<b>Membership Organizations</b>		<b>Railroads and Private Car Line Companies</b>
8600	Business, Professional, Labor Unions, Civic, Social and <b>Fraternal, Political</b>	4011	Railroads -- Operating Property (Centrally Assessed)
8661	Religious Organizations	4741	Private Car Line Companies
	<b>Public Administration</b>		<b>Transportation Services</b>
9100	General Government, Courts, Police, Fire, Safety, National Security, Public Library	4720	Travel Arrangement -- Travel Agencies
4311	U.S. Postal Service	4780	Miscellaneous Transportation Services -- Inspection and Weighing, Crating and Packing, Toll Road and Bridge Operation
	<b>Communication</b>		<b>Miscellaneous Services</b>
4810	Telephone and Telegraph	8999	Miscellaneous Service
4830	Radio and Television Broadcasting		<b>SPECIAL</b>
2700	Printing and Publishing -- Newspapers, Books, Magazines; Typesetting, Photoengraving, etc.		<b>Agricultural Production -- Crops</b>
4841	Cable and Other Pay Television Services	0100	Grain and Field Crops -- Soybeans, Tobacco, Peanuts, etc.
4899	Other Communication Services	0161	Vegetables, Melons
	<b>Electric, Gas and Sanitary Services</b>	0174	Citrus
4911	Electric Power	0173	Nuts
4920	Gas -- Production and Distribution, Pipelines	0180	Specialties -- Mushrooms, Bulbs, Sod Farms
4941	Water Supply	0190	General Farms -- Primarily Crop
4950	Sanitary Services (Sewerage, Refuse, Mosquito Control)		<b>Agricultural Production -- Livestock</b>
4939	Alternate Energy Devices -- Solar, Wind, Geothermal	0210	Beef, Hogs, Sheep and Goat
		0240	Dairy
		0250	Poultry and Egg
		0272	Horses
		0291	General Farms -- Primarily Livestock
			<b>Agricultural Services</b>
		0711	Soil Preparation and Crop Service
		0740	Veterinary Service
		0750	Other Animal Services -- Breeding, Boarding, Training

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- 0760 Farm Labor and Management Services
- 0780 Landscaping and Agricultural Services
- 0782 Lawn and Garden Services
- Forestry**
- 0811 Timber Tracts
- 0851 Forestry Service
- Fishing, Hunting, Trapping**
- 0910 Commercial Fishing
- 0921 Fish Hatcheries, Game Preserves
- 0971 Other Fishing, Hunting, Trapping
- Oil and Gas Extraction**
- 1311 Crude Petroleum and Natural Gas
- 1321 Liquid Natural Gas
- 1380 Oil and Gas Field Services
- Mining and Quarrying**
- 1420 Crushed and Broken Stone (Lime Rock, Limestone)
- 1440 Sand and Gravel
- 1470 Chemical and Fertilizer Mining (Phosphate Rock)
- Construction**
- 1500 General Building Contractors
- 1611 Highway and Street Construction
- 1620 Heavy Construction
- Special Trade Contractors**
- 1711 Plumbing, Heating and Air Conditioning
- 1721 Painting and Paper Hanging
- 1731 Electrical Work
- 1750 Carpentering and Flooring
- 1761 Roofing and Sheet Metal Work
- 1771 Concrete Work
- 1781 Water Well Drilling
- 1790 Miscellaneous Special Trade Contractors
- Accommodation**
- 6514 Single Family -- Rental Property
- 6514 Duplex
- 6514 Triplex
- 6514 Condominiums
- 6513 Apartment -- 10 or Fewer Units
- 6513 Apartment -- More Than 10 Units
- 7011 Hotel, Motel
- 7021 Rooming and Boarding Houses
- 7033 Camps, Tourist Courts
- 6512 Building Rental
- 6519 Building on Leased Land
- 8811 Floating Structures -- Residential
- 8811 Household Goods -- Non-Florida Residents
- 6515 Mobile Homes
- 8811 Mobile Home Attachments
- Miscellaneous Special**

9999 Miscellaneous Special

(3)(a) Effective January 1, 2002, the property appraiser shall classify tangible personal property on the assessment roll according to the classification system set out in the 1997 North American Industry Classification System-United States Manual (NAICS), and any subsequent amendments thereto, as published by the Office of Management and Budget, Executive Office of the President, hereby incorporated by reference in this rule. The NAICS classification system will replace the 1987 Standard Industrial Classification (SIC) codes currently described within this rule. Effective January 1, 2002, the Department of Revenue will not accept assessment rolls which classify personal property using either the class code system defined in Rule 12D-8.009, F.A.C., as amended on September 30, 1982, or with SIC codes currently identified in this rule. Information on how to obtain any documents described within this rule may be obtained from the Property Tax Oversight Program, Florida Department of Revenue, (850)488-3338.

(b) The NAICS classification system, a 5-digit and/or 6-digit classification system, is to be used in Field Number 6 of the STANDARD N.A.P. File described in Rule 12D-8.013(6)(c), F.A.C. Conversion from existing classification systems may be completed prior to the conversion deadline. Assessment rolls submitted prior to full conversion to the NAICS system may contain classification systems which use any of the three aforementioned classification systems. Upon submission of the first assessment roll containing other than the class code classification system, the Department must be notified in writing of the conversion methods used on the assessment roll. Field Number 5 should be completed with an alphabetic character indicating the coding system used for the assessment roll. If reporting by original class codes in Field Number 6, enter code "C" in Field Number 5. If reporting the SIC codes in Field Number 6, enter code "S" in Field Number 5. If reporting the NAICS code in Field Number 6, enter code "N" in Field Number 5.

(c) To facilitate Florida-specific property tax administrative needs, the Department of Revenue recommends the following special code numbers, not currently contained within the NAICS system:

CATEGORY	CODE NUMBER
CITRUS	

Citrus Brokers	11137
MOBILE HOME	
Mobile Home Owners	81418
Mobile Home Attachments	81419

**RESTAURANTS**

Franchise Ltd. Svc. Restaurants- Bar-B-Que	722214
Franchise Ltd. Svc. Restaurants- Hamburger	722215
Franchise Ltd. Svc. Restaurants- Pizza	722216
Franchise Ltd. Svc. Restaurants- Chicken/Fish	722217
Franchise Ltd. Svc. Restaurants- Mexican	722218
Franchise Ltd. Svc. Restaurants- All Others	722219

**GROCERY**

Supermarkets and Other Grocery except Convenience Stores (state or regional chain)	44511
Other Supermarkets and Grocery (locally owned)	445113

**RAILROAD**

Line-Haul Railroads	482111
Short Line Railroads	482112
Support Activities for Rail Transportation	48821
Railroads (Non-operating Property)	482119

Rulemaking Authority 195.027, 213.06(1) FS. Law Implemented 193.052, 193.114, 195.073, 213.05 FS. History--New 12-7-76, Amended 9-30-82, Formerly 12D-8.09, Amended 12-30-97, 1-31-99.

**12D-8.010 Uniform Definitions for Computer Files.** Each property appraiser shall maintain data in preparation of the real and personal property rolls. This data shall include information necessary and sufficient to allow computer preparation of rolls which meet all requirements of law and these regulations.

(1) The file from which the real property roll is prepared shall be known as the Name -- Address -- Legal File or N.A.L.

(a) For day-to-day operations the appraiser may break the data in this file down into more than

one file or may combine the Name -- Address -- Legal File with other files.

(b) All property appraisers shall establish and maintain a Name -- Address -- Legal File

(c) Data relating to real estate transfers shall be considered part of the N.A.L. file for the purpose of this definition. However, for day-to-day operations, the property appraiser may carry transfer (sales) data in other data processing files.

(d) N.A.L. file maintenance:

1. All real estate transfer (sales) data should be maintained on a monthly basis. That is, every recorded deed should be posted to the N.A.L. file no later than 30 days after being received from the clerk, provided, however, that all deeds for the prior calendar year shall be posted to the N.A.L. file no later than January 31.

2. All other information contained in the N.A.L. file shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory and administrative deadlines.

(2) The file from which the personal property assessment roll is prepared shall be known as the Name -- Address -- Personal File or N.A.P.

(a) For day-to-day operations the appraiser may break the data in this file down into more than one file or may combine the Name -- Address -- Personal File with other files.

(b) All property appraisers shall establish and maintain a Name -- Address -- Personal File.

(c) File maintenance: All information contained in the N.A.P. file shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory, and administrative deadlines.

(3) The file from which computerized property assessments are calculated shall be known as the Master Appraisal File or M.A.F.

(a) For day-to-day operations the property appraiser may break the data in this file down into more than one file or may combine the Master Appraisal File with other files.

1. That portion of the Master Appraisal File containing data used in calculating assessments by the cost approach to value shall be known as the M.A.F.-Cost.

2. That portion of the Master Appraisal File containing data used in calculating assessments by the market approach to value shall be known as the

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M.A.F.-Market.

3. That portion of the Master Appraisal File containing data used in calculating assessments by the income approach to value shall be known as the M.A.F.-Income.

(b) Property Appraisers are not required to calculate assessments by computer and therefore are not required to establish and maintain a Master Appraisal File. However, if the property appraiser undertakes any appraisal computations by computer, the files used shall meet the appropriate requirements of these rules and regulations.

(c) File Maintenance: All information contained in the M.A.F. shall be maintained on a regular basis which allows the property appraiser to comply with all statutory, regulatory and administrative deadlines.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.114, 195.027, 213.05 FS. History--New 12-7-76, Formerly 12D-8.10.

### **12D-8.011 Uniform Standards for Computer Operations: Minimum Data Requirements.**

(1) Each property appraiser shall maintain the following data in one or more of his or her data processing files regarding each parcel of real estate in his or her county.

(a) A unique parcel number based on a parcel numbering system applied uniformly throughout the county.

(b) A code indicating the taxing authorities whose jurisdiction includes this parcel.

(c) Data indicating the location of the parcel. This data may be a part of Items (a) and/or (b) above. The data shall indicate:

1. Township
2. Range
3. Section number or grant number
4. Subdivision code or number, if applicable
5. Municipality code or number, if applicable

(d) Owner's or Fiduciary's name.

(e) Owner's or Fiduciary's mailing address.

1. Address

2. Zip Code. All address information entered in the file prior to the adoption of this rule need not show zip code as a separate field.

(f) Basic land information:

1. Land Use Code. This code shall be as

defined under Rule

12D-8.008(2)(c), F.A.C.

2. A code indicating the unit of measurement used as the basis of assessment of the land. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

a. 1 = per acre

b. 2 = per square foot

c. 3 = per front foot or per effective front foot (all lots with typical depth)

d. 4 = per front foot or per effective front foot (all lots with non-typical depth)

e. 5 = per lot or tract

f. 6 = combination of any of the above

3. The number of units of land. One of the following items shall be shown, corresponding to paragraph (f)2 above.

a. The number of acres

b. The number of square feet

c. The number of front feet or effective front feet and the depth in feet (when depth is available)

d. The number of front feet or effective front feet and the effective depth in feet (when depth is available)

e. The number of lots or tracks

f. Break-down of the number of combined units if available.

(g) Basic building information:

1. The year built or the effective year built of the main improvement. The appraiser shall consistently maintain one or the other (or both) years for every improved parcel in the county.

2. The total living area or the total adjusted area of the main improvement on improved residential property, or the total useable area for non-residential improved property.

The appraiser shall consistently maintain total living area or total adjusted area (or both) for every improved residential parcel in the county.

3. A code indicating the principal type of construction of the exterior walls of the main improvement on each improved parcel. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

01 -- Wall Board

02 -- 8-Inch Brick

03 -- Metal

04 -- Asbestos Shingles on Frame

- 05 -- Stucco on Frame
- 06 -- Siding -- No Sheathing
- 07 -- Concrete Block
- 08 -- Corrugated Asbestos
- 09 -- Stucco on Concrete Block (C.B.S.)
- 10 -- Stucco on Tile
- 11 -- Siding -- with Sheathing
- 12 -- Brick Veneer on Frame
- 13 -- Brick Veneer on Masonry
- 14 -- Aluminum Siding
- 15 -- 12-Inch Brick
- 16 -- Reinforced Concrete
- 17 -- Metal on Steel
- 18 -- Wood Shingles
- 19 -- Jumbo Brick
- 20 -- Tilt-up Concrete Slabs
- 51 -- Brick on Masonry Down-Wood Siding

Up

- 52 -- Brick on Masonry Down-Asbestos

Shingles Up

- 53 -- Wood Siding Down-Asbestos Shingles

Up

- 54 -- Stone on Masonry Down-Wood Siding

Up

- 55 -- Concrete Block Plain Down-Asbestos

Shingles Up

- 56 -- Concrete Block Plain Down-Wood

Siding Up

- 57 -- Brick on Frame Down-Wood Siding

Up

NOTE: If the property appraiser maintains a master appraisal system, at the time of adoption of these rules and regulations, which system utilizes "Points", "Construction Units" or other numerical designation, in lieu of a code, to indicate principal type of exterior wall construction, then such "Points", "Construction Units" or other numerical designation, may be submitted in lieu of the codes indicated hereinabove; provided, however, that a schedule showing the number of "Points", "Construction Units" or numbers used for each type of exterior wall construction is also submitted to the Department.

(h) Land Value -- Just Value (section 193.011, F.S.) or classified use value, if applicable.

(i) Total just value (land just value plus building value).

(j) Total assessed value (land classified use value plus building value or total just value for non-classified use parcels).

(k) Taxable value for operating purposes.

(l) New construction value. This amount shall be included in the value shown for Items (i) through (l). Deletions shall be shown as a negative amount.

(m) The following information shall be gathered and posted for the two most recent transfers of each parcel. Only information on transfers occurring after December 31, 1976, needs to be gathered and posted.

1. Date of execution of instrument (month and year).

2. Official Record ("O.R.") Book and Page number -- These shall be recorded as entries separate from the property description so that a computer sort on this information is possible.

3. A transfer code denoting certain characteristics of the transfer. A transfer should be considered for disqualification if any of the following apply:

Corrective deed, quit claim deed, or tax deed; Deed bearing Florida Documentary Stamp at the minimum rate prescribed under chapter 201, F.S.;

Deed bearing same family name as to Grantor and Grantee;

Deeds to or from banks, loan or mortgage companies;

Deeds conveying cemetery lots or parcels;

Deeds including unusual amounts of personal property;

Deeds containing a reservation of occupancy for more than 90 days (life estate interest);

Deeds involving a trade or exchange of land;

Deeds where the consideration is indeterminable;

Deed conveying less than a half interest;

Deeds to or executed by any of the following:

a. Administrators

b. Benevolent Institutions

c. Churches

d. Clerk Commissioners

e. Clerk of Courts

f. Counties

g. Educational Institutions

h. Executors

i. Federal Agencies

j. Federal Government

k. Fraternal Institutions

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l. Guardians  
m. Lodges  
n. Masters  
o. Municipalities  
p. Receivers  
q. Sheriffs  
r. State Board of Education  
s. Trustees in Bankruptcy  
t. Trustees of the Internal Improvement Trust Fund (or Board of Natural Resources)

u. Utility Companies. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

00. Sales which are qualified;
01. Sales which are disqualified as a result of examination of the deed;
02. Deeds which include more than one parcel;
03. Other disqualified.
4. Sales prices as indicated by documentary stamps.
5. Wherever possible, a one-digit code indicating whether the parcel was improved (I) or vacant (V) at the time of sale.

(n) Property description or map number. Map number is allowable in lieu of property description if a map reference number and Official Record ("O.R.") Book and Page number is printed on the roll for each parcel.

(o) 1. Exemption type. A code indicating the type of exemption granted to the parcel and the value(s) thereof. The property appraiser may continue to use any existing codes provided they are translated to the codes prescribed when submitted to the Department. The code is as follows:

A – Senior Homestead Exemption (section 196.075, F.S.)

B – Blind (section 196.202, F.S.)

C – Charitable, Religious, Scientific or Literary (sections 196.196, 196.1987, F.S.)

D – Disabled (sections 196.081, 196.091, 196.101, F.S.)

E – Economic Development (section 196.1995, F.S.)

G – Federal Government Property (section 196.199(1)(a), F.S.); State Government Property (section 196.99(1)(b), F.S.); Local Government Property (section 196.199(1)(c), F.S.); Leasehold Interests in Government Property (section

196.199(2), F.S.)

H – Historic Property (section 196.1997, F.S.)

I – Historic Property Open to the Public (section 196.1998, F.S.)

L – Labor Organization (section 196.1985, F.S.)

M – Homes for the Aged (section 196.1975, F.S.)

N – Nursing Homes, Hospitals, Homes for Special Services (section 196.197, F.S.)

O – Widowers (section 196.202, F.S.)

P – Totally and Permanently Disabled (section 196.202, F.S.)

Q – Combination (Homestead, Disabled, Widow, Widower, Totally and Permanently Disabled, Senior Homestead Exemption - sections 196.031, 196.075, 196.202, F.S.)

R – Renewable Energy Source (section 196.175, F.S.)

S – Sewer and Water Not-for-Profit (section 196.2001, F.S.)

T – Community Centers (section 196.1986, F.S.)

U – Educational Property (section 196.198, F.S.)

V – Disabled Veteran/Spouse (section 196.24, F.S.)

W – Widows (section 196.202, F.S.)

X – Homestead Exemption (section 196.031, F.S.)

Y – Combination (Homestead, Disabled, Widow, Widower, Totally and Permanently Disabled, Disabled Veteran/Spouse, Senior Homestead Exemption - sections 196.031, 196.075, 196.202, 196.24, F.S.)

Z – Combination (Renewable Energy Source, Economic Development – sections 196.175, 196.1995, F.S.)

1 – Licensed Child Care Facility Operating in Enterprise Zone (section 196.095, F.S.)

2 – Historic Property Used for Certain Commercial or Nonprofit Purposes (section 196.1961, F.S.)

3 – Proprietary Continuing Care Facilities (section 196.1977, F.S.)

4 – Affordable Housing Property (section 196.1978, F.S.)

5 – Charter School (section 196.1983, F.S.)

6 – Public Property Used under License or

Lease Agreement Entered into Prior to January 1, 1969 (section 196.1993, F.S.)

7 – Space Laboratories and Carriers (section 196.1999, F.S.)

8 –Water and Wastewater Systems Not-for-Profit (section 196.2002, F.S.)

9 – Contiguous multiple parcels with a single homestead exemption or single parcels with multiple homestead exemptions.

2. Personal exemption codes shall be "0" (zero) indicating the exemption does not apply or the applicable code provided in this rule subsection indicating an exemption does apply. Five of six exemptions may apply for each parcel, in the following order.

Exemption Type	Maximum Value	Code
Homestead	\$25,000	X
Widowed	\$ 500	W/O
Blind	\$ 500	B
Disabled	\$ 500	P
Veteran Disabled/Spouse	\$10,000	V
Disabled (100 percent Exempt)		D

An individual who qualified for the \$25,000 exemption may also be entitled to the \$500 exemption of Section 3(b), Art. VII, State Const. (for widows or blind or totally and permanently disabled persons) and section 196.202, F.S., and/or the \$5000 exemption under section 196.24, F.S. (disabled veterans/spouse). In no event shall the aggregate exemption exceed \$26,500 (see Rule 12D-7.003(2), F.A.C.) for individuals exempt under section 196.202, F.S., or \$36,000 (see Rule 12D-7.003(2), F.A.C.) for individuals exempt under section 196.24, F.S., except for total exemptions under sections 196.081, 196.091, or 196.101, F.S..

(p) A code indicating the type of special assessment applicable to the parcel. The property appraiser may continue to use any existing codes provided they are translated to the following when submitted to the Department:

0 --None

1 --Pollution Control Device(s)

2 -- Land subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted

3 --Land subject to a moratorium.

(q) In the event that the county has completely or partially changed parcel numbering since the previous roll, and "alternate key" which will allow a translation of individual parcel numbers from those used on the previous roll to those used on the current roll. This shall not be construed to apply to routine renumbering resulting from splits, deletions and combinations of parcels.

(2) Each property appraiser shall maintain the following data in one or more of his/her data processing files regarding each personal property account in his/her county.

(a) County Code. This is a number assigned to each county for identification purposes. Alachua County is assigned number 11, each successive county in alphabetical order is assigned a number increased by 1, with Washington County assigned number 77.

(b) Personal Property account number. This number may be used as the cross-reference to the return as filed.

(c) Taxing Authority Code. A code indicating the taxing authorities in whose jurisdiction the property is located. Same basic code as is used for real property.

(d) Roll Type. "P" for personal.

(e) Roll Year. The last two digits of the tax year.

(f) Class Code. A code, as defined in Rule 12D-8.009(2)(c), F.A.C., indicating the classification of the property.

(g) Furniture, Fixtures, and Equipment; Materials and Supplies, at Just Value.

(h) Leasehold improvements at Just Value. Any improvements, including modifications and additions, to leased property.

(i) Pollution Control Devices at Just Value.

(j) The Taxable Value, (Salvage Value) of these pollution control devices.

(k) Total Just Value. The sum of the just values of: furniture, fixtures, and equipment; taxable household goods; material and supplies; leasehold improvements; and pollution control devices.

(l) Total Exemption Value. The total value of any exemption granted to the account.

(m) Exemption Type. A code indicating the type of exemption granted the account. The code is as follows:

A -- Institutional (sections 196.195, 196.196, 196.197, F.S.)

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B -- Non-Governmental Educational Property other than under section 196.1985, F.S.. (section 196.198, F.S.)

C -- Federal Government Property (section 196.199(1)(a), F.S.)

D -- State Government Property (section 196.199(1)(b), F.S.)

E -- Local Government Property (section 196.199(1)(c), F.S.)

F -- Leasehold Interests in Government Property (section 196.199(2), F.S.)

G -- Economic Development (section 196.1995, F.S.)

H -- Not-for-profit Sewer and Water Companies (section 196.2001, F.S.)

I -- Blind Exemption (section 196.202, F.S.)

J -- Total and Permanent Disability Exemption (section 196.202, F.S.)

K -- Widow's Exemption (section 196.202, F.S.)

L -- Disabled Veteran's Exemption (section 196.24, F.S.)

(n) Total Taxable Value. The total just values (k), above less the total exemption value (l), above.

(o) Penalty Rate as Applicable.

(p) Taxpayer Name.

(q) Mailing Address of the Taxpayer.

(r) City.

(s) State or Country (including zip code).

(t) Street Address. Where the property is physically located.

(u) City. Where the property is physically located.

(v) In the event that the county has completely or partially changed account numbering since the previous roll, an "alternate key" which will allow a translation of individual account numbers from those used on the previous roll to those used on the current roll. This shall not be construed to apply to routine renumbering resulting from attrition or addition of accounts.

(w) Tax Roll Sequence Number. A number to be assigned in the order accounts appear on the assessment roll.

(3) If the property appraiser establishes a Master Appraisal File, the M.A.F.-Cost shall include, but shall not necessarily be limited to, the following information for the main improvements to each parcel. Codes may be used where applicable.

(a) Year built or effective year built.

(b) Exterior wall type.

(c) Roof type.

(d) Roof material.

(e) Floor type.

(f) Interior walls.

(g) Electrical features/quality, if available.

(h) Number of plumbing fixtures or number of baths.

(i) Heating.

(j) Air-conditioning.

(k) Base area.

(l) Adjusted area, if applicable.

(m) Overall condition or depreciation factor.

(n) An indication of each extra feature and detached subsidiary buildings and the value ascribed thereto.

NOTE: If the property appraiser maintains a Master Appraisal File, at the time of adoption of these rules and regulations, which file contains "Classes of Buildings" to indicate a combination of two or more of the construction features shown above, then such "Classes" may be submitted in lieu of those specific construction features shown above which are included in the "Class" of the building.

If the property appraiser maintains a Master Appraisal File, at the time of adoption of these rules and regulations, which file utilizes "Points" or "Construction Units" to indicate exterior wall type or combination of exterior wall types, then such "Points" or "Construction Units" may be submitted when specific exterior wall type required under (b) above is not otherwise available.

(4) When a property appraiser's upcoming roll will be subjected to an in-depth review pursuant to section 195.096, F.S., when requested by the Department he should maintain the following data in one or more of his data processing files or on a written list for each real property parcel which was deleted from the prior year's roll, which was split from a parcel on the prior year's roll, or which was combined with a parcel from the prior year's roll.

(a) Unique parcel number of the parcel which has been deleted, split off, or combined.

(b) Land use code applicable to the parcel listed under (a).

(c) A code indicating whether the parcel was deleted (1), split from

(2), or combined with another parcel (3).

(d) Values -- The values shall be those

shown on the previous year's roll if deletion; the values shall be those shown on the current year's roll if split or combination.

1. Just Value (for non-classified use parcels)
2. Classified use value (for classified use parcels)
3. Total Taxable Value

(e) Parent Parcel Number, if entry applies to a split.

(f) Land Use Code applicable to the parcel listed under (e).

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 196.031, 196.075, 196.081, 196.091, 196.101, 196.175, 196.195, 196.196, 196.197, 196.1975, 196.198, 196.1985, 196.1986, 196.1987, 196.199, 196.1995, 196.1997, 196.1998, 196.2001, 196.202, 196.24, 213.05 FS. History--New 12-7-76, Formerly 12D-8.11, Amended 9-30-82, 12-31-98, 12-30-02, 10-2-07.

**12D-8.012 Schedule of Implementation of Rule 12D-8.011.**

Rulemaking Authority 195.027 FS. Law Implemented 195.027(2) FS, Chs. 82-232, 82-388, Laws of Florida. History--New 12-7-76, Amended 9-30-82, Formerly 12D-8.12, Repealed 9-12-95.

**12D-8.013 Submission of Computer Tape Materials to the Department.**

(1) All submitted tapes shall meet the following technical requirements, unless written approval to do otherwise is granted by the Executive Director for good cause shown.

(a) Character set (display) -- EBCDIC (Extended Binary Coded Decimal Interface Code).

(b) One-half inch standard magnetic tape, 9 track, odd parity, 800, 1600, or 6250 BPI (Bits Per Inch).

(c) No label records.

(2) For each submission of tape(s), a transmittal document showing the following information shall be enclosed:

(a) Character set

(b) Density

(c) Leading tapemark (yes or no)

(d) Record layout (if not specified by these rules)

(e) Record format data elements description

(if not specified by these rules)

(f) The transmittal document for the Standard Name -- Address -- Legal (N.A.L.) file shall indicate:

1. Whether effective year built or actual year built is shown for each improved parcel, and

2. Whether adjusted area or total living area is shown for each improved residential parcel.

(3) Each property appraiser shall submit a computer tape copy of the following files to the Department on or before the dates indicated. STANDARD FILES are defined under Paragraph (6) of this rule.

(a) The STANDARD N.A.L. File: No later than the submission date for the initial real property assessment roll. This file shall contain information current at the time of publication of the initial real property assessment roll, including a computer tape copy of real estate transfer data current to December 31st of the previous calendar year. Upon request by the Department, another submission is required no later than 30 days following extension of the tax rolls pursuant to Rule 12D-8.015, F.A.C.

(b) The Master Appraisal File, if one exists: No later than the submission date for the initial real property assessment roll. This file shall contain information current at the time of publication of the initial real property assessment roll. The record layout shall be that used locally, provided that the requirements of subsection (1) above are met.

(c) The previous year standard N.A.L. file: No later than the submission date for the current year real property assessment roll in the event that the county has completely or partially changed parcel numbering since the previous roll other than routine splits, deletions and combinations. This file shall have coded thereon an "alternate key" to facilitate the translation of the old parcel numbers to the new parcel numbers.

(4) Each property appraiser shall submit a computer tape copy of the following file to the Department on or before the date indicated:

(a) The STANDARD N.A.P. File: No later than the submission date for the initial tangible personal property assessment roll. This file shall contain information current at the time of publication of the initial tangible personal property assessment roll. Upon request by the Department another submission is required no later than 30 days following extension of the tax rolls pursuant to Rule

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12D-8.015, F.A.C.

(b) The previous year standard N.A.P. file: No later than the submission date for the current year tangible personal property assessment roll in the event that the county has completely or partially changed account numbering since the previous roll other than routine attrition or addition of accounts. This file shall have coded thereon an "alternate key" to facilitate the translation of the old account numbers to the new account numbers.

(5) In those counties subject to an in-depth review, pursuant to section 195.096, Florida Statutes, and if requested in writing by the Executive Director, the property appraiser shall submit a computer tape copy of the following files to the Department on or before the dates indicated, provided that submission shall not be required earlier than 30 days following mailing of the request by the Executive Director.

(a) The STANDARD N.A.L. file containing real estate transfer data current to December 31, and all other data current at the time of publication of the revised (extended) real property assessment roll: No later than January 31.

(b) The STANDARD Deletions, Splits, and Combinations (D.S.C.) File, if one exists: No later than the submission date for the Initial Real Property Assessment Roll.

(6) Record Layouts for STANDARD FILES. Property appraisers are not required to keep data in the standard file layouts for day-to-day operations. However, they are required to merge and/or reformat their existing files to the standard file layout as appropriate when submitting computer tape materials to the Department.

(a) The STANDARD N.A.L. File shall be formatted as follows:

1. Record length-450 characters (fixed length).
2. Block length-3600 characters (8 records per block).
3. The following is a listing of the STANDARD N.A.L. File and is contained in an example form, Form DR-590 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Name, Address, Legal (N.A.L.) File

Field

Location

Field1

No.	Field Label	First	Last	Size	Type	Comments
1	Unique Parcel No. County No. Parcel No.	1 1 3	28 2 28	28 2 26	A/N N A/N	Show 2 digit county code, local parcel number, and space fill the remaining digits to 28
2	Roll type	29	29	1	A	"R" for real
3	Roll year	30	31	2	N	
4	D.O.R. land use code	32	35	4		All numeric except for notes and header records
5	Special assessment code	36	36	1	N	
6	Total just value	37	45	9	N	
7	Total assessed value	46	54	9	N	Classified use value, including homestead property, if applicable; otherwise just value
8	Total taxable value for operating purposes New construction value or deletion value	55 64	63 72	9 9	N N	Signed field; negative value indicates deletion
10	Land value	73	81	9	N	Classified use value of land, if applicable; otherwise just value of land
11	Land units code	82	82	1	N	Use land-unit-of-value code here
12	Number of land units	83	88	6	N	Assume two decimal places for acreage

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13	Square footage	89	97	9	N	Assume no decimal places for square feet
14	Improved quality	98	100	3	A/N	
15	Construction class	101	101	1	N	
16	Filler	102	102	1	A	Space Fill
17	Effective or actual year built of major improvement	103	106	4	N	
18	Total living area (or adjusted area) or usable area if non-residential		107	113	7	N
19	Number of buildings	114	115	2	N	
20	Market area	116	117	2	A/N	10 To 30 areas

**MOST RECENT SALE DATA (through field 26)**

21	Transfer code	118	119	2	N	
22	Vacant or improved code	120	120	1	A	"V" or "I"
23	Sale price	121	129	9	N	
24	Date of sale	130	135	6	N	
	Year	130	133	4	N	
	Month	134	135	2	N	01 through 12
25	O.R. Book	136	140	5	A/N	
26	O.R. Page	141	144	4	A/N	

**SECOND MOST RECENT SALE DATA (through field 33)**

27	Filler	145	146	2	A	Space Fill
28	Transfer code	147	148	2	N	
29	Vacant or improved code	149	149	1	A	"V" or "I"

30	Sale price	150	158	9	N	
31	Date of sale	159	164	6	N	
	Year	159	162	4	N	
	Month	163	164	2	N	01 through 12
32	O.R. Book	165	169	5	A/N	
33	O.R. Page	170	173	4	A/N	
34	Stratum No.	174	175	2	N	Always "00"; will be assigned by D.O.R.
35	Owner's name	176	205	30	A	Primary owner
36	Street address line 1	206	235	30	A/N	Mailing address of primary owner
37	Street address line 2	236	265	30	A/N	
38	City	266	295	30	A/N	
39	State or country	296	320	25	A/N	
40	U.S. mail zip code	321	325	5	N	
41	Short legal description	326	355	30	A/N	1st 30 characters

SOCIAL SECURITY NUMBERS (SSN) OF APPLICANT AND OTHER OWNER  
(THROUGH FIELD 45)

42	Applicant's Status	356	356	1	A	Applicant's marital status H = Husb. W = Wife O = Other "H", "W", or "O"
43	Applicant's SSN	357	365	9	N	
44	Co-Applicant's Status	366	366	1	A	Co-Applicant's marital status H = Husb. W = Wife O = Other "H", "W", or "O"
45	Co-Applicant's SSN	367	375	9	N	

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46	Personal exemption flags	376	376	1	A/N	Use numeric "0" or "A" thru "Z"
47	Other exemption value	377	383	7	N	
48	Amount of homestead exemption	384	388	5	N	
49	Amount of widow(er) exemption	389	393	5	N	
50	Amount of disabled exemption	394	400	7	N	
51	Amount of renewable energy exemption	401	407	7	N	
52	Group Number/ Confidentiality Code	408	409	2	N	First Character Always "0" Will be assigned by Department of Revenue For second character "0" Otherwise any confidential parcels should be indicated with code "1"
53	Neighborhood code	410	417	8	A/N	
54	Public land	418	418	1	A	
55	Taxing authority code	419	422	4	A/N	First two digits indicate municipality
56	Parcel location	423	431	9	A/N	
	Township	423	425	3	A/N	2 numeric, 1 alpha
	Range	426	428	3	A/N	2 numeric, 1 alpha
	Section or Grant No.	429	431	3	N	Right justify

57	Alternate key	432	444	13	A/N	
58	Tax Roll Sequence No.	445	450	6	N	Numbers shall be assigned in the order parcels appear on the assessment roll

(1) Field type legend:

A = Alphabetic  
A/N = Alphanumeric  
N = Numeric

(b) The STANDARD D.S.C. File (Deletions, Splits, and Combinations) shall be formatted as follows:

1. Record Length -- 86 characters (fixed length)
2. Block length -- 3440 characters (40 records per block)

Field No.	Field label	First	Last	Size	Field Type	Range of Values/ Comments
1	Unique Parcel no.	1	28	28	A/N	No. of each parcel which splits, is deleted or combined
	County No	1	2	2	N	
	Parcel No.	3	28	26	A/N	Show county code in 1st two digits; then local parcel number; then spaces through digit 28.
2	DOR land use code	29	30	2	N	Use code of above parcel
3	D.S.C. code	31	31	1	N	Delete = 1; split = 2; combination = 3
4	Total just Value	32	40	9	N	Previous roll value of deletion;
5	Total Assessed Value (classified Use Value if appl.; otherwise Just Value)	41	49	9	N	current roll value if split or
6	Total taxable value for operating					

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	purposes	50	58	9	N	combination (fields 4 through 6).
7	Parent parcel No.	59	84	26	A/N	If entry applies to splits or combinations. Otherwise space fill.
8	Parent DOR land use code	85	86	2	N	If entry applies to splits or combinations.

A = Alphabetic  
A/N = Alphanumerics  
F = Floating Point  
N = Numeric

(c) The standard N.A.P. file shall be formatted as follows:

1. Record length -- 290 characters (fixed length)
2. Block length -- 3480 characters (12 records per block)
3. The following is a listing of the STANDARD N.A.P. File and is contained in an example form, Form DR-592 (incorporated by reference in Rule 12D-16.002, F.A.C.).

Field No.	Field Label	First	Last	Size	Field Type	Range of Values/ Comments
1	Unique Account No.	1	17	17	A/N	
	County No.	1	2	2	N	
	Account No.	3	17	15	A/N	Show 2 digit county code, local account number, and Space fill the remaining digits to 17.
2	Taxing Authority Code	18	21	4	A/N	Same code as used for real property
3	Roll Type	22	22	1	A	"P" for personal
4	Roll Year	23	24	2	N	Last two digits of year
5	CSN Code	25	25	1	A	Flag indicating use of Class(C), SIC(S) or NAICS(N) Codes
6	Class /SIC					

	/NAICS Code	26	31	6	N	
7	Furniture, Fixtures, and Equipment; Materials and Supplies -- At Just Value	32	41	10	N	
8	Leasehold Improvements Just Value	42	51	10	N	
9	Pollution Control Devices Just Value Taxable Value	52 52 62	71 61 71	20 10 10	N N N	
10	Total Just Value	72	81	10	N	
11	Total Exemption Value	82	91	10	N	
12	Exemption Type	92	92	1	A	Alphabetic character to be designated by Department of Revenue
13	Total Taxable Value	93	102	10	N	
14	Penalty Rate	103	104	2	N	
15	Taxpayer Name	105	134	30	A/N	
16	Taxpayer Mailing Address	135	164	30	A/N	
17	City	165	194	30	A/N	
18	State or Country	195	214	20	A/N	Include Zip Code
19	Physical Location of Property Street Address City	215 215 245	274 244 274	60 30 30	A/N A/N A/N	
20	Filler	275	276	2	A/N	Reserved for future use.
21	Alternate Key	277	282	6	N	See 12D-8.011(2)(v), F.A.C.

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22 Tax Roll  
Sequence No. 283 290 8 N Numbers shall be assigned in the order  
accounts appear on the assessment  
roll.

A = Alphabetic  
A/N = Alphanumeric  
N = Numeric

Rulemaking Authority 195.027(1),  
213.06(1) FS. Law Implemented 195.027, 195.096,  
213.05 FS. History--New 12-7-76, Amended  
7-17-80, 9-30-82, Formerly 12D-8.13, Amended  
12-27-94, 12-31-98, 1-2-01.

**12D-8.014 Levying Authorities to Certify  
Millage to the Appraiser.**

Rulemaking Authority 195.027, 213.06(1) FS. Law  
Implemented 192.011, 193.122, 213.05 FS.  
History--New 12-7-76, Formerly 12D-8.14,  
Repealed 12-31-98.

**12D-8.015 Extension of the Assessment Rolls.** Upon receipt of the certifications of the millage rates to be applied against the taxable property in the taxing jurisdiction of the several levying authorities and upon receipt of the certification of the value adjustment board that all hearings required by Florida Statutes have been held, the property appraiser shall make all required extensions on the rolls to show the tax attributable to all taxable property in the county. This does not include lands available for taxes pursuant to section 197.502(7), Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.122(2), 197.323(1), 197.502, 213.05 FS. History--New 12-7-76, Formerly 12D-8.15.

**12D-8.016 Certification of Assessment Rolls by the Appraiser.** Upon completion of the extension of the assessment rolls and upon satisfying himself or herself that all property is properly taxed, the appraiser shall execute the certification in the manner and form provided elsewhere in these rules and attach an executed copy of the same to each copy of the assessment roll. The appraiser shall forward a copy of the certification of each of the assessment rolls prepared by him or her to the Department of Revenue.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.122, 213.05 FS. History--New 12-7-76, Formerly 12D-8.16.

**12D-8.017 Distribution of Assessment Rolls.**

(1) The appraiser shall prepare and distribute the preliminary and the finalized (certified) assessment rolls to the following: A copy of the preliminary roll for the property appraiser's office, if desired, and a copy of that part of the preliminary roll pertaining to each municipality as required by section 193.116, Florida Statutes: the original of the finalized (certified) roll to the tax collector, a copy of the finalized (certified) roll for the property appraiser's office if desired and a copy of that part of the finalized (certified) roll pertaining to each municipality as required by section 193.116, Florida Statutes. The property appraiser shall attach to each

copy of each assessment roll the certificate of the value adjustment board required under section 193.122(1), Florida Statutes, and the certificate required under section 193.122(2), Florida Statutes.

(2) The Executive Director may, upon written request, require the property appraiser to transmit to the Department a printed copy of any one or all of the assessment rolls prepared by him for the year in which the notice is given. The property appraiser shall provide such copy to the Department no later than 30 days following the date such copy was requested. The Department shall return such copy to the property appraiser no later than 30 days following receipt of such copy.

Rulemaking Authority 120.53(1), 193.122(5), 195.027(1), 213.06(1) FS. Law Implemented 192.011, 193.085, 193.114, 193.116, 193.122, 195.0012, 195.002, 195.032, 195.052, 213.05 FS. History--New 12-7-76, Formerly 12D-8.17.

**12D-8.018 Recapitulations of Assessment Rolls.**

(1)(a) On or before the first Monday of July of each year (unless an extension has been granted for completion of the assessment roll) each property appraiser shall certify and submit to the Department a recapitulation of each assessment roll prepared by him or her and a recapitulation of those portions of such rolls upon which municipal taxes will be levied and assessed for each municipality within the county. If an extension has been granted for completion of the assessment roll, the recapitulations shall be submitted on or before the last day of the extension. The recapitulation shall be in the manner and form provided elsewhere in these rules.

(b) Within 30 days of the close of the value adjustment board hearings and extension of the rolls, each property appraiser shall certify and submit the following to the Department:

1. A revised recapitulation of each of the assessment rolls prepared by him or her incorporating all changes granted by the value adjustment board and all other changes he or she has lawfully made to the rolls subsequent to initially publishing the rolls,

2. a similarly revised recapitulation of those portions of such rolls upon which municipal taxes

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will be levied and assessed for each municipality within the county,

3. a recapitulation of ad valorem taxes levied by each taxing authority within the county, and

4. a reconciliation between the initial and revised assessment rolls setting forth the reasons for each change.

(c) The recapitulations and reconciliation shall be in the manner and form provided elsewhere in these rules and shall include all changes and corrections made to the assessment rolls since the rolls were extended by the property appraiser.

(d) On or before the submission date of the initial assessment rolls, the tax collector shall submit to the Department a closing recapitulation of values on the prior year's assessment rolls. This recapitulation shall be in the manner and form provided elsewhere in these rules and shall include all changes and corrections made to the assessment rolls since the rolls were extended by the property appraiser.

(2) The property appraiser shall, at the same time that the initial recapitulation is submitted to the Department, also certify and furnish a copy of the appropriate recapitulation of the assessment rolls or portions thereof, to the governing body of the county, the county school board, and to the governing body of the each municipality to be used as an estimate for the purpose of preparing budgets for the next ensuing fiscal year.

(3) The property appraiser shall furnish a copy of the initial recapitulation of each of the assessment rolls to the value adjustment board.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 129.03, 193.023, 193.114, 194.011, 213.05 FS. History--New 12-7-76, Formerly 12D-8.18.

**12D-8.019 Post-audit Review.** Upon receiving the initial assessment rolls and the materials required by Rule 12D-8.013, F.A.C., the Department of Revenue shall begin the post-audit review process as prescribed by section 195.097, Florida Statutes, in a timely manner consistent with its other functions and responsibilities. This process includes the following:

(1) Verification of sales for various property classes, as appropriate.

(2) Check on the accuracy of data on the property record cards.

(3) Check on the accuracy of appraisal computations.

(4) Preparation of cost indices.

(5) Preparation of agricultural valuations per acre.

(6) Check on applications for agricultural and high-water recharge classification and other classified use of property.

(7) Appraisal of parcels within various property classes, as appropriate.

(8) Check on property appraiser's recommendations to the value adjustment board.

(9) Check on the accuracy of the personal property assessment roll, including the existence of a cross-reference to the return.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.096, 195.097, 213.05 FS. History--New 12-7-76, Formerly 12D-8.19, Amended 1-23-97.

### **12D-8.020 Approval of Assessment Rolls by the Department of Revenue.**

(1) Upon receiving the assessment rolls, the Executive Director shall review the assessment rolls to determine if the rolls are indicative of just value of the property described therein. Review will in particular cover the following:

(a) Total value of the assessment roll, the overall percentage change in the rolls from the preceding year to the present year, and a projection of the overall level of assessment for real property.

(b) Ratio of assessments to full value of a sufficient number of classes of property for the Department to make a determination that the roll, as a whole, reflects assessments in substantial compliance with law, that values in each class reflect assessments in substantial compliance with law, and that assessments are equalized both within and between classes.

(c) Compliance with administrative orders issued pursuant to section 195.097, Florida Statutes.

(d) Whether the assessment rolls are in the form required by the statutes and rules, including such items as whether the owner's name and address are shown for each parcel, whether the property description is adequate for purposes of location, whether market areas are included, whether the property is exempt in whole or part, whether use

values for property classified as agricultural, high-water recharge, etc., are shown, and the like.

(e) Whether the exemptions granted by the property appraiser are all properly documented and made in conformance with the law.

(f) Whether the property appraiser's practices and procedures are likely to result in a roll expressing just value with equity between properties within the class and between the classes.

(2) In addition, the Executive Director may consider any other available and relevant information in determining whether an assessment roll should be approved or disapproved.

(3) The Executive Director, upon finding that the property appraiser has failed to prepare an assessment roll in the manner and form prescribed by law and these rules, or has not complied with an administrative order issued pursuant to section 195.097, Florida Statutes, shall disapprove the roll in whole or in part, as appropriate, and return the same to the appraiser with a statement as to the reason for disapproval and directing that the assessment roll be amended, corrected or prepared anew within a designated time.

(4) The following are examples of failures to prepare the roll in the form prescribed by law and these rules. These examples are included for illustration only and are not restrictive of others.

(a) Failure to include proper descriptions of real property parcels on a real property assessment roll;

(b) Failure to show the just value of all property on the roll;

(c) Failure to show a proper categorization of exemptions on the roll;

(d) Failure to show both the just value and classified use value of property classified so that its assessed value for tax purposes is not determined under section 193.011, Florida Statutes.

(e) Failure to properly identify the property according to the proper use type code as required under Rule 12D-8.008(2)(c), F.A.C., for real property and Rule 12D-8.009(2)(c), F.A.C., for tangible personal property;

(f) Failure to include on the tangible personal property assessment roll a code reference to the tax return identifying the property; and

(g) Failure to otherwise prepare the assessment rolls as provided by these rules and the statutes.

(5)(a) The Executive Director, or his or her designee, shall have 50 days from the date a complete submission of the roll is received by the Department in which to examine any assessment roll submitted for approval, to make a determination on the same, and mail or otherwise transmit notice to the property appraiser of the determination. Provided, however, in those counties in which a review notice is issued by the Department, the Executive Director, or his or her designee, shall have 60 days from the date of issuance of the notice to make said determination. The Department will issue a review notice only within 30 days of complete submission of the roll. A complete submission of the rolls is defined in section 192.001(18), Florida Statutes.

(b) The Executive Director, or his or her designee, shall notify the property appraiser of incomplete submission within 10 days after receipt thereof.

(c) The review notice shall, when issued to a county property appraiser by the Department, specify the remedial requirements for roll approval and the schedule for compliance and resubmission.

(d) Any determination other than approval of an assessment roll, shall be either by personal delivery, in which case the property appraiser shall give a receipt for the same; by U.S. mail, return receipt requested; by telegram, or by facsimile transmission (FAX). Provided, however, the Executive Director, or his or her designee, shall not act upon any single assessment roll or part of an assessment roll until all information properly requested and relevant to the approval process of that roll shall be submitted by the property appraiser, and a reasonable time is allowed for its review.

(e) In no event shall a formal determination by the Department be made later than 90 days after the first complete submission of the rolls by the county property appraiser.

Rulemaking Authority 195.002, 195.027(1), 213.06(1) FS. Law Implemented 192.001, 193.114, 193.1142, 193.122, 195.052, 195.097, 195.101, 213.05 FS. History--New 12-7-76, Amended 9-30-82, Formerly 12D-8.20, Amended 12-25-96, 12-31-98.

**12D-8.021 Procedure for the Correction of**

**Errors by Property Appraisers.**

(1) This rule shall apply to errors made by property appraisers in the assessment of taxes on both real and personal property.

(2) For every change made to an assessment roll subsequent to certification of that roll to the tax collector pursuant to section 193.122, Florida Statutes, the property appraiser shall complete a Form DR-409, Certificate of Correction of the Tax Roll. No property appraiser shall issue a Certificate of Correction except for a reason permitted by this rule section.

(a) The following errors shall be subject to correction:

1. The failure to allow an exemption for which an application has been filed and timely granted pursuant to the Florida Statutes.

2. Exemptions granted in error.

3. Typographical errors or printing errors in the legal description, name and address of the owner of record.

4. Error in extending the amount of taxes due.

5. Taxes omitted from the tax roll in error.

6. Mathematical errors.

7. Errors in classification of property.

8. Clerical errors.

9. Changes in value due to clerical or administrative type errors.

10. Erroneous or incomplete personal property assessments.

11. Taxes paid in error.

12. Any error of omission or commission which results in an overpayment of taxes, including clerical error.

13. Tax certificates that have been corrected when the correction requires that the tax certificate be reduced in value due to some error of the property appraiser, tax collector, their deputies or other county officials.

14. Void tax certificates.

15. Void tax deeds.

16. Void or redeemed tax deed applications.

17. Incorrect computation or measurement of acreage or square feet resulting in payment where no tax is due or underpayment.

18. Assessed nonexistent property.

19. Double assessment or payment.

20. Government owned exempt or immune property.

21. Government obtained property after January 1, for which proration is entitled under subsections 196.295(1) and (2), Florida Statutes, and partial refund due.

22. Erroneous listing of ownership of property, including common elements.

23. Destruction or damage of residential property caused by tornado, for which application for abatement of ad valorem taxes levied for the 1998 tax year is timely filed as provided in chapter 98-185, Laws of Florida.

24. Material mistake of fact as described in section 197.122, Florida Statutes, which is discovered within one (1) year of the approval of the tax rolls under section 193.1142, Florida Statutes. The one (1) year period shall expire herein, regardless of the day of the week on which the end of the period falls. A refund resulting from a correction due to a material mistake of fact corrected within the one-year period may be sent to the Department for approval. Alternatively, the property appraiser has the option to issue a refund order directly to the tax collector. The option chosen must be exercised by plainly so indicating in the space provided on Form DR-409.

25. Errors in assessment of homestead property corrected pursuant to section 193.155(8), Florida Statutes.

26. Granting a religious exemption where the applicant has applied for, and is entitled to, the exemption but did not timely file the application and, due to a misidentification of property ownership on the tax roll, the property appraiser and tax collector had not notified the applicant of the tax obligation. This subparagraph shall apply to tax years 1992 and later.

(b) The correction of errors shall not be limited to the preceding examples, but shall apply to any errors of omission or commission that may be subsequently found.

(c) Where the property appraiser agrees with the value adjustment board, it shall not be necessary for him to file a certificate of correction for a proper final value adjustment board reduction in assessed or taxable value for that tax year. The value adjustment board may not correct assessments from previous years, however, and the property appraiser may issue a certificate of correction as provided in this rule section.

(d) The following is a list of circumstances

which involve changes in the judgment of the property appraiser and which, therefore, shall not be subject to correction or revision, except for corrections made within the one-year period described in paragraph (2)(a)24. of this rule section. The term "judgment" as used in this rule section, shall mean the opinion of value, arrived at by the property appraiser based on the presumed consideration of the factors in section 193.011, Florida Statutes, or the conclusion arrived at with regard to exemptions and determination that property either factually qualifies or factually does not qualify for the exemption. It includes exercise of sound discretion, for which another agency or court may not legally substitute its judgment, within the bounds of that discretion, and not void, and other than a ministerial act. The following is not an all inclusive list.

1. Change in mobile home classification not in compliance with attorney general opinion 74-150.
2. Extra depreciation requested.
3. Incorrect determination of zoning, land use or environmental regulations or restrictions.
4. Incorrect determination of type of construction or materials.
5. Any error of judgment in land or improvement valuation.
6. Any other change or error in judgment, including ordinary negligence which would require the exercise of appraisal judgment to determine the effect of the change on the value of the property or improvement.
7. Granting or removing an exemption, or the amount of an exemption.
8. Reconsideration of determining that improvements are substantially complete.
9. Reconsideration of assessing an encumbrance or restriction, such as an easement.

