

Section II
Proposed Rules

DEPARTMENT OF REVENUE

Property Tax Oversight Program

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- 12D-13.063 Sale at Public Auction
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- 12D-13.067 Tax Collector's Certification, Murphy Act Lands

PURPOSE AND EFFECT: The purpose of adopting these proposed new, amended, and repealed rules is to 1) revise DOR’s rule chapter 12D-13, F.A.C., to implement changes the Legislature adopted in Chapter 2007-339, Laws of Florida (section 7); Chapter 2008-194, Laws of Florida (section 3); Chapter 2009-204, Laws of Florida (section 13); Chapter 2011-107, Laws of Florida (sections 2 and 3); Chapter 2011-151, Laws of Florida (all sections); Chapter 2011-181, Laws of Florida (section 3); Chapter 2012-57, Laws of Florida (section 3); Chapter 2012-193, Laws of Florida (sections 8, 9, and 10); Chapter 2013-148, Laws of Florida (section 1); Chapter 2013-246, Laws of Florida (section 2); and Chapter 2014-211, Laws of Florida (sections

4, 5, 6, 7, and 8); 2) repeal rules that are redundant of statute, are no longer supported by statute, or are adequately addressed in statute; 3) modernize and streamline the procedures and forms property appraisers, tax collectors and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments; and 4) clarify existing language.

The effect of these proposed new, amended, and repealed rules is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated, more efficient procedures for paying and collecting property taxes and non-ad valorem assessments. This proposed Rule Chapter and proposed draft forms are posted on the Department’s website at <http://dor.myflorida.com/dor/property/legislation/rules/>.

SUMMARY: Proposed Rule 12D-13, F.A.C., (Tax Collectors Rules and Regulations) implements the following: The amendments to Rule 12D-13.001, F.A.C., (Definitions) revise or add definitions of words and phrases used in the administration and collection of property taxes and non-ad valorem assessments, including new terms and definitions for “designated collection office,” “express consent,” and “struck off to the county.” The amendments to Rule 12D-13.002, F.A.C., (When Taxes are Due; Notice of Publication; Discount Payment Periods) incorporate statutory changes on how discounts apply to the payment of property taxes and non-ad valorem assessments and how tax collectors determine if a payment is delinquent. The amendments also remove a suggested format for an advertisement that tax collectors used to notify taxpayers that the tax roll is open for collection. The amendments to Rule 12D-13.004, F.A.C., (Interest on Delinquent Taxes) clarify how interest will be calculated on unpaid property taxes and non-ad valorem assessments. The amendments to Rule 12D-13.005, F.A.C., (Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review) implement statutory changes the Legislature enacted in Section 197.162, F.S., regarding how discounts and interest apply to property taxes and non-ad valorem assessments that a local value adjustment board reviews. New Rule 12D-13.0055 (Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales) combines existing provisions on distribution of proceeds from other rules in this rule chapter and describes how proceeds from property taxes and non-ad valorem assessments should be distributed to the appropriate local governments that imposed the taxes and assessments. The amendments to Rule 12D-13.006, F.A.C., (Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections) clarify the procedures that

property appraisers and tax collectors use to correct errors on the property tax rolls. The amendments to Rule 12D-13.007, F.A.C., (Cutouts, Time for Requesting and Procedure) remove references to the term “split,” incorporate by reference the form the property owner uses to separate the property into multiple parcels, and clarify how to handle a request for a cut out if a tax certificate will be sold on the original parcel. The amendments to Rule 12D-13.008, F.A.C., (Discounts, Errors, Double Assessments, and Insolvencies Report) incorporate statutory changes to Section 197.492, F.S., regarding the report on discounts, errors, double assessments, and insolvencies that tax collectors must annually produce and submit to their county commission. The amendments to Rule 12D-13.009, F.A.C., (Refunds) restructure provisions regarding the process taxpayers use to request a refund of property taxes and non-ad valorem assessments, incorporate the increase in the threshold for refund claims to be sent to the Department from \$400 to \$2,500, allows the tax collector to notify a refund applicant electronically that his or her claim was denied, and make the refund provisions easier to understand. The repeal of Rule 12D-13.010, F.A.C., (Destruction of Twenty-Year-Old Tax Receipts) eliminates obsolete procedures regarding the destruction of old tax receipts. The repeal of Rule 12D-13.011, F.A.C., (Lien of Taxes) eliminates provisions that are adequately explained in the applicable statutes (Sections 192.053, 193.092, 197.122, and 197.332, F.S.). The amendments to Rule 12D-13.012, F.A.C., (Payment of Taxes Before Platting) clarify the requirement that a property appraiser must ask the tax collector if there are any unpaid taxes on a property before agreeing to accept a request from the property owner to file a plat or subdivide the property. The amendments to Rule 12D-13.013, F.A.C., (Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants) explain the procedures a taxpayer can use to contest a tax assessment in court. The amendments to Rule 12D-13.014, F.A.C., (Penalties or Interest, Collection on Roll) restructure the rule to make it easier for tax collectors to understand. The amendments to Rule 12D-13.015, F.A.C., (Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and Destruction of Tax Rolls) specify that the property appraiser must certify the tax roll to all appropriate local officials and taxing authorities, provide that the certified roll can be in electronic format, and authorize the clerk to destroy all copies of the tax roll he or she receives after delivery of the final roll. The amendments to Rule 12D-13.016, F.A.C., (Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account) revise the rule to conform it to the provisions of Section 196.295, F.S., and to make it easier to understand. The amendments to Rule 12D-13.019, F.A.C., (Collection of

