

AGENDA
FLORIDA DEPARTMENT OF REVENUE

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MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jeff Atwater
Commissioner Adam H. Putnam

March 20, 2012

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9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
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| 1. | Respectfully request approval of the minutes December 6, 2011.

(ATTACHMENT 1) | RECOMMEND APPROVAL |
| 2. | Respectfully request approval and authority to publish Notice of Proposed Rule in the Florida Administrative Weekly for the following rules:

Statutory Changes to Property Tax Oversight:
Propose amendment to general property tax rules clarifying legislative changes including mapping requirements and removing the requirement that the Department provide paper forms to counties with populations fewer than 100,000 people. [<i>Rules 12D-1.009 and 12D-1.010, Florida Administrative Code (F.A.C.)</i>]

Propose amendment to add a definition of the term “centrally assessed property” as requested by the Joint Administrative Procedures Committee during the Department’s implementation of prior legislation. [<i>Rule 12D-2.001, F.A.C.</i>]

Propose rules related to agricultural and conservation lands in accordance with statutory changes. [<i>Rules 12D-5.004 and 12D-5.014, F.A.C.</i>]

Propose rules based on legislative changes to various property tax exemptions, including deployed military servicemembers, total and permanently disabled persons, property dedicated in perpetuity to conservation, the additional \$25,000 homestead exemption, and tangible personal property exemptions. Also propose updates regarding the abandonment of homestead properties consistent with legislation. [<i>Rules 12D-7.0055, 12D-7.006, 12D-7.013, 12D-7.0142, 12D-7.0143, 12D-7.019, and 12D-7.020, F.A.C.</i>] | |

Propose rules based on statutory changes related to assessment rolls, including change of ownership, transfer of homestead assessment limitation difference (portability), and fiscally constrained counties. [Rules 12D-8.0061, 12D-8.0065, 12D-8.00659, 12D-8.022, F.A.C.]

Propose amendment to tax collector notification process and appeal procedures to the value adjustment board. The amendments also update the rules to confirm with statutory changes. [Rules 12D-9.015 and 12D-9.036, F.A.C.]

Propose amendment removing requirement for the Department to provide paper forms to counties with populations fewer than 100,000, in accord with statutory change. The amendments also update the Department's forms. [Rules 12D-16.001 and 12D-16.002, F.A.C.]

Propose permanent rules for procedures relating to maximum millage rate, violations by taxing authorities, notification of noncompliance, and remedial procedures, in accord with statutory change. [Rules 12D-17.004, 12D-17.005 and 12D-17.006, F.A.C.]

Propose permanent rule for process of compiling and providing annual non-ad valorem assessment report to the Department, in accord with statutory change. [Rule 12D-18.012, F.A.C.]

(ATTACHMENT 2)

RECOMMEND APPROVAL

3. Respectfully request adoption and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, for the following rules:

Statutory Changes to Documentary Stamp Tax: propose rules clarifying the application, reporting, and payment of the tax due on transfers of ownership interests in legal entities. [Rules 12B-4.003 and 12B-4.060, F.A.C.]

(ATTACHMENT 3)

RECOMMEND APPROVAL