(3)(a) Correction of the tax roll shall be made by delivering to the tax collector the following items, if applicable.

1. Copy of the Certificate of Correction, Form DR-409, or in the case of non-ad valorem assessments, Form DR-409A,
2. Copy of value adjustment board order, final and not subject to appeal,
3. Homestead, charitable, religious, widow/widower or disabled exemption, or agricultural or high-water recharge classification, application, renewal, and

- a. Proof of filing on or before March 1, or
- b. Proof of postal error in the form of written evidence by the U.S. Postal Service of its error, within subsections 196.011(8) and (9), Florida Statutes. Property appraisers shall provide documentation of these items.

4. Evidence of removal or permanent affixation of mobile home prior to January 1.

5. Copy of demolition permit.

6. Proof that error is a disregard for existing facts.

7. Proof of destruction of improvement or structure as provided in section 196.295, Florida Statutes.

8. Property appraiser's written statement of good cause for waiver of penalty as provided in Rule 12D-8.005(5) and (6), F.A.C.

(b) If the taxpayer is making a claim for refund, the property appraiser shall be responsible for items (3)(a)1. through 8. of this rule section if applicable and any other necessary proof to establish the claim.

(4) The payment of taxes shall not be excused because of any act of omission or commission on the part of any property appraiser, tax collector, value adjustment board, board of county commissioners, clerk of the circuit court, or newspaper in which an advertisement may be published. Any error or any act of omission or commission may be corrected at any time by the party responsible. The party discovering the error shall notify the person who made the error and the person who made the error shall make such corrections immediately. If the person who made the error refuses to act for any reason, then subject to the limitations in this rule section, the person discovering the error shall make the correction. Corrections should be considered as valid from the date of the first act or omission and shall not affect the collection of tax.

(5) Property appraisers may correct errors made by themselves or their deputies in the preparation of the tax roll, whether said roll is in their possession, in the possession of the tax collector, or in the possession of the clerk of the court.

(6) If the tax collector refuses or does not elect to correct the errors, then the property appraiser shall correct the errors. When the corrections are made by the property appraiser, he

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shall at the same time give to the tax collector a copy of the Certificate of Correction to be filed by the tax collector.

(7) Except when a property owner consents to an increase, as provided in subsection (10)(a), the correction of any error that will increase the assessed valuation, and subsequently the taxes, shall be presented to the property owner with a notice of proposed property taxes mailed or delivered to the property owner, which includes notice of the right of the property owner to petition the value adjustment board. Any error that will increase the assessed valuation and taxes shall be certified by the official correcting the error.

(8) The value adjustment board shall convene at such time as is necessary to consider changes in valuation submitted by the property appraiser. The property appraiser shall prepare all Certificates of Correction for the value adjustment board. However, this shall not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to the value adjustment board.

(9) The property appraiser shall notify the property owner of the increase in the assessed valuation. The notice to the property owner by the property appraiser shall state that the property owner shall have the right to present a petition to the value adjustment board relative to the correction, except when the property appraiser has served a notice of intent to record a lien when property has improperly received homestead exemption.

(10) If the value adjustment board has adjourned, the property owner shall be afforded the following options when an error has been made which, when corrected, will have the effect of increasing the assessed valuation and subsequently the taxes. The options are:

(a) The property owner by waiver may consent to the increase in assessed valuation and subsequently the taxes by stating that he does not desire to present a petition to the value adjustment

board and that he desires to pay the taxes on the current tax roll. If the property owner makes such a waiver, the property appraiser shall advise the tax collector who shall proceed under Rule subsection 12D-13.006(6), F.A.C.

(b) The property owner may refuse to waive the right to petition the value adjustment board at which time the property appraiser shall notify the proper owner and tax collector that the correction shall be placed on the current year's tax roll and also at such time as the subsequent year's tax roll is prepared, the property owner shall have the right to file a petition contesting the corrected assessment.

(c) If the value adjustment board has adjourned for the year or the time for filing petitions has elapsed, a back assessment shall be considered made within the calendar year if, prior to the end of the calendar year, a signed Form DR-409, certificate of correction (incorporated by reference in Rule 12D-16.002, F.A.C.) or a supplemental assessment roll is tendered to the tax collector and a notice of proposed property taxes with notice of the right to petition the next scheduled value adjustment board is mailed or delivered to the property owner.

(11) Double Assessments. When a tax collector informs a property appraiser pursuant to Rule 12D-13.006(9), F.A.C., that any property has been assessed more than once, the property appraiser shall search the official records of the county to determine the correct property owner and the correct assessment. The property appraiser shall then certify to the tax collector the assessment which is correct and, provided the taxes have not been paid, the proper amount of tax due and payable.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.155, 194.011(1), 194.032, 196.011, 197.122, 197.182, 197.323, 197.332, 213.05 FS. History--New 12-7-76, Formerly 12D-8.21, Amended 12-10-92, 12-27-94, 12-25-96, 12-31-98, 1-16-06.

**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM**

**CHAPTER 12D-9**

**REQUIREMENTS FOR VALUE  
ADJUSTMENT BOARDS IN  
ADMINISTRATIVE REVIEWS; UNIFORM  
RULES OF PROCEDURE FOR HEARINGS  
BEFORE  
VALUE ADJUSTMENT BOARDS**

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**Part I**

**Taxpayer Rights; Informal Conference Procedures; Definitions; Composition of the Value Adjustment Board; Appointment of the Clerk; Appointment of Legal Counsel to the Board; Appointment of Special Magistrates**

**12D-9.001 Taxpayer Rights in Value Adjustment Board Proceedings.**

(1) Taxpayers are granted specific rights by Florida law concerning value adjustment board procedures.

(2) These rights include:

(a) The right to be notified of the assessment of each taxable item of property in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes;

(b) The right to request an informal conference with the property appraiser regarding the correctness of the assessment or to petition for administrative or judicial review of property assessments. An informal conference with the property appraiser is not a prerequisite to filing a petition for administrative review or an action for judicial review;

(c) The right to file a petition on a form provided by the county that is substantially the same as the form prescribed by the department or to file a petition on the form provided by the department for this purpose;

(d) The right to state on the petition the approximate time anticipated by the taxpayer to present and argue his or her petition before the

board;

(e) The right to be sent prior notice of the date for the hearing of the taxpayer's petition by the value adjustment board and the right to the hearing within a reasonable time of the scheduled hearing;

(f) The right to request and be granted a change in the hearing date as described in this chapter;

(g) The right to be notified of the date of certification of the county's tax rolls and to be sent a property record card if requested;

(h) The right to represent himself or herself or to be represented by an attorney or an agent;

(i) The right to have evidence presented and considered at a public hearing or at a time when the petitioner has been given reasonable notice;

(j) The right to have witnesses sworn and cross-examined;

(k) The right to be issued a timely written decision within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., by the value adjustment board containing findings of fact and conclusions of law and reasons for upholding or overturning the determination of the property appraiser or tax collector;

(l) The right to advertised notice of all board actions, including appropriate narrative and column descriptions, in brief and nontechnical language;

(m) The right to bring an action in circuit court to appeal a value adjustment board valuation decision or decision to disapprove a classification, exemption, portability assessment difference transfer, or to deny a tax deferral or to impose a tax penalty;

(n) The right to have federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer and other confidential taxpayer information, kept confidential; and

(o) The right to limiting the property appraiser's access to a taxpayer's records to only those instances in which it is determined that such records are necessary to determine either the classification or the value of taxable nonhomestead property.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.0105, 193.074, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.301,

195.002, 195.027, 195.084, 195.096, 196.011, 196.151, 196.193, 196.194, 197.122, 213.05 FS. History—New 3-30-10.

**12D-9.002 Informal Conference Procedures.**

(1) Any taxpayer who objects to the assessment placed on his or her property, including the assessment of homestead property at less than just value, shall have the right to request an informal conference with the property appraiser.

(2) The property appraiser or a member of his or her staff shall confer with the taxpayer regarding the correctness of the assessment.

(3) At the conference, the taxpayer shall present facts that he or she considers supportive of changing the assessment and the property appraiser or his or her representative shall present facts that the property appraiser considers to be supportive of the assessment.

(4) The request for an informal conference is not a prerequisite to administrative or judicial review of property assessments. Requesting or participating in an informal conference does not extend the petition filing deadline. A taxpayer may file a petition while seeking an informal conference in order to preserve his or her right to an administrative hearing.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 213.05 FS. History—New 3-30-10.

**12D-9.003 Definitions.**

(1) “Agent” means any person, including a family member of the taxpayer, who is authorized to represent the taxpayer before the board.

(2) “Board” means the local value adjustment board.

(3) “Clerk” means the clerk of the local value adjustment board.

(4) “Department,” unless otherwise designated, means the Department of Revenue.

(5) “Hearing” means any hearing relating to a petition before a value adjustment board or special magistrate, regardless of whether the parties are physically present or telephonic or other electronic media is used to conduct the hearing, but shall not include a proceeding to act upon, consider or adopt special magistrates’ recommended decisions at

which no testimony or comment is taken or heard from a party.

(6) “Petitioner” means the taxpayer or the taxpayer as represented by an agent or attorney.

(7) “Taxpayer” means the person or other legal entity in whose name property is assessed, including an agent of a timeshare period titleholder, and includes exempt owners of property, for purposes of this chapter.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.001, 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 194.171, 195.022, 213.05, AGO 2002-058 FS. History—New 3-30-10.

**12D-9.004 Composition of the Value Adjustment Board.**

(1) Every county shall have a value adjustment board which consists of:

(a) Two members of the governing body of the county, elected by the governing body from among its members, one of whom shall be elected as the chairperson of the value adjustment board;

(b) One member of the school board of the county, elected by the school board from among its members; and

(c) Two citizen members:

1. One who owns homestead property in the county appointed by the county’s governing body;

2. One who owns a business that occupies commercial space located within the school district appointed by the school board of the county. This person must, during the entire course of service, own a commercial enterprise, occupation, profession, or trade conducted from a commercial space located within the school district and need not be the sole owner.

3. Citizen members must not be:

a. A member or employee of any taxing authority in this state;

b. A person who represents property owners, property appraisers, tax collectors, or taxing authorities in any administrative or judicial review of property taxes.

4. Citizen members shall be appointed in a manner to avoid conflicts of interest or the appearance of conflicts of interest.

(2)(a) Each elected member of the value adjustment board shall serve on the board until he or

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she is replaced by a successor elected by his or her respective governing body or school board or is no longer a member of the governing body or school board of the county.

(b) When an elected member of the value adjustment board ceases being a member of the governing body or school board whom he or she represents, that governing body or school board must elect a replacement.

(c) When the citizen member of the value adjustment board appointed by the governing body of the county is no longer an owner of homestead property within the county, the governing body must appoint a replacement.

(d) When the citizen member appointed by the school board is no longer an owner of a business occupying commercial space located within the school district, the school board must appoint a replacement.

(3)(a) At the same time that it selects a primary member of the value adjustment board, the governing body or school board may select an alternate to serve in place of the primary member as needed. The method for selecting alternates is the same as that for selecting the primary members.

(b) At any time during the value adjustment board process the chair of the county governing body or the chair of the school board may appoint a temporary replacement for its elected member of the value adjustment board or for a citizen member it has appointed to serve on the value adjustment board.

(4)(a) To have a quorum of the value adjustment board, the members of the board who are present must include at least:

1. One member of the governing body of the county;
2. One member of the school board; and
3. One of the two citizen members.

(b) The quorum requirements of Section 194.015, F.S., may not be waived by anyone, including the petitioner.

(5) The value adjustment board cannot hold its organizational meeting until all members of the board are appointed, even if the number and type of members appointed are sufficient to constitute a quorum. If board legal counsel has not been previously appointed for that year, such appointment must be the first order of business.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 213.05 FS. AGO 2008-056. History--New 3-30-10.

### 12D-9.005 Duties of the Board.

(1)(a) The value adjustment board shall meet not earlier than 30 days and not later than 60 days after the mailing of the notice provided in Section 194.011(1), F.S.; however, no board hearing shall be held before approval of all or any part of the county's assessment rolls by the Department of Revenue. The board shall meet for the following purposes:

1. Hearing petitions relating to assessments filed pursuant to Section 194.011(3), F.S.;
2. Hearing complaints relating to homestead exemptions as provided for under Section 196.151, F.S.;
3. Hearing appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under Section 196.011, F.S.; or
4. Hearing appeals concerning ad valorem tax deferrals and classifications.

(b) The board may not meet earlier than July 1 to hear appeals pertaining to the denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals.

(c) The board shall remain in session until its duties are completed concerning all assessment rolls or parts of assessment rolls. The board may temporarily recess, but shall reconvene when necessary to hear petitions, complaints, or appeals and disputes filed upon the roll or portion of the roll when approved. The board shall make its decisions timely so that the board clerk may observe the requirement that such decisions shall be issued within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S.

(2)(a) Value adjustment boards may have additional internal operating procedures, not rules, that do not conflict with, change, expand, suspend, or negate the rules adopted in this rule chapter or other provisions of law, and only to the extent indispensable for the efficient operation of the value adjustment board process. The board may publish fee schedules adopted by the board.

(b) These internal operating procedures may include methods for creating the verbatim record, provisions for parking by participants, assignment of hearing rooms, compliance with the Americans with Disabilities Act, and other ministerial type procedures.

(c) The board shall not provide notices or establish a local procedure instructing petitioners to contact the property appraiser's or tax collector's office or any other agency with questions about board hearings or procedures. The board, board legal counsel, board clerk, special magistrate or other board representative shall not otherwise enlist the property appraiser's or tax collector's office to perform administrative duties for the board. Personnel performing any of the board's duties shall be independent of the property appraiser's and tax collector's office. This section shall not prevent the board clerk or personnel performing board duties from referring petitioners to the property appraiser or tax collector for issues within the responsibility of the property appraiser or tax collector. This section shall not prevent the property appraiser from providing data to assist the board clerk with the notice of tax impact.

(3) The board must ensure that all board meetings are duly noticed under Section 286.011, F.S., and are held in accordance with the law.

(4) Other duties of value adjustment boards are set forth in other areas of Florida law. Value adjustment boards shall perform all duties required by law and shall abide by all limitations on their authority as provided by law.

(5) Failure on three occasions with respect to any single tax year for the board to convene at the scheduled time of meetings of the board shall constitute grounds for removal from office by the Governor for neglect of duties.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 213.05 FS. History--New 3-30-10.

**12D-9.006 Clerk of the Value Adjustment Board.**

(1) The clerk of the governing body of the county shall be the clerk of the value adjustment board.

(2) The board clerk may delegate the day to day responsibilities for the board to a member of his or her staff, but is ultimately responsible for the operation of the board.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 28.12, 192.001, 194.011, 194.015, 194.032, 213.05 FS. History--New 3-30-10.

**12D-9.007 Role of the Clerk of the Value Adjustment Board.**

(1) It is the board clerk's responsibility to verify through board legal counsel that the value adjustment board meets all of the requirements for the organizational meeting before the board or special magistrates hold hearings. If the board clerk determines that any of the requirements were not met, he or she shall contact the board legal counsel or the chair of the board regarding such deficiencies and cancel any scheduled hearings until such time as the requirements are met.

(2) The board clerk shall make petition forms available to the public upon request.

(3) The board clerk shall receive and acknowledge completed petitions and promptly furnish a copy of all completed and timely filed petitions to the property appraiser or tax collector. Alternatively, the property appraiser or the tax collector may obtain the relevant information from the board clerk electronically.

(4) The board clerk shall prepare a schedule of appearances before the board based on petitions timely filed with him or her. If the petitioner has indicated on the petition an estimate of the amount of time he or she will need to present and argue the petition, the board clerk must take this estimate into consideration when scheduling the hearing.

(5) No less than 25 calendar days prior to the day of the petitioner's scheduled appearance before the board, the board clerk must notify the petitioner of the date and time scheduled for the appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. If, on the taxpayer's petition, he or she requests a copy of the property record card, the board clerk shall obtain a copy of the property record card from the property appraiser and provide it to the petitioner no later than with the notice of the scheduled time of his or her appearance.

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(6) If an incomplete petition, which includes a petition not accompanied by the required filing fee, is received within the time required, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days from the date notification is mailed. Such petition shall be timely if completed and filed, including payment of the fee if previously unpaid within the time frame provided in the board clerk's notice of incomplete petition.

(7) In counties with a population of more than 75,000, the board clerk shall provide notification annually to qualified individuals or their professional associations of opportunities to serve as special magistrates.

(8) The board clerk shall ensure public notice of and access to all hearings. Such notice shall contain a general description of the locations, dates, and times hearings are being scheduled. This notice requirement may be satisfied by making such notice available on the board clerk's website. Hearings must be conducted in facilities that are clearly identified for such purpose and are freely accessible to the public while hearings are being conducted. The board clerk shall assure proper signage to identify such facilities.

(9) The board clerk shall schedule hearings to allow sufficient time for evidence to be presented and considered and to allow for hearings to begin at their scheduled time. The board clerk shall advise the chair of the board if the board's tentative schedule for holding hearings is insufficient to allow for proper scheduling.

(10) The board clerk shall timely notify the petitioner by first class mail of the decisions of the board so that such decisions shall be issued within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S., and shall otherwise notify the property appraiser or tax collector of such decision. In counties using special magistrates, the board clerk shall also make available to both parties as soon as practicable a copy of the recommended decision of the special magistrate by mail or electronic means. No party shall have access to decisions prior to any other party.

(11) After the value adjustment board has decided all petitions, complaints, appeals and disputes, the board clerk shall make public notice of the findings and results of the board in the manner

prescribed in Section 194.037, F.S., and by the department.

(12) The board clerk is the official record keeper for the board and shall maintain a record of the proceedings which shall consist of:

(a) All filed documents;

(b) A verbatim record of any hearing;

(c) All tangible exhibits and documentary evidence presented;

(d) Any meeting minutes; and

(e) Any other documents or materials presented on the record by the parties or by the board or special magistrate.

The record shall be maintained for four years after the final decision has been rendered by the board, if no appeal is filed in circuit court or for five years if an appeal is filed, or, if requested by one of the parties, until the final disposition of any subsequent judicial proceeding relating to the property.

(13) The board clerk shall make available to the public copies of all additional internal operating procedures and forms of the board or special magistrates described in Rule 12D-9.005, F.A.C., and shall post any such procedures and forms on the board clerk's website, if any. Making materials available on a website is sufficient; however, provisions shall be made for persons that have hardship. Such materials shall be consistent with Department rules and forms.

(14) The board clerk shall provide notification of appeals or value adjustment board petitions taken with respect to property located within a municipality to the chief executive officer of each municipality as provided in Section 193.116, F.S. The board clerk shall also publish any notice required by Section 196.194, F.S.

(15) The board clerk shall have such other duties as set forth elsewhere in these rules and Rule Chapter 12D-10, F.A.C., and in the Florida Statutes and as assigned by the board not inconsistent with law.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 213.05 FS. History-New 3-30-10.

**12D-9.008 Appointment of Legal Counsel to the Value Adjustment Board.**

(1) Each value adjustment board must appoint private legal counsel to assist the board.

(2) This legal counsel must be an attorney in private practice. The use of an attorney employed by government is prohibited. Counsel must have practiced law for over five years and meet the requirements of Section 194.015, F.S.

(3) An attorney may represent more than one value adjustment board.

(4) An attorney may represent a value adjustment board, even if another member of the attorney's law firm represents one of the enumerated parties so long as the representation is not before the value adjustment board.

(5) Legal counsel should avoid conflicts of interest or the appearance of a conflict of interest in their representation.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 213.05 FS. AGO 2008-055. History--New 3-30-10.

**12D-9.009 Role of Legal Counsel to the Board.**

(1) The board legal counsel shall have the responsibilities listed below consistent with the provisions of law.

(a) The primary role of the board legal counsel shall be to advise the board on all aspects of the value adjustment board review process to ensure that all actions taken by the board and its appointees meet the requirements of law.

(b) Board legal counsel shall advise the board in a manner that will promote and maintain a high level of public trust and confidence in the administrative review process.

(c) The board legal counsel is not an advocate for either party in a value adjustment board proceeding, but instead ensures that the proceedings are fair and consistent with the law.

(d) Board legal counsel shall advise the board of the actions necessary for compliance with the law.

(e) Board legal counsel shall advise the board regarding:

1. Composition and quorum requirements;
2. Statutory training and qualification requirements for special magistrates and members of the board;

3. Legal requirements for recommended decisions and final decisions;

4. Public meeting and open government laws; and

5. Any other duties, responsibilities, actions or requirements of the board consistent with the laws of this state.

(f) Board legal counsel shall review and respond to written complaints alleging noncompliance with the law by the board, special magistrates, board clerk, and the parties. The legal counsel shall send a copy of the complaint along with the response to the department. This section does not refer to routine requests for reconsideration, requests for rescheduling, and pleadings and argument in petitions.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail, fax, or e-mail to:

Department of Revenue  
Property Tax Oversight Program  
Attn: Director  
P O Box 3000  
Tallahassee, FL 32315-3000.  
Fax Number: 850-617-6112  
Email Address: [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us)

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 213.05 FS. History--New 3-30-10.

**12D-9.010 Appointment of Special Magistrates to the Value Adjustment Board.**

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve.

(2) In counties with populations of 75,000 or less, the value adjustment board shall have the option of using special magistrates. The department shall make available to such counties a list of qualified special magistrates.

(3) A person does not have to be a resident

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of the county in which he or she serves as a special magistrate.

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.

(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

1. A special magistrate appointed to hear issues of exemptions, classifications, and portability assessment difference transfers shall be a member of The Florida Bar with no less than five years experience in the area of ad valorem taxation and having received training provided by the department, or with no less than three years of such experience and having completed training provided by the department.

2. A special magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with not less than five years experience in real property valuation and having received training provided by the department, or with no less than three years of such experience and having completed training provided by the department. A real property valuation special magistrate must be certified under Chapter 475, Part II, F.S.

a. A Florida certified residential appraiser appointed by the value adjustment board shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.

b. A Florida certified general appraiser appointed by the value adjustment board may hear petitions on the just valuation of any type of real property.

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than five years experience in tangible personal property valuation and having received

training provided by the department, or with no less than three years of such experience and having completed training provided by the department.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate's qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 195.022, 213.05 Chapter 475, Part II FS. History-New 3-30-10.

### **12D-9.011 Role of Special Magistrates to the Value Adjustment Board.**

(1) The role of the special magistrate is to conduct hearings, take testimony and make recommendations to the board regarding petitions filed before the board. In carrying out these duties the special magistrate shall:

(a) Accurately and completely preserve all testimony, documents received, and evidence admitted for consideration;

(b) At the request of either party, administer the oath upon the property appraiser or tax collector, each petitioner and all witnesses testifying at a hearing;

(c) Conduct all hearings in accordance with the rules prescribed by the department and the laws of the state; and

(d) Make recommendations to the board which shall include proposed findings of fact, proposed conclusions of law, and the reasons for

upholding or overturning the determination of the property appraiser or tax collector, also see Rule 12D-9.030, F.A.C.

(2) The special magistrate shall perform other duties as set out in the rules of the department and other areas of Florida law, and shall abide by all limitations on the special magistrate's authority as provided by law.

(3) When the special magistrate determines that the property appraiser did not establish a presumption of correctness, or determines that the property appraiser established a presumption of correctness that is overcome, as provided in Rule 12D-9.027, F.A.C., and the record contains competent substantial evidence for establishing value, an appraiser special magistrate is required to establish a revised value for the petitioned property. In establishing the revised value when authorized by law, the board or special magistrate is not restricted to any specific value offered by the parties.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 195.022, 213.05, Chapter 475, Part II FS. History-New 3-30-10.

**12D-9.012 Training of Special Magistrates, Value Adjustment Board Members, and Legal Counsel.**

(1) The department shall provide and conduct training for special magistrates at least once each state fiscal year available in at least five locations throughout the state. Such training shall emphasize:

(a) The law that applies to the administrative review of assessments;

(b) Taxpayer rights in the administrative review process;

(c) The composition and operation of the value adjustment board;

(d) The roles of the board, board clerk, board legal counsel, special magistrates, and the property appraiser or tax collector and their staff;

(e) Procedures for conducting hearings;

(f) Administrative reviews of just valuations, classified use valuations, property classifications, exemptions, and portability assessment differences;

(g) The review, admissibility, and consideration of evidence;

(h) Requirements for written decisions; and  
(i) The department's standard measures of value, including the guidelines for real and tangible personal property.

(2) The training shall be open to the public.

(3) Before any hearings are conducted, in those counties that do not use special magistrates, all members of the board or the board's legal counsel must receive the training, including any updated modules, before conducting hearings, but need not complete the training examinations, and shall provide a statement acknowledging receipt of the training to the board clerk.

(4)(a) Each special magistrate that has five years of experience and, in those counties that do not use special magistrates, each board member or the board legal counsel must receive the training, including any updated modules, before conducting hearings, but need not complete the training examinations, and shall provide a statement acknowledging receipt of the training to the board clerk.

(b) Each special magistrate that has three years of experience must complete the training including any updated modules and examinations, and receive from the department a certificate of completion, before conducting hearings and shall provide a copy of the certificate of completion of the training and examinations, including any updated modules, to the board clerk.

(5) The department's training is the official training for special magistrates regarding administrative reviews. The board clerk and board legal counsel may provide orientation to the special magistrates relating to local operating or ministerial procedures only. Such orientation meetings shall be open to the public for observation. This does not prevent board legal counsel from giving legal advice; however, to the fullest extent practicable, such legal advice should be in writing and public record. For requirements for decisions specifically based on legal advice see subsection 12D-9.030(6), and paragraph 12D-9.032(1)(b), F.A.C.

(6) Meetings or orientations for special magistrates, for any instructional purposes relating to procedures for hearings, handling or consideration of petitions, evidence, worksheets, forms, decisions or related computer files, must be open to the public for observation. Such meetings or orientations must be reasonably noticed to the public

in the same manner as an organizational meeting of the board, or posted as reasonable notice on the board clerk's website.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 195.022, 195.084, 213.05, Chapter 475, Part II FS. History-New 3-30-10.

**12D-9.013 Organizational Meeting of the Value Adjustment Board.**

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) Introduce the members of the board and provide contact information;

(b) Introduce the board clerk or any designee of the board clerk and provide the board clerk's contact information;

(c) Appoint or ratify the private board legal counsel. At the meeting at which board counsel is appointed, this item shall be the first order of business;

(d) Appoint or ratify special magistrates, if the board will be using them for that year;

(e) Make available to the public, special magistrates and board members, Rule Chapter 12D-9, F.A.C., containing the uniform rules of procedure for hearings before value adjustment boards and special magistrates (if applicable), and the associated forms that have been adopted by the department;

(f) Make available to the public, special magistrates and board members, Rule Chapter 12D-10, F.A.C., containing the rules applicable to the requirements for hearings and decisions;

(g) Make available to the public, special magistrates and board members the requirements of Florida's Government in the Sunshine / open government laws including information on where to obtain the current Government-In-The-Sunshine manual;

(h) Discuss, take testimony on and adopt or ratify with any required revision or amendment any local administrative procedures and forms of the board. Such procedures must be ministerial in nature and not be inconsistent with governing statutes, case law, attorney general opinions or rules of the department. All local administrative procedures and forms of the board or special magistrates shall be made available to the public and shall be accessible on the board clerk's website, if any;

(i) Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system, and property taxpayer rights;

(j) Make available to the public, special magistrates and board members, Rules 12D-51.001, 51.002, 51.003, F.A.C., and Chapters 192 through 195, F.S., as reference information containing the guidelines and statutes applicable to assessments and assessment administration;

(k) Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed \$15; and

(1) For purposes of this rule, making available to the public means, in addition to having copies at the meeting, the board may refer to a website containing copies of such documents.

(2) The board shall announce the tentative schedule for the value adjustment board taking into consideration the number of petitions filed, the possibility of the need to reschedule and the requirement that the board stay in session until all petitions have been heard.

(3) The board may hold additional meetings for the purpose of addressing administrative matters.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 213.05, 286.011, 286.0105 FS. History-New 3-30-10.

**12D-9.014 Prehearing Checklist.**

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The composition of the board is as provided by law;

(b) Board legal counsel has been appointed as provided by law;

(c) Board legal counsel meets the requirements of Section 194.015, F.S.;

(d) No board members represent other government entities or taxpayers in any administrative or judicial review of property taxes, and citizen members are not members or employees of a taxing authority, during their membership on the board;

(e) In a county that does not use special magistrates, either all board members have received the department's training or board legal counsel has received the department's training;

(f) The organizational meeting, as well as any other board meetings, will be or were noticed in accordance with Section 286.011, F.S., and will be or were held in accordance with law;

(g) The department's uniform value adjustment board procedures, consisting of this rule chapter, were made available at the organizational meeting and copies were provided to special magistrates and board members;

(h) The department's uniform policies and procedures manual is available on the existing website of the board clerk, if the board clerk has a website;

(i) The qualifications of special magistrates were verified, including that special magistrates received the department's training, and that special magistrates with less than five years of required experience successfully completed the department's training including any updated modules and an examination, and were certified;

(j) The selection of special magistrates was based solely on proper experience and qualifications and neither the property appraiser nor any petitioners influenced the selection of special magistrates. This provision does not prohibit the board from considering any written complaint filed with respect to a special magistrate by any party or citizen;

(k) All procedures and forms of the board or special magistrate are in compliance with Chapter 194, F.S., and this rule chapter;

(l) The board is otherwise in compliance with Chapter 194, F.S., and this rule chapter; and

(m) Notice has been given to the chief executive officer of each municipality as provided in Section 193.116, F.S.

(2) The board clerk shall notify the board legal counsel and the board chair of any action needed to comply with subsection (1).

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 213.05 FS. History-New 3-30-10.

## **Part II**

### **Petitions; Representation of the Taxpayer; Scheduling and Notice of a Hearing; Exchange of Evidence; Withdrawn or Settled Petitions; Hearing Procedures; Disqualification or Recusal; Ex Parte Communication Prohibition; Record of the Proceeding; Petitions on Transfer of "Portability" Assessment Difference; Remanding Assessments; Recommended Decisions; Consideration and Adoption of Recommended Decisions; Final Decisions; Further Judicial Proceedings.**

#### **12D-9.015 Petition; Form and Filing Fee.**

(1)(a) For the purpose of requesting a hearing before the value adjustment board, the department prescribes Form DR-486. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C.

(b) In accordance with Section 194.011(3), F.S., the department is required to prescribe petition forms. The department will not approve any local version of this form that contains substantive content that varies from the department's prescribed form. Any requests under Section 195.022, F.S., or approval from the department to use forms for petitions that are not identical to the department's form shall be by written board action or by written and signed request from the board chair or board legal counsel.

(2) Content of Petition. Petition forms as adopted or approved by the department shall contain the following elements so that when filed with the board clerk they shall:

(a) Describe the property by parcel number;

(b) Be sworn by the petitioner;

(c) State the approximate time anticipated by the petitioner for presenting and arguing his or her petition before the board or special magistrate to be

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considered by the board clerk as provided in subsection 12D-9.019(1), F.A.C., and may provide dates of nonavailability for scheduling purposes if applicable;

(d) Contain a space for the petitioner to indicate on the petition form that he or she does not wish to be present and argue the petition before the board or special magistrate but would like to have their evidence considered without an appearance;

(e) Provide a check box for the petitioner to request a copy of the property record card;

(f)1. Contain a signature field to be signed by the taxpayer, or if the taxpayer is a legal entity, the employee of the legal entity with authority to file such petitions;

2. Contain a signature field to be signed by an authorized agent. If the authorized agent is subject to licensure as described in Rule 12D-9.018, F.A.C., a space to provide identification of the licensing body and license number. If the authorized agent is not subject to licensure, for example a family member, a space to indicate the petition is accompanied by a written authorization of the taxpayer if not otherwise signed by the taxpayer;

(g) A space for the petitioner to indicate if the property is four or less residential units; or other property type; provided the board clerk shall accept the petition even if this space is not filled in; and

(h) A statement that a tangible personal property assessment may not be contested until a return required by Section 193.052, F.S., is filed.

(3) The petition form shall provide notice to the petitioner that the person signing the petition becomes the agent of the taxpayer for the purpose of serving process to obtain personal jurisdiction over the taxpayer for the entire value adjustment board proceeding, including any appeals to circuit court of a board decision by the property appraiser or tax collector.

(4) The petition form shall provide notice to the petitioner of his or her right to an informal conference with the property appraiser and that such conference is not a prerequisite to filing a petition nor does it alter the time frame for filing a timely petition.

(5) The department, the board clerk, and the property appraiser or tax collector shall make available to petitioners the blank petition form adopted or approved by the department. The department prescribes the Form DR-486 series, for

this purpose, incorporated in Rule 12D-16.002, F.A.C., by reference.

(6) If the taxpayer or agent's name, address, telephone, or similar contact information on the petition changes after filing the petition and before the hearing, the taxpayer or agent shall notify the board clerk in writing.

(7) Filing Fees. By resolution of the value adjustment board, a petition shall be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal covered by the petition and subject to appeal.

(a) Other than fees required for late filed applications under Sections 193.155(8)(i) and 196.011(8), F.S., only a single filing fee shall be charged to any particular parcel of property, despite the existence of multiple issues or hearings pertaining to such parcels.

(b) No filing fee shall be required with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a homestead tax deferral.

(c) For joint petitions filed pursuant to Section 194.011(3)(e) or (f), F.S., a single filing fee shall be charged. Such fee shall be calculated as the cost of the time required for the special magistrate in hearing the joint petition and shall not exceed \$5 per parcel, for each additional parcel included in the petition, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected parcel owners.

(d) The value adjustment board or its designee shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the Department of Children and Family Services that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

(e) All filing fees shall be paid to the board clerk at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with

approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. The property appraiser shall provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of parcels by parcel number or account number, with an indication on the petition form showing a joint petition, shall be sufficient to signify a joint petition.

(9)(a) The board clerk shall accept for filing any completed petition that is timely submitted on a form approved by the department, with payment if required. If an incomplete petition is received, the board clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within 10 calendar days. Such completed petition shall be timely if completed and filed within the time frame provided in the board clerk's notice.

(b) A "completed" petition is one that provides information for all the required elements that are displayed on the department's form, and is accompanied by the appropriate filing fee if required.

(c) The board clerk shall rely on the licensure information provided by a licensed agent, or written authorization provided by an unlicensed agent, in accepting the petition.

(10) Timely Filing of Petitions. Petitions related to valuation issues may be filed at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes. Other petitions may be filed as follows:

(a) With respect to issues involving the denial of an exemption on or before the 30th day following the mailing of the written notification of the denial of the exemption on or before July 1 of the year for which the application was filed;

(b) With respect to issues involving the denial of an agricultural classification application, on or before the 30th day following the mailing of the notification in writing of the denial of the

agricultural classification on or before July 1 of the year for which the application was filed;

(c) With respect to issues involving the denial of a high-water recharge classification application on or before the 30th day following the mailing of the notification in writing of the denial of the high-water recharge classification on or before July 1 of the year for which the application was filed;

(d) With respect to issues involving the denial of a historic property used for commercial or certain nonprofit purposes classification application, on or before the 30th day following the mailing of the notification in writing of the denial of the classification on or before July 1 of the year for which the application was filed;

(e) With respect to issues involving the denial of a homestead tax deferral, on or before the 30th day following the mailing of the notification in writing of the denial of the deferral application or on or before the 20th day following receipt of the notification, whichever date is later;

(f) With respect to exemption or classification claims relating to an exemption or classification that is not reflected on the notice of property taxes, including late filed exemption claims, on or before the 25th day following the mailing of the notice of proposed property taxes, or on or before the 30th day following the mailing of the written notification of the denial of the exemption or classification, whichever date is later; and

(g) With respect to penalties imposed for filing incorrect information relating to tax deferrals for homestead, for recreational and commercial working waterfronts or for affordable rental housing properties, within 30 days after the penalties are imposed.

(11) Late Filed Petitions.

(a) The board may not extend the time for filing a petition. The board is not authorized to set and publish a deadline for late filed petitions. However, the failure to meet the statutory deadline for filing a petition to the board does not prevent consideration of such a petition by the board or special magistrate when the board or board designee determines that the petitioner has demonstrated good cause justifying consideration and that the delay will not, in fact, be harmful to the performance of board functions in the taxing process. "Good cause" means

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the verifiable showing of extraordinary circumstances, as follows:

1. Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing; or

2. Physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file; or

3. Miscommunication with, or misinformation received from, the board clerk, property appraiser, or their staff regarding the necessity or the proper procedure for filing that would cause a reasonable person's attention to be diverted from timely filing; or

4. Any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.

(b) The board clerk shall accept but not schedule for hearing a petition submitted to the board after the statutory deadline has expired, and shall submit the petition to the board or board designee for good cause consideration if the petition is accompanied by a written explanation for the delay in filing. Unless scheduled together or by the same notice, the decision regarding good cause for late filing of the petition must be made before a hearing is scheduled, and the parties shall be notified of such decision.

(c) The board clerk shall forward a copy of completed but untimely filed petitions to the property appraiser or tax collector at the time they are received or upon the determination of good cause.

(d) The board is authorized to, but need not, require good cause hearings before good cause determinations are made. The board or a board designee, which includes the board legal counsel or a special magistrate, shall determine whether the petitioner has demonstrated, in writing, good cause justifying consideration of the petition. If the board or a board designee determines that the petitioner has demonstrated good cause, the board clerk shall accept the petition for filing and so notify the petitioner and the property appraiser or the tax collector.

(e) If the board or a board designee determines that the petitioner has not demonstrated good cause, or if the petition is not accompanied by a written explanation for the delay in filing, the

board clerk shall notify the petitioner and the property appraiser or tax collector.

(f) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(k), 194.036, 194.171(2), and 196.151, F.S.).

(12) Acknowledgement of Timely Filed Petitions. The board clerk shall accept all completed petitions, as defined by statute and subsection (2) of this rule. Upon receipt of a completed and filed petition, the board clerk shall provide to the petitioner an acknowledgment of receipt of such petition and shall provide to the property appraiser or tax collector a copy of the petition. If, in the petition, the petitioner requested a copy of the property record card, the property appraiser shall forward a copy of the property record card to the board clerk. The board clerk shall then provide to the petitioner a copy of the property record card, along with the notice of hearing.

(13) The board clerk shall send the notice of hearing such that it will be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail thirty (30) days prior to the day of such scheduled appearance.

(14) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site:  
<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 194.171, 195.022, 195.084, 196.151, 197.253, 197.301, 197.3041, 197.3047, 197.3073, 197.3079, 200.069, 213.05 FS. History-New 3-30-10.

### **12D-9.016 Filing and Service.**

(1) In construing these rules or any order of the board, special magistrate, or a board designee, filing shall mean received by the board clerk during open hours or by the board, special magistrate, or a board designee during a meeting or hearing.

(2)(a) Any hand-delivered or mailed document received by the office of the board clerk after close of business as determined by the board

clerk shall be filed the next regular business day.

(b) If the board clerk accepts documents filed by FAX or other electronic transmission, documents received on or after 11:59:59 P.M. of the day they are due shall be filed the next regular business day.

(c) Any document that is required to be filed, served, provided or made available may be filed, served, provided or made available electronically, if the board and the board clerk make such resources available, and no party is prejudiced.

(d) Local procedure may supersede provisions regarding the number of copies that must be provided.

(3) When a party files a document with the board, other than the petition, that party shall serve copies of the document to all parties in the proceeding. When a document is filed that does not clearly indicate it has been provided to the other party, the board clerk, board legal counsel, board members and special magistrates shall inform the party of the requirement to provide to every party or shall exercise care to ensure that a copy is provided to every party, and that no ex parte communication occurs.

(4) Any party who elects to file any document by FAX or other electronic transmission shall be responsible for any delay, disruption, or interruption of the electronic signals and accepts the full risk that the document may not be properly filed with the board clerk as a result.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 195.022, 195.084, 213.05 FS. History-New 3-30-10.

**12D-9.017 Ex Parte Communication Prohibition.**

(1)(a) No participant, including the petitioner, the property appraiser, the board clerk, the special magistrate, a member of a value adjustment board, or other person directly or indirectly interested in the proceeding, nor anyone authorized to act on behalf of any party shall communicate with a member of the board or the special magistrate regarding the issues in the case without the other party being present or without providing a copy of any written communication to

the other party.

(b) This rule shall not prohibit internal communications among the board clerk, board, special magistrates, and board legal counsel, regarding internal operations of the board and other administrative matters. The special magistrate is specifically authorized to communicate with the board's legal counsel or board clerk on legal matters or other issues regarding a petition.

(2) Any attempt by the property appraiser, tax collector, taxpayer or taxpayer's agent to provide information or discuss issues regarding a petition without the presence of the opposing party before or after the hearing, with a member of the board or the special magistrate shall be immediately placed on the record by the board member or special magistrate.

(3) The ex parte communication shall not be considered by the board or the special magistrate unless all parties have been notified about the ex parte communication, and no party objects, and all parties have an opportunity during the hearing to cross-examine, object, or otherwise address the communication.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 213.05 FS. History-New 3-30-10.

**12D-9.018 Representation of the Taxpayer.**

(1) A taxpayer has the right, at the taxpayer's own expense, to be represented by an attorney or by an agent.

(2) The individual, agent, or legal entity that signs the petition becomes the agent of the taxpayer for the purpose of serving process to obtain jurisdiction over the taxpayer for the entire value adjustment board proceedings, including any appeals of a board decision by the property appraiser or tax collector.

(3) The agent need not be a licensed individual or person with specific qualifications and may be any person, including a family member, authorized by the taxpayer to represent them before the value adjustment board.

(4) A petition filed by an unlicensed agent must also be signed by the taxpayer or accompanied by a written authorization from the taxpayer.

(5) As used in this rule chapter, the term “licensed” refers to holding a license or certification under Chapter 475, Part I or Part II, F.S., being a Florida certified public accountant under Chapter 473, F.S., or membership in the Florida Bar.

(6) When duplicate petitions are filed on the same property, the board clerk shall contact the owner and all petitioners to resolve the issue.

(7) The board clerk may require the use of an agent number to facilitate scheduling of hearings as long as such use is not inconsistent with this rule.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.032, 194.034, 195.022, 195.084, 213.05, Chapter 473, Chapter 475, Part I and II FS. History-New 3-30-10.

**12D-9.019 Scheduling and Notice of a Hearing.**

(1)(a) The board clerk shall prepare a schedule of appearances before the board or special magistrates based on timely filed petitions, and shall notify each petitioner of the scheduled time of appearance. The board clerk shall simultaneously notify the property appraiser or tax collector. The board clerk may electronically send this notification to the petitioner, if the petitioner indicates on his or her petition this means of communication for receiving notices, materials, and communications.

(b) When scheduling hearings, the board clerk shall consider:

1. The anticipated amount of time if indicated on the petition;
2. The experience of the petitioner;
3. The complexity of the issues or the evidence to be presented;
4. The number of petitions/parcels to be heard at a single hearing;
5. The efficiency or difficulty for the petitioner of grouping multiple hearings for a single petitioner on the same day; and
6. The likelihood of withdrawals, cancellations of hearings or failure to appear.

(c) Upon request of a party, the board clerk shall consult with the petitioner and the property appraiser or tax collector to ensure that, within the board clerk’s judgment, an adequate amount of time is provided for presenting and considering evidence.

(2) No hearing shall be scheduled related to

valuation issues prior to completion by the governing body of each taxing authority of the public hearing on the tentative budget and proposed millage rate.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. Form DR-481 is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice shall include these elements:

1. The parcel number, account number or legal address of all properties being heard at the scheduled hearing;
2. The type of hearing scheduled;
3. The date and time of the scheduled hearing;
4. The time reserved, or instructions on how to obtain this information;
5. The location of the hearing, including the hearing room number if known, together with board clerk contact information including office address and telephone number, for petitioners to request assistance in finding hearing rooms;
6. Instructions on how to obtain a list of the potential special magistrates for the type of petition in question;
7. A statement of the petitioner’s right to participate in the exchange of evidence with the property appraiser;
8. A statement that the petitioner has the right to reschedule the hearing one time by making a written request to the board clerk at least five calendar days before the hearing;
9. Instructions on bringing copies of evidence;
10. Any information necessary to comply with federal or state disability or accessibility acts; and
11. Information regarding where the petitioner may obtain a copy of the uniform rules of

procedure.

(b) If the petitioner has requested a copy of the property record card, it shall be sent no later than the time at which the notice of hearing is sent.

(4)(a) The petitioner may reschedule the hearing without good cause one time by submitting a written request to the board clerk no fewer than five (5) calendar days before the scheduled appearance. To calculate the five (5) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner may request a rescheduling of a hearing for good cause by submitting a written request to the board clerk before the scheduled appearance or as soon as practicable. A rescheduling for good cause shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), F.S. Reasons for "good cause" that a board clerk or board designee may consider in providing for a rescheduling are:

1. Petitioner is scheduled for a value adjustment board hearing for the same time in another jurisdiction;
2. Illness of the petitioner or a family member;
3. Death of a family member;
4. The taxpayer's hearing does not begin within a reasonable time of their scheduled hearing time; or
5. Other reasons beyond the control of the petitioner.

(c) The property appraiser or tax collector may submit a written request to the board clerk to reschedule the hearing, and must provide a copy of the request to the petitioner. If there is a conflict, such as the attorney or staff needs to attend two different hearings which are scheduled at the same time, the property appraiser or tax collector may request a reschedule.

(5) A request to reschedule the hearing made by the petitioner fewer than five calendar days before the scheduled hearing may be made only for an emergency when good cause is shown. Such a

request shall be made to the board clerk who shall forward the request to the board or a board designee, which includes the board clerk, board legal counsel or a special magistrate.

(a) If the board or a board designee determines that the request does not show good cause, the request will be denied and the board may proceed with the hearing as scheduled.

(b) If the board or a board designee determines that the request demonstrates good cause, the request will be granted. In that event, the board clerk will issue a notice of hearing with the new hearing date, which shall be the earliest date that is convenient for all parties.

(c) The board clerk shall give appropriate notice to the petitioner of the determination as to good cause. Form DR-485WCN is designated and may be used for this purpose. Form DR-485WCN is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The board clerk shall also appropriately notify the property appraiser or tax collector.

(d) When rescheduling hearings under this rule subsection or subsection (4) above, if the parties are unable to agree on an earlier date, the board clerk is authorized to schedule the hearing and send a notice of such hearing by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on the petition Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk is responsible for notifying the parties of any rescheduling.

(6) If a hearing is rescheduled, the deadlines for the exchange of evidence shall be computed from the new hearing date, if time permits.

(7)(a) If a petitioner's hearing does not commence as scheduled, the board clerk is authorized to determine good cause exists to reschedule a petition.

(b) In no event shall a petitioner be required to wait more than a reasonable time from the scheduled time to be heard. The board clerk is authorized to find that a reasonable time has elapsed based on other commitments, appointments or hearings of the petitioner, lateness in the day, and other hearings waiting to be heard earlier than the petitioner's hearing with the board or special magistrate. If his or her petition has not been heard

within a reasonable time, the petitioner may request to be heard immediately. If the board clerk finds a reasonable time has elapsed and petitioner is not heard, the board clerk shall find good cause is present and shall reschedule the petitioner's hearing.

(c) A petitioner is not required to wait any length of time as a prerequisite to filing an action in circuit court.

(8) Copies of the forms incorporated in Section 12D-16.002, F.A.C., may be obtained at the Department's Internet site:

<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022, 213.05 FS. History-New 3-30-10.

### **12D-9.020 Exchange of Evidence.**

(1) The petitioner has the option of participating in an exchange of evidence with the property appraiser. If the petitioner chooses not to participate in the evidence exchange, the petitioner may still present evidence for consideration by the board or the special magistrate. However, as described in this section, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in Rule 12D-9.025(4)(a) and (f), F.A.C.

(2)(a) If the petitioner chooses to participate in an exchange of evidence with the property appraiser, at least fifteen (15) days before the hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented at the hearing. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(b) If the petitioner chooses to participate in an exchange of evidence with the property appraiser and he or she shows good cause to the board clerk for not being able to meet the fifteen (15) day requirement and the property appraiser is unwilling to agree to a different timing of the exchange, the board clerk is authorized to reschedule the hearing to allow for the exchange of evidence to occur.

(c) No later than seven (7) days before the hearing, if the property appraiser receives the petitioner's documentation and if requested in writing by the petitioner, the property appraiser shall provide the petitioner with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented by the property appraiser at the hearing. The evidence list must contain the property record card if provided by the board clerk. To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.

(d) The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(3)(a) If the petitioner does not provide the information to the property appraiser at least fifteen (15) days prior to the hearing pursuant to paragraph (2)(a), the property appraiser need not provide the information to the petitioner pursuant to paragraph (2)(c).

(b) If the property appraiser does not provide the information within the time required by paragraph (2)(c), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

(4) By agreement of the parties the evidence exchanged in subsection (2) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. The petitioner and property appraiser may agree to a different timing and method of exchange. "Provided" means received by the party not later than the time frame provided in this rule section. If either party does not designate a desired manner for receiving information in the evidence exchange, the information shall be provided by U.S. mail. The property appraiser shall provide the information at the address listed on the

petition form for the petitioner.

(5) Level of detail on evidence summary: The summary pursuant to subsection (2) shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.

(6) Hearing procedures: Neither the board nor the special magistrate shall take any general action regarding compliance with this section, but any action on each petition shall be considered on a case by case basis. Any action shall be based on a consideration of whether there has been a substantial noncompliance with this section, and shall be taken at a scheduled hearing and based on evidence presented at such hearing. "General action" means a prearranged course of conduct not based on evidence received in a specific case at a scheduled hearing on a petition.

(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.

(9) As the trier of fact, the board or special magistrate may independently rule on the

admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.074, 194.011, 194.015, 194.032, 194.034, 194.035, 195.022, 195.084, 200.069, 213.05 FS. History—New 3-30-10.

**12D-9.021 Withdrawn or Settled Petitions; Petitions Acknowledged as Correct; Non-Appearance; Summary Disposition of Petitions.**

(1) A petitioner may withdraw a petition prior to the scheduled hearing. Form DR-485WI is prescribed by the department for such purpose; however, other written or electronic means may be used. Form DR-485WI is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Form DR-485WI shall indicate the reason for the withdrawal as one of the following:

(a) Petitioner agrees with the determination of the property appraiser or tax collector;

(b) Petitioner and property appraiser or tax collector have reached a settlement of the issues;

(c) Petitioner does not agree with the decision or assessment of the property appraiser or tax collector but no longer wishes to pursue a remedy through the value adjustment board process; or

(d) Other specified reason.

(2) The board clerk shall cancel the hearing upon receiving a notice of withdrawal from the petitioner and there shall be no further proceeding on the matter.

(3) If a property appraiser or tax collector agrees with a petition challenging a decision to deny an exemption, classification, portability assessment difference transfer, or deferral, the property appraiser or tax collector shall issue the petitioner a notice granting said exemption, classification, portability assessment difference transfer, or deferral and shall file with the board clerk a notice that the petition was acknowledged as correct. The board clerk shall cancel the hearing upon receiving the

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notice of acknowledgement and there shall be no further proceeding on the matter acknowledged as correct.

(4) If parties do not file a notice of withdrawal or notice of acknowledgement but indicate the same at the hearing, the board or special magistrate shall so state on the hearing record and shall not proceed with the hearing and shall not issue a decision. If a petition is withdrawn or acknowledged as correct under subsection (1), (2), or (3), or settlement is reached and filed by the parties, at any time before a recommended decision or final board decision is issued, the board, special magistrate or clerk need not issue such decision. The board clerk shall list and report all withdrawals, settlements, acknowledgements of correctness as withdrawn or settled petitions. Settled petitions shall include those acknowledged as correct by the property appraiser or tax collector.