Interest or Penalties on Back Assessments) emphasize that the tax collector must follow the statutory provisions in Section 193.092, F.S., that apply to this collection activity. The repeal of Rules 12D-13.020, F.A.C., (Dishonored Checks Received for Payment of Taxes and Tax Certificates, Procedure) and 12D-13.021, F.A.C., (Computerized Mass Payment of Real Estate Taxes) eliminates rule provisions that are redundant of statutory provisions in Sections 197.432 and 197.4325, F.S. The revisions to Rule 12D-13.022, F.A.C., (Installment Taxes; Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan) combine into this rule the existing rule provisions for administering the installment method of paying property taxes and non-ad valorem assessments (including procedures for applying for the installment payment method, for making the required periodic payments, and for handling the transfer of part or all of the property on which the installment payment method was approved), instead of having the provisions in five separate rules as discussed below. The repeal of Rules 12D-13.023, F.A.C., (Installment Taxes: Distribution of Taxes and Interest, Schedule); 12D-13.024, F.A.C., (Installment Taxes: Tax Collector to Mail Applications); 12D-13.025, F.A.C., (Installment Taxes: Who May File an Application; Minimum Tax Bill); 12D-13.026, F.A.C., (Installment Taxes: Preparation and Mailing of Tax Notices); and 12D-13.027, F.A.C., (Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan) supports the shift of all these administrative provisions into revised Rule 12D-13.022, F.A.C. The creation of Rules 12D-13.0283 (Property Tax Deferral – Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred), 12D-13.0285 (Property Tax Deferral – Procedures for Reporting the Current Value of All Outstanding Liens), and 12D-13.0287 (Property Tax Deferral – Appeal of Denied Tax Deferral and Imposed Penalties) and the amendments to Rules 12D-13.029, F.A.C., (Property Tax Deferral – Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Deferred Taxes) and 12D-13.030, F.A.C., (Homestead Tax Deferral – Adjustment of Current Year’s Income) combine the provisions of eight existing rules on the deferred payment of property taxes and non-ad valorem assessments into these five rules. The repeal of Rules 12D-13.028, F.A.C., (Homestead Tax Deferral – Definitions); 12D-13.031, F.A.C., (Homestead Tax Deferral – Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage); 12D-13.032, F.A.C., (Homestead Tax Deferral – Payment of Tax); 12D-13.033, F.A.C., (Homestead Tax Deferral – Notification to Tax Deferral

Recipients); 12D-13.034, F.A.C., (Homestead Tax Deferral – Proof of Insurance); 12D-13.035, F.A.C., (Homestead Tax Deferral – Property Appraiser to Notify Tax Collector of Denial of Homestead Application); and 12D-13.0355, F.A.C., (Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants) supports the shift of the administrative provisions from these existing rules into new and revised Rules 12D-13.0283, 12D-13.0285, 12D-13.0287, 12D-13.029, and 12D-13.030, F.A.C. The amendments to Rule 12D-13.036, F.A.C., (Advertisement of Property with Delinquent Taxes) clarify the procedures tax collectors use to advertise property with delinquent taxes and provide an example of how to handle lots owned by the same taxpayer in a subdivision. The amendments to Rule 12D-13.037, F.A.C., (Collection of Taxes Before Certified Roll) revise the rule by citing specific procedures for collecting tax based on various events. The amendments to Rule 12D-13.038, F.A.C., (Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments) eliminate provisions which are already covered in statute (Sections 197.254, 197.322, 197.344, and 197.3635, F.S.) and enable tax collectors to use alternative methods to send this notice to taxpayers. The repeal of Rule 12D-13.039, F.A.C., (Tax Certificate Notice) eliminates provisions that are redundant of provisions in Section 197.322, F.S. The amendments to Rule 12D-13.040, F.A.C., (Notice to Mortgagee of Real and Personal Property Taxes) eliminate provisions in the current rule that are covered in statute (Section 197.344, F.S.). The repeal of Rule 12D-13.041, F.A.C., (Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights) eliminates provisions that are redundant of provisions in Section 197.343, F.S., and moves an existing provision to new Rule 12D-13.0625). The amendments to Rule 12D-13.042, F.A.C., (Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors; Attachment of Personal Property in Case of Removal) remove provisions that are covered in statute (Section 197.413, F.S.), clarify the collection costs that local officials may recover through the imposition of fees, and simplify the procedures tax collectors can use for filing a petition with the court to authorize collection of these delinquent taxes. The amendments to Rule 12D-13.044, F.A.C., (Sale of Personal Property After Seizure) clarify the statutory provisions (Section 197.417, F.S.) that apply to the sale of seized personal property for unpaid taxes, authorize the sale to be advertised and conducted electronically, remove a requirement that the buyer pay immediately, and describe the procedures to be applied when proceeds during a sale are enough to cover the unpaid taxes and costs. The amendments to Rule 12D-13.045, F.A.C., (Sale of Tax Certificates for Unpaid Taxes) eliminate many of the

