

Memorandum

To: Property Appraisers

From: James McAdams

Subject: Review of Draft Forms Required by Senate Bill 1588

Date: May 30, 2008

In anticipation of Senate Bill 1588 becoming law, the Department has drafted two new forms for your review and input.

The first form is a draft DR-490PORT, Denial of Transfer of Homestead Assessment Difference, which property appraisers would use to notify homeowners that their application for an assessment limitation difference transfer was denied. Senate Bill 1588 requires property appraisers to notify homeowners by July 1st of a denial of homestead portability. This form can be accessed at the following link:

<http://dor.myflorida.com/dor/property/dr490port.pdf>

The second form is a draft DR-486PORT, Petition to Value Adjustment Board – Denial of Transfer of Homestead Assessment Difference, which would be used by homeowners to challenge the homestead portability decision made by the property appraiser with the local value adjustment board. This form can be accessed at the following link:

<http://dor.myflorida.com/dor/property/dr486port.pdf>

Senate Bill 1588, upon becoming law, requires both of these forms to be used for the 2008 tax year. Therefore, **please review these draft forms and provide any comments or questions to SB4D@dor.state.fl.us by close of business on Wednesday, June 4th.** We will make changes as necessary based on your feedback and we will do our best to have final forms ready for your use by Friday, June 6th.

Because of other changes required by Senate Bill 1588 related to homestead portability, the Department is also reviewing the DR-501T and DR-501R for possible changes. A separate communication on any proposed changes to one or both of these forms will be sent in the next couple of days.

Thank you once again for your ongoing cooperation and assistance.