(5) For all withdrawn or settled petitions, a special magistrate shall not produce a recommended decision and the board shall not produce a final decision.

(6) When a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the board or the special magistrate shall not commence or proceed with the hearing and shall produce a decision or recommended decision as described in this section. If the petitioner makes a good cause request before the decision, if no special magistrate is used, or recommended decision, if a special magistrate is used, is issued, the board or board designee shall rule on the good cause request before determining that the decision or recommended decision should be set aside and that the hearing should be rescheduled, or that the board or special magistrate should issue the decision or recommended decision.

(7) When a petitioner does not appear by the commencement of a scheduled hearing and a good cause request is pending, the board or board designee shall rule on the good cause request before determining that the hearing should be rescheduled or that the board or special magistrate should issue a decision or recommended decision.

(a) If the board or board designee finds good cause for the petitioner's failure to appear, the board clerk shall reschedule the hearing.

(b) If the board or board designee does not find good cause for the petitioner's failure to appear, the board or special magistrate shall issue a decision or recommended decision.

(8) Decisions issued under subsection (6) or subsection (7) shall not be treated as withdrawn or settled petitions and shall contain:

(a) A finding of fact that the petitioner did not appear at the hearing and did not state good cause; and

(b) A conclusion of law that the relief is denied and the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

(9) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site:

<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 194.034, 195.027(1) FS. Law Implemented 193.155, 194.011, 194.032, 194.037, 213.05 FS. History--New 3-30-10.

### **12D-9.022 Disqualification or Recusal of Special Magistrates or Board Members.**

(1) If either the petitioner or the property appraiser communicates a reasonable belief that a special magistrate does not possess the statutory qualifications in accordance with Sections 194.035 and 475.611(1)(h) and (i), F.S., to conduct a particular proceeding, the basis for that belief shall be included in the record of the proceeding or submitted prior to the hearing in writing to the board legal counsel.

(2)(a) Upon review, if the board or its legal counsel determines that the original special magistrate does not meet the statutory requirements and qualifications, the board or legal counsel shall enter into the record an instruction to the board clerk to reschedule the petition before a different special magistrate to hear or rehear the petition without considering actions that may have occurred during any previous hearing.

(b) Upon review, if the board or its legal counsel determines that the special magistrate does meet the statutory requirements and qualifications, such determination shall be issued in writing and placed in the record, and the special magistrate will conduct the hearing, or, if a hearing was already

held, the recommended decision will be forwarded to the board in accordance with these rules.

(3) Board members and special magistrates shall recuse themselves from hearing a petition when they have a conflict of interest or an appearance of a conflict of interest.

(4)(a) If either the petitioner or the property appraiser communicates a reasonable belief that a board member or special magistrate has a bias, prejudice or conflict of interest, the basis for that belief shall be stated in the record of the proceeding or submitted prior to the hearing in writing to the board legal counsel.

(b) If the board member or special magistrate agrees with the basis stated in the record, the board member or special magistrate shall recuse himself or herself on the record. A special magistrate who recuses himself or herself shall close the hearing on the record and notify the board clerk of the recusal. Upon a board member's recusal, the hearing shall go forward if there is a quorum. Upon a special magistrate's recusal, or a board member's recusal that results in a quorum not being present, the board clerk shall reschedule the hearing.

(c) If the board member or special magistrate questions the need for recusal, the board member or special magistrate shall request an immediate determination on the matter from the board's legal counsel.

(d) Upon review, if the board legal counsel:

1. Determines that a recusal is necessary, the board member or special magistrate shall recuse himself or herself and the board clerk shall reschedule the hearing; or

2. Is uncertain whether recusal is necessary, the board member or special magistrate shall recuse himself or herself and the board clerk shall reschedule the hearing; or

3. Determines the recusal is unnecessary, the board legal counsel shall set forth the basis upon which the request was not based on sufficient facts or reasons.

(e) In a rescheduled hearing, the board or special magistrate shall not consider any actions that may have occurred during any previous hearing on the same petition.

(5) A rescheduling for disqualification or recusal shall not be treated as the one time rescheduling to which a petitioner has a right upon timely request under Section 194.032(2), F.S.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 213.05, 475.611, FS. History-New 3-30-10.

### **12D-9.023 Hearings Before Board or Special Magistrates.**

(1) Hearing rooms, office space, computer systems, personnel, and other resources used for any of the board's functions shall be controlled by the board through the board clerk of the value adjustment board. The board clerk shall perform his or her duties in a manner to avoid the appearance of a conflict of interest. The board clerk shall not use the resources of the property appraiser's or tax collector's office and shall not allow the property appraiser or tax collector to control or influence any part of the value adjustment board process.

(2) Boards and special magistrates shall adhere as closely as possible to the schedule of hearings established by the board clerk but must ensure that adequate time is allowed for parties to present evidence and for the board or special magistrate to consider the admitted evidence. If the board or special magistrate determines from the petition form that the hearing has been scheduled for less time than the petitioner requested on the petition, the board or special magistrate must consider whether the hearing should be extended or continued to provide additional time.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.022, 195.084, 213.05 FS. History-New 3-30-10.

### **12D-9.024 Procedures for Commencement of a Hearing.**

(1) If all parties are present and the petition is not withdrawn or settled, a hearing on the petition shall commence.

(2) The hearing shall be open to the public.

(3) Upon the request of either party, a special magistrate shall swear in all witnesses in that proceeding on the record. Upon such request and if the witness has been sworn in during an earlier hearing, it shall be sufficient for the special magistrate to remind the witness that he or she is still under oath.

(4) Before or at the start of the hearing, the board, the board's designee or the special magistrate shall give a short overview verbally or in writing of the rules of procedure and any administrative issues necessary to conduct the hearing.

(5) Before or at the start of the hearing, unless waived by the parties, the board or special magistrate shall make an opening statement or provide a brochure or taxpayer information sheet that:

(a) States the board or special magistrate is an independent, impartial, and unbiased hearing body or officer, as applicable;

(b) States the board or special magistrate does not work for the property appraiser or tax collector, is independent of the property appraiser or tax collector, and is not influenced by the property appraiser or tax collector;

(c) States the hearing will be conducted in an orderly, fair, and unbiased manner;

(d) States that the law does not allow the board or special magistrate to review any evidence unless it is presented on the record at the hearing or presented upon agreement of the parties while the record is open; and

(e) States that the law requires the board or special magistrate to evaluate the relevance and credibility of the evidence in deciding the results of the petition.

(6) The board or special magistrate shall ask the parties if they have any questions regarding the verbal or written overview of the procedures for the hearing.

(7) After the opening statement, and clarification of any questions with the parties, the board or special magistrate shall proceed with the hearing. The property appraiser shall indicate for the record his or her determination of just value, classified use value, tax exemption, property classification, or "portability" assessment difference, or deferral or penalties. Under subsection 194.301(1), F.S., in a hearing on just, classified use, or assessed value, the first issue to be considered is whether the property appraiser establishes a presumption of correctness for the assessment. The property appraiser shall present evidence on this issue first.

(8) If at any point in a hearing or proceeding the petitioner withdraws the petition or the parties agree to settlement, the petition becomes a

withdrawn or settled petition and the hearing or proceeding shall end. The board or special magistrate shall state or note for the record that the petition is withdrawn or settled, shall not proceed with the hearing, shall not consider the petition, and shall not produce a decision or recommended decision.

(9)(a) If the petitioner does not appear by the commencement of a scheduled hearing, the board or special magistrate shall not commence the hearing and shall proceed under the requirements set forth in subsection 12D-9.021(6), F.A.C., unless:

1. The petition is on a "portability" assessment difference transfer in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsection 12D-9.028(6), F.A.C.; or

2. The petitioner has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(b) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk and property appraiser before the hearing. The board clerk shall:

1. Keep the petitioner's evidence as part of the petition file;

2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and

3. Give the evidence to the board or special magistrate at the beginning of the hearing.

(10) If the property appraiser or tax collector does not appear by the commencement of a scheduled hearing, except a good cause hearing, the board or special magistrate shall state on the record that the property appraiser or tax collector did not appear at the hearing. Then, the board or special magistrate shall request the petitioner to state for the record whether he or she wants to have the hearing rescheduled or wants to proceed with the hearing without the property appraiser or tax collector. If the petitioner elects to have the hearing rescheduled, the board clerk shall reschedule the hearing. If the

petitioner elects to proceed with the hearing without the property appraiser or tax collector, the board or special magistrate shall proceed with the hearing and shall produce a decision or recommended decision.

(11) In any hearing conducted without one of the parties present, the board or special magistrate must take into consideration the inability of the opposing party to cross-examine the non-appearing party in determining the sufficiency of the evidence of the non-appearing party.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.022, 195.084, 213.05 FS. History-New 3-30-10.

### **12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.**

(1) As part of administrative reviews, the board or special magistrate must:

(a) Review the evidence presented by the parties;

(b) Determine whether the evidence presented is admissible;

(c) Admit the evidence that is admissible, and identify the evidence presented to indicate that it is admitted or not admitted; and

(d) Consider the admitted evidence.

(2)(a) In these rules, the term “admitted evidence” means evidence that has been admitted into the record for consideration by the board or special magistrate. Board and special magistrate proceedings are not controlled by strict rules of evidence and procedure. Formal rules of evidence shall not apply, but fundamental due process shall be observed and shall govern the proceedings.

(b) For administrative reviews, “relevant evidence” is evidence that is reasonably related, directly or indirectly, to the statutory criteria that apply to the issue under review. This description means the evidence meets or exceeds a minimum level of relevance necessary to be admitted for consideration, but does not necessarily mean that the evidence has sufficient relevance to legally justify a particular conclusion.

(c) Rebuttal evidence is relevant evidence used solely to disprove or contradict the original evidence presented by an opposing party.

(d) As the trier of fact, the board or special magistrate may independently rule on the admissibility and use of evidence. If the board or special magistrate has any questions relating to the admissibility and use of evidence, the board or special magistrate should consult with the board legal counsel. The basis for any ruling on admissibility of evidence must be reflected in the record. The special magistrate may delay ruling on the question during the hearing and consult with board legal counsel after the hearing.

(3)(a) In a board or special magistrate hearing, the petitioner is responsible for presenting relevant and credible evidence in support of his or her belief that the property appraiser’s determination is incorrect. The property appraiser is responsible for presenting relevant and credible evidence in support of his or her determination.

(b) Under Section 194.301, F.S., “preponderance of the evidence” is the standard of proof that applies in assessment challenges. The “clear and convincing evidence” standard of proof no longer applies, starting with 2009 assessments. A taxpayer shall never have the burden of proving that the property appraiser’s assessment is not supported by any reasonable hypothesis of a legal assessment.

(4)(a) No evidence shall be considered by the board or special magistrate except when presented and admitted during the time scheduled for the petitioner’s hearing, or at a time when the petitioner has been given reasonable notice. The petitioner may still present evidence if he or she does not participate in the evidence exchange. However, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and refuses to provide it to the property appraiser, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. These requirements are more specifically described in paragraph (f) below.

(b) If a party submits evidence to the board clerk prior to the hearing, the board or special magistrate shall not review or consider such evidence prior to the hearing.

(c) In order to be reviewed by the board or special magistrate, any evidence filed with the board clerk shall be brought to the hearing by the party. This requirement shall not apply where:

1. A petitioner does not appear at a hearing on a “portability” assessment difference transfer petition in which the previous homestead is the subject of the petition and is located in a county other than the county where the new homestead is located. Requirements specific to hearings on such petitions are set forth in subsection 12D-9.028(6), F.A.C.; or

2. A petitioner has indicated that he or she does not wish to appear at the hearing but would like for the board or special magistrate to consider evidence submitted by the petitioner.

(d) A petitioner who has indicated that he or she does not wish to appear at the hearing, but would like for the board or special magistrate to consider his or her evidence, shall submit his or her evidence to the board clerk before the hearing. The board clerk shall:

1. Keep the petitioner’s evidence as part of the petition file;

2. Notify the board or special magistrate before or at the hearing that the petitioner has indicated he or she will not appear at the hearing, but would like for the board or special magistrate to consider his or her evidence at the hearing; and

3. Give the evidence to the board or special magistrate at the beginning of the hearing.

(e) The board clerk may provide an electronic system for the filing and retrieval of evidence for the convenience of the parties, but such evidence shall not be considered part of the record and shall not be reviewed by the board or special magistrate until presented at a hearing. Any exchange of evidence should occur between the parties and such evidence is not part of the record until presented by the offering party and deemed admissible at the hearing.

(f)1. No petitioner shall present for consideration, nor shall the board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in Rule 12D-9.020, F.A.C., and, if provided to the property appraiser less than fifteen

(15) days before the hearing, shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing. A petitioner’s ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser. For purposes of this rule and Rule 12D-9.020, F.A.C., reasonableness shall be assumed if the property appraiser does not object. Otherwise, reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. If a petitioner has acted in good faith and not denied evidence to the property appraiser prior to the hearing, as provided by Section 194.034(1)(d), F.S., but wishes to submit evidence at the hearing which is of a nature that would require investigation or verification by the property appraiser, then the special magistrate may allow the hearing to be recessed and, if necessary, rescheduled so that the property appraiser may review such evidence.

2. A property appraiser shall not present undisclosed evidence that was not supplied to the petitioner as required under the evidence exchange rule, Rule 12D-9.020, F.A.C. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.

(5) When testimony is presented at a hearing, each party shall have the right to cross-examine any witness.

(6)(a) By agreement of the parties entered in the record, the board or special magistrate may leave the record open and postpone completion of the hearing to a date certain to allow a party to collect and provide additional relevant and credible evidence. Such postponements shall be limited to instances where, after completing original presentations of evidence, the parties agree to the collection and submittal of additional, specific factual evidence for consideration by the board or special magistrate. In lieu of completing the hearing, upon agreement of the parties the board or special magistrate is authorized to consider such evidence without further hearing.

(b) If additional hearing time is necessary,

the hearing must be completed at the date, place, and time agreed upon for presenting the additional evidence to the board or special magistrate for consideration.

(c) The following limitations shall apply if the property appraiser seeks to present additional evidence that was unexpectedly discovered and that would increase the assessment.

1. The board or special magistrate shall ensure that such additional evidence is limited to a correction of a factual error discovered in the physical attributes of the petitioned property; a change in the property appraiser's judgment is not such a correction and shall not justify an increase in the assessment.

2. A notice of revised proposed assessment shall be made and provided to the petitioner in accordance with the notice provisions set out in Florida Statutes for notices of proposed property taxes.

3. A new hearing shall be scheduled and notice of the hearing shall be sent to the petitioner along with a copy of the revised property record card if requested.

4. The evidence exchange procedures in Rule 12D-9.020, F.A.C., shall be available.

5. The back assessment procedure in Section 193.092, F.S., shall be used for any assessment already certified.

(7)(a) The board or special magistrate shall receive, identify for the record, and retain all exhibits presented during the hearing and send them to the board clerk along with the recommended decision or final decision. Upon agreement of the parties, the board clerk is authorized to make an electronic representation of evidence that is difficult to store or maintain.

(b) The board or special magistrate shall have the authority, at a hearing, to ask questions at any time of either party, the witnesses, or board staff. When asking questions, the board or special magistrate shall not show bias for or against any party or witness. The board or special magistrate shall limit the content of any question asked of a party or witness to matters reasonably related, directly or indirectly, to matters already in the record.

(c) Representatives of interested municipalities may be heard as provided in Section 193.116, F.S.

(8) Unless a board or special magistrate determines that additional time is necessary, the board or special magistrate shall conclude all hearings at the end of the time scheduled for the hearing. If a hearing is not concluded by the end of the time scheduled, the board or special magistrate shall determine the amount of additional time needed to conclude the hearing.

(a) If the board or special magistrate determines that the amount of additional time needed to conclude the hearing would not unreasonably disrupt other hearings, the board or special magistrate is authorized to proceed with conclusion of the hearing.

(b) If the board or special magistrate determines that the amount of additional time needed to conclude the hearing would unreasonably disrupt other hearings, the board or special magistrate shall so state on the record and shall notify the board clerk to reschedule the conclusion of the hearing to a time as scheduled and noticed by the board clerk.

(9) The board or special magistrate shall not be required to make, at any time during a hearing, any oral or written finding, conclusion, decision, or reason for decision. The board or special magistrate has the discretion to determine whether to make such determinations during a hearing or to consider the petition and evidence further after the hearing and then make such determinations.

(10) For purposes of reporting board action on decisions and on the notice of tax impact, the value as reflected on the initial roll shall mean the property appraiser's determination as presented at the commencement of the hearing or as reduced by the property appraiser during the hearing, but before a decision by the board or a recommended decision by the special magistrate. See Rule 12D-9.038, F.A.C.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 195.022, 195.084, 213.05 FS. History-New 3-30-10.

**12D-9.026 Procedures for Conducting a Hearing by Electronic Media.**

(1) Hearings conducted by electronic media shall occur only under the conditions set forth in this rule section.

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(a) The board must approve and have available the necessary equipment and procedures.

(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.

(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.

(2) For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.

(3) Consistent with board equipment and procedures:

(a) Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.

(b) The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.

(4) Such hearings must be open to the public either by providing the ability for interested members of the public to join the hearing electronically or to monitor the hearing at the location of the board or special magistrate.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084, 213.05 FS. History-New 3-30-10.

### 12D-9.027 Process of Administrative

#### Review.

(1) This section sets forth the sequence of general procedural steps for administrative reviews. This order of steps applies to: the consideration of evidence, the development of conclusions, and the production of written decisions. The board or special magistrate shall follow this general sequence in order to fulfill the procedural requirements of Section 194.301, F.S. The following subsections set forth the steps for administrative reviews of:

(a) Just valuations in subsection (2);

(b) Classified use valuations, and assessed valuations of limited increase property, in subsection (3); and

(c) Exemptions, classifications, and portability assessment transfers in subsection (4).

(2) In administrative reviews of the just valuation of property, the board or special magistrate shall follow this sequence of general procedural steps:

(a) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's just valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's just valuation methodology complies with Section 193.011, F.S., and professionally accepted appraisal practices, including mass appraisal standards, if appropriate.

(b)1. In administrative reviews of just valuations, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

a. The property appraiser's just valuation does not represent just value; or

b. The property appraiser's just valuation is arbitrarily based on appraisal practices that are different from the appraisal practices generally applied by the property appraiser to comparable property within the same county.

2. If one or both of the conditions in subparagraph (b)1. above are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special

magistrate shall determine whether the hearing record contains competent, substantial evidence of just value which cumulatively meets the criteria of Section 193.011, F.S., and professionally accepted appraisal practices.

a. If the hearing record contains competent, substantial evidence for establishing a revised just value, the board or an appraiser special magistrate shall establish a revised just value based only upon such evidence. In establishing a revised just value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised just value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing just value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (b)1. above, the assessment stands.

(3) In administrative reviews of the classified use valuation of property or administrative reviews of the assessed valuation of limited increase property, the board or special magistrate shall follow this sequence of general procedural steps:

(a) Identify the statutory criteria that apply to the classified use valuation of the property or to the assessed valuation of limited increase property, as applicable.

(b) Determine whether the property appraiser established a presumption of correctness for the assessment, and determine whether the property appraiser's classified use or assessed valuation methodology is appropriate. The presumption of correctness is not established unless the admitted evidence proves by a preponderance of the evidence that the property appraiser's valuation methodology complies with the statutory criteria that apply to the classified use valuation or assessed valuation, as applicable, of the petitioned property.

(c)1. In administrative reviews of classified use valuations, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

- a. The property appraiser's classified use valuation does not represent classified use value; or
- b. The property appraiser's classified use valuation is arbitrarily based on classified use

valuation practices that are different from the classified use valuation practices generally applied by the property appraiser to comparable property of the same property classification within the same county.

2. If one or both of the conditions in subparagraph (c)1. above are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of classified use value which cumulatively meets the statutory criteria that apply to the classified use valuation of the petitioned property.

a. If the hearing record contains competent, substantial evidence for establishing a revised classified use value, the board or an appraiser special magistrate shall establish a revised classified use value based only upon such evidence. In establishing a revised classified use value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised classified use value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing classified use value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (c)1. above, the assessment stands.

(d)1. In administrative reviews of assessed valuations of limited increase property, if the property appraiser establishes a presumption of correctness, determine whether the admitted evidence proves by a preponderance of the evidence that:

- a. The property appraiser's assessed valuation does not represent assessed value; or
- b. The property appraiser's assessed valuation is arbitrarily based on assessed valuation practices that are different from the assessed valuation practices generally applied by the property appraiser to comparable property within the same county.

2. If one or both of the conditions in

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subparagraph (d)1. above are determined to exist, the property appraiser's presumption of correctness is overcome.

3. If the property appraiser does not establish a presumption of correctness, or if the presumption of correctness is overcome, the board or special magistrate shall determine whether the hearing record contains competent, substantial evidence of assessed value which cumulatively meets the statutory criteria that apply to the assessed valuation of the petitioned property.

a. If the hearing record contains competent, substantial evidence for establishing a revised assessed value, the board or an appraiser special magistrate shall establish a revised assessed value based only upon such evidence. In establishing a revised assessed value, the board or special magistrate is not restricted to any specific value offered by one of the parties.

b. If the hearing record lacks competent, substantial evidence for establishing a revised assessed value, the board or special magistrate shall remand the assessment to the property appraiser with appropriate directions for establishing assessed value.

4. If the property appraiser establishes a presumption of correctness and that presumption of correctness is not overcome as described in subparagraph (d)1. above, the assessment stands.

(4) In administrative reviews of exemptions, classifications, and portability assessment transfers, the board or special magistrate shall follow this sequence of general procedural steps:

(a) In the case of an exemption, the board or special magistrate shall consider whether the denial was valid or invalid and shall:

1. Review the exemption denial, and compare it to the applicable statutory criteria in Section 196.193(5), F.S.;

2. Determine whether the denial was valid under Section 196.193, F.S.; and

3. If the denial is found to be invalid, not give weight to the exemption denial or to any evidence supporting the basis for such denial, but shall instead proceed to dispose of the matter without further consideration in compliance with Section 194.301, F.S.

4. If the denial is found to be valid, proceed with steps in paragraphs (b) through (g) below.

(b) Consider the admitted evidence presented

by the parties.

(c) Identify the particular exemption, property classification, or portability assessment transfer issue that is the subject of the petition.

(d) Identify the statutory criteria that apply to the particular exemption, property classification, or portability assessment difference transfer that was identified as the issue under administrative review.

(e) Identify and consider the essential characteristics of the petitioned property or the property owner, as applicable, based on the statutory criteria that apply to the issue under administrative review.

(f) Identify and consider the basis used by the property appraiser in issuing the denial for the petitioned property.

(g) Determine whether the admitted evidence proves by a preponderance of the evidence that the property appraiser's denial is incorrect and the exemption, classification, or portability assessment transfer should be granted because all of the applicable statutory criteria are satisfied. Where necessary and where the context will permit in these rules, the term "statutory criteria" includes any constitutional criteria that do not require implementation by legislation.

(5) "Standard of proof" means the level of proof needed by the board or special magistrate to reach a particular conclusion. The standard of proof that applies in administrative reviews is called "preponderance of the evidence," which means "greater weight of the evidence."

(6) When applied to evidence, the term "sufficient" is a test of adequacy. Sufficient evidence is admitted evidence that has enough overall weight, in terms of relevance and credibility, to legally justify a particular conclusion. A particular conclusion is justified when the overall weight of the admitted evidence meets the standard of proof that applies to the issue under consideration. The board or special magistrate must determine whether the admitted evidence is sufficiently relevant and credible to reach the standard of proof that applies to the issue under consideration. In determining whether the admitted evidence is sufficient for a particular issue under consideration, the board or special magistrate shall:

(a) Consider the relevance and credibility of the admitted evidence as a whole, regardless of which party presented the evidence;

(b) Determine the relevance and credibility, or overall weight, of the evidence;

(c) Compare the overall weight of the evidence to the standard of proof;

(d) Determine whether the overall weight of the evidence is sufficient to reach the standard of proof; and

(e) Produce a conclusion of law based on the determination of whether the overall weight of the evidence has reached the standard of proof.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.036, 194.037, 194.301, 195.002, 195.084, 195.096, 196.011, 196.151, 196.193, 197.122, 213.05 FS. History—New 3-30-10.

### **12D-9.028 Petitions on Transfer of “Portability” Assessment Difference.**

(1) This rule section applies to the review of denials of assessment limitation difference transfers or of the amount of an assessment limitation difference transfer. No adjustment to the just, assessed or taxable value of the previous homestead parcel may be made pursuant to a petition under this rule.

(2) A petitioner may file a petition with the value adjustment board, in the county where the new homestead is located, to petition either a denial of a transfer or the amount of the transfer, on Form DR-486PORT. Form DR-486PORT is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. Such petition must be filed at any time during the taxable year on or before the 25th day following the mailing of the notice of proposed property taxes as provided in Section 194.011, F.S. If only a part of a transfer of assessment increase differential is granted, the notice of proposed property taxes shall function as notice of the taxpayer’s right to appeal to the board.

(3) The petitioner may petition to the board the decision of the property appraiser refusing to allow the transfer of an assessment difference, and the board shall review the application and evidence presented to the property appraiser upon which the petitioner based the claim and shall hear the petitioner on behalf of his or her right to such assessment. Such petition shall be heard by an attorney special magistrate if the board uses special

magistrates.

(4) This subsection will apply to value adjustment board proceedings in a county in which the previous homestead is located. Any petitioner desiring to appeal the action of a property appraiser in a county in which the previous homestead is located must so designate on Form DR-486PORT.

(5) If the petitioner does not agree with the amount of the assessment limitation difference for which the petitioner qualifies as stated by the property appraiser in the county where the previous homestead property was located, or if the property appraiser in that county has not stated that the petitioner qualifies to transfer any assessment limitation difference, upon the petitioner filing a petition to the value adjustment board in the county where the new homestead property is located, the board clerk in that county shall, upon receiving the petition, send a notice using Form DR-486XCO, to the board clerk in the county where the previous homestead was located, which shall reconvene if it has already adjourned. Form DR-486XCO is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(6)(a) If a cross county petition is filed as described in subsection (5), such notice operates as a timely petition and creates an appeal to the value adjustment board in the county where the previous homestead was located on all issues surrounding the previous assessment differential for the taxpayer involved. However, the petitioner may not petition to have the just, assessed, or taxable value of the previous homestead changed.

(b) The board clerk in the county where the previous homestead was located shall set the petition for hearing and notify the petitioner, the property appraiser in the county where the previous homestead was located, the property appraiser in the county where the new homestead is located, and the value adjustment board in that county, and shall hear the petition.

(c) The board clerk in the county in which the previous homestead was located must note and file the petition from the county in which the new homestead is located. No filing fee is required. The board clerk shall notify each petitioner of the scheduled time of appearance. The notice shall be in writing and delivered by regular or certified U.S. mail, or personal delivery, or delivered in the manner requested by the petitioner on Form DR-

486PORT, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The board clerk will have prima facie complied with the requirements of this section if the notice was deposited in the U.S. mail thirty (30) days prior to the day of such scheduled appearance.

(d) Such petition shall be heard by an attorney special magistrate if the value adjustment board in the county where the previous homestead was located uses special magistrates. The petitioner may attend such hearing and present evidence, but need not do so. If the petitioner does not appear at the hearing, the hearing shall go forward. The board or special magistrate shall obtain the petition file from the board clerk. The board or special magistrate shall consider deeds, property appraiser records that do not violate confidentiality requirements, and other documents that are admissible evidence. The petitioner may submit a written statement for review and consideration by the board or special magistrate explaining why the “portability” assessment difference should be granted based on applications and other documents and records submitted by the petitioner.

(e) The value adjustment board in the county where the previous homestead was located shall issue a decision and the board clerk shall send a copy of the decision to the board clerk in the county where the new homestead is located.

(f) In hearing the petition in the county where the new homestead is located, that value adjustment board shall consider the decision of the value adjustment board in the county where the previous homestead was located on the issues pertaining to the previous homestead and on the amount of any assessment reduction for which the petitioner qualifies. The value adjustment board in the county where the new homestead is located may not hold its hearing until it has received the decision from the value adjustment board in the county where the previous homestead was located.

(7) This rule does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

(8) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department’s Internet site:

<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 195.084, 213.05 FS. History--New 3-30-10.

**12D-9.029 Procedures for Remanding Value Assessments to the Property Appraiser.**

(1) The board or appraiser special magistrate shall remand a value assessment to the property appraiser when the board or special magistrate has concluded that:

(a) The property appraiser did not establish a presumption of correctness, or has concluded that the property appraiser established a presumption of correctness that is overcome, as provided in Rule 12D-9.027, F.A.C.; and

(b) The record does not contain the competent substantial evidence necessary for the board or special magistrate to establish a revised just value, classified use value, or assessed value, as applicable.

(2) An attorney special magistrate shall remand an assessment to the property appraiser for a classified use valuation when the special magistrate has concluded that a property classification will be granted.

(3) The board shall remand an assessment to the property appraiser for a classified use valuation when the board:

(a) Has concluded that a property classification will be granted; and

(b) Has concluded that the record does not contain the competent substantial evidence necessary for the board to establish classified use value.

(4) The board or special magistrate shall, on the appropriate decision form from the Form DR-485 series, produce written findings of fact and conclusions of law necessary to determine that a remand is required, but shall not render a recommended or final decision unless a continuation hearing is held as provided in subsection (9). The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(5) When an attorney special magistrate remands an assessment to the property appraiser for classified use valuation, an appraiser special magistrate retains authority to produce a recommended decision in accordance with law. When an appraiser special magistrate remands an assessment to the property appraiser, the special

magistrate retains authority to produce a recommended decision in accordance with law. When the value adjustment board remands an assessment to the property appraiser, the board retains authority to make a final decision on the petition in accordance with law.

(6) For remanding an assessment to the property appraiser, the board or special magistrate shall produce a written remand decision which shall include appropriate directions to the property appraiser.

(7) The board clerk shall concurrently provide, to the petitioner and the property appraiser, a copy of the written remand decision from the board or special magistrate. The petitioner's copy of the written remand decision shall be sent by regular or certified U.S. mail, or by personal delivery, or in the manner requested by the taxpayer on Form DR-486.

(8)(a) After receiving a board or special magistrate's remand decision from the board clerk, the property appraiser shall follow the appropriate directions from the board or special magistrate and shall produce a written remand review.

(b) The property appraiser or his or her staff shall not have, directly or indirectly, any ex parte communication with the board or special magistrate regarding the remanded assessment.

(9)(a) Immediately after receipt of the written remand review from the property appraiser, the board clerk shall send a copy of the written remand review to the petitioner by regular or certified U.S. mail or by personal delivery, or in the manner requested by the taxpayer on Form DR-486, and shall send a copy to the board or special magistrate. The board clerk shall retain, as part of the petition file, the property appraiser's written remand review. Together with the petitioner's copy of the written remand review, the board clerk shall send to the petitioner a copy of this rule subsection.

(b) The board clerk shall schedule a continuation hearing if the petitioner notifies the board clerk, within 25 days of the date the board clerk sends the written remand review, that the results of the property appraiser's written remand review are unacceptable to the petitioner and that the petitioner requests a further hearing on the petition. The board clerk shall send the notice of hearing so that it will be received by the petitioner no less than twenty-five (25) calendar days prior to

the day of such scheduled appearance, as described in subsection 12D-9.019(3), F.A.C. When a petitioner does not notify the board clerk that the results of the property appraiser's written remand review are unacceptable to the petitioner and does not request a continuation hearing, or if the petitioner waives a continuation hearing, the board or special magistrate shall issue a decision or recommended decision. Such decision shall contain:

1. A finding of fact that the petitioner did not request a continuation hearing or waived such hearing; and

2. A conclusion of law that the decision is being issued in order that any right the petitioner may have to bring an action in circuit court is not impaired.

The petition shall be treated and listed as board action for purposes of the notice required by Rule 12D-9.038, F.A.C.

(c) At a continuation hearing, the board or special magistrate shall receive and consider the property appraiser's written remand review and additional relevant and credible evidence, if any, from the parties. Also, the board or special magistrate may consider evidence admitted at the original hearing.

(10) In those counties that use special magistrates, if an attorney special magistrate has granted a property classification before the remand decision and the property appraiser has produced a remand classified use value, a real property valuation special magistrate shall conduct the continuation hearing.

(11) In no case shall a board or special magistrate remand to the property appraiser an exemption, "portability" assessment difference transfer, or property classification determination.

(12) Copies of all evidence shall remain with the board clerk and be available during the remand process.

(13) In lieu of remand, the board or special magistrate may postpone conclusion of the hearing upon agreement of the parties if the requirements of subsection 12D-9.025(6), F.A.C., are met.

(14) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site:

<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1),

195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 194.301, 213.05 FS. History--New 3-30-10.

**12D-9.030 Recommended Decisions.**

(1) For each petition not withdrawn or settled, special magistrates shall produce a written recommended decision that contains findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser's determination. Each recommended decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The special magistrate and board clerk shall observe the petitioner's right to be sent a timely written recommended decision containing proposed findings of fact and proposed conclusions of law and reasons for upholding or overturning the determination of the property appraiser. After producing a recommended decision, the special magistrate shall provide it to the board clerk.

(2) The board clerk shall provide copies of the special magistrate's recommended decision to the petitioner and the property appraiser as soon as practicable after receiving the recommended decision, and if the board clerk:

(a) Knows the date, time, and place at which the recommended decision will be considered by the board, the board clerk shall include such information when he or she sends the recommended decision to the petitioner and the property appraiser; or

(b) Does not yet know the date, time, and place at which the recommended decision will be considered by the board, the board clerk shall include information on how to find the date, time, and place of the meeting at which the recommended decision will be considered by the board.

(3) Any board or special magistrate workpapers, worksheets, notes, or other materials that are made available to a party shall immediately be sent to the other party. Any workpapers, worksheets, notes, or other materials created by the board or special magistrates during the course of hearings or during consideration of petitions and evidence, that contain any material prepared in connection with official business, shall be transferred to the board clerk and retained as public records. Value adjustment boards or special

magistrates using standardized workpapers, worksheets, or notes, whether in electronic format or otherwise, must receive prior department approval to ensure that such standardized documents comply with the law.

(4) For the purpose of producing the recommended decisions of special magistrates, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by the department under Section 195.022, F.S. The Form DR-485 series is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C. All recommended decisions of special magistrates, and all forms used for the recommended decisions, must contain the following required elements:

(a) Findings of fact;

(b) Conclusions of law; and

(c) Reasons for upholding or overturning the determination of the property appraiser.

(5) As used in this section, the terms "findings of fact" and "conclusions of law" include proposed findings of fact and proposed conclusions of law produced by special magistrates in their recommended decisions.

(6) Legal advice from the board legal counsel relating to the facts of a petition or to the specific outcome of a decision, if in writing, shall be included in the record and referenced within the findings of fact and conclusions of law. If not in writing, such advice shall be documented within the findings of fact and conclusions of law.

(7) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site:

<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 195.022, 213.05 FS. History--New 3-30-10.

**12D-9.031 Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews.**

(1) All recommended decisions shall comply with Sections 194.301, 194.034(2), and 194.035(1), F.S. A special magistrate shall not submit to the board, and the board shall not adopt, any recommended decision that is not in compliance with Sections 194.301, 194.034(2), and 194.035(1),

F.S.

(2) As provided in Sections 194.034(2) and 194.035(1), F.S., the board shall consider the recommended decisions of special magistrates and may act upon the recommended decisions without further hearing. If the board holds further hearing for such consideration, the board clerk shall send notice of the hearing to the parties. Any notice of hearing shall be in the same form as specified in paragraph 12D-9.019(3)(a), F.A.C., but need not include items specified in subparagraphs 6. through 9. of that subsection. The board shall consider whether the recommended decisions meet the requirements of subsection (1), and may rely on board legal counsel for such determination. Adoption of recommended decisions need not include a review of the underlying record.

(3) If the board determines that a recommended decision meets the requirements of subsection (1), the board shall adopt the recommended decision. When a recommended decision is adopted and rendered by the board, it becomes final.

(4) If the board determines that a recommended decision does not comply with the requirements of subsection (1), the board shall proceed as follows:

(a) The board shall request the advice of board legal counsel to evaluate further action and shall take the steps necessary for producing a final decision in compliance with subsection (1).

(b) The board may direct a special magistrate to produce a recommended decision that complies with subsection (1) based on, if necessary, a review of the entire record.

(c) The board shall retain any recommended decisions and all other records of actions under this rule section.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 194.037, 194.301, 195.002, 195.096, 196.011, 197.122, 213.05 FS. History-- New 3-30-10.

**12D-9.032 Final Decisions.**

(1)(a) For each petition not withdrawn or settled, the board shall produce a written final decision that contains findings of fact, conclusions

of law, and reasons for upholding or overturning the property appraiser’s determination. Each final decision shall contain sufficient factual and legal information and reasoning to enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. The board may fulfill the requirement to produce a written final decision by adopting a recommended decision of the special magistrate containing the required elements and providing notice that it has done so. The board may adopt the special magistrate’s recommended decision as the decision of the board incorporating the recommended decision, using a postcard or similar notice. The board shall ensure regular and timely approval of recommended decisions.

(b) Legal advice from the board legal counsel relating to the facts of a petition or to the specific outcome of a decision, if in writing, shall be included in the record and referenced within the findings of fact and conclusions of law. If not in writing, such advice shall be documented within the findings of fact and conclusions of law.

(2) A final decision of the board shall state the just, assessed, taxable, and exempt value, for the county both before and after board action. Board action shall not include changes made as a result of action by the property appraiser. If the property appraiser has reduced his or her value or granted an exemption, property classification, or “portability” assessment difference transfer, whether before or during the hearing but before board action, the values in the “before” column shall reflect the adjusted figure before board action.

(3) The board’s final decision shall advise the taxpayer and property appraiser that further proceedings in circuit court shall be as provided in Section 194.036, F.S.

(4) Upon issuance of a final decision by the board, the board shall provide it to the board clerk and the board clerk shall promptly provide notice of the final decision to the parties. Notice of the final decision may be made by providing a copy of the decision. The board shall issue all final decisions within 20 calendar days of the last day the board is in session pursuant to Section 194.032, F.S.

(5) For the purpose of producing the final decisions of the board, the department prescribes the Form DR-485 series, and any electronic equivalent forms approved by the department under Section 195.022, F.S. The Form DR-485 series is adopted,

and incorporated by reference, in Rule 12D-16.002, F.A.C. The Form DR-485 series, or approved electronic equivalent forms, are the only forms that shall be used for producing a final decision of the board. Before using any form to notify petitioners of the final decision, the board shall submit the proposed form to the department for approval. The board shall not use a form to notify the petitioner unless the department has approved the form. All decisions of the board, and all forms used to produce final decisions on petitions heard by the board, must contain the following required elements:

- (a) Findings of fact;
- (b) Conclusions of law; and
- (c) Reasons for upholding or overturning the determination of the property appraiser.

(6)(a) If, prior to a final decision, any communication is received from a party concerning a board process on a petition or concerning a recommended decision, a copy of the communication shall promptly be furnished to all parties, the board clerk, and the board legal counsel. No such communication shall be furnished to the board or a special magistrate unless a copy is immediately furnished to all parties. A party may waive notification or furnishing of copies under this subsection.

(b) The board legal counsel shall respond to such communication and may advise the board concerning any action the board should take concerning the communication.

(c) No reconsideration of a recommended decision shall take place until all parties have been furnished all communications, and have been afforded adequate opportunity to respond.

(d) The board clerk shall provide to the parties:

1. Notification before the presentation of the matter to the board; and
2. Notification of any action taken by the board.

(7) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site:

<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 213.05 FS. History-New 3-30-10.

**12D-9.033 Further Judicial Proceedings.**

After the board issues its final decision, further proceedings and the timing thereof are as provided in Sections 194.036 and 194.171, F.S.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 213.05 FS. History-New 3-30-10.

**12D-9.034 Record of the Proceeding.**

(1) The board clerk shall maintain a record of the proceeding. The record shall consist of:

- (a) The petition;
- (b) All filed documents, including all tangible exhibits and documentary evidence presented, whether or not admitted into evidence; and

(c) Meeting minutes and a verbatim record of the hearing.

(2) The verbatim record of the hearing may be kept by any electronic means which is easily retrieved and copied. In counties that use special magistrates, the special magistrate shall accurately and completely preserve the verbatim record during the hearing, and may be assisted by the board clerk. In counties that do not use special magistrates, the board clerk shall accurately and completely preserve the verbatim record during the hearing. At the conclusion of each hearing, the board clerk shall retain the verbatim record as part of the petition file.

(3) The record shall be maintained for four years after the final decision has been rendered by the board if no appeal is filed in circuit court, or for five years if an appeal is filed.

(4) If requested by the taxpayer, the taxpayer's agent, or the property appraiser, the board clerk shall retain these records until the final disposition of any subsequent judicial proceeding related to the same property.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.032, 194.034, 194.035, 213.05 FS. History-New 3-30-10.

**12D-9.035 Duty of Clerk to Prepare and Transmit Record.**

(1) When a change in the tax roll made by

the board becomes subject to review by the Circuit Court pursuant to Section 194.036(1)(c), F.S., it shall be the duty of the board clerk, when requested, to prepare the record for review. The record shall consist of a copy of each paper, including the petition and each exhibit in the proceeding together with a copy of the board's decision and written findings of fact and conclusions of law. The board clerk shall transmit to the Court this record, and the board clerk's certification of the record which shall be in the following form:

Certification of Record

I hereby certify that the attached record, consisting of sequentially numbered pages one through \_\_\_\_\_, consists of true copies of all papers, exhibits, and the Board's findings of fact and conclusions of law, in the proceeding before the \_\_\_\_\_ County Value Adjustment Board upon petition numbered \_\_\_\_\_ filed by \_\_\_\_\_.

\_\_\_\_\_  
Clerk of Value Adjustment Board

By: \_\_\_\_\_

Deputy Clerk

Should the verbatim transcript be prepared other than by a court reporter, the board clerk shall also make the following certification:

CERTIFICATION OF VERBATIM TRANSCRIPT

I hereby certify that the attached verbatim transcript consisting of sequentially numbered pages \_\_\_\_\_ through \_\_\_\_\_ is an accurate and true transcript of the hearing held on \_\_\_\_\_ in the proceeding before the County Value Adjustment Board petition numbered \_\_\_\_\_ filed by:

\_\_\_\_\_  
Clerk of Value Adjustment Board

By: \_\_\_\_\_

Deputy Clerk

(2) The board clerk shall provide the petitioner and property appraiser, upon their request, a copy of the record at no more than actual cost.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.036, 213.05 FS. History--New 3-30-10.

**12D-9.036 Procedures for Petitions on Denials of Tax Deferrals.**

(1) The references in these rules to the tax collector are for the handling of petitions of denials

of tax deferrals under Sections 197.253, 197.3041, and 197.3073, F.S., and petitions of penalties imposed under Sections 197.301, 197.3047, and 197.3079, F.S.

(2) To the extent possible where the context will permit, such petitions shall be handled procedurally under this rule chapter in the same manner as denials of exemptions.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.036, 197.253, 197.301, 197.3041, 197.3047, 197.3073, 197.3079, 213.05 FS. History--New 3-30-10.

**Part III**

**Uniform Certification of Assessment Rolls**

**12D-9.037 Certification of Assessment Rolls.**

(1)(a) When the tax rolls have been extended pursuant to Section 197.323, F.S., the initial certification of the value adjustment board shall be made on Form DR-488P. Form DR-488P is adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C.

(b) After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved pursuant to Section 193.1142, F.S. The certification shall be on the form prescribed by the department referenced in subsection (2) of this rule. A sufficient number of copies of the board's certification shall be delivered to the property appraiser who shall attach the same to each copy of each assessment roll prepared by the property appraiser.

(2) The form shall include a certification signed by the board chair, on behalf of the entire board, on Form DR-488, adopted, and incorporated by reference, in Rule 12D-16.002, F.A.C., designated for this purpose, that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) The prehearing checklist pursuant to Rule 12D-9.014, F.A.C., was followed and all necessary actions reported by the board clerk were taken to comply with Rule 12D-9.014, F.A.C.;

(b) The qualifications of special magistrates were verified, including whether special magistrates completed the department's training;

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(c) The selection of special magistrates was based solely on proper qualifications and the property appraiser and parties did not influence the selection of special magistrates;

(d) All petitions considered were either timely filed, or good cause was found for late filing after proper review by the board or its designee;

(e) All board meetings were duly noticed pursuant to Section 286.011, F.S., and were held in accordance with law;

(f) No ex parte communications were considered unless all parties were notified and allowed to rebut;

(g) All petitions were reviewed and considered as required by law unless withdrawn or settled as defined in this rule chapter;

(h) All decisions contain required findings of fact and conclusions of law in compliance with Chapter 194, F.S., and this rule chapter;

(i) The board allowed opportunity for public comment at the meeting at which special magistrate recommended decisions were considered and adopted;

(j) All board members and the board's legal counsel have read this certification and a copy of the statement in subsection (1) is attached; and

(k) All complaints of noncompliance with Part I, Chapter 194, F.S., or this rule chapter called to the board's attention have been appropriately addressed to conform with the provisions of Part I, Chapter 194, F.S., and this rule chapter.

(3) The board shall provide a signed original of the certification required under this rule section to the department before publication of the notice of the findings and results of the board required by Section 194.037, F.S. See Form DR-529, Notice Tax Impact of Value Adjustment Board.

(4) Copies of the forms incorporated in Section 12D-16.002, F.A.C., may be obtained at the Department's Internet site:

<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 195.022, 195.084, 213.05 FS. History--New 3-30-10.

### **12D-9.038 Public Notice of Findings and Results of Value Adjustment Board.**

(1) After all hearings have been completed,

the board clerk shall publish a public notice advising all taxpayers of the findings and results of the board decisions, which shall include changes made by the board to the property appraiser's initial roll. Such notice shall be published to permit filing within the timeframe in subsections 12D-17.004(1) and (2), F.A.C., where provided. For petitioned parcels, the property appraiser's initial roll shall be the property appraiser's determinations as presented at the commencement of the hearing or as reduced by the property appraiser during the hearing but before a decision by the board or a recommended decision by a special magistrate. This section shall not prevent the property appraiser from providing data to assist the board clerk with the notice of tax impact. The public notice shall be in the form of a newspaper advertisement and shall be referred to as the "tax impact notice". The format of the tax impact notice shall be substantially as prescribed in Form DR-529, Notice Tax Impact of Value Adjustment Board, incorporated by reference in Rule 12D-16.002, F.A.C.

(2) The size of the notice shall be at least a quarter page size advertisement of a standard or tabloid size newspaper. The newspaper notice shall include all of the above information and no change shall be made in the format or content without department approval. The notice shall be published in a part of the paper where legal notices and classified ads are not published.

(3) The notice of the findings and results of the value adjustment board shall be published in a newspaper of paid general circulation within the county. It shall be the specific intent of the publication of notice to reach the largest segment of the total county population. Any newspaper of less than general circulation in the county shall not be considered for publication except to supplement notices published in a paper of general circulation.

(4) The headline of the notice shall be set in a type no smaller than 18 point and shall read "TAX IMPACT OF VALUE ADJUSTMENT BOARD."

(5) It shall be the duty of the board clerk to insure publication of the notice after the board has heard all petitions, complaints, appeals, and disputes.

(6) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained at the Department's Internet site:

<http://dor.myflorida.com/dor/property/forms/>.

Rulemaking Authority 194.011(5), 194.034(1),  
195.027(1), 213.06(1) FS. Law Implemented Ch. 50,  
194.032, 194.034, 194.037, 213.05 FS. History--  
New 3-30-10.

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**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM**

**CHAPTER 12D-10**

**VALUE ADJUSTMENT BOARDS**

**12D-10.001 Composition of Value Adjustment Board.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.015, 213.05 FS. History--New 10-12-76, Formerly 12D-10.01, Amended 12-31-98, Repealed 3-30-10.

**12D-10.002 Appointment and Employment of Special Magistrates.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.032, 194.034, 194.035, 213.05 FS. History--New 10-12-76, Formerly 12D-10.02, Repealed 3-30-10.

**12D-10.003 Powers, Authority, Duties and Functions of Value Adjustment Board.**

(1) The board has no power to fix the original valuation of property for ad valorem tax purposes or to grant an exemption not authorized by law and the board is bound by the same standards as the county property appraiser in determining values and the granting of exemptions. The board has no power to grant relief either by adjustment of the value of a property or by the granting of an exemption on the basis of hardship of a particular taxpayer. The board, in determining the valuation of a specific property, shall not consider the ultimate amount of tax required.

(2) The powers, authority, duties and functions of the board, insofar as they are appropriate, apply equally to real property and tangible personal property (including taxable household goods).

(3) Every decision of the board must contain specific and detailed findings of fact which shall include both ultimate findings of fact and basic and underlying findings of fact. Each basic and

underlying finding must be properly annotated to its supporting evidence. For purposes of these rules, the following are defined to mean:

(a) An ultimate finding is a determination of fact. An ultimate finding is usually expressed in the language of a statutory standard and must be supported by and flow rationally from adequate basic and underlying findings.

(b) Basic and underlying findings are those findings on which the ultimate findings rest and which are supported by evidence. Basic and underlying findings are more detailed than the ultimate findings but less detailed than a summary of the evidence.

(c) Reasons are those clearly stated grounds upon which the board or property appraiser acted.

Rulemaking Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 193.122, 194.011, 194.015, 194.032, 194.034, 194.036, 194.037, 194.301, 195.002, 195.096, 196.011, 197.122, 213.05 FS. History--New 10-12-76, Formerly 12D-10.03, Amended 11-10-77, 9-30-82, 12-31-98, 3-30-10.

**12D-10.004 Receipt of Taxpayer's Petition to Be Acknowledged.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 195.022, 200.069, 213.05 FS. History--New 10-12-76, Formerly 12D-10.04, Amended 1-11-94, 12-28-95, 12-31-98, 1-20-03, 12-30-04, Repealed 3-30-10.

**12D-10.0044 Uniform Procedures for Hearings; Procedures for Information and Evidence Exchange Between the Petitioner and Property Appraiser, Consistent with s. 194.032, F.S.; Organizational Meeting; Uniform Procedures to be Available to Petitioners.**

Rulemaking Authority 194.011(5), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034.035, 195.022, 200.069, 213.05 FS. History--New 4-4-04, Amended 12-30-04, Repealed 3-30-10.

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### **12D-10.005 Duty of Clerk to Prepare and Transmit Record.**

Rulemaking Authority 195.027(1), 213.06(1) FS.  
Law Implemented 194.032, 194.036, 213.05 FS.  
History--New 10-12-76, Amended 11-10-77,  
Formerly 12D-10.05, Repealed 3-30-10.

### **12D-10.006 Public Notice of Findings and Results of Value Adjustment Board.**

Rulemaking Authority 195.027(1), 213.06(1) FS.  
Law Implemented 50, 194.032, 194.034, 194.037,  
213.05 FS. History--New 2-12-81, Formerly 12D-  
10.06, Repealed 3-30-10.