provisions in the current rule because the revised statute (Section 197.432, F.S.) specifically addresses the issues, provide that a tax certificate sale doesn't end until all certificates are either sold or assigned to the county, and clarify how tax collectors will handle the sale of tax certificates for property that has been back assessed. The amendments to Rules 12D-13.0455, F.A.C., (Electronic Issuance of Tax Certificates) and 12D-13.046, F.A.C., (Taxation of Governmental Property Under Lease to Non-Governmental Lessee) simplify the provisions of these rules. The amendments to Rule 12D-13.047, F.A.C., (Tax Certificates on Certain Homestead Property) require the tax collector to ensure that a tax certificate is not sold on a property for any specific year in which the property had a homestead exemption and authorize a county to sell tax certificates that have been issued to it if the property no longer has a homestead exemption. The repeal of Rule 12D-13.048, F.A.C., (Interest Rate on Tax Certificates) eliminates rule provisions that are obsolete or that another rule addresses. The amendments to Rule 12D-13.050, F.A.C., (Validity of Tax Certificates Sold on "Improvements Only" on Real Property Tax Rolls) simplify the language in the rule and remove a specific statement that a more general provision of the rule already covers. The repeal of Rules 12D-13.051, F.A.C., (General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates); 12D-13.052, F.A.C., (Redemption or Purchase of Tax Certificates Belonging to the County); 12D-13.053, F.A.C., (Redemption of Tax Certificates Sold to Purchaser Other than County); and 12D-13.054, F.A.C., (Transfer of Tax Certificates Sold to Purchaser Other than County) eliminates rule provisions that are redundant of language in Sections 197.462, 197.472, and 197.4725, F.S. The amendments to Rule 12D-13.055, F.A.C., (Redemption of Property After the Clerk Receives the Tax Collector's Certification) clarify the procedures to follow when anyone redeems property after the tax collector has processed a tax certificate holder's application. The amendments to Rule 12D-13.056, F.A.C., (Record of Tax Certificates Sold) remove obsolete terms and conform the rule to changes the Legislature enacted in Chapter 2011-151, Laws of Florida. The amendments to Rule 12D-13.057, F.A.C., (Cancellation of Void Tax Certificates and Tax Deeds; Procedure; Return of Payments) remove most of the language in the rule because Section 197.443, F.S., addresses the provisions. The remaining provision in this rule discusses the form tax collectors must use to document the cancellation of a void tax certificate or tax deed. The repeal of Rules 12D-13.058, F.A.C., (Cancellation of Tax Certificates, Suit by Holder) and 12D-13.059, F.A.C., (Statute of Limitations on Tax Certificates and Tax Warrants) eliminates provisions that Sections 95.091, 197.416, 197.444, and 197.482, F.S.,

address. The amendments to Rule 12D-13.060, F.A.C., (Application for Obtaining Tax Deed by Certificate Holder; Fees) remove statements that the statutes address, require the tax collector to give the county written notice each year about the tax certificates the county holds for which a tax deed application may be filed, clarify when a tax deed application will be incomplete, and incorporate the provision of Chapter 2014-211, Laws of Florida, that requires a clerk to attempt to hold only one tax deed resale. The amendments to Rule 12D-13.061, F.A.C., (Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications) remove most of the provisions in the current rule because Section 197.502, F.S., addresses them. The amendments also explain that a contract provider may provide the ownership and encumbrance report to the tax collector in either paper or electronic form. The amendments to Rule 12D-13.062, F.A.C., (Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale) remove provisions that Section 197.512, F.S., addresses, simplify the suggested format for the required notice, and provide how the clerk should handle a notice's return as "undeliverable" when the clerk issued the notice to inform the property owner that a tax deed sale is about to occur. The creation of Rule 12D-13.0625, F.A.C., (Priority for Fee Owners of Subsurface Rights) is based on the transfer of the provisions of existing subsection (2) of current Rule 12D-13.041, F.A.C., to this new rule, because the provisions of subsection (2) should be in close proximity to the rules on tax deed sales. The amendments to Rule 12D-13.063, F.A.C., (Tax Deed Sale at Public Auction) remove provisions in the current rule that Section 197.542, F.S., addresses, clarify how the opening bid for each property will be calculated, and prohibit consolidated sales. The repeal of Rule 12D-13.064, F.A.C., (Lands Available for Taxes) eliminates provisions that subsection (7) of Section 197.502, F.S., addresses. The amendments to Rule 12D-13.065, F.A.C., (Disbursement of Sale Proceeds) clarify how the clerk must handle proceeds from a tax deed sale that exceed the amounts required to redeem all tax certificates and to recover all costs of the sale. The amendments to Rule 12D-13.066, F.A.C., (Procedure, Tax Deed Corrections and Cancellations) remove provisions that Section 197.602, F.S., addresses and simplify the remaining provisions. The repeal of Rule 12D-13.067, F.A.C., (Tax Collector's Certification, Murphy Act Lands) removes obsolete requirements.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the

aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for an SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 193.1145(9), 194.034(1), 195.022, 195.027(1), 197.3635, 213.06(1) FS