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**CHAPTER 12D-11**

**BUDGETS**

- 12D-11.001 Submission of Budgets.**
- 12D-11.002 Forms for Budget Submission by Tax Collectors. (Repealed)**
- 12D-11.003 Forms for Budget Submission by Property Appraiser. (Repealed)**
- 12D-11.004 Approval of Tax Collectors' Budgets.**
- 12D-11.005 Approval of Property Appraisers' Budgets.**
- 12D-11.006 Budget Amendments and Budget Transfers -- Collectors.**
- 12D-11.007 Budget Amendments and Budget Transfers -- Property Appraisers.**
- 12D-11.008 Distribution of Excess Funds -- Tax Collectors.**
- 12D-11.009 Distribution of Excess Funds -- Property Appraisers.**

**12D-11.001 Submission of Budgets.**

(1) In accordance with section 195.087(1), Florida Statutes, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office on or before June 1 of each year.

(2) In accordance with section 195.087(2), Florida Statutes, each tax collector shall submit a budget to the Department of Revenue for the operation of the collector's office on or before August 1 of each year.

Exceptions to the above are as follows:

(a) Tax collectors who, through written resolutions with boards of county commission have changed from a fee officer to a budget officer with the county. The resolution must be in writing, signed by the collector, the Chairman of the Board of County Commissioners and the Clerk of the Court. Once a resolution is entered into by the county official and the board of county commission, neither that county official nor the board of county

commission may revoke or rescind such resolution. A copy of such resolution must be filed with the Department of Financial Services and the Auditor General. A copy of the resolution should also be furnished to the Department of Revenue in order for the Department to determine which tax collectors are not required to file a budget with the Department of Revenue.

(b) Tax collectors who, by special acts, are changed from a fee officer to a budget officer.

(c) Chartered counties (e.g., Broward, Volusia, Dade, Duval and Sarasota) are to be guided by the provisions of their county charter.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History--New 10-12-76, Formerly 12D-11.01.

**12D-11.002 Forms for Budget Submission by Tax Collectors.**

Rulemaking Authority 195.027 FS. Law Implemented 195.087 FS. History--New 10-12-76, Amended 4-29-82, Formerly 12D-11.02, Repealed 9-12-95.

**12D-11.003 Forms for Budget Submission by Property Appraiser.**

Rulemaking Authority 195.027 FS. Law Implemented 195.087 FS. History--New 10-12-76, Amended 4-29-82, Formerly 12D-11.03, Repealed 9-12-95.

**12D-11.004 Approval of Tax Collectors' Budgets.**

(1) The budgets of tax collectors, when appropriate, will be reviewed in accordance with the procedures set forth in section 195.087(2), Florida Statutes.

(2) Budget requests will be evaluated by object code, using historical data and justification provided.

(3) Approval will be made for the total amount of each appropriation category.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History--New 10-12-76, Amended 4-29-82, Formerly 12D-11.04.

**12D-11.005 Approval of Property Appraisers' Budgets.**

(1) The budgets of property appraisers will be reviewed in accordance with the provisions of section 195.087(1), Florida Statutes.

(2) Budget requests will be evaluated by object code, using historical data and justification provided.

(3) Approval will be made for the total amount of each appropriation category.

(4) The Department of Revenue will issue a preliminary recommendation, after which the county commission or property appraiser may present testimony to the Department of Revenue, concerning the whole or any part of the budget. Testimony must be presented in writing with justification included for any and all items being questioned.

(5) The Department of Revenue will review the written testimony, and if necessary, will set conferences requesting the attendance of all parties concerned, for the purpose of negotiating an agreement on the final ruling of the budget. After the conference is concluded, the Department of Revenue will issue a final ruling on the budget.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History--New 10-12-76, Amended 4-29-82, Formerly 12D-11.05.

**12D-11.006 Budget Amendments and Budget Transfers -- Collectors.**

(1) Budget amendments are defined as line-item changes which either increase or decrease the total budget. Copies of approvals are provided to the official.

(2) Budget transfers are defined as line-item changes between appropriation categories which do not change the total budget appropriation. Copies of approvals are provided to the official.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History--New 10-12-76, Amended 4-29-82, Formerly 12D-11.06.

**12D-11.007 Budget Amendments and Budget Transfers -- Property Appraisers.**

(1) Budget amendments are defined as line-item changes which either increase or decrease the total budget. Copies, as approved, are furnished to the official, and Board of County Commissioners. (Section 195.087(1)(a), Florida Statutes)

(2) Budget transfers are defined as line-item changes between appropriation categories which do not change the total budget appropriation. Copies of approval are provided to the official.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.087, 213.05 FS. History--New 10-12-76, Amended 4-29-82, Formerly 12D-11.07.

**12D-11.008 Distribution of Excess Funds -- Tax Collectors.**

The distribution of excess fees for each governmental unit shall be that portion of the excess fees that its fee payment represents to the officer's total fee income. In calculating this ratio, extend to five significant decimals. This will result in a percentage followed by three decimals; for example:

$$\frac{\$15,769}{\$578,639} = 0.02725 = 2.725\%$$

All taxing authorities share in this distribution. In some instances, such a proration will not equal the total excess fees on hand. This is the result of miscellaneous income to the office from sources other than those who were originally billed, such as state agencies paying some portion of the total fees, and sale of RP tags. In such cases, this balance, after the division and distribution pursuant to statutory provisions, shall be paid to the County General Fund. An example is given, assuming the following facts:

- (1) total fee income was \$100,000;
- (2) excess fees were \$10,000;
- (3) the county and special districts A, B and C are the governmental units concerned.

	% of Total Fee Income	Dollar Amount of Fees Paid
County	65.000%	\$ 65,000
Special District A	5.000%	5,000
Special District B	5.000%	5,000
Special District C	5.000%	5,000
State Agencies	20.000%	<u>20,000</u>
Total		\$100,000

Distribution of excess fees to governmental units.

County	65.000%	\$ 6,500
Special District A	5.000%	500
Special District B	5.000%	500
Special District C	5.000%	500
Total amount distributed based on % of fees paid in proportion to total fee income		<u>\$8,000</u>
Amount of Excess Fees		\$10,000
Amount of Excess Fees distributed		<u>\$8,000</u>
Difference		\$2,000

The difference of \$2,000 would be paid to County General Fund.

Rulemaking Authority 195.027(1), 213.06(1) FS.  
Law Implemented 195.087, 213.05, 218.36 FS.  
History--New 10-12-76, Formerly 12D-11.08.

**12D-11.009 Distribution of Excess Funds  
-- Property Appraisers.**

(1) The distribution of excess funds shall be distributed to each governmental unit in proportion to amounts billed and paid. In calculating this ratio, extend to five significant decimals. This will result in a percentage followed by three decimals; for example:

$$\frac{\$15,769}{\$578,639} = 0.02725 = 2.725\%$$

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	(A) Billed For Budget	Total Billed	Paid	(C) Refund Due	(D) Distri- bution	A/R	A/P
CC	\$ 85,000	\$ 85,000 (80.189%)	\$ 85,000 (84.158%)	\$13,632	\$10,099	\$---	\$3,533
A	7,000	7,000 (6.604%)	7,000 (6.931%)	1,123	832	---	291
B	8,000	8,000 (7.547%)	3,000 (2.970%)	1,283	356	5,000	927
Spec.C	-0-	(B)6,000 (5.660%)	6,000 (5.941%)	962	713	---	249
	<u>\$100,000</u>	<b>(B)</b> \$106,000	<u>\$100,000</u>	<u>\$17,000</u>	<u>\$12,000</u>	<u>\$5,000</u>	<u>\$5,000</u>

Upon collection of Accounts Receivable, clear Accounts Receivable, Accounts Payable, and credit any remaining balances to subsequent billings, if applicable.

- (A) Billed per section 192.091(1), Florida Statutes.
- (B) Billings other than under section 192.091(1), Florida Statutes.
- (C) Prorated on basis of "Total Billed".
- (D) Prorated on basis of "Paid". Credit these amounts to subsequent period billings if the district is subject to billing for the following fiscal period.

Rulemaking Authority 195.027, 213.06(1) FS. Law Implemented 195.087, 213.05, 218.36 FS. History--New 10-12-76, Formerly 12D-11.09

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**CHAPTER 12D-13**

**TAX COLLECTORS RULES AND  
REGULATIONS**

12D-13.001	Definitions.	12D-13.017	of Taxes, Escrow Account. Distribution of Fractions of One Cent on Real and Personal Property Taxes Collected. (Repealed)
12D-13.002	When Taxes Are Due; Notice of Publication; Discounts if Taxes Are Paid Before Certain Times.	12D-13.019	Collection of Interest or Penalties on Back Assessments.
12D-13.003	Time of Final Settlement.	12D-13.020	Dishonored Checks Received for Payment of Taxes and Tax Certificates, Procedure.
12D-13.004	Interest on Delinquent Taxes. (Repealed)	12D-13.021	Computerized Mass Payment of Real Estate Taxes.
12D-13.005	Discounts and Interest on Taxes When Parcel Is Subject to Value Adjustment Board Review.	12D-13.022	Installment Taxes: Form of Notice and Application for Alternative Payment of Real Estate Taxes and Form of Notice to Be Advertised.
12D-13.006	Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections.	12D-13.023	Installment Taxes: Distribution of Taxes and Interest, Schedule
12D-13.007	Splits and Cutouts, Time for Requesting and Procedure.	12D-13.024	Installment Taxes: Tax Collector to Mail Applications.
12D-13.008	Errors and Insolvencies List.	12D-13.025	Installment Taxes: Who May File an Application; Minimum Tax Bill.
12D-13.009	Refunds.	12D-13.026	Installment Taxes: Preparation and Mailing of Tax Notices.
12D-13.010	Destruction of Twenty-Year-Old Tax Receipts.	12D-13.027	Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan.
12D-13.011	Lien of Taxes.	12D-13.028	Homestead Tax Deferral -- Definitions.
12D-13.012	Payment of Taxes Prior to Platting.	12D-13.029	Homestead Tax Deferral -- Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Delinquent Deferred Taxes.
12D-13.013	Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants.	12D-13.030	Homestead Tax Deferral -- Adjustment of Current Year's Income.
12D-13.014	Penalties or Interest, Collection on Roll.	12D-13.031	Homestead Tax Deferral -- Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage.
12D-13.015	Printing and Posting of Tax Roll by Data Processing Methods, Delivery of Tax Roll to Tax Collector and Clerk of Court, Destruction of Tax Rolls, and Microfilm or Microfiching of Tax Rolls.	12D-13.032	Homestead Tax Deferral -- Payment of Tax.
12D-13.016	Procedure, Property Acquired by a Governmental Unit, Payment	12D-13.033	Homestead Tax Deferral -- Notification to Tax Deferral Recipients.

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- 12D-13.034 Homestead Tax Deferral -- Proof of Insurance.
- 12D-13.035 Homestead Tax Deferral -- Property Appraiser to Notify Tax Collector of Denial of Homestead Application.
- 12D-13.0355 Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants.
- 12D-13.036 Advertisement of Property with Delinquent Taxes.
- 12D-13.037 Collection of Taxes by Mail; Minimum Tax Bill; Collection Prior to Certified Roll.
- 12D-13.038 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments; Informational Notice; Instructions for Preparation and Mailing.
- 12D-13.039 Tax Certificate Notice.
- 12D-13.040 Notice to Mortgagee of Real and Personal Property Taxes.
- 12D-13.041 Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights.
- 12D-13.042 Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors; Attachment of Personal Property in Case of Removal.
- 12D-13.044 Sale of Personal Property after Seizure.
- 12D-13.045 Sale of Tax Certificates for Unpaid Taxes.
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- 12D-13.046 Taxation of Governmental Property under Lease to Non-Governmental Lessee.
- 12D-13.047 Collector Not to Sell Certificates on Certain Homestead Land.
- 12D-13.048 Interest Rate on Tax Certificates.
- 12D-13.049 Disposition of Real and Tangible Personal Property Taxes When Bankruptcy Is Filed. (Repealed)
- 12D-13.050 Validity of Tax Certificates Sold on "Improvements Only" on Real Property Tax Rolls.
- 12D-13.051 General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates.
- 12D-13.052 Redemption or Purchase of Tax Certificates Belonging to the County.
- 12D-13.053 Redemption of Tax Certificates Sold to Purchaser Other than County.
- 12D-13.054 Transfer of Tax Certificates Sold to Purchaser Other than County.
- 12D-13.055 Redemption of Property after Tax Deed Application.
- 12D-13.056 List of Certificates Sold for Taxes.
- 12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure; Return of Payments.
- 12D-13.058 Cancellation of Tax Certificates, Suit by Holder.
- 12D-13.059 Statute of Limitations on Tax Certificates and Tax Warrants.
- 12D-13.060 Application for Obtaining Tax Deed by Holder of Tax Certificate; Fees.
- 12D-13.061 Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications; Fees.
- 12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.
- 12D-13.063 Sale at Public Auction.
- 12D-13.064 Lands Available for Taxes.
- 12D-13.065 Disbursement of Proceeds of Sale.
- 12D-13.066 Procedure, Tax Deed Corrections and Cancellations.
- 12D-13.067 Tax Collector's Certification, Murphy Act Lands.
- 12D-13.001 Definitions.** As used in this chapter, the following definitions shall apply, unless the context clearly requires otherwise:
- (1) "Tax notice" shall mean the tax bill sent to taxpayers for payment of any taxes or special assessments collected pursuant to Chapter 197, Florida Statutes.
- (2) "Tax receipt" shall mean the paid tax notice.

(3) "Tax certificate" shall mean a legal document, representing unpaid delinquent real property taxes, non-ad valorem assessments, including special assessments, interest, and related costs and charges, issued in accordance with Chapter 197, Florida Statutes, against a specific parcel of real property and becoming a first lien thereon, superior to all other liens, except liens restrictions and covenants surviving or protected as provided by section 197.573(2), Florida Statutes. The term shall also mean, in those counties having the computer capacity to issue tax certificates electronically, the entry on the list containing the name of the purchaser, the amount of each certificate purchased, the property identification number, and percentage bid.

(4) "Calculated monthly" shall mean that monthly interest is earned as of the first day of the month, calculated by dividing the annual rate by twelve. For example, if the rate of interest is 18 percent per year, a full one and one-half percent is earned as of the first day of each month.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 197.102, 197.573, 213.05 FS. History--New 6-18-85, Formerly 12D-13.01, Amended 5-23-91, 2-25-96.

**12D-13.002 When Taxes Are Due; Notice of Publication; Discounts if Taxes Are Paid Before Certain Times.**

(1) Taxes are due and payable November 1, of the year they are assessed, or as soon thereafter as the tax collector receives the tax rolls. Taxes are delinquent on April 1, of the year following the year of assessment or after 60 days has expired from the mailing of the original tax notice, whichever is later. If the tax collector receives the payment of taxes by mail, he or she shall use the postmark to determine the date of payment, the applicable discount if any, and if the taxes were paid before the delinquency date. Payments received after the date of delinquency but postmarked before the date of delinquency are not delinquent. However, where the postmark indicates that taxes are delinquent, then the date payment is received in the tax collector's office shall be the date of payment for determining if payment was received prior to the tax certificate sale date and for determining penalties, advertising and other costs.

(2) The tax collector shall not accept partial payment or installment payments of taxes other than those authorized by these rules.

(3) Where the total amount due, including, but not limited to taxes, interest, penalties, fees and advertising and other costs, exceeds the amount listed on the tax notice, the tax collector shall be required to collect the total amount due.

(4) All taxes assessed on the county tax rolls are entitled to a discount for early payment at the following rates:

- (a) Four percent in the month of November;
- (b) Three percent in the month of December;
- (c) Two percent in the month of January;
- (d) One percent in the month of February;

and

(e) Taxes are payable without discount in March.

(f) Discounts shall be allowed on the payment of back assessments on real and personal property taxes as well as taxes for the current year.

(g) For purposes of this rule section, when a discount period ends on a Saturday, Sunday, or legal holiday, the discount period shall be extended to the next working day if payment is delivered to a designated collection office of the tax collector. Where discount periods are extended, payments postmarked after the end of the discount period are considered made within the discount period only when payment is delivered to a designated collection office of the tax collector on the extended date. Such extension shall not operate to extend any other discount period. Legal holiday shall mean any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

(h) If the tax notices are mailed in such a manner that a full 30 day four-percent discount period cannot be granted during November, then the four-percent discount period shall extend into the following month to allow a full 30 days. The discount otherwise applicable for that month shall apply during the balance of such following month. Where the four-percent discount period begins after any of the allowable discount periods have expired or extends through an allowable discount period then such other discounts shall not be allowable.

(i) If the tax notices are mailed in March or later, then the four-percent discount shall extend for thirty days and no other discount shall be allowed.

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Regardless of how late the tax notices are mailed, there shall be at least 60 days in which to pay taxes before delinquency, with the first 30 days being the four-percent discount period and the remaining time being the applicable discount for that period or no discount as the case may be.

(j) However, when the tax collector has received a certified tax roll and tax notices are mailed prior to November 1, the tax collector shall accept early payment of real and personal property taxes. The four-percent discount is authorized on such early payments and shall extend through the month of November.

(5) The four-percent discount shall commence running the day after the mailing of the original tax notices. Where the tax collector makes a correction to a tax notice not requested by a taxpayer, the corrected tax notice is considered to be the original tax notice. When a taxpayer makes a request to have the original tax notice corrected and it is subsequently corrected, the discount rate for early payment applicable at the time the request for correction is made will apply for 30 days after the mailing of the corrected tax notice. It shall be the property owner's responsibility to make a timely request, but this shall not preclude the tax collector or property appraiser from making such corrections and mailing corrected tax notices.

(6)(a) The notice by publication as required by section 197.322, Florida Statutes, shall include at a minimum the following information: A statement that the tax roll has been delivered by the property appraiser to the tax collector for collection, the tax year, location of the tax collector's office and annexes, if any, type of taxes, districts and cities, discounts and the month in which discounts are applicable, office hours and telephone numbers. The size of the notice shall be large enough to be easily seen, i.e., 3 by 6 inches.

(b) Such notice shall be published on November 1, or as soon as the assessment roll is open for collection. The collector may publish said notice in more than one publication of the same paper or in more than one newspaper.

(c) The affidavit shall be substantially as follows:

AFFIDAVIT OF PUBLICATION  
State of Florida  
County of \_\_\_\_\_  
Before the undersigned authority, personally

appeared, who on oath says that he or she is the of the, a newspaper published at, in County, Florida; that the attached copy of advertisement, being a notice that the \_\_\_\_\_ County tax roll is open for collection was published in said newspaper in the issues of \_\_\_\_\_.

Affiant further says that the said is a newspaper published at, in said County, Florida, and that the said newspaper has heretofore been continuously published in said County, Florida, each day, and has been entered as second class mail matter at the post office in \_\_\_\_\_, in said \_\_\_\_\_ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this \_\_\_\_\_ day of, A.D. 20--.

\_\_\_\_\_  
Notary Public

My Commission Expires:

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.092, 197.122, 197.162, 197.322, 197.332, 197.333, 197.343, 197.344, 197.3635, 213.05 FS. History--New 6-18-85, Formerly 12D-13.02, Amended 12-13-92, 12-25-96, 12-30-99.

**12D-13.003 Time of Final Settlement.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.413, 197.492, 213.05 FS. History--New 6-18-85, Formerly 12D-13.03, Repealed 12-31-98.

**12D-13.004 Interest on Delinquent Taxes.**

(1) Unpaid taxes on real and personal property are delinquent on April 1 of the year following the year of assessment except where the tax roll certifications pursuant to section 193.122, Florida Statutes, are late and the tax notices are mailed less than 60 days prior to April 1, following the year in which the taxes are assessed. In such cases the delinquency date shall be the day

following the expiration of sixty days from the mailing of tax notices.

(2) Delinquent payments shall be returned with the statement that the payment was delinquent and that interest has accrued and that unless total payment is received before the date of the sale, specifying the date of the sale, a tax certificate will be sold or a warrant will be issued.

(3) Delinquent real property taxes are subject to interest at the rate of 18 percent per year, calculated monthly (one and one-half percent per month) from the date of delinquency until the tax is collected or a tax certificate is issued. However, a minimum charge of three percent shall be charged on delinquent real property taxes. Delinquent taxes may be paid at any time before a tax certificate is sold by payment of all taxes, tax collector's costs, advertising charges and interest as provided in section 197.402, Florida Statutes.

(4) Delinquent personal property taxes are subject to interest at the rate of 18 percent per year, calculated monthly (one and one-half percent per month) from the date of delinquency until paid or barred under Chapter 95, Florida Statutes.

(5) Interest and penalties collected shall be distributed as are any taxes collected, that is, on a pro rata basis to the taxing authorities sharing in the distribution of the delinquent tax.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.172, 197.301, 197.332, 197.417, 197.402, 197.432, 213.05 FS. History--New 6-18-85, Formerly 12D-13.04.

### **12D-13.005 Discounts and Interest on Taxes When Parcel Is Subject to Value Adjustment Board Review.**

Taxpayers whose tax liability was altered as a result of the value adjustment board action shall have 30 days from the mailing of a corrected tax notice to pay taxes. A four-percent discount shall apply to such payments. Thereafter, the regular discount periods shall be applicable.

Rulemaking Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.034, 197.162, 197.323, 213.05 FS. History--New 6-18-85, Formerly 12D-13.05.

### **12D-13.006 Procedure for the Correction**

### **of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections.**

(1) This rule shall apply to errors made by tax collectors in the collection of taxes on both real and personal property. A tax collector may correct any error of omission or commission made by him or her including those referenced in Rule 12D-8.021, F.A.C.

(2) The payment of taxes shall not be excused because of any act of omission or commission on the part of any property appraiser, tax collector, value adjustment board, board of county commissioners, clerk of the circuit court or newspaper in which an advertisement may be published. Any error or any act of omission or commission may be corrected at any time by the party responsible. The party discovering the error shall notify the person who made the error and the person who made the error shall make such corrections immediately. If the person who made the error refuses to act, for any reason, then subject to the limitations in this rule section, the person discovering the error shall make the correction. Corrections should be considered as valid from the date of the first act of omission or commission and shall not affect the collection of tax.

(3) The tax collector and the clerk of the court shall notify the property appraiser of the discovery of any errors on the prior years' rolls when the property appraiser has not certified the current tax roll to the tax collector for collection.

(4) The tax collector may correct errors on all tax rolls in his or her possession provided that such corrections are certified by the property appraiser or approved by the value adjustment board.

(5) The property appraiser shall notify the property owner, upon the correction of any error that will increase the assessed valuation and subsequently the taxes, of the owner's right to present a petition to the value adjustment board, except when a property owner consents to an increase, as provided in subsection (6) of this rule section and Rule 12D-8.021(10), F.A.C., or when the property appraiser has served a notice of intent to record a lien when property has improperly received homestead exemption. However, this shall not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to

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the value adjustment board.

(6) If the value adjustment board has adjourned, the property owner shall be afforded the following options when an error has been made which when corrected will have the effect of increasing the assessed valuation and subsequently the taxes. The options are:

(a) The property owner by waiver may consent to the increase in assessed valuation and subsequently the taxes by stating that he or she does not desire to present a petition to the value adjustment board and that he or she desires to pay the taxes on the current tax roll. If the property owner makes such a waiver the tax collector shall proceed under Rule 12D-13.002, F.A.C.

(b) The property owner may refuse to waive the right to petition the value adjustment board, at which time the property appraiser shall notify the property owner and tax collector that the correction shall be placed on the subsequent year's tax roll and at such time as the subsequent year's tax roll is prepared, the property owner shall have the right to file a petition contesting the corrected assessment.

(7) When the taxpayer waives his or her right to petition the value adjustment board, the tax collector shall prepare a corrected notice immediately and shall forward the same to the property owner.

(8) Special Rules Governing Correction of Erroneous or Incomplete Personal Property Assessments.

(a) If a property appraiser fails or refuses to correct an erroneous or incomplete personal property assessment within 30 days of a tax collector's request, the collector shall certify all such assessments to the Board of County Commissioners as errors or insolvencies and enter the same on the final report.

(b) When personal property assessments are vague to the point that the property being levied upon cannot be identified, it is the responsibility of any county official or employee to request that the property appraiser identify to the best of his or her ability the property in question so that positive identification may be made. This shall apply to assessments that have been perpetuated from year to year.

(c) Personal property returns perpetuated and on file with the statement, "same as last year", or the equivalent statement may not be deemed a proper

return and should be corrected before attempts are made to levy upon the property which is delinquent or may become delinquent. This shall apply to prior year's tax rolls as well as current assessments, which may or may not be delinquent.

(d) Tax returns on file in the property appraiser's office may be used to establish the identity of property on which the tax is delinquent or may become delinquent. The return may also be used to identify property which is in danger of being removed from the county prior to the payment of taxes which may be due.

(9) Special Rules Governing Double Assessments. When a collector discovers that any property has been assessed more than once for the same year's taxes, he or she shall collect only the tax justly due. The tax collector shall notify the property appraiser that a double assessment exists and furnish such information as shown on the tax roll to substantiate said double assessment. Upon receiving notification from the tax collector, the property appraiser shall proceed under Rule 12D-8.021(11), F.A.C. If said taxes have been paid on both assessments then the tax collector shall apply to the Department of Revenue for a refund as provided by section 197.182, Florida Statutes.

(10) Special Rules Governing Tax Certificate Corrections.

(a) When a tax certificate has been sold and the property appraiser certifies to the tax collector that an error has been made in the assessment of the property, or any other error that may be corrected, the tax collector shall submit a request to correct the tax certificate. The request to correct or cancel shall be forwarded to the Department of Revenue for consideration. If the tax collector issues a tax certificate against a parcel of real property which is subject to protection of a United States Bankruptcy Court during the pendency of the bankruptcy stay, the tax collector may cancel the tax certificate and the Department shall approve such cancellation. Otherwise, only the Department of Revenue or a court of law may cancel a tax certificate.

(b) When a tax certificate has been canceled or corrected pursuant to Chapter 197, Florida Statutes, the tax collector shall correct the tax certificate records and notify the owner of the certificate that his or her certificate has been corrected or canceled and the correction or cancellation has been made pursuant to Chapter 197,

Florida Statutes. If the tax certificate holder refuses to surrender the tax certificate for correction, the tax collector shall notify the holder of such correction by registered or certified mail, or personal service, and all county officials shall honor such correction.

(c) When the correction results in a reduction in the principal of the tax certificate, the holder of the certificate shall be entitled to a refund of the amount of the reduction. The refund shall be made in accordance with these rules. The county is not liable for interest on the amount refunded if the certificate was sold prior to June 15, 1976. For certificates sold on and after June 15, 1976, but before October 1, 1998, the amount refunded shall earn interest at the rate of eight percent per year. For certificates sold on and after October 1, 1998, if the rate bid is less than eight percent, the amount refunded shall earn interest at the rate bid. Interest shall be calculated monthly, from the date the certificate was sold to the date the refund is ordered.

(d) This subsection shall apply to all tax certificates even though a tax deed application has been filed with the tax collector and advertised by the clerk of the court. Tax deeds that have been issued may be corrected by the clerk pursuant to the Florida Statutes.

(11) Changes to any non-ad valorem assessment roll shall be prepared by the local governing board that prepared and certified the roll for collection, consistent with the provisions of Rule 12D-18.006, F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.122, 197.123, 197.131, 197.182, 197.322, 197.323, 197.432, 197.443, 197.444, 197.492, 197.593, 213.05 FS. History--New 6-18-85, Formerly 12D-13.06, Amended 5-23-91, 12-10-92, 12-25-96, 12-31-98.

### **12D-13.007 Splits and Cutouts, Time for Requesting and Procedure.**

(1) When property has been properly assessed in the name of the owner as of January 1 of the tax year, the appraiser may not cancel the assessment by reason of a sale of the whole or a part of the property. The assessment is against the property, not the owner.

(2) When the new owner or the original owner wishes to pay taxes on his or her proportionate share of the whole property, it is the

duty of the property appraiser to figure the amount of the assessment on that portion of the whole. However, the request for a split or cutout shall initiate with the tax collector. The owner may request at any time from November 1, or as soon thereafter as the tax roll comes into the hands of the tax collector and up until 15 days before the tax certificate sale, an assessment on property to be split or cutout of a larger parcel.

(3) If a property owner files a request for a split or cutout within the 15-day period immediately prior to the sale of tax certificates then the tax collector may sell a Tax Sale Certificate on the land in question. If a Tax Sale Certificate is sold because the request for split or cutout was made within the 15-day period then the property owner will be in the same position to redeem a portion of the Tax Sale Certificate as any other person. The redemption of a portion of a Tax Sale Certificate shall be allowed as soon as the tax collector receives the split or cutout from the property appraiser. The person making a partial redemption shall pay the tax according to the split or cutout, the interest and tax collector's fee, or the partial redemption shall not be allowed.

(4) The party requesting the split or cutout may be required to furnish proof to substantiate his or her claim. Proof may be in the form of a recorded instrument. (See Attorney General's Opinion 75-105.)

(5) The tax collector upon request for a split or cutout being filed shall immediately forward said request to the property appraiser. The completed request for the split or cutout, filed with the property appraiser, shall be returned to the tax collector not later than the ten days after the request was filed by the tax collector.

(6) The tax collector shall issue his or her receipt showing that taxes have been paid on that portion of the property in order to prevent that part from having a tax certificate sold for delinquent taxes. If a portion of the taxes remains unpaid and become delinquent then the tax collector shall advertise and sell tax certificates as he or she would on other parcels of delinquent property.

(7) If the request for split or cutout occurs after the lands have been advertised for delinquent taxes, but before the 15-day deadline of the tax certificate sale, then the tax collector shall prorate the interest and advertising cost incurred by the county.

(8) The tax collector is not prohibited from accepting requests for splits or cutouts within the 15-day period before the tax certificates sale. If possible, the tax collector and property appraiser may process such request prior to the sale of tax certificates. If Tax Sale Certificates are sold before the split or cutout is made, then the property owner may redeem the parcel according to the split or cutout as any other redemption would be made.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.192, 197.322, 197.332, 197.333, 197.343, 197.373, 213.05 FS. History--New 10-12-76, Formerly 12D-12.46, 12D-12.046.

**12D-13.008 Errors and Insolvencies List.**

(1) On or before the 60th day after the tax certificate sale is completed, the tax collector shall make a report to the Board of County Commissioners of the List of Errors, Insolvencies and Double Assessments for each tax roll for which he or she is credited for collection. The report of errors, insolvencies, and double assessments shall show the following, in every case: the name of the person or parties to whom the credit is allowed, the identification number, the amount of taxes to be stricken from the roll, and the reason the reduction is allowed.

(2) It shall not be necessary for the tax collector to have a certificate of correction from the property appraiser on each item that appears on the List of Errors, Insolvencies and Double Assessments. This shall apply to the Real Estate Tax Roll as well as the Personal Property Tax Roll.

(3) When it is proved to the tax collector that an error has occurred, he or she shall place this error or correction on the List of Errors, Insolvencies and Double Assessments. A certificate of correction is only one method of offering proof to the tax collector that an error has occurred. (See Rule 12D-13.006, F.A.C.)

(4) The Board of County Commissioners, upon receipt of the report, shall examine and make such investigation as may be necessary to determine the correctness of said report. If it is discovered that the tax collector has taken credit as an insolvent item any personal property tax due by a solvent taxpayer, then the amount of tax due shall be charged to the tax collector. The report shall not be

approved until the tax collector strikes such items from the report.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.492, 213.05 FS. History--New 6-18-85, Formerly 12D-13.08.

**12D-13.009 Refunds.**

(1) This rule shall apply to all ad valorem tax refunds. A claim for refund not processed in accordance with this rule section shall not constitute exhaustion of administrative remedies.

(a) For purposes of this rule section, the terms "claim," "application," or "request" for refund shall all mean the tendering of a signed Form DR-462, Application for Refund of Ad Valorem Taxes (incorporated by reference in Rule 12D-16.002, F.A.C.), to the tax collector. When a certificate of correction, Form DR-409 (incorporated by reference in Rule 12D-16.002, F.A.C.), from the property appraiser predates the Form DR-462, the claim date shall be the date the certified Form DR-409 from the property appraiser is delivered to and received by the tax collector.

(b) The term "taxpayer" shall include the person who paid or redeemed the taxes or who purchased or redeemed a tax certificate or tax deed.

(2) The tax collector may grant any refund arising from error of a property appraiser only where the property appraiser has issued a certificate of correction, Form DR-409, as specifically authorized in Rule 12D-8.021, F.A.C., directly reducing the taxable value of real or tangible personal property upon an assessment roll certified to the tax collector or, for a non-ad valorem assessment, only where the local governing board has issued a certificate of correction. The refunds which may be granted by the tax collector, without approval by the Department, where, if necessary, properly documented by the property appraiser or local governing board as provided in this rule section, shall include:

(a) Any overpayments. For purposes of this rule section, the term "overpayment" shall mean a payment where a tax was due and where the assessed value as defined in section 192.001(2), Florida Statutes, was correct and is not being changed, but through an error, the amount of tax paid was in excess of the amount due. Examples would be mathematical errors by taxpayers and

failure to take the applicable discount.

1. The term "overpayment" shall also include a payment in excess of the assessment found to be due by a final order of a value adjustment board where the taxpayer timely filed a petition with such value adjustment board and such value adjustment board finding is not subject to an assertion by the property appraiser pursuant to section 194.036, Florida Statutes. Overpayments resulting from a payment in excess of the assessment found to be due by a final order of a value adjustment board where the taxpayer timely filed with such value adjustment board and where such value adjustment board finding is not subject to an assertion by the property appraiser pursuant to section 194.036, Florida Statutes, need not be accompanied by a certificate of correction from the property appraiser for that tax year. See section 197.323(1), Florida Statutes. If the property appraiser challenges the finding of the value adjustment board, then the tax collector shall submit the refund request to the Department; such order is not final and is not an overpayment.

2. Overpayments in the amount of five dollars or less may be retained by the tax collector unless a written claim for a refund is received from the taxpayer. Overpayments over five dollars, as a result of taxpayer error, if determined within the four-year period of limitation, shall be automatically reimbursed to the taxpayer, and do not require approval from the Department.

(b) Payment where no tax was due. For the purposes of this rule section, the term "payment where no tax was due" shall mean a payment on a property which was not subject to tax for that year, either because the property was not taxable on January 1 or because an exemption was properly and timely applied for. The term shall also include a payment where federal or other controlling law indicates that the property was immune or exempt and not subject to tax, and that therefore, a tax certificate, if sold, would be unenforceable, and that the property appraiser, in the exercise of sound judgment, could not have determined the property was taxable. Examples of payments where no tax is due are:

1. A state right of way or other exempt or immune governmental property.

2. Exemptions, timely applied for but not granted on the tax roll, such as homestead, widows/widowers, disabilities, etc., which is being

corrected to grant the exemption. This includes postal error where the U.S. Postal Service certifies its error.

3. Taxes paid under illegal or unconstitutional levies, where the court directly ordered the tax collector to refund the taxes. If there is a question, the tax collector shall send the refund to the Department for approval.

(c) Any payment made by a taxpayer to the tax collector in error. The term "payment in error" includes payment by one taxpayer for a parcel which is erroneously applied to another taxpayer or parcel. See subsection (5)(b) of this rule section.

(d) Refunds which have been ordered by a court.

(e) Refunds which do not result from changes made in the assessed value on a tax roll certified to the tax collector.

(f) Refunds under the interim assessment roll statute, section 193.1145(8)(c), Florida Statutes.

(g) Refunds made pursuant to section 197.323, Florida Statutes, relating to refunds resulting from extension of tax rolls prior to termination of value adjustment board hearings.

(h) Changes and corrections in millage only.

(3) The tax collector shall submit to the Department any claim for refund for \$400 or more resulting from a change to the assessed value or classified use value on the tax roll, resulting from an error of the property appraiser which is sought to be corrected by the correction of error procedure described in Rule 12D-8.021 or 12D-13.006, F.A.C. Refunds of less than \$400 shall be made directly by the tax collector, from undistributed funds, without approval from the Department or the various taxing authorities.

(a) Such refunds include:

(b) Change in agricultural classification or granting of agricultural classification.

(c) Where a bona fide controversy exists between the tax collector and the taxpayer as to the liability of the taxpayer for the payment of the taxes claimed to be due.

(d) Tax certificates that have been corrected when the correction requires that the tax certificate be reduced in value due to some error of the property appraiser, tax collector, their deputies, or other county officials.

(e) Void tax certificates.

(f) Corrected tax certificates.

(g) Void tax deed applications.

(h) Material mistake of fact, as described in section 197.122, Florida Statutes, that is discovered within one (1) year of the approval of the tax rolls under section 193.1142, Florida Statutes, and affecting the assessed value of the property. The property appraiser has the option to issue a refund order directly to the tax collector for such corrections. When the tax collector receives such a correction from the property appraiser on which the option has not been so indicated in the space provided on Form DR-409 as described in Rule 12D-8.021, F.A.C., the tax collector shall send the refund to the department for action pursuant to section 197.182, Florida Statutes.

(4)(a) Refunds arising from cancellations or corrections of tax certificates resulting from, but not limited to, the following shall bear interest at eight percent for certificates sold on or after June 15, 1976, but before October 1, 1998. For certificates sold on and after October 1, 1998, the amount refunded shall earn interest at the rate bid, if the rate bid is less than eight percent.

1. Assessments reduced by a United States Bankruptcy Court, where the order does not otherwise award interest.

2. Assessments reduced under section 196.295, Florida Statutes, due to title held under a claim of immunity under federal law by federal instrumentalities or their successors such as Resolution Trust Corporation (RTC), Federal Deposit Insurance Corporation (FDIC), or Federal Savings and Loan Insurance Corporation (FSLIC).

3. Certificates sold after seizure or recordation of claim of property by the United States under the forfeiture provisions of section 21 U.S.C. 881.

(b) No refund shall be due without court order in cases as follows:

1. Tax certificates sold for taxes accruing prior to seizure of or recordation of claim to property by the United States under the forfeiture provisions of section 21 U.S.C. 881.

2. Tax certificates sold prior to bankruptcy.

(5) The following limitations apply to refunds.

(a) The tax collector shall not grant any refund which results from an error of omission or commission by a property appraiser unless and until such property appraiser files a certificate of

correction under Rules 12D-8.021, 12D-13.006, F.A.C., and other applicable rules. For each refund which involves a change in the assessed value or taxable value of the property not due to clerical error of the tax collector, a certificate of correction from the property appraiser shall be necessary to substantiate the refund.

(b) Claims for refund of taxes paid in error must be made within four years of January 1 of the tax year for which the taxes were paid.

1. Before such a request can be processed by the tax collector, the taxpayer must make a written request for reimbursement by certified mail, return receipt requested, to the owner of the property on which the taxes were erroneously paid, within two years of the date of the erroneous payment or before the property on which taxes were paid is transferred to a third party for consideration, whichever is earlier. The taxpayer shall include a copy of the paid tax receipt with the request for reimbursement. If the owner of the property on which the taxes were erroneously paid reimburses the taxpayer, the taxpayer shall forward the original tax receipt to the owner of the property. If the owner of the property fails to reimburse the taxpayer within 45 days from the date of the request for reimbursement, the taxpayer shall be entitled to apply to the tax collector for a refund. The application shall include, as proof of the claim:

a. A copy of the written request for reimbursement,

b. The return receipt showing that the original request was mailed to the property owner, and

c. The original paid tax receipt.

2. Upon determining that the refund is due, the tax collector shall:

a. Cancel the paid tax receipt and note cancellation on the tax roll and on the face of all copies of the receipt in the tax collector's files.

b. Draw the amount to be refunded from undistributed funds that the tax collector is holding for distribution. If these funds are not sufficient, the tax collector shall bill the appropriate taxing authority for their proportionate share.

c. Refund the full amount paid to the taxpayer.

3. The tax collector shall collect the unpaid tax as follows:

a. If the tax roll is still open for collection

and discounts are still applicable, the property owner shall be billed accordingly and shall receive the appropriate discounts if taxes are timely paid.

b. If taxes have become delinquent, the tax collector shall forward a tax notice to the property owner stating that the taxes are delinquent and that a tax certificate will be sold if the taxes are not paid within 30 days. No discount shall be allowed.

c. If taxes are not paid within the allotted 30 days, the tax collector shall advertise the delinquent taxes and sell a tax certificate pursuant to Chapter 197, Florida Statutes. Interest shall accrue on delinquent taxes as prescribed by Chapter 197, Florida Statutes.

(c) Refund claims pursuant to section 197.473, Florida Statutes (unclaimed redemption funds) and section 197.582, Florida Statutes (unclaimed proceeds of tax deed sales), must be made within two years from the date the funds were remitted to the board of county commissioners. After funds are remitted to the board, applications for refund shall be made to the clerk of the circuit court, by filing the Form DR-462 with the clerk. The clerk shall proceed as provided by law and by this rule chapter.

(d) Refunds on void and corrected tax certificates shall be made in accordance with this rule section; however, the four-year statute of limitation set forth in section 197.182(1)(c), Florida Statutes, shall not apply to or bar refunds resulting from cancellation of void or corrected tax certificates and release of tax deeds. Otherwise proper refunds may be made for void and corrected tax certificates where claim for refund is made during the seven-year life of the certificate, as specified in Rule 12D-13.059, F.A.C.

(e) All other claims for refunds must be made within four years after January 1 of the tax year for which the taxes were paid.

(f) For purposes of this rule subsection, when a limitation period ends on a Saturday, Sunday, or legal holiday, the period shall be extended to the next working day. Legal holiday shall mean any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

(6)(a) Any error claimed under this rule section but which is not adequately documented, any error claimed under this rule subsection but which the tax collector does not have the authority to grant,

or any other method of proof of error which the tax collector believes is insufficient may be sent to the Department with a properly filed claim for refund. See Rule 12D-13.008, F.A.C.

(b) For changes to the tax roll or certificates of correction involving a change in the property appraiser's judgment, no refund shall be made. No property appraiser shall issue a certificate of correction except for a reason permitted by Rule 12D-8.021, F.A.C., or other applicable law.

(7)(a)1. Claim for refund shall be made by filing Form DR-462 with the tax collector. The claim shall state each year for which refund is being claimed. The property appraiser shall refer taxpayers to the tax collector to file a claim. No tax collector, board of county commissioners, or clerk of the court shall refuse to allow timely application for refund to be processed or forwarded to the Department for consideration. Taxpayers are not required to make payments under protest in order to subsequently file an application for refund.

2. Where funds are available from current receipts, a taxpayer is entitled to receive an approved refund within 100 days after the claim for refund is made. This time limitation may be extended for a maximum of 60 days if good cause is shown by the property appraiser, tax collector, or the Department. Good cause shall mean inability to comply not due to any action of the local official or the Department. The procedures set forth in subsection (9) of this rule apply where funds are not available from current receipts.

(b) A certificate of correction from the property appraiser is not necessary to file an application for refund. Where a property appraiser has not made a certificate of correction, the tax collector shall forward the refund application to the property appraiser within 30 days after receipt of the application. The property appraiser has 30 days after receipt of the application to make a correction to the tax roll if the property appraiser agrees that an error has been made which can be corrected under Rules 12D-8.021 or 12D-13.006, F.A.C., and other applicable rules. After 30 days, the property appraiser shall return the refund application, with a signed certificate of correction, Form DR-409, to the tax collector or provide a written statement of the reason the tax roll has not been corrected. The times stated in this rule paragraph may be extended by a maximum of 60 days if good cause is stated. Good

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cause shall mean inability to comply not due to any action of the local official or the Department.

(c) A county property appraiser's appraisal determination is entitled to a presumption of correctness and may not be later adjusted through certificate of correction except as provided in Rule 12D-8.021, F.A.C. No taxpayer may challenge the assessed or taxable value unless authorized by law.

(8)(a) Upon receipt of a completed application for refund, the tax collector shall process the application or shall certify the application for refund to the Department if necessary in accordance with this rule. The request or application for refund shall be on Form DR-462. The tax collector shall certify that the refund claim is complete by signing and dating the Form DR-462. The tax collector shall attach such proof as is necessary to prove the claims. Such proof shall include, but not be limited to, the following documents as applicable. The property appraiser shall provide proof of these items as indicated in Rule 12D-8.021, F.A.C.:

1. Form DR-462, signed by the tax collector.
2. Signed Form DR-409, Certificate of Correction, if available. This rule section shall not be construed to permit a letter from a property appraiser which is not on the official certificate of correction form.
3. Copy of the paid tax notice receipt evidencing the date the amount of refund claimed was actually paid in taxes.
4. For taxes paid in error:
  - a. Form DR-462 in duplicate;
  - b. Copy of demand letter sent by certified mail;
  - c. Proof claim was made within 24 months of the date of the erroneous payment; and
  - d. Proof that property has not been conveyed to a third party for a consideration in last 24 months;

(b) Upon receipt of a complete application for refund, the tax collector shall certify the application for refund to the Department in accordance with this rule. Application for refunds shall be processed in a timely manner and it shall be the sole responsibility of the Department to investigate and determine if the applicant is entitled to a refund.

(c) If the refund is due to a change in the assessed value or classified use value, the tax collector shall forward an original and one copy of the refund request and all supporting evidence to the

Department for consideration. The tax collector shall not correct the tax roll or further process the refund until after the Department approves the refund.

(d) The Department must approve or deny the refund claim within 30 days after receipt. However, where good cause is stated for delaying the approval or denial of a refund, the Department may extend such approval or denial for a maximum of 60 additional days. Good cause shall mean inability to comply not due to any action of the local official or the Department.

(9)(a) The tax collector shall prorate the amount of the refund to be made by the various taxing authorities in proportion to their pro rata share. Upon determining the refund is due or, if the refund results from a change to the assessed value, upon notification of the Department's approval and receipt of its order, the tax collector shall:

1. Certify copies of the approved application for refund and the proration to each taxing authority and shall state why the refund is requested.
2. Cancel the original tax receipt and note the cancellation on the tax roll and on the face of all copies of the receipt in the tax collector's files.
3. Make the authorized refunds, first from any undistributed funds held by the tax collector for the various taxing authorities.

(b) If no undistributed funds are available, then upon statement by the tax collector, the various taxing authorities shall immediately forward from their current budget their pro rata share of the refund. If funds are not available in the current budget of a taxing authority, the taxing authority shall provide in its subsequent budget the necessary funds to make the refund. The taxing authority shall immediately notify the tax collector when no funds are available.

(c) The tax collector shall notify the Department of any taxing authority which fails to forward its pro rata share as certified or fails to advise the tax collector that no funds are available in the current budget.

(d) Upon receipt of all funds from the taxing authorities, the tax collector shall immediately refund the money to the taxpayer or his or her legal representative. The tax collector shall make a refund in one aggregate amount composed of all the pro rata shares of the several taxing authorities concerned. However, the tax collector may make a

partial refund only when one or more of the taxing authorities concerned do not have funds currently available to pay their pro rata share of the refund and would cause an unreasonable delay in the total refund.

(10) Upon receipt of an order from the Department denying any refund, the tax collector shall issue the denial in writing to the taxpayer by sending a copy of the order to the taxpayer.

(11) An action to contest a denial of a refund must be made within 60 days after the tax collector issues, by certified mail, the written denial or 4 years after January 1 of the year for which the taxes were paid, whichever is later.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.1145, 196.295, 197.122, 197.123, 197.131, 197.182, 197.2301, 197.323, 197.332, 197.343, 197.3632, 197.432, 197.443, 197.473, 197.492, 197.502, 197.582, 213.05 FS. History--New 6-18-85, Formerly 12D-13.09, Amended 12-10-92, 12-31-98, 12-30-99, 12-30-02.

#### **12D-13.010 Destruction of Twenty-Year-Old Tax Receipts.**

The collector may destroy tax receipts as they become 20 years old. He or she may also destroy receipts after they are one year old, provided they are microfilmed or microfiched. For purposes of this rule, microfilm and microfiche includes storage in digital electronic format. Microfilm or microfiche of tax receipts may be destroyed as they become 20 years old. Approval must be obtained from the Department of State, Division of Library and Information Services before destruction of any tax receipts by the tax collector, regardless of age.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 119.041, 119.09, 197.202, 213.05 FS. History--New 6-18-85, Formerly 12D-13.10, Amended 12-13-92, 12-30-99, 1-2-01.

#### **12D-13.011 Lien of Taxes.**

(1) On January 1 of each year, all taxes levied pursuant to the constitution and laws of this state shall become a first lien on the taxable property. A tax lien is superior to all other liens on the property and continues in full force and effect until discharged by payment or until barred by Chapter 95 or Chapter 197, Florida Statutes. If the

sale of the personal property assessed is insufficient to pay all delinquent taxes, interest, fees and costs due, then the lien shall attach to other personal property of the taxpayer within the county. When personal property on which a lien has attached for the non-payment of taxes cannot be located within the county, then the tax collector may seize other personal property of the taxpayer and sell said property. However, the first liens described in this rule section shall not apply against such other personal property which has been sold, and the tax liens against other personal property shall be subordinate to any valid prior or subsequent liens against such other personal property after it has been sold.

(2) All property owners are held to know that taxes are due and payable annually. They are charged with the duty of ascertaining the amount of current and delinquent taxes due.

(3) A lien created through the sale of a tax certificate may not be foreclosed or enforced in any manner except as prescribed in these rules and in Chapter 197, Florida Statutes. Foreclosure by any party other than a tax certificate holder shall not extinguish the lien of the tax certificate. The lien evidenced by a tax certificate is superior to all other liens and as such shall be redeemed prior to any action being filed to foreclose by another lienholder (unless the tax certificate holder is made a party to the foreclosure).

(4) A lien created through the back assessment on real property acquired by a bona fide purchaser, as defined under s. 193.092(1), F.S., that had no knowledge that the property purchased had escaped taxation shall be assessed to the previous owner in accordance with and in the manner prescribed under s. 193.092(1), F.S. Such recorded liens comprise a lien on property in the same manner as a recorded judgment and may be enforced by the tax collector using all remedies related to recorded judgments.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.053, 193.092, 197.122, 197.332, 197.432, 213.05 FS. History--New 6-18-85, Formerly 12D-13.11, Amended 12-13-92, 12-31-98, 12-30-02.

#### **12D-13.012 Payment of Taxes Prior to Platting.**

Land shall not be subdivided or any plat filed until all taxes due and payable have been paid. In determining whether taxes are paid, the tax collector shall furnish, upon request, a search of his or her records for a period of twenty years in order to determine that there are no delinquent taxes, outstanding tax certificates or omitted year's taxes. The tax collector shall certify whenever necessary that all taxes have been paid. For the purpose of the tax collector's certification, the payment of taxes admitted to be owing pursuant to section 194.171, Florida Statutes, shall be deemed to be paid and the tax collector shall so certify. Payment made pursuant to section 194.171, Florida Statutes, shall be noted by the tax collector and shall not deny or restrict the right of the property owner or his or her representative to file a plat or to subdivide said lands.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.171, 197.192, 213.05 FS. History--New 6-18-85, Formerly 12D-13.12.

**12D-13.013 Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants.**

(1) This rule shall apply to both personal property and real property taxes.

(2) A taxpayer shall pay to the tax collector the amount he or she, in good faith, admits to be owing before he or she can bring an action to contest a tax assessment. Upon payment, the tax collector shall issue a receipt.

(3) When the amount, admitted in good faith to be owing, is less than the total amount of taxes, the tax collector shall issue a receipt for a partial payment. If the taxpayer pays the total amount of the taxes, but pays under protest, the amount paid under protest shall be indicated on the official receipt. In all cases, a receipt shall be issued so that the taxpayer can file his or her complaint with the court. The receipt issued pursuant to this rule for partial payment of taxes shall contain at a minimum the following: The name of the person appearing on the tax roll, the year of the assessment, the legal description, the date paid and the amount paid. The tax receipt, as prescribed by the Department of Revenue, may be used with the notation, "partial payment" made upon the receipt.

(4) When the assessed valuation of several parcels is being contested pursuant to section

194.171, Florida Statutes, the taxpayer shall make a written statement as to the amount of tax he or she, in good faith, admits to be owing on each parcel. If there are several parcels of property assessed and included on one tax notice, then the property owner shall prepare a statement as to the amount admitted to be owing on each parcel included within the tax notice. The tax collector's partial receipt shall show each parcel and the taxpayer's remittance for each parcel. The tax collector shall not issue a partial receipt without a written statement by the taxpayer apportioning what he or she feels in good faith to be owing on each parcel within a multi-parcel tax notice.

(5)(a) Where a taxpayer makes a partial payment of taxes pursuant to section 194.171(3), Florida Statutes, the payment of any taxes by the taxpayer in good faith along with the timely filing of a complaint shall suspend all procedures for the collection of taxes prior to a final disposition of the action by the court. The tax collector shall show the unpaid portion on the recapitulation of the tax roll as being carried in litigation. This entry shall remain on the recapitulation of the tax roll until the court renders a final decision in the litigation, at which time the entry should reflect the decision of the court.

(b) Where a taxpayer makes a partial payment of taxes pursuant to section 194.171(3), Florida Statutes, but does not file a court action, subsection (6) shall apply.

(6)(a) At the termination of litigation the tax collector shall collect the taxes due or advertise for the next tax sale and sell certificates or advertise and issue warrants. Taxes collected at the termination of litigation over and above the amount admitted to be due and owing by the property owner shall be paid without discount within 30 days. If the taxes due are not paid within 30 days, the tax collector shall process the delinquent tax as he or she would any other delinquent tax.

(b) Where the court awards interest or penalties upon the unpaid portion of taxes in litigation, then such interest or penalties shall be distributed to the several taxing authorities in their pro rata share.

(7) In those cases where assessments on the current tax roll are involved in bankruptcy proceedings and the tax collector has been enjoined from collecting the taxes due, the tax collector is not

prohibited from accepting full payment of the taxes due if offered.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.171, 194.192, 194.211, 197.162, 197.333, 213.05, 219.07 FS. History--New 6-18-85, Formerly 12D-13.13, Amended 12-27-94.

**12D-13.014 Penalties or Interest, Collection on Roll.**

(1) When penalties are imposed or required by law, the property appraiser shall, when the penalty is the responsibility of the appraiser, list the penalties on the tax roll for collection by the tax collector. When penalties are to be levied by the tax collector, the collector shall levy and collect said penalties. When either official makes an error in the levying or collecting of penalties, the official responsible for the error shall correct the error as other errors are corrected.

(2) In the collection of penalties or interest the tax collector shall collect the entire penalty and interest. If the collection of the tax and non-ad valorem assessment is within the period of time specified for discounts, then the tax collector shall only allow the discounts on the taxes and non-ad valorem assessments.

Rulemaking Authority 195.027(1), 213.06 FS. Law Implemented 193.072, 193.085, 193.114, 193.116, 193.122, 194.192, 195.002, 195.027, 197.122, 197.123, 197.131, 197.162, 213.05 FS. History--New 6-18-85, Formerly 12D-13.14, Amended 12-31-98, 12-3-01.

**12D-13.015 Printing and Posting of Tax Roll by Data Processing Methods, Delivery of Tax Roll to Tax Collector and Clerk of Court, Destruction of Tax Rolls, and Microfilm or Microfiching of Tax Rolls.**

(1) In those counties having the capacity to print tax rolls on microfiche or microfilm the property appraiser may print the tax roll on hard copy, microfilm, or microfiche and shall certify the same to the tax collector, value adjustment board, Board of County Commissioners, any taxing district, and any municipality. It shall only be necessary to certify to taxing districts and municipalities that part of the tax roll that pertains to each taxing district and municipality. It shall not be necessary for the

property appraiser to furnish hard copies of the tax roll to any officer or taxing authority if copies of the tax roll are available on either microfilm or microfiche unless the officer or taxing authority does not have the necessary equipment or machinery to review microfilm or microfiche copies of the tax roll and to purchase such items would cause an unnecessary hardship on the officer or taxing authority. In such case, the property appraiser shall print a hard copy of the tax roll at the request of the officer or taxing authority. If the property appraiser intends to print the tax roll on microfilm or microfiche and no hard copies will be printed, then he or she shall notify the officer or taxing authority. For purposes of this rule, microfilm and microfiche includes storage in digital electronic format. The clerk of the court shall accept whatever copy of the tax roll is certified by the property appraiser to the tax collector.

(2) After the tax collector has completed collection of the taxes and the sale of certificates for non-payment of taxes and balanced the rolls accounting for all taxes which have been paid and all taxes which are delinquent, he or she shall deliver the original tax roll to the clerk of the circuit court. In those counties using electronic data processing procedures for posting tax collections, the final posted copy of the roll shall be considered to be the original and may be in the form of printed hard copy pages or a microfilm or microfiche copy in the same page format. The certificates of the value adjustment board and the property appraiser shall be attached to the roll prior to delivery to the clerk of the circuit court.

(3) The clerk of the circuit court is authorized, at any time after the original of the tax roll has been delivered to him by the tax collector, to destroy the copies of the tax rolls previously delivered to his or her office. (See Rule 12D-8.017, F.A.C.) The original tax roll may not be destroyed by the clerk of the court or any other officer or person until such time as written permission has been obtained from the Division of Archives, History and Records Management.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.085, 193.114, 193.116, 193.122, 195.002, 195.027, 197.322, 197.323, 197.332, 213.05 FS. History--New 6-18-85, Formerly 12D-13.15, 1-16-06.

**12D-13.016 Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account.**

(1) When any governmental unit purchases, or otherwise acquires property for government purposes by any means except condemnation, the person owning such property shall be required to place in escrow with the county tax collector of the county in which the property is located an amount equal to the current taxes prorated to the date of transfer of title. "Current taxes" shall be calculated by applying the current assessment to the current millage rates. In those cases where there is no current assessment, the tax collector shall obtain from the property appraiser a written estimate of the value to be placed upon the current tax roll. The millage used in the calculation for the past immediate tax year shall be used to compute the prorated taxes if there is no other millage figure available.

(2) If the procedure for acquiring the property does not require a determination by a court of law then it shall be the purchaser's responsibility to ensure that the deposit of the current year's tax prorated to the date of transfer of title is made to the tax collector. Payment shall be by cash, certified check or money order.

(3) Immediately upon receipt of the tax roll the tax collector shall prorate the taxes from January 1 until the day of taking or transfer based upon the number of days the property was in possession of the seller. The date as shown on the deed shall be the day of transfer and the last day of ownership by the seller unless stated otherwise. Upon determination of the tax liability, overpayments shall be refunded pursuant to section 197.182, Florida Statutes. In those cases where the amount paid by the owner does not cover the amount of taxes due from January 1 until transfer, the taxes remaining unpaid shall stand canceled on the tax roll and List of Errors, Insolvencies and Double Assessment. The Board of County Commissioners may cancel the remaining unpaid portion of taxes due pursuant to section 196.28 or 196.29, Florida Statutes.

(4) The tax collector shall be required to deposit all funds received under this section in an escrow account. In all cases the tax collector shall furnish to the person making the payment a receipt

for the amount paid.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.28, 196.29, 196.295, 197.182, 197.492, 213.05 FS. History--New 6-18-85, Formerly 12D-13.16.

**12D-13.017 Distribution of Fractions of One Cent on Real and Personal Property Taxes Collected.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.383, 213.05 FS. History--New 6-18-85, Formerly 12D-13.17, Repealed 12-31-98.

**12D-13.019 Collection of Interest or Penalties on Back Assessments.**

The tax collector shall collect interest due on back assessments listed by the property appraiser on the current tax roll. The tax collector shall compute the interest, if any, on the current tax roll if the current assessment and the back assessments are not paid prior to April 1 or the date of delinquency, whichever is later. Discounts shall apply to taxes and non-ad valorem assessments only.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.072, 193.092, 197.122, 197.152, 197.172, 197.322, 213.05 FS. History--New 6-18-85, Formerly 12D-13.19, Amended 12-3-01.

**12D-13.020 Dishonored Checks Received for Payment of Taxes and Tax Certificates, Procedure.**

(1) When a check received by the tax collector for the payment of taxes has been dishonored, within ten days of the check being dishonored the tax collector shall notify the owner of the property by mail that such check has been dishonored. The tax collector shall cancel the official receipt issued on said property and shall make an entry on the tax roll that the receipt was canceled because of a dishonored check. Where feasible, the tax collector may make a reasonable effort to collect the taxes due before canceling the receipt.

(2) The tax collector shall retain a copy of the canceled tax receipt and the dishonored check.

Such copies may be destroyed pursuant to Rule 12D-13.010, F.A.C.

(3) When a check received by the tax collector for the payment of tax certificates is dishonored and said certificates have not been delivered to the bidder, he or she shall retain the deposit and resell the tax certificates. If the certificates have been delivered he or she shall notify the Department and upon approval by the Department, cancel the certificates and resell said certificates.

(4) When a bidder's deposit is forfeited, for whatever reason, the tax collector shall retain the deposit and resell the tax certificate. If the tax collector has adjourned the tax certificate sale he or she shall readvertise the tax certificate to be resold under this rule. When the bidder's deposit is forfeited and the certificates readvertised, then the deposit shall be used to pay the advertising fees before other costs or charges are imposed. If any excess remains after advertising and other fees or costs have been paid, then the tax collector shall deposit the remainder in his or her official office account. If the tax collector fails to require a deposit and tax certificates are resold, then the advertising charges required for the second sale shall not be added to the face value of the tax certificate.

(5) If the tax certificate sale has not been adjourned the tax collector shall add the certificates to be resold to the sale list and continue the sale until all tax certificates are sold.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.332, 197.333, 197.383, 197.432, 197.4325, 213.05 FS. History--New 6-18-85, Formerly 12D-13.20.

### **12D-13.021 Computerized Mass Payment of Real Estate Taxes.**

(1) Mass tax payment is the use of a computerized system for aggregate billing, paying and receipting of large numbers of real estate tax accounts. Computerized mass payment eliminates validating individual tax notices and allows the use of data processing equipment and numerical property identifiers to facilitate the payment of taxes.

(2) When computerized mass payments are used, financial institutions which act as escrow agents for the payment of real estate taxes shall be

required to keep the county parcel identification number on each escrow account or mortgage. In September, the mortgage company shall send to the tax collector a magnetic tape containing one record for each account to be paid. The county shall process this tape extending the tax amount and, as soon as the tax roll is extended, return the tape to the mortgage company.

(3) During the first 30 days in which the tax roll is open for payment of taxes the mortgage company shall return to the tax collector the magnetic tape under a cover letter with their remittance stating they wish to pay the accounts on the attached tape.

(4) A special cash register/validating machine number shall be assigned to data processing. As the magnetic tape is processed, the tax notices shall be printed and validated at the same time. The validation shall consist of the computer printing and the consecutive receipt number. Other copies may be either mailed out to the taxpayer or returned to the mortgage company, depending upon the agreement between the two parties. The owner of the property must be mailed a mortgagor tax notice at the same time as other property owners' tax notices are mailed.

(5) Immediately after the tax notices are printed and validated by the computer, a printout of accounts paid shall be made. This printout shall show (1) the register number assigned, (2) the items so validated by identification number (item number, folio number, etc.) in consecutive receipt number order, (3) gross tax due on each item, (4) discount amount, (5) the validated amount and the total amount of taxes paid. A copy of the deposit slip depositing the remittance received with the magnetic tape shall be attached to this printout and maintained for auditing purposes.

(6) The method of mass tax payment may vary between counties, but in each case, the tax collector shall request authority from the Department authorizing him to collect taxes by mass payment. In this request the tax collector shall set forth the procedure to be used between his or her office, the financial institution and data processing. Financial institutions failing or refusing to comply with the tax collector's information requirements and deadline dates shall be in the same position as any other taxpayer receiving tax notices and paying taxes.

(7) The tax collector is not required to process requests for tax notices which have invalid identification numbers or multiple requests for the same tax notice. If more than one financial institution requests the same tax notice the tax collector shall forward the tax notice to the taxpayer (property owner). The tax collector shall then notify each financial institution as to why they have not received the requested tax notice.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.322, 197.332, 197.333, 197.344, 213.05 FS. History--New 6-18-85, Formerly 12D-13.21.

**12D-13.022 Installment Taxes: Form of Notice and Application for Alternative Payment of Property Taxes and Form of Notice to Be Advertised.**

To notify taxpayers of the right to pre-pay taxes by installment, the tax collector shall mail a notice of their right to pre-pay taxes and non-ad valorem assessments by installment. The form of the application shall be Form DR-534, Notice and Application for Alternative Payment of Property Taxes. The application forms shall be furnished to the tax collector for mailing as directed by these rules.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 195.022, 197.222, 197.3632, 213.05 FS. History--New 6-18-85, Formerly 12D-13.22, Amended 12-13-92.

**12D-13.023 Installment Taxes: Distribution of Taxes and Interest, Schedule.**

(1) Installment taxes and penalties collected shall be distributed as provided by section 197.383, Florida Statutes. Interest earned on installment taxes shall be distributed pursuant to section 197.383 or 219.075, Florida Statutes. The tax collector may retain ten percent of each taxing authority's estimated distribution to offset over or under distribution payments. Upon receipt of the final certified tax roll the collector shall balance the distribution account of each taxing authority.

(2) All taxes collected for installment payments shall be invested in accordance with section 219.075, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.222, 197.383, 213.05, 219.075 FS. History--New 6-18-85, Formerly 12D-13.23, Amended 12-30-97.

**12D-13.024 Installment Taxes: Tax Collector to Mail Applications.**

(1) The tax collector shall mail, to those taxpayers requesting it, an application for installment payment of ad valorem property taxes, Form DR-534, Notice and Application for Alternative Payment of Property Taxes (incorporated by reference in Rule 12D-16.002, F.A.C.). It shall only be necessary to mail one application to owners of multiple parcels. Owners of multiple parcels shall be notified that additional applications may be obtained from the tax collector upon request.

(2) The postage shall be paid out of the general fund of the county upon statement by the tax collector.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.222, 197.322, 197.3632, 213.05 FS. History--New 6-18-85, Formerly 12D-13.24, Amended 12-13-92, 12-30-02.

**12D-13.025 Installment Taxes: Who May File an Application; Minimum Tax Bill.**

(1) Any person or other legal entity in whose name property is assessed on the assessment roll shall have the right to file an application to pay taxes by the installment plan. The terms "owner" and "possessor" may be used interchangeably with "taxpayer" for the purpose of determining eligibility to file an application and pay installment taxes.

(2) To be eligible to apply for payment by installment, the estimated taxes and non-ad valorem assessments on the property for which a taxpayer desires to pay by installment must exceed one hundred dollars. Estimated taxes shall be equal to last year's taxes, regardless of any change in assessment, millage, or homestead exemption. Effective with the 1998 tax year, payment by installment will be allowed where the estimated taxes and non-ad valorem assessments exceed one hundred dollars on each tax notice.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.222, 197.3632, 213.05 FS.

History--New 6-18-85, Formerly 12D-13.25, Amended 5-23-91, 12-13-92, 12-25-96.

**12D-13.026 Installment Taxes: Preparation and Mailing of Tax Notices.**

Upon timely receipt of an application for installment payment of taxes, the tax collector shall prepare and mail installment tax notices. When possible, tax notices for installment payments should be mailed so that the taxpayer has at least a 30 day period to pay.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.222, 213.05 FS. History--New 6-18-85, Formerly 12D-13.26.

**12D-13.027 Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan.**

(1) A taxpayer who desires to pay taxes by installment shall file an application for each parcel with the tax collector on or before the last day of April of the tax year. Applications mailed by the taxpayer shall be determined to be timely filed based upon the postmark. Applications not timely filed shall not be accepted and the tax collector shall notify the taxpayer accordingly. Failure to file a timely application shall exclude a taxpayer from participation in the installment payment plan for ad valorem property taxes including non-ad valorem assessments for that year.

(2)(a) Estimated taxes for installment payments shall be divided into four equal payments to be made in June, September, December and March. The December and March installments shall be adjusted to reflect increases or decreases on the actual certified current year's tax roll.

(b) For purposes of this rule section, when an installment payment due date ends on a Saturday, Sunday, or legal holiday, the due date shall be extended to the next working day if payment is delivered to a designated collection office of the tax collector. Taxpayers making such payment shall be entitled to the applicable discount rate authorized by this rule section. Such extension shall not operate to extend any other payment due date. Legal holiday shall mean any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

(c) The first installment may be accepted

after June 30 if payment is made no later than July 30 and the payment includes a penalty of 5 percent. Discounts do not apply to payments of the first installment made after June 30.

(3) The installment payment schedule is as follows:

**First Installment**

Payment: One quarter of the total estimated taxes discounted at 6 percent, if payment is made not later than June 30. Payment accepted after June 30 and by July 30 is not discounted and must include a 5 percent penalty.

**Second Installment**

Payment: One quarter of the total estimated taxes discounted at 4 1/2 percent. Payment shall be made not later than September 30.

**Third Installment**

Payment: One quarter of the total estimated taxes, plus or minus, as the case may be, one-half of any adjustment pursuant to a determination of actual tax liability discounted at 3 percent. Payment shall be made not later than December 31.

**Fourth Installment**

Payment: One quarter of the total estimated taxes, plus or minus, as the case may be, one-half of any adjustment pursuant to a determination of actual tax liability. No discount. Payment shall be made not later than March 31.

(4) Any installment not paid before April 1 shall become delinquent as other taxes and if not paid the delinquent taxes shall be advertised and a tax sale certificate shall be sold as required by law.

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(5) When a taxpayer files a timely application the first installment must be paid not later than June 30, to avoid penalty, or not later than July 30 when accompanied by a penalty of 5 percent in order for the property owner to continue paying by installments.

(6) Once a taxpayer applies to make installment payments and timely makes the first payment, he or she is required to continue as an installment taxpayer for that year and only the discounts applicable to installment payments shall apply for that year. Any installment payments not paid timely shall be due in full without any discount. If the taxpayer attempts to pay off the third and fourth installment prior to the time they are due, such as in November, he or she may do so but is only entitled to the discounts applicable to the installment payment and not to the discounts applicable to annual payments.

(7) When an application to pay taxes by installment has been filed in a timely manner and where property is then transferred in whole or part by any method, the new owner or owners shall continue the installment payment plan for at least that tax year.

(8) Where the property has been divided the owner or owners shall file with the tax collector a request for split or cutout. Splits and cutouts may be processed at any time in the payment schedule if desired by the property owner.

(9) The provisions of the installment payment plan shall pertain where the taxes for each tax notice are estimated to be more than \$100.

(10) After submission of an initial application, a taxpayer shall not be required to submit additional annual applications as long as he or she continues to elect to prepay taxes in installments pursuant to this section. However, if in any year he or she does not so elect, reapplication shall be required for a subsequent election to do so.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.222, 197.3632, 197.432, 213.05 FS. History--New 6-18-85, Formerly 12D-13.27, Amended 5-23-91, 12-13-92, 12-30-97.

### **12D-13.028 Homestead Tax Deferral -- Definitions.**

For purposes of property tax deferral on homesteads:

(1) The applicant's "household" means a person or persons living together in a room or a group of rooms as a housing unit, but does not include persons boarding in or renting a portion of the abode upon which application for deferral is made.

(2) "Income" means the "adjusted gross income," as provided under s. 197.243(2), F.S., of all members of a household.

(3) "Inheritance income" means payments received by a member of the applicant's household as an heir of an intestate estate, a devisee under a will, a beneficiary under a testamentary trust or through other means of distributing assets upon death.

(4) The "current value" of unsatisfied liens on the homestead means the amounts necessary to retire the principal debts, accrued interest and penalties for which a lien stands as security. The current value of unsatisfied liens shall be determined as of the date that application for tax deferral is made or the date that the tax deferral recipient responds to the tax collector's notification according to section 197.263(5), Florida Statutes, and shall be presumed to remain unchanged until the next succeeding annual determination, unless the tax collector receives actual notice of a change in the current value of such liens. It shall be the affirmative duty of tax deferral applicants and recipients to forthwith advise the tax collector of the current value of new liens attaching to property upon which tax deferral application has been made or upon which tax deferral has been granted.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.242, 197.243, 197.252, 197.253, 197.263, 213.05 FS. History--New 6-18-85, Formerly 12D-13.28, Amended 12-20-01.

### **12D-13.029 Homestead Tax Deferral -- Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Delinquent Deferred Taxes.**

(1) Deferred payment taxes are exempt from the advertisement and public sale provisions of section 197.432, Florida Statutes. The tax collector shall, at the time of the tax certificate sale held pursuant to section 197.432, Florida Statutes, strike off each deferred payment tax certificate to the county.

(2) In the event that undeferred taxes, including non-ad valorem assessments, or tax certificates are outstanding, they shall be collected in the usual manner provided in this rule chapter and shall be unaffected by the homestead deferral of taxes for prior or later years. The tax collector shall send a current bill for each year.

(3) In the event that deferred taxes become delinquent, the tax collector shall, on June 1 following the date the taxes become delinquent, proceed with the collection of the delinquent deferred taxes in the manner prescribed by sections 197.263 and 197.432, Florida Statutes, for the collection of undeferred delinquent taxes. A tax certificate shall be issued to the persons who will pay the amount of all outstanding delinquent deferred taxes and interest accrued thereon plus the statutory interest accruing by reason of delinquency.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.252, 197.253, 197.254, 197.262, 197.263, 197.301, 197.3632, 197.432, 213.05 FS. History--New 6-18-85, Formerly 12D-13.29, Amended 5-23-91, 12-13-92.

**12D-13.030 Homestead Tax Deferral -- Adjustment of Current Year's Income.**

In the case of application for tax deferral before the end of the calendar year in which current taxes including non-ad valorem assessments are assessed, the applicant's household income shall be adjusted to reflect the full year's estimated income. The estimate of full year's household income shall be made by multiplying the household income received to the date of application by a fraction, the numerator being 365 and the denominator being the number of days expired in the calendar year to the date of application.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.252, 197.3632, 213.05 FS. History--New 6-18-85, Formerly 12D-13.30, Amended 12-13-92.

**12D-13.031 Homestead Tax Deferral -- Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage.**

(1)(a) Any person who is entitled to claim homestead tax exemption under section 196.031(1),

Florida Statutes, may defer payment of a portion of the combined total of ad valorem taxes and non-ad valorem assessments for which a tax certificate would be sold under Chapter 197, Florida Statutes, levied on his or her homestead by filing an annual application with the tax collector on or before January 31 following the year in which the taxes and non-ad valorem assessments are assessed. The application for tax deferral shall be upon Form DR-570, Application for Homestead Tax Deferral, and shall be signed by the applicant.

(b) Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish, with his or her application, a certificate of eligibility to receive the exemption from the property appraiser.

(2) When the application is approved, the tax collector shall defer that portion of the combined total described in subsection (1) of this rule section:

(a) Which exceeds five percent of the applicant's household income for the prior calendar year, or

(b) In their entirety if the applicant's household income for the prior calendar year is less than 10,000 dollars, or

(c) If the applicant is entitled to claim the increased exemption by reason of age and residency as provided in section 196.031(3)(a), Florida Statutes, the tax collector shall defer that portion of the combined total described in subsection (1) of this rule section:

1. Which exceeds three percent of the applicant's household income for the prior calendar year, or

2. In their entirety if the applicant's household income for the prior calendar year is less than 10,000 dollars, or

3. In their entirety if the applicant is 65 years of age or older and the applicant's household income is less than the household income designated for the additional homestead exemption for persons age 65 and older as provided in Section 196.075, F.S.

(3) No tax deferral shall be granted

(a) If the total amount of deferred taxes, non-ad valorem assessments, and interest plus the total amount of all other unsatisfied liens on the homestead exceeds 85 percent of the assessed value of the homestead, or

(b) If the primary mortgage financing on the homestead is for an amount which exceeds 70

percent of the assessed value of the homestead.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.243, 197.252, 197.253, 197.3632, 213.05 FS. History--New 6-18-85, Formerly 12D-13.31, Amended 12-13-92, 10-2-07.

**12D-13.032 Homestead Tax Deferral -- Payment of Tax.**

If the application for tax deferral is approved, the applicant shall receive the discount prescribed by section 197.162, Florida Statutes, on the amount of the undeferred portion of the current taxes including non-ad valorem assessments if paid within 30 days of the date of approval of the application. The tax collector shall give notice by mail of the approval and of the amount of any undeferred tax. If the undeferred portion of the taxes is not paid within thirty days of the approval of the application, the tax shall be paid at the discount or the interest rates prescribed by section 197.162 or 197.172, Florida Statutes. If the application is disapproved the tax shall be paid at the monthly discount or interest rate prescribed by section 197.162 or section 197.172, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.253, 197.3632, 213.05 FS. History--New 6-18-85, Formerly 12D-13.32, Amended 12-13-92.

**12D-13.033 Homestead Tax Deferral -- Notification to Tax Deferral Recipients.**

On or before December 31 of each year, the tax collector shall provide notice to each owner of property upon which taxes have been deferred of the duty to submit the current value of all outstanding liens upon the owner's homestead. Such notice shall be on a form designated by the tax collector. Within 30 days of notification the owner shall submit in writing, on a form designed by the tax collector, a list of all outstanding liens upon the owner's homestead, showing the current value thereof and shall sign the same.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.253, 197.263, 213.05 FS. History--New 6-18-85, Formerly 12D-13.33.

**12D-13.034 Homestead Tax Deferral --**

**Proof of Insurance.**

Upon application for tax deferral or upon the annual notification to a tax deferral recipient pursuant to section 197.263(5), Florida Statutes, each tax deferral applicant or recipient shall provide to the tax collector proof of a current insurance policy as required by section 197.253(5), Florida Statutes, containing a clause obligating the carrier to notify the loss payee of cancellation or nonrenewal of the policy.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.253, 197.263, 213.05 FS. History--New 6-18-85, Formerly 12D-13.34.

**12D-13.035 Homestead Tax Deferral -- Property Appraiser to Notify Tax Collector of Denial of Homestead Application.**

The property appraiser shall promptly notify the tax collector of denials of homestead application and changes in ownership upon properties which have been granted tax deferral.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.252, 197.263, 213.05 FS. History--New 6-18-85, Formerly 12D-13.35.

**12D-13.0355 Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants.**

Any payment of the deferred tax liability for lands subject to a conveyance of land development rights or a conservation easement covenant to the governing board of a public agency as described in section 193.501(6)(a), Florida Statutes, or a charitable corporation or trust as described in section 704.06(3), Florida Statutes, shall be payable to the county tax collector within 90 days of the date of approval by the board, corporation or trust of the reconveyance or release. The tax collector shall annually report to the Department the amount of deferred tax liability collected pursuant to section 193.501, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.501, 704.06 FS. History--New 4-18-94.

**12D-13.036 Advertisement of Property with Delinquent Taxes.**

(1) When advertisements are necessary, the Board of County Commissioners shall select the publisher and advertise as provided by Chapter 50 of the Florida Statutes. No later than the first board meeting in February, the Board of County Commissioners shall select the newspaper in which said advertisements shall be placed. When a newspaper selection has been made, the Board of County Commissioners shall notify the tax collector. If the tax collector has not received notification as of the last day in February he or she shall select a newspaper for the advertisement of delinquent taxes and shall notify the Board of County Commissioners or governing board of the county of his or her action pursuant to this rule.

(2) The collector's office shall pay all advertising charges. The tax collector shall audit the charges and determine if the charges are due and that the requirements of Chapter 50, Florida Statutes have been met.

(3) Within 45 days after personal property taxes become delinquent the tax collector shall advertise a list of delinquent personal property taxpayers and the amount of tax due by each. The advertisement shall include a notice that all personal property taxes are delinquent as of April 1 or the date of delinquency, if different, and interest is now accruing on the delinquent taxes at the rate of 18 percent per year. The advertisement shall indicate that if the delinquent taxes are not paid a warrant will be issued and the tax collector will apply to the circuit court for an order directing levy and seizure of the personal property for the unpaid taxes. The cost of advertising shall be added to the delinquent tax at the time of advertising. The advertisement shall include at a minimum the full name of the delinquent taxpayer and the amount of taxes that are delinquent.

(4) The collector shall advertise, once each week for three consecutive weeks, a list of real property on which certificates will be sold to pay delinquent taxes. The advertisements shall be made after the date of delinquency and prior to the date of the tax certificate sale.

(5)(a) The tax collector may list all lots to be sold in a subdivision under one subdivision heading. For example:

(b) Wild Subdivision, Lot 1, Block A, Lot 6, Block R

(6) For the purpose of apportioning the

advertising costs among the parcels of property, the costs of the subdivision heading will be prorated to all parcels advertised in that particular subdivision. The cost of advertising legal descriptions may be computed upon a flat rate basis for all descriptions regardless of length.

(7) The advertisement shall include the following: A distinctive title, such as "Notice of Tax Certificate Sale", the day and year the sale will be held, the time of sale, the location of the sale to include city and county, and a statement setting forth the nature of the sale and an explanation that the amount due includes costs, interest and prorated advertising as well as taxes.

(8) The advertisement shall specify the place, date, and time of sale, the amount due on each parcel, the person in whose name the property is assessed and shall include no less than the legal description as shown on the tax roll, the section, township and range number, reference to the official records book and page number of the deed to the property, if shown on the tax roll, the name of the person or party in whose name the land is assessed and the amount of taxes, interest, costs and advertising due. It shall not be necessary to show a breakdown of these amounts on the legal advertisement.

(9) Alternative Method of Advertising Tax Certificate Sale. In lieu of advertising the complete legal description as shown on the tax roll, the section township and range, and the reference to the official records book and page number of the deed to the property, the tax collector may use the parcel identification number or other identifying number which readily identifies the property on the current tax roll, providing a legend or instructions on how to use the property identification number, including the use of its component parts, to locate the property, and the following language, is used in the newspaper notice of sale:

See Current Tax Roll for  
Complete Legal Description.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.402, 197.413, 213.05 FS. History--New 6-18-85, Formerly 12D-13.36, Amended 3-15-94, 12-27-94, 12-31-98.

**12D-13.037 Collection of Taxes by Mail;**

**Minimum Tax Bill; Collection Prior to Certified Roll.**

(1) Within 20 working days after delivery to the tax collector of the current tax roll and the property appraiser's warrant and recapitulation sheet, the tax collector shall mail to each taxpayer appearing on the tax roll notice that the tax roll is open for collection. The notice shall show the amount of taxes due and the discounts allowed for early payment. The postage for notices as required by Chapter 197, Florida Statutes, shall be prorated and paid out of the general fund of each local governing board upon statement by the tax collector.

(2) The tax collector may mail such additional notices as he or she may deem proper and necessary in order that taxes, both real and personal, may be collected in a timely manner and so that the taxpayer is advised of the amount of taxes due, the due date, discounts, date of delinquency, penalties, interest, and action to be taken if said taxes are not paid. Additional notices must be mailed by April 30, to those taxpayers whose payment has not been received. This shall apply to real and personal property taxes.

(3) At the recommendation of the tax collector, the Board of County Commissioners may adopt a resolution instructing the collector not to mail notices to any taxpayer when the tax due as shown on the tax notice is less than an amount up to \$30. The resolution shall instruct the property appraiser not to extend taxes on any parcel for which the tax amount is an amount less than \$30, as specified in the resolution. Said resolution shall remain effective until rescinded and shall apply to all future tax rolls.

(4) Subject to the exceptions listed below the tax collector has no authority to accept payment of taxes until the tax roll has been certified pursuant to section 193.122(2), Florida Statutes. The tax collector may accept payment of taxes prior to the certification of the tax roll pursuant to section 193.122(2), Florida Statutes, in the following circumstances:

(a) Where a taxpayer files a complaint prior to certification and makes payment in accordance with section 194.171(3), Florida Statutes.

(b) Where in accordance with section 196.295, Florida Statutes, the tax collector is required to collect and place in escrow current prorated taxes on land acquired by a governmental

unit subsequent to January 1, but prior to November 1 of the tax year. (For procedure to determine proration see Rule 12D-13.016, F.A.C.)

(c) Where collection under an interim assessment roll has been approved pursuant to section 193.1145, Florida Statutes.

(d) Where collections of installment taxes are made pursuant to section 197.222, Florida Statutes.

(e) Where collections of estimated taxes are made pursuant to section 197.2301, Florida Statutes.

Rulemaking Authority 193.1145(9), 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.1145, 193.122, 194.171, 196.295, 197.212, 197.222, 197.2301, 197.322, 197.343, 197.3632, 213.05 FS. History--New 6-18-85, Formerly 12D-13.37, Amended 5-23-91, 12-13-92, 12-25-96, 12-3-01.

**12D-13.038 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments; Informational Notice; Instructions for Preparation and Mailing.**

(1) The form of the Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments shall be as prescribed by section 197.3635, Florida Statutes.

(2) The tax collector shall be authorized to include in the mailing of the notice of ad valorem taxes and non-ad valorem assessments an additional statement offering an explanation of any item on the notice. This supplemental statement may include the name and address of the tax collector, telephone number, location and branch offices, information concerning payment by mail and the tax collector's policy regarding validating tax notices. Other information may be included as the tax collector deems necessary to accomplish the objective of collection and distribution of taxes.

(3) The tax collector shall notify the taxpayer of each parcel appearing on the real property assessment roll of the right to defer payment of taxes and non-ad valorem assessments pursuant to section 197.242, Florida Statutes. The notice shall be printed on the back of the envelope used for mailing the notice of ad valorem taxes and non-ad valorem assessments and shall read:

NOTICE TO TAXPAYERS ENTITLED  
TO HOMESTEAD EXEMPTION

If your income is low enough to meet certain conditions, you may qualify for a deferred tax payment plan on homestead property. An application to determine eligibility is available in the county tax collector's office.

Rulemaking Authority 195.022, 195.027(1), 197.3635, 213.06(1) FS. Law Implemented 197.254, 197.343, 197.3635, 213.05 FS. History--New 6-18-85, Formerly 12D-13.38, Amended 5-23-91, 1-11-94.

**12D-13.039 Tax Certificate Notice.**

(1) Pursuant to section 197.322(3), Florida Statutes, annual notice of outstanding tax certificates shall be mailed to the taxpayer at the same time the tax notices are mailed, in the following circumstances:

(a) Where there are outstanding tax certificates less than seven years old held by individuals without regard as to the levying local governing board or taxing authority; provided however that annual notice shall be given of certificates outstanding as of July 1, 1973, until such certificates are 20 years old.

(b) Where county-owned tax certificates and omitted year's taxes are outstanding.

(2) The notice of outstanding tax certificates required by section 197.322(3), Florida Statutes, and this rule may be included on the tax notice, or on Form DR-536, Notice of Outstanding Tax Sale Certificate(s) or Delinquent Taxes.

Rulemaking Authority 195.022, 195.027(1), 197.343(4), 213.06(1) FS. Law Implemented 197.322, 197.343, 197.3632, 197.3635, 213.05 FS. History--New 6-18-85, Formerly 12D-13.39, Repromulgated 5-23-91, Amended 12-13-92.

**12D-13.040 Notice to Mortgagee of Real and Personal Property Taxes.**

(1) Current Taxes.

(a) Upon delivery of a written request from a mortgagee or lienholder stating that he or she is the trustee of an escrow account for ad valorem taxes due on the property, the tax collector shall mail to the mortgagee or lienholder the notice of taxes against the property. When the original tax notice is mailed to a trustee of an escrow account, the tax

collector shall mail a duplicate notice to the owner of the property with the additional statement that the original has been sent to the trustee. The tax collector shall also mail a duplicate tax notice to the vendee of a recorded contract for deed, or, if the contract is not recorded, the duplicate shall be mailed to the vendee upon written application.

(b) When a written request from a trustee of an escrow account or vendee of a contract for deed is in the form of a computer printout or attached to a computer printout or some other method of listing multiple legal descriptions on which the mortgagee is requesting notice, then the tax collector shall whenever necessary make whatever reasonable requirements of the trustee or vendee as are necessary to ensure that the listing is correct. The tax collector may establish cut-off dates, periods for updating the list and any other reasonable requirements to ensure that tax notices are mailed to the proper party on time. The trustee or vendee shall submit the written request annually on a date determined by the tax collector. The trustee or vendee shall also ensure that the list contains current accounts only and all satisfied mortgages have been purged.

(2) Delinquent Taxes.

(a) A mortgagee, lienholder or vendee whether the document is recorded or unrecorded, may file a description of land encumbered by a mortgage, lien or contract for deed with the collector on or before May 1 of each year and be entitled to receive all information during the current tax year concerning any delinquent taxes, certificates issued or tax sales of the property for the current year. The collector shall collect in advance a fee of two dollars annually for these services. This service charge shall apply to each legal description filed. This is an annual service charge and must be collected each year. The collector is not required to search the prior tax sales or other such records, but, on request, may search for information the immediate two prior tax years. The fee for each year's service shall be two dollars.

(b) With regard to delinquent taxes the collector shall notify the mortgagee, lienholder or vendee as soon as a list of delinquent taxes is prepared. A copy of the newspaper advertisement of the List of Certificates to be sold shall suffice as notice. With regard to tax sale certificates, the notice should be furnished not later than 60 days after the

issuance of tax certificates.

(3) The following information should be included in the above mentioned notices with regard to real property:

(a) A sufficient description of land sold, or for which a certificate has been issued to, put the mortgagee, lienholder, or vendee on notice that land in which it is interested has been affected;

(b) The number of each certificate issued and to whom;

(c) The face amount of the certificate and effective date for interest on the certificates;

(d) The cost for redemption of the certificates or cost to redeem the property from a tax deed sale.

(4) In the case of personal property, the tax collector shall notify the mortgagee, lienholder or vendee of delinquent taxes on the property described prior to April 25 of the year following the year of assessment. (See Rule 12D-13.036, F.A.C.) The following information shall be provided to the mortgagee, lienholder or vendee who has made application:

(a) Where practical, a general description of the property on which the taxes are assessed;

(b) The location of the personal property and the name in which the property is assessed; and

(c) The amount of taxes, interest, and all costs owed.

(5) Notice shall be by first class mail and it shall be the duty and responsibility of the mortgagee, lienholder or vendee to provide his or her most current address to the tax collector so that said notice is mailed to the proper address as required by this rule. Any notice mailed by the tax collector pursuant to this rule which is returned due to improper address or incorrect address shall not be required to be remailed.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.344, 213.05 FS. History--New 6-18-85, Formerly 12D-13.40.

**12D-13.041 Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights.**

(1) When the taxes under section 193.481, Florida Statutes, on subsurface rights have become delinquent and a certificate is to be sold on the delinquent subsurface rights, the collector shall be responsible for notifying the assessed fee owner by

regular first class mail of such delinquencies. The assessed fee owner shall have the right to purchase the certificate at the maximum rate allowed by law (18 percent per year) on the day of sale before other bids are accepted.

(2) When a tax certificate on subsurface rights is purchased by the fee owner and an application for a tax deed is initiated under section 197.502, Florida Statutes, the fee owner is in the same position as are other bidders at the clerk's sale. Priority extends only to the purchase of a tax certificate by the fee owner and does not extend to the purchase of any tax deed.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.481, 197.343, 213.05 FS. History--New 6-18-85, Formerly 12D-13.41, Amended 1-11-94.

**12D-13.042 Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors; Attachment of Personal Property in Case of Removal.**

(1) Prior to May 1 of each year immediately following the year of assessment, the tax collector shall prepare a list of all unpaid personal property taxes. The list shall contain the names and addresses of the delinquent taxpayers, description of the personal property subject to the tax as the same appears on the tax roll, and the amount of taxes due. After the list has been prepared, if any delinquent taxes are paid the tax collector shall strike such accounts from the list. Prior to April 30 of the next year the tax collector shall prepare a personal property warrant on each delinquent taxpayer appearing on the list. The list of unpaid personal property taxes may also be used as the warrant register so long as the list is corrected to show the payment of delinquent taxes received.

(2) Within 30 days from the date warrants are prepared, the tax collector shall cause the filing of a petition in the Circuit Court for the county in which the tax collector serves. The petition shall briefly describe the levies and non-payment of taxes, the issuance of warrants, proof of the publication of notice as provided for in section 197.402, Florida Statutes, and shall list the names and addresses of the taxpayers who failed to pay taxes as the same appear on the assessment roll. Said petition shall pray for an order ratifying and confirming the

issuance of said warrants and directing the tax collector or his or her deputy to levy upon and seize the tangible personal property of each delinquent taxpayer to satisfy the unpaid taxes set forth in the petition. The petition shall request that the court authorize the collection of all costs and fees that any public official may expend or be entitled to charge in their official duty of levying upon and seizure and sale of personal property. Costs and fees which may be authorized shall include but are not limited to the following: a pro rata portion of the filing fee of the petition, the fee charged by the clerk of the circuit court for notice of filing of the petition, a pro rata portion of the advertising fees or charges, a pro rata portion of the attorney's fees incurred in the filing of the petition, statutory fees of the tax collector, sheriff and clerk of the court, storage fees, transportation costs and insurance fees. The court may order that all costs and fees which have accrued or will accrue may be collected, whether or not the exact sum of such costs and fees are determinable at the time the order is rendered. If the delinquent taxpayer refuses to pay the collection costs, the collector may proceed under section 197.417(3), Florida Statutes.

(3) The tax collector may employ legal counsel to prepare the petition and to represent the tax collector during and after the filing of the petition. The tax collector shall collect reasonable attorney's fees and court costs in actions to recover delinquent taxes.

(4) The tax collector may include all delinquent personal property accounts on one petition or several petitions may be filed to include any number of delinquent taxpayers the tax collector deems necessary so long as all petitions are filed as required by these rules and the Florida Statutes.

(5) Upon the filing of the petition, the clerk of the court shall notify each delinquent taxpayer who is included within the petition that a petition has been filed and that upon ratification and confirmation of the petition, the tax collector shall be authorized to issue warrants, levy upon, seize and sell so much of the personal property as to satisfy the delinquent taxes plus all applicable costs and fees. Said notice shall be by certified mail, return receipt requested.

(6) Upon filing the petition the tax collector shall request a hearing on the petition as soon as possible. When the hearing has been scheduled the

tax collector shall present the assessment roll, list of delinquent taxpayers, warrants, a copy of the warrant register, and a copy of the newspaper advertisement as evidence of the regularity of the proceeding. The tax collector or one of his or her deputies shall appear to testify as to the non-payment of personal property taxes listed on the petition. The tax collector shall request that the court order allowing taxes be collected by levy, seizure and sale of the delinquent taxpayer's property by use of the warrants. If so ordered the tax collector or his or her deputy shall issue the warrants, levy upon, seize and sell so much of the delinquent taxpayer's property as to cover all delinquent taxes, interest, tax collector's costs or fees, and any court costs as requested in the petition.

(7) The tax collector is not required to issue warrants if the delinquent taxes are less than fifty dollars, but such taxes are still due and payable. The tax collector shall be entitled to a fee of two dollars for the collection of delinquent personal property taxes. The tax collector shall also be entitled to an additional eight dollars for each warrant issued for delinquent taxes.

(8) The tax collector shall keep a record of all warrants and levies made and shall note on such record the date of payment, the amount received, the disposition of the warrants. The form of the warrant register shall be as prescribed by the Department. The warrant register may be on the form provided by the Department or printed by computer.

(9) If for any reason the tax collector fails to issue a personal property tax warrant within five years after such taxes become delinquent, then the issuance of a tax warrant and the collection of such taxes are barred by Chapter 95, Florida Statutes, and the tax collector shall post the assessment roll indicating that the collection of the tax is barred pursuant to Chapter 95, Florida Statutes.

(10) The collector shall continue to make a reasonable attempt to collect delinquent personal property taxes prior to issuance of a tax warrant; however, the tax warrant shall be prepared in a timely manner as is required by Chapter 197, Florida Statutes. Except as provided in subsection (11), the tax collector is prohibited from seizing personal property on which taxes are owed or delinquent if a warrant has not been prepared and issued.

(11)(a) The tax collector may attach any

personal property that has been assessed at any time before payment of the taxes if the tax collector has reason to believe the property is being removed or disposed of so as to endanger the payment of taxes. Attachment may be made on any personal property of the taxpayer if said property is subject to taxation on January 1 of the tax year. The tax collector may attach the personal property of the taxpayer after the date of assessment and at any time up to and including the date of delinquency of the tax assessed. Immediately after attachment the tax collector shall file a petition pursuant to Chapter 197, Florida Statutes.

(b) The attachment described in this rule section shall apply against such other personal property which has been sold; however, tax liens against such other personal property shall be valid but subordinate to any valid prior or subsequent liens against such other personal property after it has been sold. Such other personal property shall be subject to tax executions as provided in chapter 197, Florida Statutes.

(12) The tax collector or his or her deputy has the authority to levy, seize and sell property only within the county in which he or she is charged with the duty of collecting such taxes. However, the sheriff of a county may levy, seize and sell any personal property in the county based upon a warrant from any county tax collector of the state. If personal property is removed from the county and the tax collector subsequently becomes aware of the removal of the property, the tax collector or his or her deputy may, by warrant, authorize the sheriff of the county in which the property has been moved to levy upon and collect the tax due, or seize, advertise and sell the property for the delinquent taxes plus all costs of seizure and sale.

(13) When it shall appear to the tax collector that the property appraiser has assessed personal property which has an improper description, or which is not identified properly to the extent that if the taxes are not paid and such taxes become delinquent and the issuance of a warrant and the subsequent seizure of said property cannot be effected because of faulty or improper identification, the collector may certify to the property appraiser that the property is not properly and adequately identified so that a lawful seizure and sale may be made. If the assessment description is not corrected within thirty days of the tax collector's certification,

the tax collector shall certify such assessment to the List of Errors, Insolvencies and Double Assessments as an error of the property appraiser.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 192.053, 197.122, 197.332, 197.412, 197.413, 197.414, 197.416, 197.417, 213.05 FS. History--New 6-18-85, Formerly 12D-13.42, Amended 5-23-91, 12-13-92, 12-27-94.

**12D-13.044 Sale of Personal Property after Seizure.**

(1) Personal property which is seized for delinquent taxes shall be sold at public auction with rights of withdrawal at the courthouse. Immediate payment for the property shall be required; payment shall be cash, bank draft, certified check or money order. The tax collector or his or her deputy shall be entitled to the same fees and charges as are allowed sheriffs for execution sales by Chapter 30, Florida Statutes.

(2) The personal property shall be present at the sale if practical. At least 15 days before the sale the collector shall give public notice, by advertisement, describing the property to be sold. A copy of the advertisement shall be posted in at least three public places, one of which shall be the courthouse. The collector may advertise personal property in trade journals and newspapers when it is believed that said advertisements would be helpful to attract necessary bidders.

(3) When the delinquent taxes are against multiple items of personal property or the tax collector has levied upon and seized multiple items of personal property, the tax collector may sell only so much of the property seized as to pay the taxes and other appropriate costs. When multiple items are to be sold to cover a singular amount of taxes, interest and costs, the tax collector shall ensure that the opening bid of each item of property is reasonable and does not represent an amount that would constitute a token bid.

(4) When the property seized is comprised of multiple items, the tax collector shall sell each item of property separately except in those cases where the items, if separated, would reduce the sale price of the whole or where the items of property would be damaged or otherwise not bring the highest possible prices. If it appears to the tax collector that

only token bids are being offered or if there are no bids, he or she shall terminate the sale and readvertise and sell the property at a later date.

(5) When multiple items of property are offered for sale by the tax collector and those items sold satisfy the tax lien and all costs and fees, the tax collector shall return the excess property in the same condition as seized and to the exact location where seized. The tax collector shall make reasonable efforts to ensure that the property seized is not damaged or destroyed.

(6) If the property is sold for more than the total amount due, the surplus shall be returned to either the owner of the property or to the person who had possession of the property at the time of seizure.

(7) If the property levied upon cannot be located in the county or is sold for less than the amount due, the deficit shall be a general lien against all other personal property of the taxpayer situated in the county. Such other property of the taxpayer may be seized and sold in the same manner as property on which there is a tax lien. The attachment described in this rule section shall apply against such other personal property which has been sold; however, tax liens against such other personal property shall be valid but subordinate to any valid prior or subsequent liens against such other personal property after it has been sold. Such other personal property shall be subject to tax executions as provided in Chapter 197, Florida Statutes.

(8) After the sale of personal property the tax collector shall distribute the proceeds in the following order: First, all appropriate expenses, fees and costs of selling the property as mentioned in this rule shall be paid. Second, if the sale price is sufficient to pay the delinquent taxes, the tax collector shall distribute to each taxing authority their full pro rata share of the taxes plus a proportionate share of the interest collected. Third, if the sale price is not sufficient to pay the delinquent taxes in full, the tax collector shall distribute to each taxing authority their proportionate share of the taxes plus interest collected and the deficit shall be a general lien against all other personal property of the taxpayer. Fourth, any sale surplus shall be returned to the owner of the property or to the person who had possession at the time the property was seized.

(9) The owner, claimant, lienholder or mortgage holder of the personal property may have

seized personal property released by paying the taxes, delinquency charges, transportation, boarding, insurance interest, costs of advertising, storage or any other charge allowed by Chapter 30, Florida Statutes at any time before a bill of sale is issued.

(10) A sale or conveyance of personal property for taxes shall not be held invalid except upon proof that:

(a) The property was not subject to taxation;

(b) The taxes were paid prior to the sale of personal property; or

(c) The tax certificate on the real property had been redeemed before the execution and delivery of a deed based upon a certificate issued for nonpayment of taxes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.122, 197.417, 213.05 FS. History--New 6-18-85, Formerly 12D-13.44, Amended 5-23-91, 12-13-92.

#### **12D-13.045 Sale of Tax Certificates for Unpaid Taxes.**

(1) Except as provided in Rule 12D-13.047, F.A.C., the tax collector shall sell tax certificates on all lands on which the taxes are delinquent. The tax collector is authorized to conduct the public sale by electronic means as provided in Section 197.432(16), Florida Statutes. The sale shall begin on the day and at approximately the time advertised, which shall be on or before June 1 or the sixtieth day after the date of delinquency, whichever is later. The sale shall continue from day to day or until all tax certificates are sold or struck off to the county.

(2) The tax collector may close the tax certificate sale each day; however, the tax collector may not adjourn the tax certificate sale until all tax certificates are sold or struck off to the county. The closing of a tax certificate sale does not constitute an adjournment of the sale.

(3) The tax collector shall auction each parcel on which the taxes are delinquent. The face amount of the certificate shall include:

(a) Delinquent taxes;

(b) Interest which has accrued between the date of delinquency and the date of sale calculated monthly, at a rate of 18 percent per year; and

(c) Costs and any other charges, including advertising charges.

(4) The tax collector or his or her

representative shall start the bidding at 18 percent per year and if there are no bidders, the certificates shall be struck off to the county and shall be held by the tax collector. The tax collector shall give notice in writing before the sale begins that bids shall be accepted in even increments and in fractional increments of one-quarter percentage point only, and shall post such notice so that each prospective bidder may be notified.

(5) The certificate shall be issued to the party who will demand the lowest rate of interest on the amount due. The interest rate on an individually held certificate may not exceed 18 percent per year. All certificates held by the county shall bear interest at 18 percent per year.

(6) The tax collector shall require payment of a reasonable deposit within 24 hours of the closing of the sale on the day the bid was made as a guarantee that the purchaser will pay for the certificates when delivered. All deposits shall be made payable to the tax collector and shall be deposited in the official bank account of the tax collector. For good cause shown, the tax collector may require a prospective bidder to make a deposit prior to allowing the bidder to bid at the sale.