LAW IMPLEMENTED: 28.24, 30.231, 95.051, 95.281, 119.041, 119.09, 125.411, 192.053, 193.072, 193.085, 193.092, 193.102, 193.114, 193.1145, 193.116, 193.122, 193.481, 193.501, 194.014, 194.034, 194.171, 194.192, 194.211, 195.002, 195.022, 195.027, 196.031, 196.075, 196.162, 196.199, 196.28, 196.29, 196.295, 197.102, 197.122, 197.123, 197.131, 197.152, 197.162, 197.172, 197.182, 197.192, 197.202, 197.212, 197.222, 197.2301, 197.2421, 197.2423, 197.2425, 197.243, 197.252, 197.2524, 197.253, 197.254, 197.262, 197.263, 197.301, 197.322, 197.323, 197.332, 197.333, 197.343, 197.344, 197.3632, 197.3635, 197.373, 197.374, 197.383, 197.402, 197.403, 197.412, 197.413, 197.414, 197.416, 197.417, 197.432, 197.4325, 197.433, 197.442, 197.443, 197.444, 197.446, 197.447, 197.462, 197.472, 197.473, 197.482, 197.492, 197.502, 197.512, 197.522, 197.532, 197.542, 197.552, 197.562, 197.573, 197.582, 197.593, 197.602, 219.07, 219.075, 253.82, 298.36, 298.365, 298.366, 298.465, 298.54, 627.7843, 704.06, 717.113, 717.117 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: January 21, 2016, 10:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Robert Blick at (850)617-8879. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (850)617-8879, email blickr@dor.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:
Rule Chapter 12D-13, F.A.C.

Substantial rewording of Rule 12D-13.001 follows. See Florida Administrative Code for present text.

12D-13.001 Definitions.

As used in this chapter, these definitions apply, unless the context clearly requires otherwise:

(1) “Calculated monthly” means monthly interest accrues 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, and a tax certificate is purchased on June 15, a full one and one-half percent is earned by the purchaser on July 1.

(2) “Clerk” means the Clerk of the Circuit Court.

(3) “Department” means the Department of Revenue.

(4) “Designated collection office” means any tax collector office location at which payments are accepted for property taxes.

(5) “Designated system” means an electronic payment system, provided by the tax collector or a vendor authorized by the tax collector, which allows payments to be made via the Internet.

(6) “Electronic means” includes any one or more methods of transmitting funds, information, or data: electronic data interchange, electronic funds transfer, telephone, Internet, or any other technology designated by a tax collector.

(7) “Express consent” means an affirmative action (written documentation or attestation by electronic signature) taken by or on behalf of a taxpayer to indicate agreement to receive bills or notices by electronic means (eBills and eNotices). After a taxpayer establishes “express consent,” the consent is valid until the taxpayer requests that eNotices or eBills be discontinued.

(8) “Payment” is any form of remittance required by the tax collector or clerk.

(9) “Struck off to the county” means that the tax collector issued an unsold tax certificate to the county commission.

(10) A “tax certificate” as defined in paragraph 197.102(1)(f), F.S., represents unpaid delinquent real property taxes, non-ad valorem assessments, including special assessments, interest, and related costs and charges, issued against a specific parcel of real property.

(11) “Tax notice” as defined in paragraph 197.102(1)(g), F.S., is the paper or electronic tax bill sent to taxpayers for payment of any taxes or special assessments or for the payment of ad valorem taxes and non-ad valorem assessments collected according to Chapter 197, F.S.

(12) “Tax receipt” as defined in paragraph 197.102(1)(h), F.S., is the paid tax notice.

(13) “Taxes” are the total of ad valorem taxes and non-ad valorem assessments, including special assessments. Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 195.027, 197.102, 197.162, 197.172, 197.3225, 197.432, 197.573, 200.069, 213.05 FS. History—New 6-18-85, Formerly 12D-13.01, Amended 5-23-91, 2-25-96, xx-xx-xx.

12D-13.002 When Taxes Are Due; Notice of Publication; ~~Discount Payment Periods~~ ~~Discounts if Taxes Are Paid Before Certain Times.~~

(1) Taxes are due and payable November 1⁷ of the year they are assessed, or as soon after November 1, thereafter as the tax collector receives the certified tax rolls. Taxes are delinquent on April 1⁷ of the year following the year of assessment, or after 60 days have has expired from the date the original tax notice is sent mailing of the original tax notice, whichever is later.

(a) The date of tax payment, the applicable discount if any, and whether the taxes were paid before the delinquency date is determined by:

1. The postmark for mailed tax payments;

2. The date the tax payment is submitted to the tax collector’s designated system for electronic payments. 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.