(7) The tax collector shall notify the purchaser by whatever means is necessary as to when the tax certificates may be picked up, the amount necessary to pay the bid price less the deposit and the location where the tax certificate may be picked up. Such notice shall state that the balance of the bid price of the tax certificate or certificates shall be paid within 48 hours from the mailing of the notice. Any person neglecting or refusing to pay any bid made by himself or herself, or on his or her behalf, shall not be entitled to have any other bid accepted or enforced by the tax collector until a new deposit of 100 percent of the amount of estimated purchases is paid to the tax collector prior to accepting any bids.

(8) Failure to make timely payment of the balance, upon actual delivery of the certificates by the tax collector, shall cause the deposit to be forfeited. Where timely payment is not made of either the deposit or balance in full upon delivery of certificates, the bid shall be canceled and the certificates resold. It is recommended that the deposits and the remaining purchase price be in the form of cash, certified check, bank draft or money order.

(9) When timely payment has not been made and the tax collector cancels the bid, the tax collector may sell the certificate or certificates to any buyer without further advertising, provided the tax certificate sale has not been adjourned. If the tax collector has adjourned the tax certificate sale and timely payment is not made or a bid is canceled by either the bidder or tax collector, the tax collector shall readvertise those delinquent taxes and sell tax certificates.

(10) The tax collector shall prepare a list of all tax certificates sold or struck off to the county showing the date of the sale, the tax certificate number, the name of the owner as appearing on the tax roll, a description of the land on which the certificate was sold, the name of the purchaser, the total amount for which the certificate was sold and the rate of interest bid by the purchaser. The tax collector shall attach a certification that the tax sale was made in accordance with the law. Receipt numbers of tax certificates subsequently redeemed or purchased after the sale shall be recorded on the List of Certificates sold for taxes. The original List of Certificates sold shall be maintained by the tax collector until such time as the statute of limitations expires.

(11) The tax collector shall be entitled to a five-percent commission of the amount of delinquent taxes and interest.

(12) The tax collector shall not be entitled to any cost and charges for the sale of certificates made to the county until the redemption or purchase of the tax certificate or until a tax deed is issued.

(13) Within any county of this state all delinquent property taxes and assessments, which were included on the tax notice due on a parcel in any one year, shall be combined into one tax certificate. There shall not be more than one certificate for any one year's delinquent taxes or assessments on any parcel of property. Where the property appraiser has back assessed property and has placed the assessment or assessments on the tax roll pursuant to Rule 12D-8.006, F.A.C., and the taxes as assessed become delinquent, the tax collector shall advertise each supplemental assessment that becomes delinquent and shall sell a tax certificate for each assessment. Supplemental assessments are not combined or included with the current year's taxes, delinquent or not, and therefore, a separate tax certificate (if delinquent) on each

supplemental year's assessment appearing on the tax roll may be used.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.092, 193.102, 194.171, 197.122, 197.3632, 197.402, 197.403, 197.432, 213.05 FS. History--New 6-18-85, Formerly 12D-13.45, Amended 5-23-91, 12-13-92, 12-28-95, 1-26-04.

**12D-13.0455 Electronic Issuance of Tax Certificates.**

In those counties having the computer capacity to issue tax certificates electronically, the tax collector may in lieu of issuing individual document tax certificates for each certificate sold, issue a listing of certificates sold to each purchaser or county. An entry on the list shall constitute the tax certificate document and shall contain the name of the purchaser, the amount of each certificate purchased, the property identification number and percentage bid.

Rulemaking Authority 195.022, 195.027(1), 197.432(7), 213.06(1) FS. Law Implemented 193.092, 197.102, 197.122, 197.402, 197.403, 197.432, 213.05 FS. History--New 5-23-91.

**12D-13.046 Taxation of Governmental Property under Lease to Non-Governmental Lessee.**

When property is owned by a governmental unit and is leased to a non-governmental lessee and has not been exempted from taxation, the tax should be assessed to the non-governmental lessee. If no rental payments are due pursuant to the agreement creating the leasehold estate, or if the property meets the requirements of section 196.199(7), Florida Statutes, the leasehold estate shall be taxed as real property. Ad valorem real property taxes relating to government property, levied on a leasehold that is taxed as real property under section 196.199(2)(b), Florida Statutes, must be paid by the lessee. If such taxes are not paid, the delinquent taxes become a lien on the leasehold and may be collected and enforced under the provisions of sections 197.412 and 197.413, Florida Statutes. The tax collector shall notify the Department of delinquencies and action taken to collect the delinquent tax. If rental payments are due, the leasehold estate shall be taxed

as intangible personal property in accordance with Chapter 199, Florida Statutes, and delinquencies shall be processed as in the case of other intangible personal property.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.199, 197.412, 197.413, 197.432, 213.05 FS. History--New 6-18-85, Formerly 12D-13.46, Amended 1-11-94.

**12D-13.047 Collector Not to Sell Certificates on Certain Homestead Land.**

(1) This rule applies to tax certificate sales held after December 1979.

(2) Tax certificates on land which has been granted a homestead exemption for the year in which the delinquent taxes were assessed and which have a face value of less than 100 dollars shall not be sold to the public at a tax certificate sale. These certificates shall be issued to the county and shall bear interest at 18 percent per year.

(3) In determining whether this rule applies, the tax collector must consider the homestead status of land each year in which delinquent taxes are assessed. Thus, for any year in which land does not have a homestead exemption, a tax certificate for delinquent taxes shall be sold as provided for in Rule 12D-13.045, F.A.C., regardless of the amount of the certificate, although a tax certificate for a prior year's taxes may have been issued to a county pursuant to subsection (2) when the land had a homestead exemption.

(4) The county shall make an application for a tax deed, pursuant to Rule 12D-13.060, F.A.C., on any certificates issued to it under this rule if:

(a) The tax certificate plus accrued interest, plus any other tax certificates plus accrued interest, on the same land equals an amount of one hundred dollars or more; or

(b) The person who received the homestead exemption for the year in which the delinquent taxes were assessed, or their spouse, no longer have homestead exemption on the land; or

(c) The property is no longer owned by the person who received the homestead exemption for the year in which delinquent taxes were assessed or their spouse.

(5) Provided however, that no tax deed application shall be made by the county on a certificate unless two years have elapsed since the

taxes to which the certificate relates were due.

(6) The tax collector may sell to an individual any certificate issued under section 197.432(4), Florida Statutes, when the face of the certificate plus accrued interest exceeds one hundred dollars.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 197.502, 213.05 FS. History--New 6-18-85, Formerly 12D-13.47, Amended 5-23-91.

**12D-13.048 Interest Rate on Tax Certificates.**

(1) Tax certificates sold prior to December 31, 1972, shall earn interest as bid by the buyer not to exceed twelve percent per year for the first year and eight percent per year thereafter for the life of the certificate. Tax certificates struck off to the county prior to December 31, 1972, shall earn interest at the rate of 18 percent per year for the first year and eight percent per year thereafter for the life of the certificate.

(2) Tax certificates sold subsequent to December 31, 1972, but prior to October 1, 1975, shall bear interest at the rate bid by the buyer, not to exceed twelve percent per year for the life of the tax certificate. Tax certificates struck off to the county subsequent to December 31, 1972, shall bear interest at the rate of 18 percent per year for the life of the certificate.

(3) Tax certificates sold or purchased on or after October 1, 1975, shall earn interest at the rate bid by the buyer, not to exceed 18 percent per year for the life of the certificate. This shall also apply to tax certificates owned by counties prior to October 1, 1975, and purchased by an individual on or after October 1, 1975 (see Rule 12D-13.052, F.A.C.), but shall not apply to tax certificates owned by individuals prior to October 1, 1975, which are being transferred by endorsement from one individual to another after October 1, 1975. These certificates shall remain at the interest rate originally bid.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 213.05 FS. History--New 6-18-85, Formerly 12D-13.48.

**12D-13.049 Disposition of Real and**

**Tangible Personal Property Taxes When Bankruptcy Is Filed.**

Rulemaking Authority 195.027 FS. Law Implemented 197.404, 197.412, 197.413, 197.414, 197.416, 197.417, 197.432, 197.502 FS. History--New 6-18-85, Formerly 12D-13.49, Repealed 12-13-92.

**12D-13.050 Validity of Tax Certificates Sold on "Improvements Only" on Real Property Tax Rolls.**

(1) Tax certificates shall not be sold on assessments of "improvements" which have been conveyed to personal property by deed, contract, or other written instrument.

(2) The classification of such property shall determine the tax roll on which the property should appear and the subsequent method of collecting the tax should it become delinquent. If the assessment is based upon a lease for the life of a person, the assessment should be considered as real property and not personal property.

(3) When it is determined by the facts that property which appears on the real property tax roll should have been on the personal property tax roll and a tax certificate has been issued, such tax certificate shall be canceled, by the Department of Revenue, as provided by law per request by the tax collector.

(4) Even though personal property may have been assessed on the real property tax roll and a tax certificate issued thereon; the assessment is not null and void against the owner of such property and may be enforced against him within the time and manner that other personal property taxes may be enforced.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.199, 197.182, 197.432, 197.443, 197.502, 213.05 FS. History--New 6-18-85, Formerly 12D-13.50.

**12D-13.051 General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates.**

(1) Definitions. As used in these rules, the term "redemption" refers to the procedure by which the legal titleholder of property, or someone acting in behalf of the legal titleholder, pays to the tax

collector the amount required to cancel and invalidate a tax certificate or portion thereof (as allowed by these rules) which is otherwise valid. The term, "Date of Redemption" is the date when the legal titleholder of property, or someone acting in behalf of the legal titleholder, pays to the tax collector in the manner provided by law the amount required to cancel and invalidate a tax certificate or portion thereof which is otherwise valid. The term "purchase" as used in Rules 12D-13.051 through 12D-13.054, F.A.C., refers to the procedures by which a person who is not the legal titleholder or someone acting in their behalf buys a tax certificate or portion thereof (as allowed by these rules) previously struck off to the county. The term "transfer" as used in Rules 12D-13.051 through 12D-13.054, F.A.C., refers to the procedures by which an individually owned tax certificate is sold, assigned or conveyed to another party.

(2)(a) When a tax certificate is redeemed, in whole or in part, the tax collector shall give the party making a redemption a receipt and certification showing the amount paid, a description of the property redeemed, the date, and number of the redeemed certificate.

(b) Those tax certificates issued against fee time-share real property shall be collected as a whole and not divided into individual units.

(3)(a) When a tax certificate held by an individual has been redeemed, in whole or in part, the tax collector shall determine the identity of the holders entitled to the proceeds of the redemption. The tax collector shall send a notice to the certificate holder's last known address advising the holder to surrender the certificate. The tax collector shall pay to the holder of a redeemed tax certificate the face amount of the certificate and accrued interest at the rate stated in the certificate from the date of issuance to the date of redemption. However, if the accrued interest is less than five percent of the face amount of the certificate, the tax collector shall collect and pay to the holder a minimum mandatory charge of five percent of the face amount of the certificate on redemption. Provided further, the tax certificate shall not bear interest nor shall the five percent minimum mandatory charge on redemption be applicable during the 60-day period following the delinquency date. On tax certificates issued before July 1, 1973 or where the rate of interest bid was zero percent the applicability of the five percent

minimum mandatory charge on redemption shall be as provided by Rule 12D-13.053(3), F.A.C.

(b) If the certificate is not surrendered within 90 days of notification the tax collector shall on the first day of the following quarter remit the unclaimed redemption funds to the board of county commissioners, less the sum of five dollars on each 100 dollars or fraction thereof which shall be retained by the tax collector as a service charge. These are funds that the tax collector has held for the holder of redeemed certificates, but has been unable to pay over because of failure to surrender the certificate for payment.

(c) After a period of two years from the date said funds are transferred to the board of county commissioners all claims to such funds are forever barred and such funds shall become the property of the county. The date said funds are transferred to the board of county commissioners shall be the date on which the two-year limitation commences.

(4) When a tax certificate is owned by the county and held by the tax collector and the tax certificate is redeemed or purchased in whole or in part, the tax collector shall disburse to the various taxing authorities sharing in the proceeds of the certificate their pro rata share in the proportion that its millage bears to the total millage levied on the parcel for the year the taxes were assessed.

(5) Where a taxing authority or authorities have been abolished, the share they would have received from the certificate should pass as directed by the law that abolished such taxing authority. If such law contains no direction, the tax collector shall distribute the abolished taxing authority's share on the pro rata basis to the taxing authorities in existence at the time of redemption. However, taxing authorities that were not in existence when the taxes were levied are not entitled to share in the proceeds of certificate redemptions or purchases.

(6) When the whole interest represented by a certificate is not redeemed or purchased, the description of the interest, the date of redemption or purchase, and the amount received shall be posted on the certificate by the collector. A partially redeemed certificate shall be retained by the original owner or tax collector, as the case may be, subject to the posting entry made by the tax collector. When the whole interest represented by the certificate is redeemed, the certificate shall be canceled.

(7) The tax collector is entitled to the

following fees:

(a) Six dollars and twenty-five cents for each certificate redeemed, partially redeemed, or purchased from the county.

(b) Five dollars per one hundred dollars or any fraction thereof, for remitting unclaimed redemption funds to the board of county commissioners.

(c) Two dollars and twenty-five cents for officially endorsing the transfer of a tax certificate from one individual owner to another party and denoting said transfer on the List of Certificates sold.

(8) Payment to the tax collector for redemption or purchase of tax certificates is recommended to be cash, bank draft, certified check or money order.

(9) When a tax certificate is redeemed, purchased, or transferred, the following shall be denoted on the List of Certificates sold:

(a) The fact that a certificate was redeemed or purchased, and an indication of whether it was a partial redemption or purchase, or the fact that a certificate was transferred.

(b) The name of the person who redeemed or purchased the certificate or to whom a certificate was transferred.

(c) The amount paid for redemption or purchase.

(d) The date of redemption, purchase or transfer.

(e) The amount of money due to the holder of a redeemed certificate.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.3632, 197.432, 197.433, 197.462, 197.472, 197.473, 213.05 FS. History--New 6-18-85, Formerly 12D-13.51, Amended 5-23-91, 12-13-92, 12-27-94.

### **12D-13.052 Redemption or Purchase of Tax Certificates Belonging to the County.**

(1) When tax certificates are struck off to the county, they shall be held by the tax collector of the county in which the property is located. A tax certificate struck off to the county may be redeemed, in whole or in part, at any time before a tax deed has been issued or before the property is placed on the list of lands available for sale, so long as the interest to be redeemed can be ascertained by legal

description. Except for certificates struck off to the county pursuant to section 197.432, Florida Statutes, and Rule 12D-13.047, F.A.C., a tax certificate struck off to the county may be purchased, in whole or in part, at any time before a tax deed has been issued or before the property is placed on the list of lands available for sale, so long as the interest to be purchased can be ascertained by legal description.

(2) When a taxpayer desires to redeem or purchase a portion of a tax certificate which can be readily separated from the whole by legal or usual subdivision, the tax collector shall prepare and forward a request for apportionment of value to the property appraiser. Within 15 days after the request is filed by the tax collector, the property appraiser shall apportion the property into the parts sought to be redeemed or purchased, and return the apportionment to the tax collector. The collector shall immediately notify the person desiring to redeem or purchase parts of the certificate so that immediate redemption or purchase may be completed.

(3) The person redeeming or purchasing the certificate shall pay the amount of the tax certificate, 18 percent interest per year, calculated monthly from the month the tax certificate was struck off to the county to the date of redemption or purchase, and all applicable fees. When the certificate is being purchased, the amount paid shall become the new face value of the certificate. Interest shall be at the rate of 18 percent per year. However, if the certificate is redeemed and the interest earned is less than five percent of the face of the certificate, then the five-percent minimum mandatory charge shall apply. The five-percent minimum mandatory charge does not apply when a certificate is purchased from the county. Provided further, the tax certificate shall not bear interest, nor shall the five-percent minimum mandatory charge on redemption be applicable during the 60-day period following the delinquency date.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.172, 197.3632, 197.432, 197.446, 197.472, 213.05 FS. History--New 6-18-85, Formerly 12D-13.52, Amended 5-23-91, 12-13-92, 12-31-98, 12-30-02.

### **12D-13.053 Redemption of Tax Certificates Sold to Purchaser Other than**

**County.**

(1) Any owner, agent or creditor of any person claiming property may redeem the property at any time before a tax deed is issued. The redemption may be of any interest in the property that is legally ascertainable. When a portion of the certificate is to be redeemed the procedure outlined in Rule 12D-13.052, F.A.C., shall be followed.

(2) In order to redeem the certificate the person desiring to redeem shall pay the amount of taxes being redeemed, plus interest, calculated monthly, at the rate stated on the certificate, from the month the certificate was sold to the date of redemption. When a tax certificate is redeemed and the interest earned on the tax certificate is less than five percent of the face value of the certificate, a minimum charge of five percent shall be charged; however, a tax certificate shall not bear interest or shall the five-percent minimum mandatory charge on redemption be applicable during the 60-day period following the delinquency date. The person redeeming the tax certificate shall pay the accrued interest at the rate bid or the five-percent minimum charge whichever is greater.

(3) The five-percent mandatory charge shall apply to tax certificates sold before July 1, 1973, regardless of the interest rate bid. However, subsequent to July 1, 1973, the five-percent mandatory charge shall not apply to tax certificates with an interest rate bid of zero percent.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.3632, 197.472, 213.05 FS. History--New 6-18-85, Formerly 12D-13.53, Amended 5-23-91, 12-13-92.

**12D-13.054 Transfer of Tax Certificates Sold to Purchaser Other than County.**

(1) Tax certificates are transferable at any time before they are redeemed or a tax deed is issued. The certificates shall be presented to the tax collector for his or her endorsement prior to transferring it to another party. The new owner of the certificate shall assume all the rights of the former certificate holder, and the clerk shall proceed with the completion of the tax deed sale if the application has been filed.

(2) A tax certificate may be officially transferred only when the tax certificate is presented to the tax collector by the owner of record or his or

her agent and the request is made to transfer the tax certificate to another party. When the appropriate fees are paid, the tax collector shall endorse the certificate and indicate to whom it is transferred and the date of transfer on the certificate. The official endorsement of a certificate by the tax collector with the date and the amount received and its entry on the record of tax certificates sold shall be sufficient evidence of its sale, assignment or conveyance to another party.

(3) The tax certificate should be presented to the tax collector by the holder of record with a declaration of his or her intent to transfer the certificate to another party.

(4) Tax certificates transferred without endorsement of the tax collector are not official transfers and until officially transferred, such certificates shall not entitle the holder of the tax certificate to the proceeds upon redemption, to file a tax deed application, or to exercise any other right conferred upon a certificate holder.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.462, 197.472, 213.05 FS. History--New 6-18-85, Formerly 12D-13.54, Amended 5-23-91.

**12D-13.055 Redemption of Property after Tax Deed Application.**

(1) Anyone desiring to redeem property from a tax deed application may do so by paying to the tax collector all costs and fees that the applicant has paid plus the amount necessary to redeem all of the tax certificates in possession of the applicant.

(2) When a tax deed application has been transferred to the clerk of the court and it is the desire of the property owner or his or her agent or representative to redeem the property from the tax deed sale, the clerk of the court shall direct the person desiring to redeem said lands to the tax collector's office. The clerk of the court shall deliver to the tax collector the tax certificate on which the tax deed application is based, the tax deed application and certificate together with a statement of all costs and fees paid to the clerk and sheriff in connection with the tax deed application.

(3) Upon receipt of the tax deed application and statement of fees and costs paid to the clerk of the court and sheriff, the tax collector shall allow the redemption of the tax deed application. The amount

required to redeem shall be the original amount certified by the tax collector to the clerk, the costs and fees of the clerk of the court and the sheriff, the tax deed applicant's statutory interest pursuant to section 197.542, Florida Statutes, and the redemption fee for the tax certificate on which the tax deed application is based. When all other tax certificates on the land involved in the tax deed application have been redeemed or canceled in connection with the tax deed application, only the tax certificate on which the tax deed application is based is outstanding and is the only tax certificate to be redeemed. The tax collector is entitled to a redemption fee of six dollars and twenty-five cents (\$6.25) for the tax certificate redeemed.

(4) Upon payment of all applicable costs, fees and interest, the tax collector shall post all records to indicate that an application for tax deed has been redeemed. The collector shall refund to the applicant all funds received for the redemption of the tax deed application as soon as possible.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.462, 197.472, 197.502, 213.05 FS. History--New 6-18-85, Formerly 12D-13.55, Amended 12-31-98.

**12D-13.056 List of Certificates Sold for Taxes.** The "record of tax redemptions" referred to in section 197.196, 1981 Florida Statutes, "the record of tax sales" referred to in section 197.181, 1981 Florida Statutes, and the "list of certificates sold for taxes" referred to in section 197.432, Florida Statutes, and these rules shall be considered as synonymous. The tax collector shall only be required to maintain one list of certificates sold for taxes for each year. The following information shall be kept on said list:

(1) The information required in Rule 12D-13.045(4).

(2) The cancellation of tax certificates, including date of cancellation.

(3) The date of and the fact that a certificate, or a portion thereof, was redeemed, purchased or transferred including the name of the person redeeming or purchasing or the name of the transferee.

(4) In the case of purchases at the tax sale, the face amount of the certificate.

(5) In the case of purchases of county held

certificates and redemption of certificates, the amount received by the tax collector.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 197.472, 197.473, 213.05 FS. History--New 6-18-85, Formerly 12D-13.56.

**12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure; Return of Payments.**

(1) The tax collector shall initiate action to cancel any improperly issued tax certificate or any tax deed sold based upon an improperly issued certificate when requested in writing by the taxpayer or his or her representative or when an error is brought to the tax collector's attention.

(2) When the error involves land on which a tax deed has been sold, it shall be the tax collector's duty to report such findings to the clerk of the court.

(3) Where there has not been a tax deed sold, the tax collector shall notify the Department of the improperly issued certificate.

(4) If the tax collector fails to act in a reasonable time when properly notified in writing, his or her office shall be liable for all legitimate expenses of the taxpayer in clearing his or her title. Legitimate expenses include, but are not limited to, reasonable attorney's fees.

(5) Certificates may be canceled only by a court of proper jurisdiction or upon approval by the Department, except a tax certificate issued against a bankrupt estate in violation of 11 U.S.C. Section 362(a), Federal Bankruptcy Code, for the following reasons:

(a) Taxes have been paid;

(b) Lands were not subject to taxation at the time of assessment;

(c) The description of the property in the tax certificate is void;

(d) An error or omission that invalidates the sale;

(e) The tax certificate is void for some other reason.

(6) If the tax certificate was sold before June 15, 1976, the holder shall be entitled to receive only the purchase price of the certificate. If the tax certificate was sold on or after June 15, 1976, and is void due to an error of the property appraiser, tax collector, any other county official, or any municipal

official, the holder shall be entitled to receive the purchase price plus interest thereon at the rate of eight percent per year. Tax certificates sold on and after October 1, 1998, will earn interest at the rate bid at the tax certificate sale or eight percent, whichever is less, calculated monthly from the date the tax certificate was purchased until the date the refund is ordered. Said interest shall be charged to the taxing authorities on a pro-rata basis, as further explained in Rule 12D-13.009, F.A.C.

(7) The county officer or taxing authority, as the case may be, which caused the error resulting in issuance of the void tax certificate, shall be charged for the costs of advertising incurred in the sale of the tax certificate.

(8) When the owner of the tax certificate requests that the certificate be canceled for any reason and the tax certificate owner does not desire a refund, the tax collector shall cancel the tax certificate and no refund shall be processed. The tax collector shall require that the owner of the tax certificate execute a statement that he or she is the holder of the tax certificate and that he or she desires the certificate to be canceled and that no refund shall be made or is expected.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.122, 197.182, 197.432, 197.442, 197.443, 197.444, 197.447, 213.05 FS. History--New 6-18-85, Formerly 12D-13.57, Amended 5-23-91, 12-31-98, 7-1-99.

#### **12D-13.058 Cancellation of Tax Certificates, Suit by Holder.**

(1) The owner of any tax certificate that is void for any reason shall have the right to bring an action in the circuit court to have said tax certificates canceled and to obtain a refund of the money paid for the certificate. The party or parties to the suit shall be the tax collector when the tax certificate represented only county taxes, or those taxing bodies sharing in the pro rata distribution of the proceeds of the tax certificate sales. The complaint must briefly describe the tax certificate, state the certificate number, that the certificate is void and the reason therefor, and demand that the certificate be declared void and that all amounts received by the governmental units be returned. The complaint may include more than one request to cancel and refund void tax certificates and may also

include certificates on unrelated parcels.

(2) If the court so orders, refunds shall be made pursuant to these rules. Refunds requested or ordered pursuant to sections 197.443 and 197.444, Florida Statutes, shall be made according to the provisions of section 197.182, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 197.444, 213.05 FS. History--New 6-18-85, Formerly 12D-13.58, Amended 5-23-91, 12-31-98.

#### **12D-13.059 Statute of Limitations on Tax Certificates and Tax Warrants.**

(1) Tax certificates issued prior to July 1, 1973, shall be valid for 20 years from the date of issuance. Tax certificates issued after July 1, 1973, and all tax warrants shall be valid for seven years from the date of issuance. Tax certificates struck off to the county or held by the county after December 31, 1972, shall expire as provided for in Rule 12D-13.060, F.A.C. These limitations shall not apply to tax certificates sold under the provisions of Chapter 18296, Laws of Florida, 1937.

(2) After the appropriate period of limitation has run, no action shall be commenced in any court based upon an expired tax certificate or warrant, no tax deed application may be made based upon an expired certificate, and no tax sale shall be held based upon an expired warrant.

(3) Upon the expiration of the appropriate period of limitation, the tax collector shall cancel expired certificates and warrants and note the date of cancellation upon the list of certificates sold for taxes or the warrant register, as the case may be and note on the warrant: "Barred by section 197.416, Florida Statutes"; or in the case of tax sale certificates: "Canceled by Act of 1973 Florida Legislature".

(4) The period of limitations on tax certificates shall be tolled upon the institution of any judicial or administrative proceeding involving the property or affecting the lien of the tax certificate, when an application for tax deed is made on the property described in the certificate, or when the property described in the certificate has been placed on the "List of Lands Available for Taxes."

(5) The seven-year statute of limitation does not apply to deferred payment tax certificates.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 194.171, 197.3632, 197.416, 197.482, 213.05 FS. History--New 6-18-85, Formerly 12D-13.59, Amended 12-13-92.

**12D-13.060 Application for Obtaining Tax Deed by Holder of Tax Certificate; Fees.**

(1) Tax deed applications are filed by the owner or holders of tax certificates as follows:

(a) Tax deed applications on certificates owned by the county and held by the tax collector shall be filed two years after April 1 of the year of issuance of the certificate. Deferred payment tax certificates are excluded from this requirement.

(b) Tax deed applications on certificates held by anyone may be filed with the tax collector at any time after two years have elapsed since April 1, of the year of issuance and before the expiration of seven years from the date of issuance, or 20 years if the certificate was issued prior to July 1, 1973.

(c) Consolidated applications may be made on more than one tax certificate using a single Form DR-512, Notice to Tax Collector of Application for Tax Deed. A single payment may be made to the tax collector for the total amount due on a consolidated application. There shall be separate certification statements, Forms DR-513, Tax Collector's Certification, issued by the tax collector pursuant to section 197.502, Florida Statutes, separate statements pursuant to section 197.502(4), Florida Statutes, and separate tax deeds issued pursuant to section 197.552, Florida Statutes. The tax collector shall be allowed a tax deed application fee of \$15 for each tax deed applied for on a consolidated application.

**(2) PROCEDURE: APPLICATION FOR TAX DEED BY COUNTY.**

(a) The procedure for tax deed applications by the county shall be as follows:

1. The tax collector shall give written notice to the board of county commissioners or the governing board of the county of all tax certificates which are old enough for tax deed applications.

2. If the county has not given written notice to proceed with a Tax Deed Application to the tax collector within six months of said notice; a subsequent notice shall be sent which may be identical to the first notice.

3. The county shall institute applications for tax deeds by sending the tax collector a "written

notice to proceed".

4. The written notice to proceed shall instruct the tax collector to initiate an "Application for Tax Deed." Upon written notice to proceed the tax collector shall file an application for tax deed on behalf of the county.

5. Upon application for tax deed the county shall deposit the following fees and costs:

a. With the tax collector, all applicable cost and fees for processing the tax deed application or applications.

b. With the clerk of the circuit court, the clerk's fees as prescribed by section 28.24, Florida Statutes, and cost of advertising the tax deed application.

c. No deposit shall be made to either the tax collector or clerk of the circuit court to cover the redemption of other outstanding certificates covering the land described in the tax deed application.

6. The "written notice to proceed" referred to herein shall constitute the application for tax deed referred to in section 197.502(3), Florida Statutes.

(b) The tax collector shall prepare and furnish to the Clerk of the Circuit Court a certificate on Form DR-513, showing the same information as the certificate for individual tax deed applicants. (See section 197.502(3), Florida Statutes.) In addition, the tax collector shall list all tax certificates owned by individuals, all county-owned tax certificates, all omitted years' taxes and the amount of interest earned by each Tax Certificate or omitted years' tax as of the date of the tax deed application.

**(3) PROCEDURE: APPLICATION FOR TAX DEED BY PRIVATE HOLDER.**

(a) The procedure for tax deed applications by anyone other than the county shall be as follows:

1. The holder of the tax certificate shall file the certificate and an application with the tax collector of the county where the lands described within said certificate are located. This application shall serve as notification to the tax collector that the applicant desires the lands or any part thereof capable of being readily separated from the whole.

2. The tax deed applicant shall immediately pay to the tax collector the costs and fees required for making application and all amounts required for redemption or purchase of all other outstanding certificates covering the land. A tax deed application

is not considered completed until all application costs and fees, including redemption fees, have been paid. It is recommended that the collector accept only cash, cashiers checks, bank drafts or money orders. The applicant shall pay a tax deed application fee of seventy five dollars (\$75.00).

3. All outstanding certificates shall be redeemed in connection with the tax deed application including omitted years' taxes, county owned tax certificates, current taxes, and interest, if due. If the applicant is the only tax certificate holder of record on the property included within the application, then it shall not be necessary for the applicant to redeem certificates of which he or she is the owner in connection with the application for tax deed. However, the certificates shall be canceled and the face value of the tax certificate on which the application is based shall be increased to reflect the face value of all tax certificates that were in the possession of the applicant. This amount shall be included within the statutory (opening) bid. The certificate on which the application is based shall not be canceled until the tax deed is issued.

(b) The tax collector shall distribute monies received under this rule for the redemption of tax certificates whether owned by the county or an individual. When the tax collector is unable to distribute said funds, the procedure shall be as specified in section 197.473, Florida Statutes, and Rule 12D-13.051(3), F.A.C.

(c) The sum amount and cost of the tax deed application, when complete, shall be considered the bid of the certificate holder for the property.

(d) If the tax collector cannot proceed with a tax deed application because the application is incomplete, the collector shall send notice by certified mail to the applicant of such fact. If the application is not completed by the applicant within 30 days of the mailing of such notice, the tax collector shall cancel the application. No refunds shall be made unless the tax certificate upon which the canceled application was based is redeemed. In that event, the applicant shall be entitled to a refund of any amount paid for the certificate upon which the canceled application was based or any amount paid for the certificates redeemed in connection with the canceled tax deed application. When applicable, the tax collector shall inform any person desiring to redeem a tax certificate upon which a canceled tax deed application was based that the face amount of

the certificate includes other tax certificates which were redeemed in connection with a canceled tax deed application.

**(4) PROCEDURE AFTER APPLICATION IS MADE -- ALL CERTIFICATES.**

(a) Upon receipt of a completed tax deed application the tax collector shall have an abstract or title search made in compliance with Rule 12D-13.061, F.A.C. Upon receipt of the abstract or title search, the tax collector shall prepare a certification, on Form DR-513, which shall include the following:

1. All tax certificates issued on the land described in the tax deed application, whether struck off to the county or owned by an individual.
2. The number and date of each certificate.
3. The legal description of the lands to be sold.
4. The owner of record.
5. The name of the applicant or purchaser.
6. The face amount of each tax certificate.
7. The interest earned on each tax certificate.
8. The tax collector's costs and fees.

(b) For tax deed applications, interest required by section 197.542, Florida Statutes, shall be calculated as follows:

1. The tax collector shall calculate and enter the interest accrued from the month after the date of application through the month in which the Form DR-513 is certified to the clerk of the circuit court.
2. The clerk of the circuit court shall calculate the interest accrued on the tax deed application starting from the first day of the month following receipt of the tax collector's certification, Form DR-513, through the last day of the month in which the sale will be held.

(c) The tax collector shall also attach to the certification Form DR-513 a statement certifying the names and addresses of all persons the clerk is required by law to notify prior to the tax deed sale. (See section 197.522, Florida Statutes.) The statement shall contain at a minimum the following names and addresses:

1. Legal titleholders of record and the owner's address as it appears on the record of conveyance; if no address is shown on the record of conveyance, the collector shall so state.
2. Lienholders who have recorded liens against the property if an address appears on the recorded lien.

3. Mortgagees of record if an address appears on the recorded mortgage.

4. Vendees of recorded contracts for deed if an address appears on the recorded contract.

5. Vendees of recorded contracts for deed if an application to receive notice has been made pursuant to section 197.344, Florida Statutes; and their addresses.

6. Lienholders who have applied to the tax collector to receive notice if an address has been furnished to the tax collector, and their addresses.

7. Persons to whom the property was last assessed on the tax roll, and their addresses.

8. In the case of county tax deed applications, owners of tax certificates that have not been redeemed in connection with the tax deed application.

9. Any lienholder of a lien recorded with the clerk of the circuit court against a mobile home located on property described in the tax certificate and taxed as real property if an address appears on the recorded lien.

10. Any legal titleholder of record of property that is contiguous to the property described in the tax certificate, when the property described is either submerged land or common elements of a subdivision, if the address of the titleholder of contiguous property appears on the record of conveyance of the land to that legal titleholder. However, if the legal titleholder of property contiguous to the property described in the tax certificate is the same as the person to whom the property described in the tax certificate was assessed on the tax roll for the year in which the property was last assessed, the notice may be mailed only to the address of the legal titleholder as it appears on the latest assessment roll. The term "contiguous" means touching, meeting, or joining at the surface or border, other than at a corner or a single point, and not separated by submerged lands. Submerged lands lying below the ordinary high-water mark which are sovereignty lands are not part of the upland contiguous property for purposes of notification to the owner of contiguous property and for certification purposes as provided in this rule subsection.

(d) Upon completion of the certification Form DR-513 and attached statement, the tax collector shall deliver the tax deed application and

the certification to the clerk and request that a tax deed sale be held.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.3632, 197.482, 197.502, 197.512, 197.522, 197.532, 197.542, 197.552, 197.562, 197.573, 197.582, 197.593, 197.602, 213.05 FS. History--New 6-18-85, Formerly 12D-13.60, Amended 5-23-91, 12-13-92, 1-11-94, 12-25-96, 12-31-98, 1-26-04, 12-30-04.

**12D-13.061 Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications, Fees.**

(1) Ownership and encumbrance reports shall be made for a minimum of 20 years prior to the tax deed application.

(2) The tax collector shall require the ownership and encumbrance report to contain at a minimum the following:

(a) A list of all tax certificates and omitted years' taxes on the property on which the tax deed application is filed; and

(b) The names and addresses of all persons or firms enumerated in Rule 12D-13.060, F.A.C.

(3) The tax collector may contract with a title company for a reasonable fee to provide the minimum information required above, provided however, if additional information is required the tax collector shall make a written request to the title or abstract company stating such additional requirements.

(4) The ownership and encumbrance report shall be printed or typed upon stationery or other paper showing a letterhead of the person, firm or company making the search and the signature of the person making the search or an officer of the firm shall be attached. The tax collector shall not be liable for payment to the firm unless these requirements are met.

(5) The tax collector may select any title or abstract company he or she desires, regardless of its location so long as the fee is reasonable, the minimum information is submitted and the abstract or title company is authorized to do business in the State of Florida. The tax collector may advertise and accept bids for the title or abstract company if he or she deems appropriate.

(6) The tax collector shall not accept or pay for any title search or abstract that includes a phrase

such as "no financial responsibility is assumed for this search." However, reasonable restrictions as to the liability or responsibility of the abstract or title company are acceptable. The tax collector is authorized to contract for higher maximum liability limits than provided under Section 627.7843(3), F.S.

(7) In order to establish uniform prices for ownership or encumbrance reports at the county level, the tax collector shall ensure that the contract for ownership and encumbrance reports include all requests for title searches or abstracts for a given period of time. A contract period may be for one month or longer, provided however, that all ownership and encumbrance report requests be at the uniform price for that contract period.

(8) Fees paid by the tax collector for ownership and encumbrance reports must be collected from the tax deed applicant and added to the opening bid.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 213.05 FS. History--New 6-18-85, Formerly 12D-13.61, Amended 12-3-01, 12-30-04.

**12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.**

(1) Advertising.

(a) Upon receipt from the tax collector of the tax collector's certification and the tax deed application the clerk shall publish a notice of the pending sale once each week for four consecutive weeks at weekly intervals in a local newspaper. The form of the notice shall be as prescribed by the Department of Revenue. No tax deed sale shall be held until 30 days after the first publication of notice.

(b) The clerk shall obtain proof of publication and file the same in his or her office before holding a tax deed sale. Proof of publication may be a copy of the advertisement showing the date the advertisement was published and copies of all four advertisements. The four advertisements shall not be clipped from the paper, but shall remain intact so that the date line of the paper is shown. Proof of advertisement may also be in the form of a publisher's affidavit with one copy of the advertisement attached.

(c) The form of the notice shall be

substantially as follows:

Notice of Application for Tax Deed  
NOTICE IS HEREBY GIVEN

That

The holder of the following certificates has filed said certificates for a tax deed to be issued thereon. The certificate numbers and years of issuance, the description of the property, and the names in which it was assessed are as follows: \_\_\_\_\_ Certificate No./Year of Issuance/Description of Property/Name in which assessed

All of said property being in the County of \_\_\_\_\_, State of Florida.

Unless such certificate or certificates shall be redeemed according to law the property described in such certificate or certificates will be sold to the highest bidder at the courthouse door on the \_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ A.M.

Dated this \_\_\_\_\_ day of \_\_\_\_\_.

Clerk of Circuit Court of County, Florida Ad No. \_\_\_\_\_

The notice shall be single column and the size of the print shall be the same as any other legal advertisement. The clerk of the court shall not consolidate legal advertisements of tax deed applications with different legal descriptions. A tax deed shall have only one legal description included on the deed. Consolidated sales are prohibited. The clerk shall sell the land in each tax deed application separately.

(2) Delivering and Posting.

(a) At least 30 days prior to the date of sale, the clerk shall prepare a notice containing the warnings required by section 197.522(2)(a), Florida Statutes, for owners of the property to be sold and by section 197.522(2)(b), Florida Statutes, for owners of contiguous property listed in the tax collector's statement pursuant to s. 197.502(4)(h), F.S., and:

1. If the owner of the property to be sold resides in the same county in which the property is located, deliver an original and sufficient copies of the notice to the sheriff of that county and

2. If the owner resides in Florida outside the county where the land is located, deliver an original and sufficient copies of the notice to the sheriff of the county in which the property is located, unless

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the property is assessed as non-agricultural acreage or vacant land.

3. If the owner resides outside the State of Florida, the clerk shall send notice to the sheriff of the county where the property is located, unless the property is assessed as non-agricultural acreage or vacant land.

4. For the owners of the property contiguous to the property to be sold, deliver an original and sufficient copy of the notice described in section 197.522(2)(b), Florida Statutes, to the sheriff of the county in which the contiguous property lies.

(b) At least 20 days prior to the date of sale, the sheriff of the county where the owner resides shall serve the notice received from the clerk in the manner specified in Chapter 48, and the sheriff of the county where the property is located shall post the notice in a conspicuous place on the property.

(3) Mailing. At least 20 days prior to the date of sell, the clerk shall mail notices, by certified mail, to all persons listed in the tax collector's certification. Such notices shall contain the warning required by section 197.522(1)(b), Florida Statutes. When such warning, combined with a copy of the advertised notice, is sent, it shall be deemed sufficient notice.

(4) The clerk shall prepare a certificate containing the names and addresses of those persons notified by mail and the date of mailing. The certificate shall be attached to the affidavit of publisher (proof of publication).

(5) Except when land is redeemed, the clerk of the circuit court shall record his or her certificate of notice together with the affidavit of publisher (proof of publication) in the official records of the county. For the recording of the certificate of notice and affidavit of publisher the clerk shall receive such fees for recordation as specified in Chapter 28, Florida Statutes.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 197.542, 197.562, 197.582, 213.05 FS. History--New 6-18-85, Formerly 12D-13.62, Amended 12-3-01, 1-26-04.

### 12D-13.063 Sale at Public Auction.

(1) THE PROVISIONS OF THIS RULE ARE EXPRESSLY INTENDED TO PROTECT THE RIGHTS OF PROPERTY OWNERS, TO

OBTAIN THE HIGHEST PRICE POSSIBLE FOR ANY LAND THAT MAY BE SOLD AND TO PROVIDE THE FULL PROTECTION AND BENEFIT OF THE LAW TO PROPERTY OWNERS, PUBLIC OFFICIALS AND PERSONS BIDDING ON LANDS ADVERTISED FOR SALE.

(2) The clerk shall hold a public auction at the time and place stated in the notice. The time shall be within the regular office hours of the clerk. The place shall be at one of the courthouse doors or as specified in the advertisement pursuant to section 197.512, Florida Statutes. The clerk must post notice at the sale location that the highest bidder will be required to post a \$200 non-refundable cash deposit at the time of sale.

(3) The statutory (opening) bid required by the clerk of the court at said sale shall be the sum of all outstanding tax certificates redeemed, tax certificate or certificates in the possession of the applicant canceled in connection with the tax deed application, delinquent taxes paid, if any, the amount of the tax certificate on which the application for tax deed is based, the tax collector's fees and costs as specified, the sheriff's fees for delivering and posting notices, the clerk's fees and costs as set forth in section 28.24, Florida Statutes, and interest on the total, computed at one and one-half percent per month beginning the month after the date of application and continuing through the month of sale. This shall be deemed to be the minimum bid of the tax deed applicant.

(4) If the tax certificate to which the application relates was sold on or after January 1, 1982, and the property is assessed on the latest tax roll as homestead, the opening bid shall be increased to include an amount equal to one-half of the assessed value of the property as listed on the current year's tax roll.

(5) If there are no bids higher than the statutory opening bid, the following procedures shall apply:

(a) If the tax deed applicant is an individual certificate holder:

1. The land shall be sold to the certificate holder. The certificate holder is required to immediately pay to the clerk of the circuit court applicable documentary stamp tax and recording fees.

2. If the property is homestead property, and the certificate holder fails to pay the monies to cover

the one-half value of the homestead, the sale shall be considered canceled and the property shall be re-advertised for sale within 30 days as provided in section 197.542(2), Florida Statutes. If at the subsequent sale there are no bidders at the tax deed sale and the certificate holder refuses to pay the monies to cover the one-half value of the homestead, the clerk shall not advertise the sale again and shall place the property on the list of lands available for taxes.

(b) If the tax deed application was made by the county, clerk shall place the property on the list of lands available for taxes.

(c) If the property is placed on the list of lands available for taxes under this rule subsection, the procedures specified in section 197.502(7), Florida Statutes, and Rule 12D-13.064, F.A.C., shall apply.

(6)(a) If there are bids higher than the statutory opening bid, the land shall be sold to the highest bidder. The clerk of the circuit court shall require the successful bidder to post a non-refundable \$200 cash deposit at the time of sale. The deposit shall be applied to the sale price at the time of full payment. The clerk of the circuit court shall require the successful bidder to make full payment in the amount of the highest bid at the sale within 24 hours. If the successful bidder fails to make full payment of the final bid and documentary stamp tax and recording fees, less the cash deposit, within 24 hours, the clerk of the circuit court shall cancel the bids, re-advertise the property and re-sell the property. All costs of the sale shall be paid from the cash deposit with any remaining funds applied toward the opening bid.

(b) If the sale is canceled for any reason, the clerk of the circuit court shall immediately re-advertise the sale to be held no later than 30 days after the date the sale was canceled. Only one advertisement shall be necessary. No further notice shall be required. The cost to re-advertise shall be added to the statutory (opening) bid.

(7) It is recommended that the clerk of the circuit court accept payment by certified check, cash, bank draft, or cashiers check. The clerk of the circuit court shall issue the tax deed immediately upon receipt of full payment. Full payment shall be the highest bid accepted by the clerk of the circuit court plus documentary stamps and recording costs. The deed shall be signed by the clerk of the circuit

court, witnessed by two witnesses and the official seal shall be affixed. The tax deed shall be in the form prescribed by the Department of Revenue, Form DR-506 Tax Deed (incorporated by reference in Rule 12D-16.002, F.A.C.)

(8) The clerk of the circuit court may require bidders at a public sale to demonstrate their willingness and ability to pay the \$200 cash deposit described in subsection (6) of this rule. The clerk of the circuit court shall have the right to refuse to recognize the bid of any person who has previously bid and refused for whatever reason to honor such bid or who cannot demonstrate, to the satisfaction of the clerk of the circuit court, willingness and ability to pay the \$200 cash deposit.

(9) A sale or conveyance of real property for taxes shall not be held invalid except upon proof that:

(a) The property was not subject to taxation.

(b) The tax certificate on real property has been redeemed before the execution and delivery of the tax deed.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 28.24, 197.122, 197.3632, 197.443, 197.502, 197.512, 197.522, 197.552, 197.542, 197.562, 197.582, 213.05 FS. History--New 6-18-85, Formerly 12D-13.63, Amended 5-23-91, 12-13-92, 1-2-01, 12-3-01.

#### **12D-13.064 Lands Available for Taxes.**

(1) If the tax deed application was made by the county and there are no other bidders, the clerk shall enter the land on a "List of Lands Available for Taxes". If all outstanding tax sale certificates from the land were issued after July 1, 1999, the county shall then have 90 days after the land is placed on the list to purchase the land for the opening bid. If any tax sale certificates were sold on or before July 1, 1999, the 90 days shall run from the sale date. After 90 days, any person or governmental unit may purchase the land for the opening bid. If the county does not elect to purchase the land, the county must notify each legal titleholder of property contiguous to the land available for taxes, as provided in Section 197.502(4)(h), Florida Statutes, before expiration of the 90-day period. Interest on the opening bid continues to accrue through the month of sale as prescribed by Section 197.542, Florida Statutes. Where property is purchased from the list

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by the county or other governmental unit for its own use, omitted years' taxes may be canceled in the manner prescribed under the provisions of section 197.447, Florida Statutes.

(2) Taxes shall not be extended against parcels contained on the list but shall be added to the minimum bid as they become due.

(3) If not purchased, lands contained on the list with any certificates issued on them on or before July 1, 1999, shall escheat to the county, free and clear as provided under Section 197.502(8), F.S., seven years after the date on which the property was offered for tax deed sale. If not purchased, lands contained on the list on which all certificates on them were issued after July 1, 1999, shall escheat to the county, free and clear as provided under Section 197.502(8), F.S., three years after the date on which the property was offered for tax deed sale. The clerk shall execute an escheatment tax deed vesting title in the board of county commissioners of the county in which the property is located.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 125.411, 197.502, 213.05 FS. History--New 6-18-85, Formerly 12D-13.64, Amended 12-30-99, 1-26-04, 12-30-04.

**12D-13.065 Disbursement of Proceeds of Sale.**

(1) When the property is purchased by a person other than the applicant, the clerk shall reimburse all funds expended to the applicant. That amount should include the cost of certificates held, all delinquent taxes plus the costs and expenses of the application with interest on the total computed at one and one-half percent per month from the month after the date of application through the month of sale.

(2) If the property is purchased for an amount in excess of the minimum bid of the tax deed applicant the excess shall be distributed to governmental units for the payment of any lien of record held by a governmental unit against the property. If the excess is not sufficient to pay all of such liens in full, then the governmental units shall be paid the excess on a pro rata basis. Liens of governmental units not satisfied in full shall survive the issuance of the tax deed.

(3) Any remaining funds held by the clerk shall be distributed to those persons described in

section 197.502(4), Florida Statutes, except persons listed in Section 197.502(4)(h), Florida Statutes, as their interests may appear. Therefore, the distribution scheme must observe the priorities of recordation of the liens or interests in the public records of the County. The excess funds must be used to satisfy in full to the extent possible each senior mortgage or lien in the property before distribution of any funds to any junior mortgage or lien. Any valid lien in the property is entitled to payment before any payment is made to the titleholder or record. If a judgment lien or mortgage lien is terminated by court decree or by operation of law (i.e., Ch. 95, Florida Statutes), such lien is not a valid lien and is therefore not entitled to be satisfied.

(4) The clerk shall send notices to those persons listed in section 197.502(4), Florida Statutes, except persons listed in Section 197.502(4)(h), Florida Statutes, advising them of the funds held for their benefit. The form of the notice shall be as follows:

**NOTICE**

CTF NO. Description \_\_\_\_\_

Pursuant to Chapter 197, Florida Statutes, the above property was sold at public sale on \_\_\_\_\_. After payment of all funds due to government units has been made, a surplus of \$\_\_\_\_\_ will remain and be held by this office for a period of 90 days from the date of this notice for the benefit of persons having interest in and to this property as described in section 197.502(4), Florida Statutes, as their interests may appear.

Attached hereto is a copy of the abstract of this property received from the office of the tax collector reflecting all such persons as described in section 197.502(4), Florida Statutes, having an interest in the subject property. These funds will be used to satisfy in full, to the extent possible, each senior mortgage or lien in the property before distribution of any funds to any junior mortgage or lien. In order to be considered for distribution of these funds, you must submit a notarized statement of claim to this office, detailing the particulars of your lien, and the amounts currently due, within 90 days of the date of this notice. A copy of this notice must be attached to your statement of claim. After examination of the statements of claim filed, this office will notify you if you are entitled to any payment. Dated this \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
County

(5) Notices required by this rule to be mailed by the clerk of the court shall be by certified mail, return receipt requested. This rule shall apply to sales made pursuant to individual-owned certificates and county-owned certificates.

(6) If no statements of claim are filed within 90 days from the date of the notice, the clerk shall remit the funds to the board of county commissioners as provided in section 197.473, Florida Statutes. If there are statements of claim filed, it is the clerk's duty to ensure that the excess funds are paid according to priorities. If a particular lien appears to be entitled to priority, and that lienholder has not come forward and made a claim to the excess funds, payment cannot be made to other junior lienholders. In such a situation, there are conflicting claims to the funds, and the clerk should initiate an interpleader action against the various lienholders and let the court determine the proper distribution. As with any interpleader action, the clerk can move the court for an award of reasonable fees and costs out of the interpleaded funds.

(7) In cases of joint ownership of the property or a lien, if the public records are silent as to the share of the joint owners, the clerk can presume that the interest of each joint owner is equal with the share(s) of the other joint owner(s). If only one of the joint owners applies for the disbursement of the excess sale proceeds, the clerk can disburse the proceeds to that individual owner, however, the disbursal should be made in a form which can be negotiated by all of the joint owners collectively.

(8) In cases where beneficiary or heir at law of a lienholder makes a claim to excess proceeds, such proceeds should not be disbursed to said beneficiary or heir in the absence of an order of family administration under Part I, Chapter 735, Florida Statutes; or an order of summary administration under Part II, Chapter 735, Florida Statutes; or a letter or other writing under seal of the court under section 735.301, Florida Statutes. Such excess proceeds constitute personal property and assets of the decedent's estate which are to be paid or delivered to and received for payment of the

decedent's debts and/or distribution to the decedent's heirs or beneficiaries by the appropriate court appointed personal representative or fiduciary of the decedent.

(9) The subject of lien priorities is often a matter of complexity. If there are doubts as to the priorities, or as to the proper application of the statute in a particular situation, the clerk has standing to bring a proceeding for interpleader or declaratory judgment against the holders of the various liens and interests in the property.

(10) All records pertaining to unclaimed tax deed sale surplus funds should remain with the clerk as the responsibility for these funds remains with the clerk pursuant to section 197.582, Florida Statutes.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 195.022, 197.473, 197.502, 197.522, 197.532, 197.542, 197.582, 213.05, 298.36, 298.366, 298.465, 298.54, 298.365 FS. History--New 6-18-85, Formerly 12D-13.65, Amended 1-26-04.

**12D-13.066 Procedure, Tax Deed Corrections and Cancellations.**

(1) Tax deeds may be corrected at any time by the clerk of the court so long as no rights of the property owner are violated.

(2) Tax deeds that have been issued may only be canceled, set aside or determined to be void by a judicial decree. When it shall appear to the clerk of the court that the tax deed is void, the clerk shall notify the tax deed holder that the tax deed may be void.

(3) Upon a determination by a court of competent jurisdiction that a tax deed is void, the clerk of the court shall immediately forward to the Department all necessary information for the cancellation of the deed, including a copy of the court's determination. The Department will review the proceedings and approve the cancellation of the tax deed sale and any tax certificate on which the tax deed is based if applicable. If the court determines that refunds are to be made the Department shall approve the refunds so ordered by the court. If the court determines the deed to be void, but does not specify the amount to be refunded, if any, the clerk shall prepare a certificate of all costs the tax deed owner has expended from the date of purchase to the date of cancellation. Costs to the tax deed owner

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shall include, but are not limited to the amount paid for the tax deed and all subsequent taxes paid on the land included within the tax deed. Based upon the clerk of the court's certification, the Department shall approve whatever refunds are appropriate. The refund procedure shall be the same as the procedure for refunds in general as described in these rules and section 197.182, Florida Statutes.

(4) When it appears that a tax deed has been issued incorrectly and the tax deed holder agrees to transfer the tax deed to the county by quit claim or any other instrument that will affect the change of ownership, the clerk of the court shall refund to the tax deed holder the amount paid for the tax deed plus any subsequent taxes paid. If the tax deed is voluntarily surrendered, it is not necessary for the clerk of the court to obtain a judicial determination of the validity of the tax deed.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.053, 197.122, 197.131, 197.182, 197.443, 197.522, 197.582, 197.593, 213.05 FS. History--New 6-18-85, Formerly 12D-13.66.

**12D-13.067 Tax Collector's Certification, Murphy Act Lands.**

(1) The following procedures shall be used for certifying the ad valorem taxes have been paid pursuant to the provisions of section 253.82(1), Florida Statutes.

(a) Upon written request by the owner of real estate, accompanied by the fee for recording the certificate prepared by the tax collector, the tax collector shall conduct a search of the tax rolls back to at least January 1, 1971.

(b) The applicant shall present proof of ownership to the tax collector. Proof of ownership may be in the form of a recorded deed.

(c) The search conducted by the tax collector shall be an ad valorem tax search only, to determine if ad valorem taxes have been paid for the preceding 20 years.

(d) The search shall be conducted within 30 days from the date of the request.

(e) If the search reveals that the ad valorem taxes have been paid since at least January 1, 1971, the tax collector shall prepare and record a certificate evidencing such fact. The tax collector has the discretion of attaching a copy of the paid tax

receipts to the certificate.

(f) The tax collector shall return a recorded copy of the certificate to the applicant and to the Department of Environmental Protection, Division of State Lands.

(g) The tax collector shall be authorized to purchase a reasonable bond for the performance of this service.

(2) The form of the Tax Collector's Certificate shall be substantially as follows:

**TAX COLLECTORS CERTIFICATE  
SECTION 253.82, FLORIDA STATUTES.**

PURSUANT TO SECTION 253.82, FLORIDA STATUTES, I HEREBY CERTIFY THAT THE AD VALOREM TAXES HAVE BEEN PAID AS INDICATED FOR THE PRECEDING 20 YEARS ON THE FOLLOWING DESCRIBED LAND. LEGAL DESCRIPTION OF LAND INCLUDED IN THIS CERTIFICATE:

\_\_\_\_\_ Current Owner of Record: \_\_\_\_\_

NOTE: TAX COLLECTOR MUST LIST ALL MURPHY ACT TAX SALE CERTIFICATES.

MURPHY ACT TAX SALE CERTIFICATE NUMBER \_\_\_\_\_ YEAR AND DATE OF ISSUANCE \_\_\_\_\_

If you have cumulative delinquent tax records for the past 20 years on your current tax roll, it is recommended but not required that the year and date paid be included.

YEAR                      DATE PAID

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ACKNOWLEDGEMENT**

DATE \_\_\_\_\_

BY \_\_\_\_\_

SIGNATURE OF TAX COLLECTOR

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 195.002, 195.022, 213.05, 253.82 FS. History--New 6-18-85, Formerly 12D-13.67, Amended 12-31-98.

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**CHAPTER 12D-15**

**APPROVED BIDDERS AND  
THE MINIMUM STANDARDS CONTRACT**

- 12D-15.001 Certification for Approved Bidder's List. (Repealed)**
- 12D-15.002 Application for Loan. (Repealed)**
- 12D-15.003 Memorandum of Agreement. (Repealed)**
- 12D-15.004 General Provisions of Minimum Standards Contract. (Repealed)**
- 12D-15.005 Minimum Standards Contract Provisions for Mass Data Reappraisals. (Repealed)**
- 12D-15.006 Minimum Standards Contract Provisions for Computer Software Development. (Repealed)**
- 12D-15.007 Minimum Standards Contract Provisions for Procurement of Electronic Data Processing Equipment. (Repealed)**
- 12D-15.008 Minimum Standards Contract Provisions for Data Processing Services. (Repealed)**
- 12D-15.009 Supplemental Agreement to Minimum Standards Contract. (Repealed)**

**12D-15.001 Certification for Approved Bidder's List.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.095, 213.05 FS. History--New 11-9-76, Formerly 12D-15.01, Amended 11-21-91, 4-18-94. Repealed 1-11-11.

**12D-15.002 Application for Loan.**

Rulemaking Authority 195.027 FS. Law Implemented 195.094 FS. History--New 11-9-76, Formerly 12D-15.02, Repealed 9-12-95.

**12D-15.003 Memorandum of Agreement.**

Rulemaking Authority 195.027 FS. Law Implemented 195.095 FS. History--New 11-9-76, Formerly 12D-15.03, Repealed 9-12-95.

**12D-15.004 General Provisions of Minimum Standards Contract.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.095, 213.05 FS. History--New 11-9-76, Formerly 12D-15.04. Repealed 1-11-11.

**12D-15.005 Minimum Standards Contract Provisions for Mass Data Reappraisals.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.095, 213.05 FS. History--New 11-9-76, Formerly 12D-15.05. Repealed 1-11-11.

**12D-15.006 Minimum Standards Contract Provisions for Computer Software Development.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.095, 213.05 FS. History--New 11-9-76, Formerly 12D-15.06. Repealed 1-11-11.

**12D-15.007 Minimum Standards Contract Provisions for Procurement of Electronic Data Processing Equipment.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.095, 213.05 FS. History--New 11-9-76, Formerly 12D-15.07. Repealed 1-11-11.

**12D-15.008 Minimum Standards Contract Provisions for Data Processing Services.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.095, 213.05 FS. History--New 11-9-76, Formerly 12D-15.08. Repealed 1-11-11.

**12D-15.009 Supplemental Agreement to Minimum Standards Contract.**

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 195.095, 213.05 FS. History--New 11-9-76, Formerly 12D-15.09.

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**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE**

**CHAPTER 12D-16**

**ADMINISTRATION OF FORMS**

**12D-16.001 Administration of Forms**

**12D-16.002 Index to Forms.**

**12D-16.001 Administration of Forms.**

(1) The Department shall prescribe all forms and instructions relating to their use, which shall be uniform throughout the state, to be used by county property appraisers, county tax collectors, clerks of the circuit court, and value adjustment boards in administering and collecting ad valorem taxes. The Department shall furnish forms for counties with a population of 100,000 or less. Counties with a population of more than 100,000 shall reproduce forms for distribution at the county officer's expense.

(2) The Department shall prescribe one form for each purpose. Each form shall be uniform throughout the state as to size, content, layout dimensions and construction.

(3) For counties with populations of 100,000 or less, requisitions for forms shall be made to the Department not less than 90 days prior to desired date of delivery. Requisitions for the following forms shall be submitted to the Department on or before August 1 of each year so that the property appraiser can and shall make them available in his or her office on the first working day of the next ensuing calendar year:

(a) Tangible Personal Property and Inventory Return;

(b) Application for Agricultural Classification of Lands;

(c) Applications for Assessment of Pollution Control Devices;

(d) Applications for Exemptions (original and renewal);

(e) Applications for classification as High-Water Recharge Lands or as Historic Properties Used for Commercial or Certain Nonprofit Purposes.

(4) The Executive Director may redesign any

form as to size, shape, arrangement of content and number of copies for the more efficient and economical use of such form and for the inclusion of any additional statement or data specifically authorized by statute, and revise the instructions for use of such form without the formal approval of the head of the Department.

(5) A county officer may use a substitute form other than the form prescribed by the Department at the expense of his or her office and upon obtaining written permission from the Executive Director or the Executive Director's designee. If the Executive Director, or the Executive Director's designee, finds good cause to grant such permission, the county officer may continue to use the approved substitute form until any law that authorizes or affects the form is amended, repealed, or a letter of disapproval is issued by the Executive Director or the Executive Director's designee.

(a) Should the Department promulgate an amendment to a current Department form, such approval for the local official substitute form will be rendered invalid and the local officials and their employees shall use the forms and follow the instructions of the forms furnished to them by the Department until such time as an amended substitute form is approved by the Executive Director or the Executive Director's designee.

(b) The Executive Director, or his or her designee, shall find good cause to grant permission to use a substitute form when all of the following requirements have been met:

1. A substitute forms request has been made in writing on official stationery by the county officer, or his or her designee, from the office using the form;

2. A camera ready copy or facsimile of the substitute form accompanies the request;

3. The substantive content of the substitute form is "materially identical" to the content and intended purpose or use of the form prescribed by the Department;

4. The substitute form is authorized by applicable law and rules;

5. There is no pending legislation or rule amendment which will affect the usage of the form;

6. The official sets forth justification of the need for the substitute form, including reasons for additions, deletions or other changes that alter the

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content of the Department's prescribed form; and

7. The official has certified that the form is necessary, beneficial, and will not create any delay or impairment to the production of a lawful tax roll or the collection of tax, and the Executive Director, or his or her designee, so finds.

(6) Individual officers may use supplemental forms, produced at their own expense, which they deem expedient for the purpose of administering and collecting ad valorem taxes within their own jurisdictions. Such supplemental forms may be used in conjunction with and not be substituted for, nor used in lieu of, the forms prescribed and furnished by the Department.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 193.052, 195.002, 195.022 FS. History--New 10-12-76, Amended 4-11-80, Formerly 12D-16.01, Amended 1-11-94, 12-27-94, 12-30-04.

### 12D-16.002 Index to Forms.

(1) The following paragraphs list the forms utilized by the Department of Revenue. A copy of these forms may be obtained from the Department's website at <http://dor.myflorida.com/dor/>, or by writing to: Director, Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and hereby incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2)	DR-401	Private Car and Freight Line Equipment Companies Annual Report to State of Florida Department of Revenue Property Tax Administration (r. 12/06)	10/07
(3)(a)	DR-402	Declaration of Mobile Home as Real Property	6/83
(b)	DR-403	Tax Roll Certification (n. 1/04)	12/04
(c)	DR-403AC	Revised Recapitulation of the Ad Valorem Assessment Rolls (County Values) (r. 1/04)	12/04
(4)(a)	DR-403AM	Revised Recapitulation of the Ad Valorem Assessment Rolls (Municipality Values) (r. 1/04)	12/04
(b)	DR-403BM	Recapitulation of Taxes as Extended (Municipalities) (r. 5/89)	5/89
(5)(a)	DR-403CC	Recapitulation of Taxes as Extended (Counties) (r. 5/89)	5/89
(b)	DR-403EB	Assessment Roll Exemption Breakdown (r. 1/04)	12/04

(6)	DR-403PC	The Value and Number of Parcels on the Real Property Assessment Roll by Category (r. 5/85)	5/85
(7)(a)	DR-404PA	Property Appraiser Budget Transfer/Amendment	1/86
(b)	DR-404TC	Tax Collector Budget Amendment/Transfer (r. 2/97)	12/97
(c)	DR-405	Tangible Personal Property Tax Return (r. 11/01)	12/01
(8)(a)	DR-408	Certificate to Roll (r. 6/91)	6/91
(b)	DR-408A	Certificate to Non-Ad Valorem Assessment Roll (n. 2/91)	2/91
(9)(a)	DR-409	Certificate of Correction of Tax Roll (r. 12/05)	1/06
(b)	DR-409A	Certificate of Correction of Non-Ad Valorem Assessment Roll (r. 12/03)	1/04
(c)	DR-410	Application for Certified Florida Collector or Certified Florida Collector Assistant (r. 12/96)	12/97
(10)(a)	DR-412	Notice of Intent (r. 12/92)	12/92
(b)	DR-413	Affidavit of Proof of Publication (n. 2/91)	2/91
(11)	DR-415	Application for Department of Revenue Approved Bidder's List (r. 7/97)	12/97
(12)	DR-416	Physician's Certification of Total and Permanent Disability (r. 12/94)	12/94
(13)(a)	DR-418	Economic Development Ad Valorem Property Tax Exemption (r. 12/99)	1/00
(b)	DR-418E	Enterprise Zone Ad Valorem Property Tax Exemption – Child Care Facility Application For Exemption Certification (n. 12/99)	1/00
(c)	DR-420	Certification of Taxable Value (r. 1/95)	12/94
(d)	DR-420S	Certification of School Taxable Value (r. 1/03)	1/03
(14)(a)	DR-421	Certification for Taxing Authorities That Do Not Levy Ad Valorem Taxes	7/93
(b)	DR-422	Certification of Final Taxable Value (r. 1/03)	1/03
(15)	DR-452	Form for Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title (r. 8/93)	12/94
(16)(a)	DR-453	Notice of Tax Lien for Homestead Exemption and/or Limitation Exclusion (r. 12/05)	1/06
(b)	DR-453B	Notice of Tax Lien for Assessment of Escaped Taxes (r. 12/03)	1/04
(c)	DR-455	Renewable Energy Source Device Exemption Application (r 6/92)	12/94
(17)	DR-456	Notice of New, Rebuilt, or Expanded Property	9/84
(18)	DR-462	Application for Refund of Ad Valorem Taxes (r. 12/02)	1/03
(19)	Reserved		
(20)(a)	DR-470	Railroad Tax Return (r. 5/93)	5/93
(b)	DR-470A	Annual Report of Railroad Company (r. 1/95)	12/95
(21)(a)	DR-471	Railroad Distribution Sheet (r. 1/95)	12/95
(b)	DR-474	Notice of Proposed Property Taxes (r. 12/04)	12/04
(c)	DR-474M	Amended Notice of Proposed Property Taxes (r. 8/95)	12/95
(d)	DR-474N	Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad-Valorem Assessments (r. 12/04)	12/04
(22)	DR-481	Value Adjustment Board – Notice of Hearing (n. 12/09)	3/10
(23)(a)	DR-482	Application and Return for Agricultural	

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		Classification of Lands (r. 12/00)	1/01
(b)	DR-482HW	Application and Return for High-Water Recharge Classification of Lands (n. 12/99)	1/00
(c)	DR-482HP	Application and Return for Classification/Exemption of Property as Historic Property Used for Commercial or Certain Nonprofit Purposes (r. 12/04)	12/04
(d)	DR-483	Request for Extension of the Time for Completion of Assessment Roll(s)	8/89
(24)	DR-484	Budget Form for Appraisers (n. 2/90)	2/90
(25)		485 Series:	
(a)	DR-485M	Notice of Decision of the Value Adjustment Board (n. 12/09)	3/10
(b)	DR-485R	Value Adjustment Board – Remand to Property Appraiser (n. 12/09)	3/10
(c)	DR-485V	Decision of The Value Adjustment Board – Value Petition (n. 12/09)	3/10
(d)	DR-485WCN	Value Adjustment Board – Clerk’s Notice (n. 12/09)	3/10
(e)	DR-485WI	Value Adjustment Board – Withdrawal of Petition (n. 12/09)	3/10
(f)	DR-485XC	Decision of the Value Adjustment Board – Exemption, Classification, or Assessment Difference Transfer Petition (n. 12/09)	3/10
(26)		486 Series:	
(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. 12/09)	3/10
(b)	DR-486DP	Petition to The Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing (r. 12/09)	3/10
(c)	DR-486PORT	Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing (r. 12/09)	3/10
(d)	DR-486XCO	Cross-County Notice of Appeal and Petition – Transfer of Homestead Assessment Difference (r. 12/09)	3/10
(e)	DR-487	Certification of Compliance (r. 12/99)	12/96
(27)(a)	DR-488	Certification of The Value Adjustment Board (r. 12/09)	3/10
(b)	DR-488P	Initial Certification of the Value Adjustment Board (n. 12/09)	3/10
(28)	DR-489	Tax Roll Certification (r. 3/84)	3/84
(29)(a)	DR-489AC	Preliminary Recapitulation of Ad Valorem Assessment Rolls – County (r. 1/04)	12/04
(b)	DR-489AM	Preliminary Recapitulation of Ad Valorem Assessment Rolls – Municipality (r. 1/04)	12/04
(c)	DR-489EB	Assessment Roll Exemption Breakdown (r. 1/04)	12/04
(d)	DR-489PC	The Value and Number of Parcels on the Real Property Assessment Roll by Category (r. 5/85)	5/85
(30)(a)	DR-490	Notice of Disapproval of Application for Property Tax Exemption or Classification by The County Property Appraiser (r. 12/09)	3/10
(b)	DR-490PORT	Notice of Denial of Transfer of Homestead Assessment Difference (r. 12/09)	3/10
(31)(a)	DR-492	Return of Pollution Control Devices for Ad Valorem Tax Purposes (r. 8/83)	8/83
(b)	DR-493	Summary of Adjustments to Tax Roll (r. 6/92)	6/92

(32)	DR-498	Renewal Application for Total or Partial Property Tax Exemption (r. 1/93)	1/93
(33)	DR-498AR	Automatic Renewal Receipt for Total or Partial Tax Exemption (r. 1/93)	1/93
(34)(a)	DR-498R	Renewal Application for Total or Partial Property Tax Exemption – Receipt (r. 6/91)	6/91
(b)	DR-499	Renewal Application for Agricultural or High-Water Recharge Classification of Lands (r. 12/96)	12/96
(c)	DR-499AR	Removal of Agricultural or High-Water Recharge Classification of Lands (r. 12/06)	10/07
(d)	DR-499C	Renewal and Certification of Agricultural Classification of Lands (r. 12/03)	1/04
(35)	DR-499R	Renewal Application for Agricultural Classification of Lands – Receipt (r. 6/91)	6/91
(36)	DR-500	Renewal Application for Homestead and Related Tax Exemptions (r. 1/93)	1/93
(37)	DR-500AR	Automatic Renewal for Homestead and Related Tax Exemption (r. 1/93)	1/93
(38)	DR-500R	Renewal Application for Homestead and Related Tax Exemptions – Receipt (r. 6/91)	6/91
(39)(a)	DR-501	Original Application for Ad Valorem Tax Exemption (r. 12/06)	10/07
(b)	DR-501A	Statement of Gross Income (r. 6/94)	12/95
(c)	DR-501CC	Ad Valorem Tax Exemption Application Proprietary Continuing Care Facility (n. 9/98)	12/98
(d)	DR-501SC	Sworn Statement of Adjusted Gross Income of Household and Return (r. 12/04)	12/04
(e)	DR-501PGP	Original Application for Assessment Reduction for Living Quarters of Parents or Grandparents (n. 12/03)	1/04
(40)(a)	DR-501S	Eligibility Criteria to Qualify for Property Tax Exemption (r. 12/05)	1/06
(b)	DR-502	Tax Collector’s Recapitulation of the Tax Roll (r. 6/85)	6/85
(c)	DR-503	Tax Collector’s Recapitulation of the Non-Ad Valorem Assessment Levy (r. 12/05)	1/06
(41)(a)	DR-504	Ad Valorem Tax Exemption Application and Return (r. 11/01)	12/01
(b)	DR-504S	Affidavit for Ad Valorem Tax Exemption (r. 12/93)	12/94
(c)	DR-504CS	Ad Valorem Tax Exemption Application Charter School Facilities (n. 12/00)	1/01
(d)	DR-504HA	Ad Valorem Tax Exemption Application and Return – Homes for the Aged (n. 11/01)	12/01
(42)	DR-505	List of Errors, Insolvencies, Double Assessments, and Discounts (r. 7/92)	7/92
(43)(a)	DR-506	Tax Deed (r. 1/95)	12/95
(b)	DR-506E	Escheatment Tax Deed (r. 12/06)	10/07
(44)(a)	DR-507C	List of Certificates Sold for Taxes (r. 12/06)	10/07
(b)	DR-508	Application for Separate Assessment of Mineral, Oil and Other Sub-Surface Rights (r. 12/94)	12/94

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(45)(a)	DR-509	Tax Sale Certificate (Continuous) (r. 7/93)	7/93
(b)	DR-509D	Deferred Payment Tax Sale Certificate (r. 7/93)	7/93
(46)(a)	DR-510	Form for Cancellation or Correction of Tax Sale Certificate (r. 7/93)	11/87
(b)	DR-511	Interest Table for Tax Sale Certificates (r. 6/89)	6/89
(47)(a)	DR-512	Notice to Tax Collector of Application for Tax Deed (r. 5/88)	5/88
(b)	DR-513	Tax Collector's Certification (r. 12/03)	1/04
(c)	DR-514	Notice of Sale of Tangible Personal Property for Delinquent Taxes (r. 9/91)	9/91
(48)(a)	DR-515	Receipt of Deposit of County Funds (r. 3/77)	3/77
(b)	DR-515C	Receipt of Deposit of County Funds (continuous) (r. 3/93)	3/93
(c)	DR-516	Application for Certified Florida Appraiser or Certified Florida Evaluator (r. 12/96)	12/97
(d)	DR-517	Tax Collector's Warrant for Collecting Personal Property Taxes (r. 8/95)	12/95
(49)(a)	DR-517C	Warrant Register (continuous) (n. 9/82)	9/82
(b)	DR-517L	Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes (r. 12/96)	12/96
(50)(a)	DR-518	Cut Out Request (r. 12/92)	12/92
(b)	DR-520A	Tax Roll Sheet	10/91
(51)(a)	DR-521	Index Tax Roll Sheet	10/91
(b)	DR-528	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (example only)	2/91
(c)	DR-529	Notice Tax Impact of Value Adjustment Board (r. 12/09)	3/10
(52)(a)	DR-533	Warrant Notice (r. 5/89)	5/89
(b)	DR-534	Notice and Application for Alternative Payment of 2005 Property Taxes (r. 12/04)	12/04
(53)	DR-535	Notice to Property Appraiser of Name and/or Address Change (r. 5/92)	12/94
(54)	DR-545	Income Data Verification Sheet	1/93
(55)	DR-546	Agricultural Income and Information Form (r. 1/94)	12/94
(56)	Reserved		
(57)(a)	DR-571A	Disapproval of Application for Tax Deferral-Homestead, Affordable Rental Housing, or Working Waterfront (n. 12/09)	3/10
(b)	DR-584	Tax Collectors Budget Schedule (r. 2/94)	12/94
(c)	DR-585	Minimum Standards Contract (n. 8/77)	8/77
(58)	DR-590	Standard Record Layout for Rule 12D-8 Name, Address and Legal (N.A.L.) File (required format) (r. 12/00)	1/01
(59)	DR-591	Application for Certified Cadastralist of Florida (n. 12/96)	12/96
(60)	DR-592	N.A.P. file Record Layout (n. 3/98)	12/98
(61)(a)	DR-593	Application for Section 218.66, F.S., Special Distributions for Contested Property Taxes (n. 6/98)	12/98
(b)	DR-593A	Application for Section 194.035, F.S., Reimbursement of Special Master Payments by Small Counties (n. 12/02)	1/03

*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, 193.461, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 195.095, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 197.182, 197.222, 197.253, 197.304, 197.3041, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.66 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.*

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**CHAPTER 12D-17**

**TRUTH IN MILLAGE  
(TRIM) COMPLIANCE**

- 12D-17.001 Scope.**
- 12D-17.002 Definitions.**
- 12D-17.003 Truth in Millage ("TRIM") Compliance.**
- 12D-17.0035 Instructions and Calculations.**
- 12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department.**
- 12D-17.005 Taxing Authorities in Violation of Section Florida Statutes.**
- 12D-17.006 Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds.**
- 12D-17.007 Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds.**
- 12D-17.008 Computation of Time.**
- 12D-17.009 Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage.**
- 12D-17.010 Certification of Compliance and Application.**

**12D-17.001 Scope.**

(1) This chapter applies to determinations by the Department of compliance with the Truth in Millage ("TRIM") laws by taxing authorities. In order to be eligible to participate in revenue sharing beyond the minimum entitlement for any fiscal year, Chapters 200 and 218, Florida Statutes, provide that taxing authorities must levy revenue in the form required by section 218.23(1), Florida Statutes, of 3 mills on the dollar of ad valorem taxes, or the equivalent from ad valorem taxes, occupational license taxes, and utility taxes, and must file with the Department a certification that such taxing authority is in compliance with section 200.065, Florida Statutes. Additionally, sections 218.23(1)

and 218.63(2), Florida Statutes, provide that to receive its share of revenue sharing funds, a unit of local government not levying a property tax must file with the department a certification not later than November 1 that the requirements of section 200.065, Florida Statutes, if applicable, were met.

(2) In the event the taxing authority does not fulfill these requirements, then under the provisions of sections 200.065(12), 218.23(1), and 218.63(2), Florida Statutes, the taxing authority shall not receive its share of state revenue sharing funds and shall be subject to forfeiture of such funds. In such event, the Department will withhold and escrow state revenue sharing funds pursuant to this rule and Rule 12-10, F.A.C.

(3) It is the intent of this rule chapter to serve as a supplement to interpret and to explain the administration of the relevant statutes and not to restate or substitute for them. The applicable statutes should be read in concert with these rules.

(4) The Executive Director, or the Executive Director's designee, shall make determinations of compliance with the Truth in Millage ("TRIM") laws and shall otherwise administer the provisions of Chapters 200 and 218, Florida Statutes.

(5) Nothing contained in this rule chapter shall serve to authorize or extend any millage in excess of the maximum millage authorized by law. See, for example, sections 125.01(1)(q), 200.071, 200.081, 200.091, Florida Statutes, and Article VII, Section 9(b), Florida Constitution.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91, Amended 10-30-91.

Cross Reference: Chapter 12-10, F.A.C.

**12D-17.002 Definitions.**

(1) The definitions applicable under this rule chapter shall be those set forth at section 200.001(8), Florida Statutes, and Rules 12D-1.002 and 12-10.002, F.A.C.

(2) In addition, the following definitions shall apply:

(a) "Adjacent to," when used in reference to newspaper advertisements, means next to, touching or contiguous either at the sides or at the corners. This term includes advertisements placed adjacent either on the same page or adjoining pages with a

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crease separating them, so that the advertisements may be seen to be adjacent with the newspaper laid open upon a flat surface. The term shall not include advertisements placed on opposite sides of the same page with the edge of a page separating them.

(b) "Certification date" means the date of certification by the property appraiser to each taxing authority within the county of the taxable value within each taxing authority on Form DR-420 or Form DR-420S, or July 1, whichever is later. The certification date shall be day 1, the day from which other significant dates regarding TRIM compliance are calculated.

(c) "Current year millage" means the millage for current year operating purposes exclusive of debt service and other voted millage, and inclusive of surplus debt service used for operations and maintenance.

(d) "Debt service millage" means millage revenues to be allocated to debt service and not operating purposes.

(e) "Final millage" or "finally adopted millage" means the millage adopted by a taxing authority pursuant to section 200.065(2)(d), Florida Statutes.

(f) "Final budget" means the budget adopted by a taxing authority pursuant to section 200.065(2)(d), Florida Statutes.

(g) "Filing," "filed," or "file" means mailing and postmark or actual delivery to the following address:

<u>Mailing</u>	or	<u>Overnight Delivery</u>
Department of Revenue		Department of Revenue
TRIM Compliance		TRIM Compliance
Post Office Box 3000		2450 Shumard Oak Blvd
Tallahassee, Florida		Room 2-3200
32315		Tallahassee, Florida
		32399-0126
(850) 617-8919		(850) 617-8919

(h) "Operating expenditures" means all moneys of the taxing authority, including dependent special districts, which were or could be either expended during the applicable fiscal year, or retained as a balance for future spending in the fiscal year. The term shall not include those moneys held in or used in trust, agency, or internal service funds, or expenditures of bond proceeds for capital outlay or for advanced refunded debt principal.

(i) "Operating millage" means millage revenues to be allocated to operating expenditures and not debt service purposes or other voted millage.

(j) "Proof of publication" means proof, provided by a newspaper in a manner described in Chapter 50, Florida Statutes, that the described information or notice was published in the newspaper as described.

(k) "Proposed millage" means the millage considered by a taxing authority pursuant to section 200.065(2)(a)1. and (2)(b), Florida Statutes, to fulfill the tentative budget.

(l) "Rolled-back rate" means that millage rate which, exclusive of new construction, additions to structures, deletions, rehabilitative improvements increasing assessed value of the improvements by at least 100 percent, and property added due to geographic boundary changes, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year. "Rehabilitative improvements" are any improvements which rebuild, renovate, or replace a structure.

(m) "Taxable value" means the taxable value of all property subject to taxation by the taxing authority.

(n) "Taxing authority" includes, but is not limited to, any county, municipality, authority, special district as defined in section 165.031(5), Florida Statutes, or other public body of the state, any school district, library district, neighborhood improvement district created pursuant to the Safe Neighborhoods Act, metropolitan transportation authority, municipal service taxing or benefit unit (MSTU or MSBU), or water management district created under section 373.069, Florida Statutes.

(o) "Tentative budget" means the budget used to determine the proposed millage for placement on the TRIM notice, and the budget adopted pursuant to section 200.065(2)(c), Florida Statutes.

(p) "Tentative millage," "recomputed proposed millage," or "tentatively adopted millage" means the millage adopted at the tentative millage and budget hearing pursuant to section 200.065(2)(c), Florida Statutes. It also includes proposed millage referred to in section 129.03(3)(b), Florida Statutes.

(q) "TRIM notice" means the Notice of Proposed Property Taxes, Form DR-474, required

by sections 200.069 and 200.065(2)(b), Florida Statutes, to be mailed by a property appraiser within 55 days of the certification date.

(r) "Unit of local government" means a county or municipal government, but shall not include any special districts as defined by section 165.031(5), or Chapters 189 and 218, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.001(8), 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91, Amended 12-27-94, 12-25-96.

**12D-17.003 Truth in Millage ("TRIM") Compliance.**

(1) It is the responsibility of the taxing authority to notify the Department, at the address stated in this rule chapter, of its name, mailing address, and the name of the person or official who is to receive all Truth in Millage ("TRIM") correspondence. The Department may use the address on file by May 1 of each year in sending out any forms and associated correspondence by June 1 of that year.

(2) Compliance with this rule chapter shall be necessary in order for a taxing authority to be considered in compliance with section 200.065, Florida Statutes. For purposes of this rule chapter, the certification date, which shall be day 1, shall be the date of certification of the taxable value by the property appraiser on Form DR-420, or July 1, whichever is later.

(3) A taxing authority other than a school district shall:

(a) Compute a proposed millage rate using not less than 95 percent of the taxable value certified to it pursuant to section 200.065(1), Florida Statutes. For purposes of the calculation of the proposed millage rate by a special district, the determination by the Department of Community Affairs pursuant to Chapter 189, Florida Statutes, of the dependent or independent status of the district shall be prima facie evidence of such status. Principal taxing authorities (counties and cities) shall use 95 percent of the taxable value in each district or unit in which a millage is levied. Multicounty taxing authorities shall use 95 percent of the taxable value within their jurisdiction in each county in which the millage is

levied.

(b) Advise the property appraiser, on Form DR-420, of its proposed millage rate, of its rolled-back rate computed pursuant to section 200.065(1), Florida Statutes, and of the date, time and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. This advisement shall be made within 35 days of the certification date. If the taxing authority fails to timely provide such information, as required by section 200.065(2)(b), Florida Statutes, it shall be prohibited from levying a millage rate greater than the rolled-back rate. One Form DR-420 shall be prepared for operating millage for each county, each special district, each municipality, and each taxing authority subordinate to a county or municipality. For each multicounty taxing authority, one Form DR-420 shall be prepared for each county in which the operating millage is levied. The property appraiser is required to mail the notice of proposed property taxes, the TRIM notice, within 55 days after the certification date. This notice serves as the notice of the tentative millage and budget hearing.

(c) Hold a public hearing on the tentative millage rate and budget, on or after 10 days after the mailing of the TRIM notice and within 80 days after the certification date, scheduled as required by section 200.065(2)(e)2., Florida Statutes.

(d) Advertise in a newspaper of general circulation in the county or in a geographically limited insert of the newspaper if the insert is published at least twice each week and the circulation of such insert includes the boundaries of the taxing authority. In lieu of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in section 200.065(3), Florida Statutes, notice of its intent to adopt a final millage and budget. The advertisement must appear within 15 days of the hearing adopting the tentative millage and budget. The form generally provides that the notice must consist of a notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement.

(e) Hold the final budget hearing on or after 2 days and within 5 days from the day the advertisements are first published, scheduled as required by section 200.065(2)(e)2., Florida

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Statutes. In the event that this hearing is rescheduled or recessed, the taxing authority shall publish a notice of the rescheduled date of the hearing as required by section 200.065(2)(e)2., Florida Statutes. As provided by section 200.065(3), Florida Statutes, the recessed hearing advertisement shall not be placed in the legal notices or classified advertising section of the newspaper.

(f) Certify the adopted millage to the property appraiser and the tax collector, submitting copies of the resolutions or ordinances. These submissions shall be made within 3 days from the date of the final budget hearing and thus within 101 days of the certification date.

(g) Execute the Certification of Final Taxable Value, Form DR-422, Showing the adopted millage rate and return it to the property appraiser, tax collector, and the Department within 3 days from receipt of the certification from the property appraiser. In the event variance in taxable value so certified for municipalities, counties, and water management districts is more than 1 percent from that initially certified by the property appraiser on the Certification of Taxable Value, Form DR-420, then as provided by section 200.065(5), Florida Statutes, the municipality, county or water management district may administratively adjust its adopted millage rate without a public hearing. Any other taxing authority, except a school district, may administratively adjust its millage if the taxable value is at variance by more than 3 percent. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to taxable value on the roll to be extended. No adjustment shall be made to levies required by law to be a specific millage amount.

(h) Certify compliance with Chapter 200, Florida Statutes, to the Department, on Form DR-487, within 30 days after adoption of the ordinance or resolution establishing a property tax millage levy, as provided elsewhere in this rule chapter.

(4) A school district shall:

(a) Compute a proposed millage rate using not less than 95 percent of the taxable value certified to it pursuant to section 200.065(1), Florida Statutes.

(b) Prepare, through the superintendent, and submit the tentative budget to the school board, and

the school board shall approve or amend the tentative budget for advertising, within 24 days after the certification date, in accordance with section 200.065(2)(a)3. and Chapter 1011, Florida Statutes.

(c) Advertise the tentative millage and budget hearing in a newspaper of general circulation in the county or in a geographically limited insert of the newspaper if the insert is published at least twice each week and the circulation of such insert includes the boundaries of the taxing authority. In lieu of the published notice, send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in section 200.065(3), Florida Statutes, within 29 days after the certification date notice of its intent to tentatively adopt a millage and budget. The form generally provides that the notice must consist of a notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement as provided in section 200.065(3), Florida Statutes. The school district shall also publish a Notice of Tax for School Capital Outlay advertisement, as required by section 200.065(9), Florida Statutes, if applicable.

(d) Hold the tentative budget hearing on or after 2 days and within 5 days from the day the advertisement is first published, scheduled as required by section 200.065(2)(e)2., Florida Statutes. Therefore, the tentative budget hearing shall be held within 34 days from the certification date.

(e) Advise the property appraiser, on Form DR-420S, of its proposed millage rate within 35 days of the certification date. The property appraiser is required to mail the notice of proposed property taxes, the TRIM notice, within 55 days of the certification date. This notice serves as the notice of the final millage and budget hearing.

(f) Hold a public hearing on the final millage rate and budget on or after 10 days after the mailing and within 80 days of the certification date, scheduled as required by section 200.065(2)(e)2., Florida Statutes. In the event that this hearing is rescheduled or recessed, the taxing authority shall publish a notice of the rescheduled date of the hearing as required by section 200.065(2)(e)2., Florida Statutes. As provided by section 200.065(3), Florida Statutes, the recessed hearing advertisement shall not be placed in the legal notices or classified section of the newspaper.

(g) Certify the adopted millage to the property appraiser and the tax collector. These submissions shall be made within 3 days from the date of the hearing, and thus within 101 days of the certification date.

(h) Execute the Certification of Final Taxable Value, Form DR-422, showing the adopted millage rate and return it to the property appraiser, tax collector, and the Department within 3 days from receipt of the certification from the property appraiser. In the event variance in taxable value so certified is more than 1 percent from that initially certified by the property appraiser on the Certification of Taxable Value Form DR-420, then, as provided by section 200.065(5), Florida Statutes, the school district may administratively adjust its adopted millage rate without a public hearing. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to taxable value on the roll to be extended. No adjustment shall be made to levies required by law to be a specific millage amount.

(i) Certify compliance with Chapter 200, Florida Statutes, to the Department, on Form DR-487, within 30 days following adoption of the ordinance or resolution establishing a property tax millage levy, as provided in this rule chapter.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 129.03, 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91, Amended 1-11-94, 4-18-94, 12-27-94, 12-25-96, 12-31-98.

**12D-17.0035 Instructions and Calculations.**

(1) Rolled-back rate. Specific instructions for calculating the rolled-back rate are contained in the TRIM compliance instructions for completing Form DR-420. In general, the calculation of the rolled-back rate shall include all millages exclusive of voted debt service levies and millages in excess of the 10 mill cap pursuant to section 200.071, Florida Statutes.

(2)(a) Percent increase over the current year rolled-back rate of tentative millage. The calculation is: current year aggregate tentative millage divided by the current year aggregate rolled-back rate, minus

1.00, times 100, equals the percent to publish in the Notice of Tax Increase advertisement. In other words, the actual calculation would be:

$((\text{current year aggregate tentative millage} / \text{current year aggregate rolled-back rate}) - 1.00) \times 100 =$  percent to advertise in Notice of Tax Increase advertisement.

(b) Percent increase over the rolled-back rate of final millage. The calculation is: current year final millage divided by the current year rolled-back rate, minus 1.00, times 100 equals the percent to state in the ordinance or resolution as required by section 200.065(2)(d), Florida Statutes. In other words, the actual calculation would be:

$((\text{current year final millage/rolled-back rate}) - 1.00) \times 100 =$  percent to state in resolution or ordinance

(3) Calculation of proposed, tentative, and final budgets, proposed and final millage rates, and ad valorem proceeds. In calculating these figures, section 200.065(2)(a)1., Florida Statutes, requires each taxing authority to use not less than 95 percent of the taxable value certified to it by the property appraiser. This is at least 95 percent of the gross taxable value appearing on line 4 of the Form DR-420 of Form DR-420S.

(a) The calculation of the tentative budget or ad valorem proceeds is:

Line 4 of Form DR-420 or Form DR-420S x .95 x tentative millage rate = the absolute minimum of ad valorem proceeds to use for tentative budget purposes

(b) The calculation of the final budget or ad valorem proceeds is:

Line 4 of Form DR-420 or Form DR-420S x .95 x final millage rate = the absolute minimum of ad valorem proceeds to use for final budget purposes

(4) Budget summary advertisement. The advertised budget shall remain in balance. The tentative millages stated in the budget summary advertisement shall be the millages the taxing authority is proposing to levy, and shall be tied to the anticipated ad valorem proceeds resulting from each millage. Each tentative millage shall be displayed in the budget summary advertisement. However, each millage may be divided and allocated to one or more funds or budgets, provided it is readily apparent in the advertisement that the sum of the millages is less than or equal to the respective proposed millage. The proceeds shall be displayed in the appropriate fund or budget to which

they are to be deposited.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91.

**12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department.**

(1) If an ordinance or resolution establishing a property tax millage levy is adopted, then within 30 days following its adoption the taxing authority shall file with the Department, Form DR-487, Certification of Compliance with Chapter 200, Florida Statutes.

(2)(a) For taxing authorities other than school districts, such certification of compliance shall be made by filing with the Department the following items:

1. A copy of the Certification of Taxable Value, Form DR-420.

2. A copy of the ordinance or resolution adopting the millage rate.

3. A copy of the ordinance or resolution adopting the budget.

4. The entire page from the newspaper containing the final budget hearing advertisement, which is the notice of proposed tax increase advertisement required by section 200.065(2)(d) and (3)(a), Florida Statutes, or the notice of budget hearing advertisement required by section 200.065(2)(d) and (3)(b), Florida Statutes, whichever is appropriate, and which is required to be adjacent to the budget summary advertisement. For multicounty taxing authorities, the entire page from the newspaper containing the notice of proposed tax increase advertisement or notice of tax increase advertisement required by section 200.065(2)(d), (3)(a), (3)(g), and (8), Florida Statutes, or the notice of budget hearing advertisement required by section 200.065(2)(d), (3)(b), (3)(e), and (8), Florida Statutes, and which is required to be adjacent to the budget summary advertisement.

5. The entire page from the newspaper containing the budget summary advertisement required by sections 200.065(3)(l) and 129.03(3)(b), Florida Statutes, adjacent to the advertisement required by paragraph 4. of this rule subsection

above.

6. Proof(s) of publication from the newspaper of the notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement, and the adjacent budget summary advertisement. In the event notice is not published but is mailed pursuant to section 200.065(3)(f), Florida Statutes, a taxing authority may submit a certification of mailing from the post office with a copy of the notices.

7. For counties only, a copy of the Notice of Tax Impact of the Value Adjustment Board advertisement described in Rule 12D-9.038, F.A.C. (the entire page from the newspaper).

8. For counties only, proof of publication of the notice of tax impact of the value adjustment board advertisement. If the value adjustment board completes its hearings after the deadline for certification under section 200.068, Florida Statutes, the county shall submit this item to the Department within 30 days from the completion of the hearings.

9. A copy of the Certification of Final Taxable Value, Form DR-422, if the property appraiser has issued one as of this date. If the taxing authority has not received this certification, then the taxing authority shall file the remainder of the certification package with the Department within the deadline and shall file the certification Form DR-422 as soon as it is received.

10. Certification of Compliance, Form DR-487.

(b) For school districts, such certification of compliance shall be made by filing with the Department the following items:

1. A copy of the Certification of Taxable Value, Form DR-420S.

2. A copy of Department of Education Form ESE-524.

3. A copy of Page 1 of the District Summary Page, Department of Education Form ESE-139.

4. The tentative budget hearing advertisement, which is the notice of proposed tax increase advertisement required by section 200.065(2)(f) and (3)(c) or (3)(d), Florida Statutes, or the notice of budget hearing advertisement required by section 200.065(2)(f) and (3)(e), Florida Statutes, whichever is appropriate, and which is required to be adjacent to the budget summary advertisement (the entire page from the newspaper).

5. Proof of publication from the newspaper

of the tentative budget hearing advertisement.

6. The budget summary advertisement required by sections 200.065(3)(l) and 129.03(3)(b), Florida Statutes, adjacent to the advertisement required by paragraph 4. of this rule subsection above (the entire page from the newspaper).

7. Proof(s) of publication from the newspaper of the notice of proposed tax increase advertisement or notice of budget hearing advertisement, and the budget summary advertisement. In the event notice is not published but is mailed pursuant to section 200.065(3)(f), Florida Statutes, a school district may submit a certification of mailing from the post office with a copy of the notices.

8. The Notice of Tax for School Capital Outlay advertisement, required by section 200.065(9)(a), Florida Statutes (the entire page from the newspaper).

9. Proof of publication from the newspaper of the Notice of Tax for School Capital Outlay advertisement.

10. Copy of the Certification of Final Taxable Value, Form DR-422, if the property appraiser has issued one as of this date. If the school district has not received this certification, then the remainder of the certification package shall be filed with the Department within the deadline and the certification shall be filed as soon as it is received.

11. Certification of Compliance, Form DR-487.

(3) If no ordinance or resolution establishing a property tax millage levy is adopted, then on or before November 1, a unit of local government shall file a certification, on Form DR-421, with the Department that the requirements of section 200.065, Florida Statutes, if applicable, were met.

(4) The Department shall notify each taxing authority which has made a complete filing and which is in compliance with this rule section and section 200.065, Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91, Amended 12-25-96, 12-31-98.

**12D-17.005 Taxing Authorities in Violation of Section 200.065, Florida Statutes.**

(1) The Department shall review the Certification of Compliance, Form DR-487, made by the taxing authority, if filed, in the respects set forth elsewhere in this rule chapter. If the taxing authority or school district has made an incomplete filing or is otherwise found to be in violation of any of the statutory elements, the Department shall make such a determination and shall so notify the taxing authority or school district.

(2)(a) The Department shall regard as major any violation or combination of violations of section 200.065, Florida Statutes, or 200.068, Florida Statutes, which tend to misinform taxpayers whether or not such violation is specifically identified in the following guidelines.

(b) Where a violation is specified or found to be major, the taxing authority shall be required to readvertise and rehold hearing(s). The specification of a violation as minor in the guidelines shall not preclude the Department from considering it to be major where the surrounding circumstances indicate it to be major.

(c) The guidelines in this paragraph shall be used by the Department based on the impact of the violation on the Truth in Millage ("TRIM") process.

1. Failure to State Tentative Millage in Budget Summary Advertisement -- sections 200.065(3)(h), (j) and (l), 129.03(3)(b), Florida Statutes.

Major. The taxing authority shall be required to readvertise and rehold hearing(s).

2. Advertisement Too Small (Notice of Tax Increase, Notice of Proposed Tax Increase, Notice of Tax for School Capital Outlay, Amended Notice of Tax for School Capital Outlay, etc.) -- section 200.065(3), Florida Statutes. Major, unless the taxing authority made an attempt to comply and the error was not the fault of the taxing authority but of the newspaper that printed the advertisement. The taxing authority shall be required to readvertise and rehold hearing(s).

3. Less Than 95 Percent of Ad Valorem Proceeds Shown in Budget Summary Advertisement -- sections 200.065(2)(a)1., (3)(l), Florida Statutes. Major. The proceeds are understated. The taxing authority shall be required to readvertise and rehold hearing(s).

4. Reserved

5. Late Certification of Compliance Package -- section 200.068, Florida Statutes.

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Minor, if all required documents are filed within 30 days of date due. Taxing authority shall be advised of the violation. Major, if filed beyond 30 days. No revenue sharing funds shall be disbursed, and all local millage in excess of the rolled-back rate shall be directed to be placed in escrow, until the certification is filed.

6. Property tax levy -- Notice of Proposed Tax Increase -- section 200.065(3)(a), Florida Statutes. Major. If initially proposed tax levy, reductions due to the value adjustment board, actual tax levy for last year, or this year's proposed tax levy is misstated. The taxing authority shall be required to readvertise and rehold hearings.

7. Advertisements Not Adjacent -- section 200.065(3)(l), Florida Statutes. Major, unless taxing authority made an attempt to comply by instructing the newspaper in writing to place the advertisements in compliance with this rule. Severity of this violation depends on whether or not the violation is the fault of the taxing authority or the newspaper that printed the ad. If major, the taxing authority shall be required to readvertise and rehold hearing(s). Those taxing authorities who were notified of this same violation within the past two years shall be required to readvertise and rehold hearing(s). If minor, the taxing authority shall be made aware of the violation.

8. Percent Increase Over the Rolled-Back Rate Incorrect in Notice of Tax Increase Advertisement (for multicounty taxing authorities) or Incorrect Difference Between Taxes Levied Last Year and Proposed Taxes This Year in Notice of Proposed Tax Increase (for all other taxing authorities and schools and first year levies) -- section 200.065(3)(a), (c), (g), and (j), Florida Statutes. Major. If understated, the taxing authority shall be required to readvertise and rehold hearing(s).

9. Incorrect Use of "Other Voted Millage" -- sections 200.065(3)(j), 200.001(1) and (8), Florida Statutes. Major, if the effect is to tend to misinform the taxpayers. If minor, the Department will emphasize education of the taxing authorities in the proper use rather than requiring the taxing authority to readvertise.

10. Ad Valorem Proceeds Not Shown in Budget Summary Advertisement -- sections 200.065(2)(a)1. and (3)(l), 129.03(3)(b), Florida Statutes. Major, if the effect is to tend to misinform

the taxpayers. Severity depends on whether or not the other required components are shown pursuant to section 129.03(3)(b), Florida Statutes.

11. Hearing Recessed or Continued Without Proper Readvertisement -- sections 200.065(2)(e)2. and (3), Florida Statutes.

Major. Taxing authority shall be required to readvertise and rehold hearing(s) if taxpayers have not been given proper notification of the final adoption of the millage and budget.

12. Failure to State Percent Increase Over Rolled-Back Rate in Resolution or Ordinance -- sections 200.065(2)(d), (3)(j), Florida Statutes.

Minor. The taxing authority shall be notified of the violation. However, if both the percentage increase over the rolled-back rate is understated in the notice of tax increase advertisement (violation #8), or the amounts required in the notice of proposed tax increase are misstated, or if the advertisements are otherwise misleading, and the same factors in the ordinance or resolution are understated or missing, the taxing authority shall readvertise and rehold hearing(s).

13. Failure to Adopt Millage and Budget Separately -- section 200.065(2)(d) and (2)(e)2., Florida Statutes.

Minor. The taxing authority shall be notified of the violation and shall furnish documentation that millage and budget were adopted by separate vote. If no such documentation is furnished, those taxing authorities who have been notified of this violation within the past two years shall be required to readvertise and rehold hearing(s).

14. Failure to Show Categories in Notice of Tax for School Capital Outlay -- section 200.065(9)(a), Florida Statutes.

Minor. Those taxing authorities who have been notified of this violation within the past two years shall be required to readvertise and rehold hearing(s).

15. Reserved

16. Failure to Follow Statutory Verbiage -- section 200.065(3)(h), Florida Statutes. Major, if deviation tends to misinform the taxpayers. Taxing authority shall be required to readvertise and rehold hearing(s).

Minor, if deviation did not modify the substantive content or misinform taxpayers. Taxing authority shall be notified of the violation. If the violation occurs for two consecutive years the taxing

authority shall be required to readvertise and rehold hearing(s).