(b) Tax payments Payments received after the date of delinquency but postmarked or electronically submitted to the tax collector’s designated system before the date of delinquency are not delinquent.

(c) When However, where the postmark or electronic submission date indicates that taxes are delinquent, ~~then the date payment is received in the tax collector’s office~~ must use shall be the date the tax of payment is received to determine for determining if the tax payment was received before prior to the tax certificate sale date and to determine for determining penalties, advertising, and other costs.

(2) The tax collector must shall not accept partial tax payments payment or installment payments of taxes other than those authorized by statutes and these rules.

(3) The tax collector is required to collect the total amount due. Where the total amount due including but not limited to, real and personal property taxes, non-ad valorem assessments, interest, penalties, fees, and advertising and

other costs, even when the total amount due exceeds the amount listed on the tax notice, the tax collector shall be required to collect the total amount due.

(4)(a) Generally, tax payments made before delinquency ~~All taxes assessed on the county tax rolls,~~ are entitled to a discount for early payment at these the following rates:

- 1.(a) Four percent in ~~the month of~~ November;
- 2.(b) Three percent in ~~the month of~~ December;
- 3.(c) Two percent in ~~the month of~~ January;
- 4.(d) One percent in ~~the month of~~ February; and
- 5.(e) Zero percent ~~Taxes are payable without discount in~~ March.

(b)(f) Discounts must shall be allowed on tax payments for:

1. The current year; and,

2. Back taxes and non-ad valorem the payment of back assessments as provided in Section 193.092, F.S. on real and personal property taxes as well as taxes for the current year.

(c)(g) ~~If For purposes of this rule section, when a discount period ends on a Saturday, Sunday or legal holiday, the discount period, including the zero discount period, is shall be extended through to the next working day for tax payments if payment is delivered to a tax collector's 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. This~~ Such extension does shall not operate to extend any other discount period. Legal holiday means shall mean any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

1.a. (h) If the tax notices are sent on or after November 2nd in any year so 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 extends shall extend into the following month of December to allow a full 30 days. ~~The discount otherwise applicable for that month shall apply during the balance of such following month.~~

b. Example: Tax notices are sent on November 6. Taxpayers are granted a four-percent discount through December 5. The three-percent discount applies for the remainder of the month of December (December 6 through 31).

2.a. When ~~Where~~ the four-percent discount period begins after any of the monthly allowable discount periods have expired, or extends through an allowable discount period then any expired discount such other discounts must shall not be allowed allowable.

b. Example: Tax notices are sent on January 6. Taxpayers are granted a four-percent discount for 30 days which ends on February 4. For the remaining days in February, the one-percent discount authorized by law for February is granted. The three-percent discount normally granted for December, and the two-percent discount normally granted in January, do not apply.

3.(i) If the tax notices are sent mailed in March or later, ~~then~~ the four-percent discount must shall extend for 30 thirty days and the zero percent no other discount must shall be allowed for 30 days. Regardless of how late the tax notices are sent mailed, there must shall be at least 60 days in which to pay taxes before delinquency; a four-percent discount period applies to, ~~with the first 30 days and being the applicable four percent discount applies to period and the remaining time being the applicable discount for that period or no discount as the case may be.~~

(d)-(j) ~~The~~ However, ~~when the tax collector must begin accepting tax payments as soon as the tax notices are sent, even if sent before 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 applies to these is authorized on such early tax payments and extends 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.~~

(a) When a correction is made to a tax notice based on a taxpayer's request or as a result of a petition to the value adjustment board (VAB), taxpayer makes a request to have the original tax notice corrected and it is subsequently corrected, the discount rate that was valid for early payment applicable at the time of the taxpayer's request for correction is made applies will apply for 30 days after the mailing of the corrected tax notice is sent.

(b) It is shall be the property owner's responsibility to make a timely request, but this does shall not prevent preclude the tax collector or property appraiser from making such corrections and sending mailing corrected tax notices.

(6)(a) The published notice by publication as required by Section 197.322, F.S., must be large enough to be easily seen, i.e. 3 by 6 inches, 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) ~~This~~ Such notice must shall be published on November 1, or as soon as the tax assessment roll is open for collection. The tax collector may publish this 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 preceeding 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 _____, 20____ A.D. 19____.~~

Notary Public
My Commission Expires:

~~Rulemaking Specific 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, 197.374, 213.05 FS. History—New 6-18-85, Formerly 12D-13.02, Amended 12-13-92, 12-25-96, 12-30-99, xx-xx-xx.~~

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 when where the tax roll certifications required by pursuant to Section 193.122, F.S., are late and the tax notices are sent mailed less than 60 days before prior to April 1, following the year in which the taxes are assessed. In these such cases, the delinquency date is shall be the day after 60 days have expired from the date tax notices were sent 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.~~

~~(2)(3) Delinquent real property taxes and non-ad valorem assessments are subject to interest at the rate required by statute of 18 percent per year, calculated monthly (one and one half percent per month) from the date of delinquency until the tax and non-ad valorem assessment is collected or a tax certificate is awarded issued. A However, a minimum charge of three percent must shall be charged on delinquent real property taxes and non-ad valorem assessments. 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, F.S.~~

~~(3)(4) Delinquent personal property taxes are subject to interest at the rate required by statute 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, F.S.~~

~~(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 Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 192.048, 193.122, 197.172, 197.301, 197.332, 197.374, 197.402, 197.417, 197.402, 197.432, 213.05 FS. History—New 6-18-85, Formerly 12D-13.04, Amended xx-xx-xx.~~

Substantial rewording of Rule 12D-13.005 follows. See Florida Administrative Code for present text.

12D-13.005 Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review.

(1) Taxpayers whose tax liability was altered as a result of a value adjustment board (VAB) action must have at least 60 days from the mailing of a corrected tax notice to pay unpaid taxes due before delinquency. During the first 30 days after a corrected tax notice is sent, a four-percent discount will apply. Thereafter, the regular discount periods will apply, if any. Taxes are delinquent on April 1 of the year following the year of assessment, or after 60 days have expired after the date the corrected tax notice is sent, whichever is later.

(2)(a) If the tax liability was not altered by the VAB, and the taxpayer owes ad valorem taxes in excess of the amount paid under Section 194.014, F.S., the unpaid amount is entitled to the discounts according to Section 197.162, F.S. If the taxes are delinquent, they accrue interest at the rate of 12 percent per year from the date of delinquency until the unpaid amount is paid. The three percent minimum interest

for delinquent taxes assessed in Section 197.172, F.S., will not apply.

(b) If the VAB determines that a refund is due on all or a portion of the amount paid under Section 194.014, F.S., the overpaid amount accrues interest at the rate of 12 percent per year from the date taxes would have become delinquent until the refund is paid.

Rulemaking Specific Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.014, 194.034, 197.162, 197.172, 197.323, 197.333, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.05, Amended xx-xx-xx.

12D-13.0055 Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales.

(1) SALE OF SEIZED TANGIBLE PERSONAL PROPERTY. After the sale of personal property, the tax collector must distribute the proceeds in this order:

(a) All expenses, fees and costs of selling the property must be paid.

(b)1. If the remaining funds are sufficient to pay the delinquent taxes and interest, the tax collector must distribute the appropriate proportion of the taxes and interest collected to each taxing authority.

2. If the remaining funds are not sufficient to pay the delinquent taxes and interest in full, the tax collector must distribute the appropriate proportion of the taxes and interest collected to each taxing authority and the deficit will be a general lien against all other personal property owned by the taxpayer.

(c) Any surplus proceeds from the sale must be returned to the property owner or the person who had possession at the time the property was seized.

(2) SALE OR REDEMPTION OF TAX CERTIFICATES; PROCEEDS FROM TAX DEED SALES.

(a)1.a. When a tax certificate not held by the county has been redeemed, in whole or in part, the tax collector must pay the certificate holder the whole or proportional amount of the certificate face amount plus accrued interest at the bid rate from the date of issuance to the date of redemption. If the accrued interest is less than five percent of the face amount of the certificate, the tax collector must pay the certificate holder a mandatory minimum interest of five percent of the face amount of the certificate.

b. Unclaimed redemption funds must be remitted to the state as provided in Sections 197.473, 717.113, and 717.117, F.S.

2.a. When tax certificates held by the county are purchased by an individual or redeemed in whole or in part, the tax collector must distribute the tax and interest to the various taxing authorities.

b. When a taxing authority has been abolished, the share it would have received should pass as directed by law. If the law contains no direction, the tax collector must distribute the abolished taxing authority's share on a pro rata basis to the taxing authorities in existence at the time of purchase or redemption.

c. Taxing authorities not in existence when the taxes were levied are not entitled to share in the proceeds.

(b) Proceeds from tax deed sales must be distributed as provided in Section 197.582, F.S.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.374, 197.383, 197.472, 197.473, 197.582, 717.113, 717.117 FS. History—New xx-xx-xx.

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 ~~applies~~ ~~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 described ~~referenced~~ in Rule 12D-8.021, F.A.C.

(2) The payment of taxes, interest, fees and costs will ~~shall~~ not be excused because of an error ~~any act of omission or commission~~ on the part of a 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. An Any error of any act of omission or commission may be corrected at any time by the party responsible. The party who discovers ~~discovering~~ the error must shall notify the party responsible ~~for person who made~~ the error. Subject to the limitations in this rule section, the error must be corrected, ~~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 ~~must of the court shall~~ notify the property appraiser of the discovery of any errors on the prior ~~year's~~ ~~years'~~ tax rolls when the property appraiser has not certified the current tax roll to the tax collector for collection.

(4) The tax collector ~~shall may~~ correct errors on all tax rolls in his or her possession when the provided that such corrections are certified by the property appraiser, taxing districts or non-ad valorem districts, or approved by the value adjustment board.

(5) The tax collector must prepare and send an original tax notice as provided in Section 197.322, F.S., and send a duplicate tax notice, as provided in Section 197.344, F.S.