17. Budget Summary Advertisement Selection or Additional Verbiage -- section 200.065(3)(h), Florida Statutes.

Major, if deviation tends to misinform the taxpayers. Taxing authority shall be required to readvertise and rehold hearing(s). Minor, if the violation does not misinform the taxpayers.

18. Too Much Time Between Tentative Millage and Budget Hearing and Final Millage and Budget Hearing -- section 200.065(2)(d), Florida Statutes.

Minor. Taxing authority shall be advised of the violation. If the taxing authority is notified of the same violation for two consecutive years, then it shall readvertise and rehold hearing(s).

19. Hearing Held Less Than 2 or More Than 5 Days Following Advertisement -- section 200.065(2)(d), Florida Statutes.

Minor. Taxing authority shall be advised of the violation. If the taxing authority is notified of the same violation for two consecutive years, then it shall readvertise and rehold hearing(s).

20. Publication of Both Notice of Tax Increase Advertisement or Notice of Proposed Tax Increase and Notice of Budget Hearing -- section 200.065(3), Florida Statutes.

Minor, if deviation does not tend to misinform the taxpayers. Taxing authority shall be notified as to the correct selection of the advertisements.

21. Publication of Advertisements Combined -- section 200.065(3)(l), Florida Statutes.

Minor, unless the violation is the fault of the taxing authority. This is not a severe violation as long as all the information necessary is contained in the advertisement(s). However, the taxing authority shall be made aware of the violation.

22. Improper Inclusion of Reference to "Verbatim Record of Proceedings" -- sections 286.0105, 200.065(3)(h), Florida Statutes.

Minor. Taxing authority shall be notified of the violation.

23. Publication of Different Percent Millage Increase in Budget Summary Advertisement from That Based on Tentative Millage Adopted at First Budget Hearing -- sections 200.065(3)(l), (3)(j), Florida Statutes.

Major, if percentage is understated. If so, the taxing authority shall be required to readvertise and rehold

hearing(s). Taxing authority shall be notified as to the correct method of calculating the percent of increase.

24. Publishing a Notice of Tax Increase Advertisement or a Notice of Proposed Tax Increase, Rather Than Notice of Budget Hearing Advertisement -- section 200.065(3), Florida Statutes.

Minor. This is not a severe violation since it provides more information than is needed. However, the taxing authority shall be notified of the violation.

25. Adoption of Budget Before Millage -- section 200.065(2)(e)1., Florida Statutes.

Minor, provided there is no apparent prejudice to the taxpayers and the violation appears unintentional. The taxing authority shall be notified of the violation.

26. Any Other Violation Which Tends to Misinform the Taxpayers Concerning Millage or Ad Valorem Proceeds -- sections 200.065(1) -- (12), Florida Statutes.

Major. Taxing authority shall be required to readvertise and rehold hearing(s).

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91, Amended 4-18-94, 12-25-96, 12-31-98.

**12D-17.006 Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds.**

(1) If a taxing authority files a certification of compliance which violates section 200.065, Florida Statutes, but which is permitted to be cured by the process specified in section 200.065(13)(c), Florida Statutes, then the Department shall notify the taxing authority, as provided in subsection (2) of this rule section, using its last known address, that it is in violation of section 200.065, Florida Statutes, and is subject to section 200.065(13)(c), Florida Statutes.

(2)(a) The Department's notice shall specify the steps necessary to bring the taxing authority into compliance. These steps may include, but not be limited to, readvertisement, reholding hearing(s), adoption of new millage and adoption of new budget.

(b) The Department shall notify the taxing

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authority to repeat the hearing and notice process required by section 200.065(2)(d), Florida Statutes, and that the advertisement must appear within 15 days of the date the notice was issued from the Department, and shall contain the statement in boldface required by section 200.065(13)(c)2., Florida Statutes.

(c) The Department shall notify the taxing authority that it shall be required to file a new certification after completion of the readvertisement and the reholding of the hearing(s), containing the following items:

1. Copy of advertisements (entire page from newspaper).
2. Proof of publication of these advertisements.
3. Copy of the resolution or ordinance adopting millage.
4. Copy of the resolution or ordinance adopting the budget.
5. Copy of the resolution or ordinance to hold any excess moneys collected in reserve until the subsequent fiscal year, if the newly adopted millage rate is less than the amount previously adopted at the final millage and budget hearing and forwarded to the property appraiser pursuant to section 200.065(4), Florida Statutes.
6. Certification of Compliance, Form DR-487.

(d) The Department shall direct the tax collector to hold in escrow all ad valorem revenues for the taxing authority collected in violation of section 200.065, Florida Statutes, which shall normally be those revenues in excess of the rolled-back rate, except those revenues from voted levies or levies imposed pursuant to section 1011.60(6), Florida Statutes. The funds shall be held in escrow until the completion, and approval by the Department, of the process required by section 200.065(13)(c), Florida Statutes, and this rule section.

(e) The Department of Revenue, Property Tax Oversight Program shall immediately notify in writing the Department of Revenue, Administrative Services Program, Budget Services, of the noncompliance. That program shall proceed consistently with sections 218.23(1) and 218.63(2), Florida Statutes, and Rule Chapter 12-10, F.A.C., to withhold revenue sharing funds, and to hold the funds in escrow until the noncompliance is cured, or

if not cured, to transfer the funds to the General Revenue Fund for the 12 months following the determination of noncompliance by the Department.

(f) The Department's notification shall be issued within 30 days of the taxing authority's deadline for filing the certification of compliance, Form DR-487, or within 60 days of the taxing authority's resolution or ordinance adopting the levy. The Department's notice shall be sent by overnight delivery, facsimile transmission (FAX), regular or certified mail, or hand delivery to the last known address and person identified by the taxing authority as provided in this rule chapter.

(g) The Department's determination of non-compliance shall be deemed made on the date of the initial notification of the violation(s) to the taxing authority.

(3) The taxing authority shall hold a new hearing and adopt a new millage and a new budget. If the newly approved millage is less than the amount previously forwarded by the taxing authority to the property appraiser pursuant to section 200.065(4), Florida Statutes, then the taxing authority shall hold any excess moneys collected in reserve until the subsequent fiscal year, and shall enact a resolution or ordinance to do so. Any millage newly adopted at a hearing required under this rule section shall not be forwarded to the property appraiser or tax collector and shall not exceed the rate previously adopted.

(4) If the taxing authority cures the violation under section 200.065(13)(c), Florida Statutes, and this rule section, then the Department of Revenue shall:

(a) Notify the taxing authority that it is in compliance,

(b) Notify the tax collector, who shall disburse to the taxing authority, as provided by law, any funds held in escrow pursuant to this rule section, and

(c) Notify the Department of Revenue, Administrative Services Program, Budget Services, which shall disburse all funds held in escrow beginning with the next scheduled disbursement.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91, Amended 12-25-96. Cross Reference: Rule 12-10.006(4), F.A.C.

**12D-17.007 Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds.**

(1) Any taxing authority which has not certified compliance on Form DR-487, and provided all documentation as required in section 200.065, Florida Statutes, or this rule chapter, shall be subject to forfeiture of state funds otherwise available to it for the 12 months following a determination of noncompliance by the Department.

(2) The Department shall notify the taxing authority, using its last known address, that it is in violation of section 200.065, Florida Statutes, and is subject to forfeiture of state revenue sharing funds otherwise available to it. The Department's determination of non-compliance shall be deemed made on the date of the initial notification of the violation(s) to the taxing authority.

(a) The Department shall direct the tax collector to hold all ad valorem revenues for the taxing authority collected in violation of section 200.065, Florida Statutes, which shall normally be those revenues in excess of the rolled-back rate, in escrow, except those revenues from voted levies or levies imposed pursuant to section 1011.60(6), Florida Statutes. The funds shall be held in escrow until the completion and approval by the Department of the process required by section 200.065(13)(c), Florida Statutes, and this rule section.

(b) The Department of Revenue, Property Tax Oversight Program shall immediately notify in writing the Administrative Services Program of the noncompliance. That program shall proceed consistently with sections 218.23(1) and 218.63(2), Florida Statutes, and Rule Chapter 12-10, F.A.C., to withhold revenue sharing funds, and to hold such funds in escrow until the noncompliance is cured, or if not cured, to transfer such funds to the General Revenue Fund for the 12 months following the determination of noncompliance by the Department.

(3) In the event the taxing authority files a certification of compliance on Form DR-487 after the deadline for filing, then the taxing authority shall be subject to withholding of state funds and funds levied in violation of section 200.065, Florida Statutes, until such certification is properly filed and approved in accordance with this rule chapter.

(4) The portion of revenue sharing funds

which would otherwise be distributed to a taxing authority which has not certified compliance on Form DR-487 as required in this rule chapter, or Rule 12-10.006(4), F.A.C., or has otherwise failed to meet the requirements of section 200.065, Florida Statutes, shall be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the Department.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91.

**12D-17.008 Computation of Time.**

(1) The time periods specified in this rule chapter shall be determined by using the date of certification of value by the property appraiser pursuant to section 200.065(1), Florida Statutes, or July 1, whichever is later. This date shall be the certification date, and it shall be immaterial whether it falls on a Saturday, Sunday, or legal holiday.

(2) In computing any period of time prescribed or allowed by this rule chapter or by section 200.065, Florida Statutes, the day of the act from which the designated period of time begins shall not be included, except for the certification date, which shall always be day 1 and shall be included. Where the term "within" is used in this rule chapter, and in section 200.065, Florida Statutes, in reference to a period of days, it shall be construed to mean "not later than" that number of days, and vice versa. The last day of the period shall be included even if it is a Saturday, Sunday, or legal holiday. That event shall not operate to extend or to change the day of the act from which any other periods begin to run.

(3) As used in this rule, legal holiday means those days designated in section 110.117, Florida Statutes, and any other day the taxing authority's offices are closed.

(4) The time periods in this rule chapter may be shortened by coordinating with the property appraiser subject to the requirements of section 200.065(12), Florida Statutes.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91.

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### **12D-17.009 Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage.**

(1) In the event that a review notice is issued by the Department in reviewing a tax roll pursuant to section 193.1142(4) or (5), Florida Statutes, and Rule 12D-8.020, F.A.C., the following provisions shall apply:

(a) The property appraiser shall make any necessary adjustment required by section 200.065(11), Florida Statutes, to the proposed millage rates provided by the taxing authority prior to issuing the notice of proposed property taxes, the TRIM notice, required by section 200.065(2)(b), Florida Statutes. These adjustments shall include all millages which are applicable to the taxable value on the approved tax roll at variance with the value certified by the property appraiser pursuant to section 200.065(1), Florida Statutes, on the certification date. The property appraiser shall provide written notice of the amount of the millage adjustment to all taxing authorities affected by the adjustment within 5 days of the date the tax roll is approved.

(b) If, as a result of the review notice and the remedial steps by the property appraiser, the TRIM notice, as required by section 200.065(2)(b), Florida Statutes, is issued after the deadline (55 days after the certification date), all subsequent deadlines provided in this rule chapter shall be extended a like number of days. In this event, the deadline date for the TRIM notice (the 55th day after the certification date) shall not be included in calculating the number of extended days. Beginning with the day after the deadline date for the TRIM notice, the number of extended days shall be counted until the day the tax roll was approved by the Department. That latter day shall be included.

(2) If, as a result of the tax roll approval process provided in section 193.1142, Florida Statutes, the roll is not approved and interim roll procedures have not commenced within 45 days of the certification date, then the deadline for mailing the notice of proposed property taxes, the TRIM notice, shall be 10 days beyond the date the tax roll is approved or interim roll procedures have begun. In such event, all other deadlines in this

rule chapter or under section 200.065, Florida Statutes, shall be extended by the same number of days by which the deadline for mailing the notice is extended beyond 55 days from the certification date. The deadline for mailing the notice is therefore the later of 55 days after the certification date, or 10 days after either the tax roll is approved or interim roll procedures have begun.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 193.1142, 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.63 FS. History--New 6-20-91, Amended 10-30-91.

**12D-17.010 Certification of Compliance and Application.** Each year prior to November 1, or within 30 days of an ordinance or resolution adopting a millage levy, the taxing authority shall file a Certification of Compliance, Form DR-487, with the Department. It shall be the duty of each taxing authority required to submit certified information to the Department, pursuant to this rule chapter, to file timely information. Any taxing authority failing to provide timely information required by this rule chapter shall, by such action or noncompliance, authorize the Department to use the best information available. If no such information is available, the Department may take any necessary action, including disqualification from revenue sharing, either partial or entire. Further, by such action or noncompliance the taxing authority shall waive any right to challenge the determination of the Department as to its portion, if any, pursuant to the privilege of receiving shared revenues under this rule chapter.

Rulemaking Authority 195.027(1), 213.06(1), 218.26(1) FS. Law Implemented 195.002, 200.065, 200.068, 213.05, 218.21, 218.23, 218.26(4), 218.63 FS. History—New 6-20-91.

**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
PROGRAM**

**CHAPTER 12D-18**

**NON-AD VALOREM ASSESSMENTS AND  
SPECIAL ASSESSMENTS**

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**12D-18.001 Scope.** This chapter applies to non-ad valorem assessments including special assessments, which are, or have been, qualified to be liens on homestead real property. This rule chapter applies to property appraisers, tax collectors, and local governing boards which elect to implement the levy, collection and enforcement provisions of sections 197.363 through 197.3635, Florida Statutes, for non-ad valorem assessments or special assessments. A local government may elect to prepare a non-ad valorem assessment roll and certify it to the tax collector for collection in accordance with this rule chapter. A local government and

property appraiser may elect to have special assessments certified to the tax collector on the tax roll of the property appraiser regardless of whether such has been done prior to January 1, 1990, and if certain conditions are met in accordance with this rule chapter. The provisions of this rule chapter are, therefore, in part, an option for property appraisers, and local governing boards which comply with this rule chapter. The provisions of this rule chapter are also available for existing non-ad valorem assessments, including existing special assessments, which are collectible as liens, and were imposed and collected prior to January 1, 1990. Nothing contained in this rule chapter shall be construed to authorize the levy, collection and enforcement of a non-ad valorem assessment, including special assessments, unless such authority is provided for in applicable constitutional and statutory provisions. It is the duty of the local government to determine, under law, whether an assessment levy is constitutional and may be collected as a lien. The duties of the property appraisers and tax collectors under section 197.3632, Florida Statutes, are ministerial and shall not be construed to authorize any levy. The election to comply with this rule chapter and sections 197.363 through 197.3635, Florida Statutes, shall be made only in accordance with this rule chapter.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91, Amended 12-30-97.

**12D-18.002 Definitions.**

(1) The definitions applicable under this rule chapter shall be those set forth in sections 189.403, 197.102, and 197.3632, Florida Statutes, and Rules 12D-1.002 and 12D-13.001, F.A.C.

(2) In addition, the following definitions shall apply:

(a) "Ad valorem method of collection" means placement of any non-ad valorem assessment, including any special assessment, on the tax notice for use of the collection provisions in Rule Chapter 12D-13, F.A.C., and Chapter 197, Florida Statutes.

(b) "Capital project assessment" means a non-ad valorem assessment which is levied to fund a capital project, and which may be payable in annual payments with interest over a number of years. The

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name of any particular levy is immaterial if the levy meets this definition and otherwise qualifies for the provisions of this rule chapter.

(c) "Change in the use of assessment revenue" means allocation of assessment revenue for general purposes or to benefit lands which are not identified in the assessment-authorizing statute or judicial decree or the ordinance, resolution or other act of the local government imposing the assessment.

(d) "Existing levy" means an assessment which has been imposed, placed on a roll and collected for the first time prior to January 1, 1990.

(e) "Levied for the first time" means imposed for the first time by county or municipal ordinance or special district resolution after January 1, 1990.

(f) "New non-ad valorem assessment" or "new special assessment" means an authorized assessment that was imposed for the first time by ordinance or resolution effective on or after January 1, 1990, and which is sought to be collected pursuant to sections 197.3632 and 197.3635, Florida Statutes.

(g) "Non-ad valorem assessment," for purposes of this rule chapter, means only those assessments which are not based upon millage and which can become a lien against a homestead as permitted in Article X, Section 4 of the Florida Constitution.

(h) "Non-ad valorem assessment roll" or "special assessment roll," means a roll containing non-ad valorem assessments, which may include special assessments, and which can properly be collected using the collection provisions for an ad valorem tax.

(i) "Uniform method" of levy, collection, and enforcement of a non-ad valorem assessment means the ad valorem method provided in section 197.3632, Florida Statutes, under which assessments are included on an assessment roll and certified, in a compatible electronic medium tied to the property identification number, by a local government to the tax collector for merging with the ad valorem tax roll, for collection by utilizing the tax notice described in section 197.3635, Florida Statutes, and for sale of tax certificates and tax deeds under the nonpayment provisions of the ad valorem tax laws.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.102,

197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91.

### **12D-18.003 Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes.**

(1) By complying with the provisions of this rule section, a local government may elect to use the ad valorem method of collection for any non-ad valorem assessments, including special assessments, which may have been in existence prior to the election to use the uniform method. A local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment authorized in section 197.3632, Florida Statutes, shall satisfy the requirements in this rule section.

(a) The local governing board shall enter into a written agreement with the property appraiser and the tax collector to provide for reimbursement of necessary administrative costs.

(b) The local government shall publish notice of its intent to use the uniform method for collecting such assessment weekly in a newspaper of general circulation within each county contained in the boundaries of the local government for four consecutive weeks preceding a public hearing to adopt a resolution of its intent to use the uniform method of collection. This period shall be computed as follows. The four weeks shall be the four weeks immediately preceding the date of the hearing. Each week shall be comprised of the immediately preceding seven days. One such notice shall appear in the newspaper during each one of these four weeks.

(c) The following shall be a suggested sufficient form for the notice:

#### **NOTICE BY (NAME OF LOCAL GOVERNMENT) OF INTENT TO USE THE UNIFORM AD VALOREM METHOD OF COLLECTION OF A NON-AD VALOREM ASSESSMENT**

Notice is hereby given to all owners of lands located within the boundaries of the (name of local government) that the (name of local government) intends to use the uniform ad valorem method for collecting the non-ad valorem assessments levied by the (name of local government) as set forth in section 197.3632, Florida Statutes, and that the

Board of Supervisors (or other name of governing board) will hold a public hearing on (date), at (time) at the (address for hearing).

The purpose of the public hearing is to consider the adoption of a Resolution authorizing the (name of local government) to use the uniform ad valorem method of collecting non-ad valorem assessments levied by the (name of local government) as provided in section 197.3632, Florida Statutes.

The (name of local government) has (adopted before January 1, 1990), (adopted a new non-ad valorem assessment), (or) (is considering adopting) a non-ad valorem assessment for (year, or years if applicable) for (purpose).

This non-ad valorem assessment is: (list one or more of the following)

1. (levied for the first time) or (existing and levied on (date) and previously placed on a roll and collected).
2. increased beyond the maximum rate authorized by law at the time of its initial imposition.
3. related to a change in boundaries of the (name of local government).
4. related to a change in purpose for an existing assessment or in the use of the revenue from such assessment. Interested parties may appear at the public hearing to be heard regarding the use of the uniform ad valorem method of collecting such non-ad valorem assessments.

If any person decides to appeal any decision made with respect to any matter considered at this public hearing such person will need a record of proceedings and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Dated this \_\_\_\_ day of \_\_\_\_\_,

(name of local government)

by:  
(appropriate officer)  
PUBLISH: (name of newspaper)

Publication dates:

(2) The local government must enact a resolution at a public hearing prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The resolution shall state the local government's intent to use the uniform ad valorem method of collection, the need for the levy and shall include a legal description of the real property subject to the levy.

(3) The local government must send the resolution to the property appraiser, tax collector and the department by January 10 or, if the property appraiser, tax collector, and local government agree, by March 10. The postmark date shall be considered the date sent. The local government shall include with the resolution the following:

- (a) A certified copy of adopted resolution
- (b) A copy of newspaper advertisement (entire page)
- (c) A certification or proof of publication showing the dates of publication on Form DR-413
- (4) For non-ad valorem assessments levied for more than one year, if both the advertisement and the resolution express the intent to use the uniform method of collection, for more than one year, for specific years, or for each year until discontinued for a year, the local government need not adopt a resolution or advertise each year.

(5) These rules cannot validate an improper non-ad valorem assessment levy. If the department considers that there is a question whether the non-ad valorem assessment meets the definition set forth in this rule chapter, the Department shall notify the local government promptly.

(6) For capital project assessments, any notice or hearing required by these rules may be combined with any other notice required by these rules or by the general or special law or municipal or county ordinance pursuant to which a capital project assessment is levied.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91, Amended 10-30-91.

**12D-18.004 Tax Roll; Collection Services; Agreement.**

(1) If the local government elects to use the procedures of sections 197.363 through 197.3635,

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Florida Statutes, for non-ad valorem assessment collection, the property appraiser, tax collector, and local government shall establish agreements for data assembly and for the legal requirement of information from the property appraiser for name, address, and legal description.

(a) The local government shall prepare, or establish an agreement or agreements with the property appraiser or any other person for the preparation of, the non-ad valorem assessment roll in a compatible electronic medium tied to the property identification number.

(b) The local government shall establish an agreement or agreements with the tax collector for merger of the non-ad valorem assessment roll or rolls with the ad valorem roll to produce one collection roll.

(c) An agreement or agreements between the local government levying the assessment, the property appraiser, and the tax collector, covering the collection of an assessment, must be executed for each assessment roll. Such agreement(s) shall contain provisions to comply with this rule section.

(2) The agreement(s) shall provide for reimbursement of administrative costs, as provided in sections 197.3632(2), (7), and (8)(c), Florida Statutes, incurred by the property appraiser and tax collector in complying with sections 197.3632 and 197.3635, Florida Statutes, and this rule chapter. These administrative costs include, but are not limited to, costs associated with personnel, forms, supplies, data processing, computer equipment, postage, pro rata insurance premiums, and programming. In any agreement with the local governing board, the tax collector or the property appraiser shall be responsible for the performance of duties specified, or permitted by section 197.3632, Florida Statutes, for that party, and shall be entitled to reimbursement of administrative costs.

(3)(a) The agreement(s), if the election is made to use the uniform method provided by section 197.3632, Florida Statutes, shall provide that annually, by June 1, the property appraiser shall supply each local government using the uniform method with the following information:

1. legal description of the property affected by the levy, and
2. names and address of the owners of each parcel.

(b) In the event further information is needed

beyond these items or that which is available in conjunction with it, then the local government and the property appraiser may provide in the written agreement for the property appraiser to provide additional information as needed upon reimbursement of administrative costs. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem tax roll submitted by the property appraiser each year to the Department.

1. If the local government determines that the information supplied by the property appraiser is insufficient for the local government's purpose, the local government shall make provision, by establishing agreements or otherwise, to obtain additional information from another source.

2. It is the responsibility of the local government to determine, and it is recommended the local government identify before the January 10 submission to the Department described in this rule chapter, the particular information that it requires and the source of the information.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91.

### **12D-18.005 Adoption of Non-Ad Valorem Assessment Roll.**

(1) The provisions of this rule section are applicable to non-ad valorem assessments levied for the first time.

(a) The public notice and hearing provisions of this rule section are not applicable to assessments which are:

1. on an existing tax roll, and which have gone through public hearing and adoption processes specified by section 197.363, Florida Statutes, for collection on the tax notice using the ad valorem tax method, or

2. on any existing assessment roll under other authority of law, for which the tax notice and ad valorem method are not used and which are, therefore, not considered to be levied for the first time under section 197.3632(4)(a)1., Florida Statutes.

(b) For a new non-ad valorem assessment, a local government shall adopt a non-ad valorem

assessment roll at a public hearing held between January 1 and September 15 if one or more of the following circumstances exist regarding the assessment:

1. It is levied for the first time;
2. It is increased beyond the maximum rate authorized by law or judicial decree at the time of its initial imposition;
3. It is related to a change in boundaries of (name of local government), unless all newly affected property owners have provided written consent for such assessment to the local governing board; or
4. It is related to a change in purpose for an existing assessment or in the use of the revenue from such assessment.

(c) A local government may hold its public hearing and adopt or reaffirm a capital project assessment roll at any time prior to certification of the roll to the tax collector, and is not required to hold the public hearing between January 1 and September 15. For capital project assessments, any notice or hearing required by this rule chapter may be combined with any other notice required by this rule chapter, by the general or special law, or by municipal or county ordinance, pursuant to which a capital project assessment is levied.

(2) A local government shall notify persons subject to the assessment of the public hearing in the following manner:

(a) At least 20 days prior to the date of the public hearing, the local government shall send notice by U.S. Mail to each person owning property subject to the assessment. The notice shall include the following information:

1. The purpose for which the assessment was adopted;
2. The total amount to be levied against each parcel;
3. The unit of measurement to be applied against each parcel to determine the assessment;
4. The number of such units contained within each parcel;
5. The total revenue the local government will collect by the assessment;
6. A statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title;
7. A statement that all affected property

owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and

8. The date, time, and place of the hearing. Such notice by mail, under this rule section, shall not be required if notice by mail is otherwise required by general or special law and such notice is served at least 30 days prior to the authority's public hearing on the adoption of a new or amended assessment roll.

(b) At least 20 days prior to the date of the public hearing, the local government shall publish notice in a newspaper generally circulated within each county contained in the boundaries of the local government. This published notice shall include at least the following information:

1. The name of the local governing board;
2. The geographic depiction of the property subject to the assessment;
3. The proposed schedule of the assessment;
4. The fact that the assessment will be collected by the tax collector; and
5. A statement that all affected property owners have the right to appear at the public hearing and the right to file written objections with the local governing board within 20 days of the publication of the notice.

In the event there is no one such newspaper the local government shall use enough newspapers to accomplish this publication requirement.

(3) At the public hearing, the local governing board shall receive the written objections to roll adoption, hear testimony from all interested persons, and may adjourn or recess the hearing from time to time. If the board adopts the non-ad valorem assessment roll, it shall specify the unit of measurement of the assessment and the amount of the assessment as provided in the ordinance or resolution which levied or imposed the non-ad valorem assessment.

(4) The local governing board may increase or decrease the amount of the assessment or the application of the assessment to any affected property based on the benefit which the board will provide, or has provided, to the property with the revenue generated by the assessment, even though the notices required in paragraphs (2)(a) and (b) of this rule section may not give notice of the power of the local governing board to make adjustments.

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Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91, Amended 4-18-94, 1-1-04.

### **12D-18.006 Certification of Assessment Roll.**

(1) The chairman of the local governing board, or his designee, shall certify the non-ad valorem assessment roll, on a compatible electronic medium tied to the property identification number, to the tax collector by September 15 of each year. The local government shall first post the non-ad valorem assessment for each parcel on the roll in such compatible electronic medium. The certification shall be made on Form DR-408A. The tax collector shall not accept any roll which is not so certified and which is not so posted in such compatible electronic medium, and it is the responsibility of the local governing board that such roll be free of errors and omissions.

(2) The chairman of the local governing board, or his designee, may make alterations to the roll up to 10 days before certification. If the tax collector discovers errors or omissions on the roll, he may request the local governing board to file a corrected roll or a correction of the amount of any assessment. After the roll has been certified to the tax collector, the local government may make corrections to it by filing with the tax collector a Certificate of Correction on Form DR-409A. Such form shall be in lieu of the form specified in Rule 12D-13.006(5), F.A.C., but shall be processed in the same manner under the provisions of that rule section. Provided further that one copy of the form shall be sent to the tax collector, property appraiser, and the Department.

(3) If the non-ad valorem assessment roll is to be collected for a period of more than one year or to be amortized over a number of years, the local governing board shall so specify and shall inform the property appraiser, tax collector and Department on Form DR-412, by January 10 if it intends to discontinue using the uniform method of collecting such assessment.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91, Amended 10-30-91.

### **12D-18.007 Non-Ad Valorem Assessments; Uniform Tax Notice; Merger.**

(1) Any non-ad valorem assessment, including a special assessment, collected pursuant to this rule chapter shall be included in the combined notice for ad valorem taxes and non-ad valorem assessment pursuant to section 197.3635, Florida Statutes.

(2)(a) One acceptable example format for the form of such combined notice is provided in Form DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments.

(b) Any assessment not within the definition of a non-ad valorem assessment stated in section 197.3632(1)(d), Florida Statutes, and this rule chapter, and not an ad valorem tax, shall not be properly includable on the tax notice provided in sections 197.3632(7) and 197.3635, Florida Statutes. Any assessment which is a non-ad valorem assessment within the stated definition shall be properly placed below the line in the "non-ad valorem assessment" section of the tax notice, unless it is based upon millage, in which case it shall be placed above the line in the "ad valorem" section of the tax notice.

(3) If, in the most exigent factual circumstances, it is impossible to merge the non-ad valorem assessment roll with any other non-ad valorem assessment rolls, and the tax roll, the tax collector shall mail a separate notice of the non-ad valorem assessments which the tax collector could not merge, or he shall direct the local government to mail such a separate notice.

(a) For a roll certified in the appropriate compatible electronic format, in determining whether exigent factual circumstances exist, the tax collector shall be guided by the following considerations:

1. Whether the local government provided a trial roll at least 30 days prior to the certification date;

2. Whether the proportion of the roll which cannot be merged is substantial;

3. If there are problem parcels regarding splitouts or cutouts, which should be handled through the errors and omissions process stated in Rules 12D-13.006 and 12D-13.007, F.A.C.; and

4. If as a result of the problem parcels, the remainder of the roll cannot be merged. It is

recommended that local governments not restrict themselves to the time limits stated in this rule chapter, but expedite the roll to the tax collector.

(b) Such separate notice shall be in a format approved by the Department such as Form DR-528. In deciding whether a separate mailing is necessary, the tax collector shall consider all costs to the local government and taxpayers of such a separate mailing and the adverse effects to the taxpayers of delayed and multiple notices. The local government whose roll could not be merged shall bear all costs associated with the separate notice.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91.

**12D-18.008 Special Assessments Collected Pursuant to Other Law or Before January 1, 1990 Pursuant to Section 197.363, Florida Statutes.**

(1)(a) A property appraiser may elect, if asked by a local government, to include special assessments on a tax roll pursuant to section 197.363, Florida Statutes, after January 1, 1990, provided such assessments were included on a tax roll pursuant to a written agreement and were collected pursuant to that section prior to that date. The option under this rule chapter to return to the method of collection provided in section 197.363, Florida Statutes, shall remain available even though the special assessments may have been collected by the uniform method or some other method for a period of time. A property appraiser may enter into a written agreement with the local governing board for compliance with section 197.363(2), Florida Statutes, relating to services, including listing assessments on an assessment roll and preparing notices of proposed property taxes.

(b) Effective January 1, 1990, no new non-ad valorem assessments, including special assessments, may be included on the tax roll and certified to the tax collector for collection pursuant to section 197.363, Florida Statutes. Effective January 1, 1990, any alternative method authorized by law under which non-ad valorem assessments are collected shall not require the tax collector or the property appraiser to perform any service as set forth in sections 197.3632 and 197.3635, Florida Statutes.

Under such an alternative method, the property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method. Only those assessments levied and collected consistently with sections 197.363 and 197.3632, Florida Statutes, and consistently with sale of tax certificates and tax deeds shall be placed on the tax notice provided in section 197.3635, Florida Statutes.

(2) A local governing board levying special assessments for inclusion on the tax roll pursuant to section 197.363, Florida Statutes, may elect to adopt and certify to the tax collector a non-ad valorem assessment roll to include such special assessments pursuant to section 197.3632, Florida Statutes, after January 1, 1990. To make such election, the local governing board shall:

(a) Notify the property appraiser and tax collector in writing;

(b) Comply with section 197.3632(2), Florida Statutes, as implemented by this rule chapter, by establishing agreements with the property appraiser and tax collector;

(c) Comply with applicable certification provisions of section 197.3632(5), Florida Statutes, as implemented by this rule chapter, relating to certification of the assessment roll to the tax collector; and

(d) If the certified non-ad valorem assessment roll is amended after certification, comply with all applicable provisions of section 197.3631, Florida Statutes, relating to authorized alternative methods for collection of non-ad valorem assessments, for those assessments amended onto the roll after certification.

(3) A local governing board may also elect to use the uniform method of collection to collect assessments regardless of whether such assessment was levied before or after January 1, 1990, collected in an alternative manner authorized by law, or collected pursuant to section 197.363, Florida Statutes.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91, Amended 12-30-97.

**12D-18.009 Non-Ad Valorem Assessments**

**Imposed After January 1, 1990.**

(1) Effective January 1, 1990, no new non-ad valorem assessments, including new special assessments, may be collected pursuant to section 197.363, Florida Statutes. New non-ad valorem assessments, new special assessments and non-ad valorem assessments for which an election has been made by a local governing board pursuant to section 197.363(1), Florida Statutes, to be collected pursuant to Chapter 197, Florida Statutes, shall be collected after January 1, 1990, as provided in sections 197.3631, 197.3632, 197.3635, Florida Statutes.

(2) Effective January 1, 1990, any alternative method authorized by law under which non-ad valorem assessments are levied, certified, and collected shall not require the tax collector or the property appraiser to perform any service as set forth in sections 197.3632 and 197.3635, Florida Statutes. Under such an alternative method, the property appraiser or tax collector may contract with a local government to supply information and services necessary for any such alternative method.

(3) Effective January 1, 1990, a county operating under a charter adopted pursuant to Article VIII, Section 11, Florida Constitution (1885), referred to in Article VIII, section 6(e), Florida Constitution (1968), may use any alternative method authorized by law under which non-ad valorem assessments are imposed and collected, but may not use the method in section 197.363, Florida Statutes.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91.

**12D-18.010 Uniform Method for Collection and Enforcement; Incorporation of Other Provisions; Miscellaneous; Rules of Construction.**

(1) Non-ad valorem assessments certified and collected pursuant to section 197.3632, Florida Statutes, and special assessments certified and collected pursuant to section 197.363, Florida Statutes, are made subject to all collection provisions of Chapter 197, Florida Statutes, including provisions relating to discount for early payment, prepayment by installment method,

deferred payment, penalty for delinquent payment, and issuance and sale of tax certificates and tax deeds for nonpayment. For capital project assessments, a local government may choose not to allow prepayment of capital project assessments. However, if prepayments are allowed, the errors and insolvency procedures described in section 197.492, Florida Statutes, shall be followed.

(2) Therefore, all collection provisions contained in Rule 12D-13, F.A.C., are incorporated in this rule chapter and made a part of this rule chapter as if fully set forth. For purposes of this rule chapter only, and for purposes of applying the collection provisions of Rule 12D-13, F.A.C., special assessments and non-ad valorem assessments shall be treated and administered as ad valorem taxes or real property taxes to the extent necessary to apply this rule chapter. In the event of any conflict or inconsistency between Rule 12D-13, F.A.C., and this rule chapter, the provisions of this rule chapter shall control over the provisions of Rule 12D-13, F.A.C., to the extent of such conflict or inconsistency.

(3) The collection and enforcement provisions of Rule 12D-13, F.A.C., shall be expressly applicable to special assessments and non-ad valorem assessments, where the context will permit and, as far as lawfully practicable, shall be applicable to the levy and collection of special assessments and non-ad valorem assessments imposed pursuant to this rule chapter.

(4) In the event that any part of this rule chapter is invalidated by a decision of a court or other tribunal, then the remainder shall remain in effect to the extent possible consistent with such decision.

(5) The provisions of this rule chapter shall not be constructed to apply retroactively or to defeat or impair any right under any contract existing on its effective date, or any of the following matters, if validly completed or begun prior to the effective date of this rule chapter:

(a) Rule 12D-18.003, F.A.C., regarding four consecutive weeks advertising notice of intent;

(b) Rule 12D-18.003, F.A.C., regarding passage of a resolution of intent;

(c) Rule 12D-18.005(2), F.A.C., regarding notice by advertising or first class mail of roll adoption hearing; or

(d) Rule 12D-18.005, F.A.C., regarding levy

adopted consistent with sections 197.3632(4)(a) and (6), Florida Statutes, for a term of years.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91.

**12D-18.011 Incorporation of Forms.** The following is a list of forms utilized by the Department of Revenue, Property Tax Oversight Program, in the administration of this rule chapter. Copies of these forms may be obtained without cost by writing to the following address:

Director  
Property Tax Oversight Program  
Post Office Box 3000  
Tallahassee, Florida 32315-3000

The request should indicate the form number, title and quantity requested. These forms are hereby incorporated by reference in Rule 12D-16.002, F.A.C.

(1) Form DR-408A, Certificate to Non-Ad Valorem Assessment Roll.

(2) Form DR-409A, Certificate of Correction of Non-Ad Valorem Assessment Roll.

(3) Form DR-412, Notice of Intent.

(4) Form DR-413, Affidavit of Proof of Publication.

(5) Form DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (example only). This form is provided as an example format only, under section 197.3635, Florida Statutes.

Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, 213.06(1) FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History--New 2-21-91, Amended 12-31-98.

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**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT  
PROGRAM**

**CHAPTER 12D-51**

**STANDARD ASSESSMENT PROCEDURES  
AND STANDARD MEASURES OF VALUE;  
GUIDELINES**

- 12D-51.001 Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines.**
- 12D-51.002 Standard Measures of Value: Tangible Personal Property Appraisal Guidelines.**
- 12D-51.003 Florida Real Property Appraisal Guidelines.**

**12D-51.001 Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines.** Pursuant to Section 195.062, F.S., these guidelines are adopted in general conformity with the procedures set forth in Section 120.54, F.S., but shall not have the force and effect of rules and are to be used only to assist property appraisers in the assessment of agricultural property as provided by Section 195.002, F.S. Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Oversight Program, P.O. Box 3000, Tallahassee, Florida 32315-3000.

Rulemaking Authority 195.027(1), 195.032, 213.06(1) FS. Law Implemented 195.032, 195.062, 193.461, 213.05 FS. History--New 12-30-82, Formerly 12D-51.01.

**12D-51.002 Standard Measures of Value: Tangible Personal Property Appraisal Guidelines.** Pursuant to Section 195.062, F.S., these guidelines are adopted in general conformity with the procedures set forth in section 120.54, F.S., but shall not have the force and effect of rules. These guidelines are to be used only to assist property

appraisers in the assessment of tangible personal property as provided by Section 195.002, F.S. These Guidelines supersede any previous tangible personal property appraisal guidelines and are entitled:

Standard Measures of Value:  
Tangible Personal Property Appraisal  
Guidelines Rev. 12/97

Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Oversight Program, P.O. Box 3000, Tallahassee, Florida 32315-3000 and may be found on the Internet at

<http://dor.myflorida.com/dor/property/>.

Rulemaking Authority 195.027(1), 195.032, 213.06(1) FS. Law Implemented 195.032, 195.062, 213.05 FS. History--New 12-30-97.

**12D-51.003 Florida Real Property Appraisal Guidelines.** Pursuant to section 195.062, F.S., this rule shall give notice that these guidelines are available from the address given below. These guidelines do not have the force and effect of rules. These guidelines are entitled:

Florida Real Property Appraisal Guidelines  
Rev. 11/26/02

Copies of these guidelines may be obtained from the Department of Revenue, Property Tax Oversight Program, P.O. Box 3000, Tallahassee, Florida 32315-3000 and may be found on the Internet at

<http://dor.myflorida.com/dor/property/>.

Rulemaking Authority 195.027(1), 195.032, 213.06(1) FS. Law Implemented 195.032, 195.062, 213.05 FS. History--New 12-30-02.

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**RULES OF THE  
STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE**

**CHAPTER 12-9**

**CERTIFIED FLORIDA PROPERTY  
APPRAISER AND CERTIFIED FLORIDA  
TAX COLLECTOR PROGRAM**

- 12-9.001 Definitions.**
- 12-9.002 Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program.**
- 12-9.003 Qualifications.**
- 12-9.004 Application for Certification.**
- 12-9.0055 Fees.**
- 12-9.006 Certification.**
- 12-9.007 Recertification.**
- 12-9.008 Hearing on Certification application and Expiration.**

**12-9.001 Definitions.** The following definitions shall apply to this Chapter:

(1) Official or officials: Individuals who are elected or appointed to the offices of county tax collector or county property appraiser in the State of Florida.

(2) Applicant: Individuals who apply for the designation of Certified Florida Appraiser, Certified Florida Evaluator, Certified Florida Collector, or Certified Florida Collector Assistant.

(3) Department: The Department of Revenue.

(4) Chairman: The individual who conducts the admissions and certifications committee meetings, and is a member of said committees.

(5) Professional designee: An elected or appointed official, an employee of such official or an employee of the Department who has met the requirements for certification as set forth in these rules.

(6) Executive Director: The Executive Director of the Department of Revenue of Florida.

(7) State Associations: The Property Appraisers' Association of Florida, Inc., Florida Association of Property Appraisers, Inc., and

Florida Tax Collectors, Inc.

(8) Calendar Year: From January 1 to December 31.

(9) Committees: The Admissions and Certifications Committees for Certified Florida Appraisers/Certified Florida Evaluators and Certified Florida Collectors/Certified Florida Collector Assistants.

(10) Committee Members: Officials who serve on either Admissions and Certifications Committee. Committee members who are property appraisers or tax collectors shall hold the designation of Certified Florida Appraiser or Certified Florida Collector.

(11) Approved Course or Workshop: Any courses, seminars, or workshops approved by the Executive Director, or the Executive Director's designee, for application towards certification or recertification. Courses, seminars, and workshops will be approved based upon content which will impart expertise in the area of tax administration, assessment, and collection in Florida.

(12) Governmental Employment: Employment with a Florida county property appraiser, Florida county tax collector, or the Florida Department of Revenue.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 213.05 FS. History—New 4-2-81, Formerly 12-9.01, Amended 4-11-89, 12-30-97.

**12-9.002 Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program.**

(1) A Certified Florida Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant program shall be established and maintained by the Department from its central office at Tallahassee, Florida. The administration of this program shall be the responsibility of the Department.

(2) The Executive Director, or the Executive Director's designee, shall appoint two Admissions and Certifications Committees. One committee will administer the certification of persons as "Certified Florida Appraisers" and "Certified Florida Evaluators". Another committee will administer the certification of persons as "Certified Florida

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Collectors” and “Certified Florida Collector Assistants.” The Executive Director, or the Executive Director’s designee, shall serve as permanent chairman. The Executive Director, or the Executive Director’s designee, shall appoint nine members to each committee, one of whom shall be the president of the members’ state association. Members of the committees will be appointed for 3 year terms, except for the presidents of The Florida Tax Collectors, Inc., Florida Association of Property Appraisers, Inc., and The Property Appraisers’ Association of Florida, Inc., who shall serve a 1 year term concurrent with their term as president. All members shall serve at the pleasure of the Executive Director, or the Executive Director’s designee.

(3) Five members shall constitute a quorum. No official action shall be taken without a quorum. The committees shall meet at the call of the chairman. The chairman shall appoint a permanent secretary to maintain records of actions of the committees and to keep other official records pertaining to the certification program.

(4) The duties of the committees shall be:

(a) To prescribe policy regarding applicant requirements;

(b) To screen all applicants for certification;

(c) To recommend to the Department applicants who qualify for the professional designations; and

(d) To perform other duties pertaining to the fair and equitable operation of these programs.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 213.05 FS. History–New 4-2-81, Formerly 12-9.02, Amended 4-11-89, 12-19-89, 12-30-97.

### 12-9.003 Qualifications.

(1) In order to qualify for any of the professional designations, an applicant must have at least 2 years experience in a Florida property appraiser’s office, a Florida tax collector’s office, or with the Department. Provided, however, to qualify for the special qualification salary, elected officials must meet all certification requirements set forth in these rules within 4 years after taking office.

(2) Applicants must attend a minimum of 120 hours of approved courses and pass properly monitored written examinations. The 120 hours need not be continuous, but may be divided into 15

to 30 hour courses.

(3) The tax collector’s qualifying curriculum must include course work as follows:

(a) Duties and Responsibilities of Florida Tax Collectors; and

(b) Approved elective courses totaling 90 hours with properly monitored examinations.

(4) The property appraiser’s qualifying courses, as approved under subsection 12-9.001(11), F.A.C., must include four courses as follows:

(a) Fundamentals of Real Property Appraisal (International Association of Assessing Officers – Course 101, or an approved course substitute);

(b) Income Approach to Valuation (International Association of Assessing Officers – Course 102), or an approved course substitute; and

(c) Two other approved elective courses to make up the remaining hours under subsection (2).

(5) To receive credit for the above education requirements, applicants must be present in the classroom during all instructional hours and pass the required examination. However, an applicant may challenge an examination and receive credit for this course without taking the course by making application to the secretary and obtaining approval by the chairman to sit for the examination. The chairman may appoint proctors.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 213.05 FS. History–New 4-2-81, Formerly 12-9.03, Amended 4-11-89, 12-19-89, 12-30-97, 1-2-01.

### 12-9.004 Application for Certification.

(1) An applicant for certification shall provide the Department the following:

(a) A completed application form for certification (provided by the Department). The Department prescribes Form DR-410, Application for Certified Florida Collector or Certified Florida Collector Assistant Form DR-516 Application for Certified Florida Appraiser or Certified Florida Evaluator, which forms are hereby incorporated by reference in Rule 12D-16.002, F.A.C., as the forms to be used for the purposes of this rule chapter. Copies of these forms may be obtained without cost by written request directed to the Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000.

(b) The originals or copies of certificates

showing satisfactory completion of the required, committee approved courses as set forth in these rules; and

(c) Certification fee in an amount set as referenced in Rule 12-9.0055, F.A.C.

(2) Upon the committee's review of an application for certification, a majority vote of the members present is required to approve an application. The chairman shall cast the deciding vote in the case of a tie.

(3) The chairman's duties shall be:

(a) To set an agenda for each committee meeting;

(b) To call meetings based on need and notify members and give any public notice date, time and location;

(c) To call all meetings to order and maintain proper parliamentary procedures;

(d) To distribute minutes of prior meetings;

(e) To prepare applicant files with summaries; and

(f) To perform any other duties for the administration and operation of the educational programs.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4), 213.05 FS. History—New 4-2-81, Formerly 12-9.04, Amended 4-11-89, 12-30-97.

**12-9.0055 Fees.**

(1) An applicant for certification will not be eligible for consideration by a committee until the certification fee is paid. Recertification fees are due January 1 of each year and are delinquent April 1. Certification and recertification fees shall be set as follows:

(a) All applicants shall pay an initial certification fee of \$25.00.

(b) All Certified Florida Appraisers, Certified Florida Collectors, Certified Florida Collector Assistants, and Certified Florida Evaluators shall pay an annual recertification fee of \$5.00.

(2) The department shall select a treasurer for each committee who shall be a department employee and who shall be responsible for the collection and deposit of monies and for the custody of the tangible assets accruing from the program. Such monies shall be deposited into and disbursed from the Certification Program Trust Fund in the

State Treasury which shall contain such separate school accounts and program accounts as are required by Section 195.002(2), F.S. The department may incur expenses enumerated in Section 195.002(2), F.S., and shall authorize disbursements from the trust fund in the manner provided by law.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4), 213.05 FS. History—New 4-11-89, Amended 12-19-89, 10-30-91, 12-30-97.

**12-9.006 Certification.**

(1) No certification shall be approved until the appropriate committee has recommended certification. The minutes of the meeting of the appropriate committee wherein a majority of the members present approved an application for certification or signatures of a majority of the members of a committee shall serve as evidence of approval.

(2) In order to prorate the special qualification salary for property appraisers and tax collectors, the certification date shall begin the first day of the month following the date the last educational or other requirement for certification was met. Employees may be certified as of the first day of the month following the date the last educational or other requirement for certification was met. Employees of property appraisers and tax collectors are eligible for a special salary only at the lawful discretion of the several officials or counties.

(3) After the Executive Director, or the Executive Director's designee, is notified by a committee of the approval of a certification of an applicant, the secretary shall mail such person a certificate of accomplishment and a membership card in a format prescribed by the Executive Director, or the Executive Director's designee. In addition, each professional designee will be issued a pin composed of the Great Seal of the State of Florida, with certification wording and the initials of the designation on the periphery of the state seal.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 213.05 FS. History—New 4-2-81, Formerly 12-9.06, Amended 4-11-89, 12-30-97.

**12-9.007 Recertification.**

(1) To be recertified, Certified Florida Appraisers and Certified Florida Collectors must

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satisfactorily complete a minimum of 24 hours of instruction approved as described in subsection 12-9.001(11), F.A.C., each calendar year and pay a recertification fee. Other professional designees employed by counties may be required to maintain recertification at the discretion of the several officials of the counties.

(2) Professional designees are exempted from the 24-hour recertification requirement and recertification fee for the calendar year in which the certification is obtained.

(3) To obtain approval of a recertification course not sponsored by the Department, a professional designee shall submit a detailed written description of the proposed course including course content, number of hours of instruction and instructor's qualifications, to the chairman at least 30 days prior to the beginning of the course, seminar or workshop.

(4) If a professional designee fails to meet recertification requirements set forth in (1) above within the prescribed time, that professional designee's certification shall expire. Officials whose certifications expire shall be ineligible to receive the special qualifications salary provided in Sections 145.10 and 145.11, F.S. Such ineligibility shall continue until the official is reinstated as provided in these rules.

(5) When a certified official has become ineligible to receive the special qualifications salary by failure to meet recertification requirements, the Department shall notify the official by sending a written notice of the reason for such ineligibility together with notice of the official's right of review under Rule 12-9.008, F.A.C. The Department shall notify the appropriate disbursement office of such ineligibility. That office shall withhold the prorated portion of the annual \$2,000 salary supplement until certification is reinstated as provided in these rules.

(6) Where a certified official has become ineligible to receive the special qualifications salary and continues to draw such compensation, the official shall be liable for full restitution and subject to appropriate legal action.

(7) Once a professional designee's certification has expired, that professional fulfills the recertification requirements in (1) above, makes written application for reinstatement to the appropriate committee, and receives approval for reinstatement from the committee and Executive

Director, or the Executive Director's designee. Application for reinstatement shall be considered by the committee at its next meeting.

(8) Certification shall be conditional upon a professional designee's employment, and certification shall expire automatically without notice to the holder when a professional designee leaves governmental employment. Each property appraiser and tax collector shall notify the chairman when a professional designee within the office leaves governmental employment.

(9) Upon written application and proof that the property appraiser has 20 years of service, the Executive Director may grant an annual waiver of the recertification requirements for any property appraiser who has reached 60 years of age.

(10) The Department shall maintain records of courses, attendance, dates, courses/workshops, approval dates, hours of courses/ workshops, and all other information for the purpose of maintaining current records on all certified officials' continuing education accomplishments.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 213.05 FS. History—New 4-2-81, Formerly 12-9.07, Amended 4-11-89, 12-30-97.

### **12-9.008 Hearing on Certification Application and Expiration.**

(1) In the event an application or reinstatement is not approved or if a certification expires or is withdrawn, the affected individual may request a hearing pursuant to Section 120.57, F.S. Such a request shall be in writing filed with the chairman and the General Counsel of the Department of Revenue within 10 working days of receipt of notice.

(2) A hearing officer shall be appointed pursuant to Section 120.57, F.S.

(3) Further proceedings shall be governed by Chapter 120, F.S. and Chapter 28-106, F.A.C.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 120.57, 145.10, 145.11, 195.002, 213.05 FS. History—New 4-2-81, Formerly 12-9.08, Amended 4-11-89.

# INDEX

TO  
RULES OF THE  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM

## CHAPTER 12D FLORIDA ADMINISTRATIVE CODE

compiled by  
Steve Keller

**Revised February 2011**

This index contains references  
to rule changes made prior to  
February 28, 2011

Rev. 02-28-11

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