(6) When the correction of any error will increase the assessed valuation and subsequently the taxes, the ~~The~~ property appraiser must 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 (7) (6) of this rule section and Rule subsection 12D-8.021(10), F.A.C., or when the property appraiser has served a notice of intent to record a lien when the~~ property ~~has improperly received homestead exemption. However, this must shall~~ not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to the value adjustment board.

(7)(6) If the value adjustment board has adjourned, the property owner must shall be granted these afforded the following options when the correction of an error has been made which when corrected will increase 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 waiver, stating that he or she does not want desire to present a petition to the value adjustment board and that he or she wants desires to pay the taxes on the current tax roll. If the property owner makes this such a waiver, the tax collector must shall proceed under Rule 12D-13.002, F.A.C.; or,

(b) If the The property owner decides to may refuse to waive the right to petition the value adjustment board, at which time the property appraiser must shall notify the property owner and tax collector that the correction must appear shall be placed on the subsequent year's tax roll, and at such time as the subsequent year's tax roll is prepared, The the property owner will shall have the right to file a petition contesting the corrected assessment.

(8)(7) When the property owner taxpayer waives the his or her right to petition the value adjustment board, the tax collector must shall prepare a corrected notice immediately and send it shall forward the same to the property owner.

(9)(8) Special Rules Governing Correction of Erroneous or Incomplete Tangible Personal Property Assessments.

(a) If the a property appraiser does not fails or refuses to correct an erroneous or incomplete personal property assessment within 30 days of a tax collector's request, the tax collector must report the assessment shall certify all such assessments to the Board of County Commissioners as an error or insolvency errors or insolvencies and enter the same on the final report to the Board of County Commissioners.

(b) When personal property assessments are vague to the point that the property being levied on upon cannot be identified, it is the responsibility of any county official or employee to request that the property appraiser to provide necessary information to identify to the best of his or her ability the property in question so that positive identification may be made. This applies shall apply to all 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.

(c)(d) Tax returns on file in the property appraiser's office may be used to identify establish the identity of property on which the tax is delinquent or may become delinquent. The return may also be used to identify property at risk which is in danger of being removed from the county before prior to the payment of taxes which may be due.

(10)(9) Special Rules Governing Double Assessments. When a tax collector discovers that any property that has been assessed more than once for the same year's taxes, he or she must shall collect only the tax justly due. The tax collector must shall notify the property appraiser that a double assessment exists and furnish the such information as shown on the tax roll to substantiate the said double assessment. After Upon receiving notification from the tax collector, the property appraiser must shall proceed under Rule subsection 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, F.S.

(11)(10) Special Rules Governing Tax Certificate Corrections and Cancellations.

(a) When a correction in assessment, or any other error that can be corrected, is certified to the tax collector on property on which 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 must shall submit a request to correct or cancel the tax certificate. The request to correct or cancel shall be forwarded to the Department of Revenue for consideration. If the Department approves the request to correct or cancel the tax certificate, the tax collector must notify the certificate holder and any affected taxing jurisdictions.

(b) If the tax collector issues a tax certificate against a parcel of real property which is subject to the 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 must shall approve the such cancellation of the certificate when requested by the tax collector. Otherwise, only the Department of Revenue or a court of law may cancel a tax certificate.~~

~~(c)(b) When a tax certificate has been canceled or corrected pursuant to Chapter 197, F.S., the tax collector must shall correct the tax certificate records and notify the certificate holder it 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, F.S. 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.~~

~~(d)(e) When the correction results in a reduction in the face amount principal of the tax certificate, the holder of the certificate is shall be entitled to a refund of the amount of the reduction plus interest at the rate bid, not to exceed eight percent annually. 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 must shall be calculated monthly, from the date the certificate was purchased sold to the date the refund is issued ordered.~~

~~(e)(d) This subsection applies shall apply to all tax certificates even if 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.~~

~~(f) When a void tax certificate or tax deed must be cancelled as provided by law, the tax collector must complete and send Form DR-510, Cancellation or Correction of Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., to the Department and add a memorandum of error to the list of tax certificates sold.~~

~~(12)(11) Corrections Changes to a any non-ad valorem assessment roll must 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 Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 192.048, 197.122, 197.123, 197.131, 197.162, 197.182, 197.322, 197.323, 197.344, 197.432, 197.442, 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, xx-xx-xx.~~

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 property appraiser may not cancel the tax assessment because by reason of a sale of the whole or a part of the property. The tax assessment is against the property, not the owner.

(2) When the new owner or the original owner or a designated representative of either party requests wishes to pay taxes on his or her proportionate share of the whole property, it is the duty of the property appraiser must calculate to figure the amount of the tax assessment on that portion of the whole. The However, the request for a split or cutout must be submitted to the tax collector on Form DR-518, Cutout Request, incorporated by reference in Rule 12D-16.002, F.A.C., shall initiate with the tax collector. A cutout may be requested The owner may request at any time from November 1, or as soon thereafter as the tax collector receives the certified tax roll, comes into the hands of the tax collector and up until 45 45 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 5 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.

(3)(4) The party requesting the split or cutout is may be required to furnish proof to substantiate the his or her claim. Proof is established through legally competent evidence, such as may be in the form of a recorded instrument that clearly reflects an ownership or possessory interest in the real property involved. (See Attorney General's Opinion 75-105.)

(4)(5) The tax collector must upon request for a split or cutout being filed shall immediately forward the completed DR-518 said request to the property appraiser, who must return it within ten days. 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.

(5)(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 remain remains unpaid on any portion of the original or cutout property and become delinquent, then the tax collector must shall advertise and sell tax certificates as he or she would on other parcels of delinquent property.~~

~~(6)(7) If the request for split or cutout occurs after the property has lands have been advertised for delinquent taxes, but 45 days or more before the 15-day deadline of the tax certificate sale, then the tax collector must shall prorate the interest and advertising cost incurred by the county.~~

~~(7) If the request for a cutout is less than 45 days before the tax certificate sale and the taxes are unpaid, the tax collector may sell a tax certificate. If a tax certificate is sold, the property owner can redeem a portion of the tax certificate when the completed DR-518 is returned by the property appraiser. The partial redemption is made by paying the taxes, interest and fees for the cutout.~~

~~(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 Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.192, 197.322, 197.332, 197.333, 197.343, 197.373, 197.432, 197.472, 213.05 FS. History—New 10-12-76, Formerly 12D-12.46, 12D-12.046, Amended xx-xx-xx.~~

12D-13.008 Discounts, Errors, Double Assessments, and Insolvencies Report List.

(1) ~~By On or before~~ the 60th day after the tax certificate sale is completed, the tax collector must provide a report to the Board of County Commissioners on Discounts, shall make a report to the Board of County Commissioners of the List of Errors, Double Assessments, and Insolvencies, Form DR-505, Report of Discounts, Errors, Double Assessments, and Insolvencies, incorporated by reference in Rule 12D-16.002, F.A.C. and Double Assessments for each tax roll for which he or she is credited for collection. For each tax roll, the The report must of errors, insolvencies, and double assessments shall show the following, in every case: the name of the person or parties to whom the credit was is allowed, the property identification number, the amount of taxes reduced to be stricken from the roll, and the reason for the reduction is allowed. This detailed information is not required for payment discounts that were allowed. The report may be submitted in an electronic format.

(2) It ~~is 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 report 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 has proof that an error has occurred, the tax collector must he or she shall place this error or correction on the report 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 Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.492, 213.05 FS. History—New 6-18-85, Formerly 12D-13.08, Amended xx-xx-xx.~~

Substantial rewording of Rule 12D-13.009 follows. See Florida Administrative Code for present text.

12D-13.009 Refunds.

(1) DEFINITIONS.

(a) “Claim,” “application,” or “request” for refund is the submission of a completed Form DR-462, Application for Refund of Ad Valorem Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., when required, to the tax collector.

(b) “Certificate of correction” is Form DR-409, Certificate of Correction of Tax Roll, incorporated by reference in Rule 12D-16.002, F.A.C. A letter from the property appraiser will not substitute for this form.

(c) “Overpayment” is:

1. A tax payment made in excess of the amount owed, due to an error. Examples include a mathematical error by a taxpayer or failure to take the applicable discount.

2. A tax payment determined to be in excess of the amount owed as determined due by a final order of a value adjustment board (VAB) or court, and not subject to an assertion. A refund request for these overpayments does not need to be accompanied by a certificate of correction from the property appraiser for that tax year. See Section 197.323(1), F.S.

(d) “Payment made in error” or “taxes paid in error” is any payment made by a taxpayer on the wrong parcel.

(e) “Payment when no tax was due” is:

1. A payment on a property not subject to taxes for that year, either because the property was not taxable on January

1 or an exemption should have been properly and timely applied.

2. A payment on property which was immune or exempt under federal or other controlling law. If a tax certificate has been sold, it is unenforceable and must be cancelled.

3. Examples include:

a. Payment on a state right of way or other exempt or immune governmental property.

b. Payment on an exempt property which had a timely exemption application but was not granted on the tax roll. This includes a postal/delivery error certified by the U.S. Postal Service or mailing service.

c. Illegal or unconstitutional levies with a court ordered refund of the taxes paid.

(f) "Taxpayer" is the person who paid the taxes or redeemed the tax certificate or tax deed.

(2) REQUIRED PRE-APPLICATION PROCEDURES FOR TAXES PAID IN ERROR.

(a) As provided in Section 197.182(1)(a) 4. and 5., F.S., if the taxpayer's attempt to receive reimbursement from the property owner is not successful, the taxpayer may submit a refund request to the tax collector.

(b) After determining the refund is due, the tax collector must:

1. Cancel the payment;

2. Issue a full refund to the taxpayer from undistributed funds being held for distribution to the taxing authorities. If these funds are not sufficient, the tax collector must bill the appropriate taxing authorities for their proportionate share.

(c) The tax collector must proceed with collection of the unpaid taxes:

1. If the taxes are not delinquent, the tax collector must send a bill to the property owner. If taxes are paid before delinquency, the property owner is entitled to the appropriate discounts.

2. If taxes are delinquent, the tax collector must proceed with collection as described in Section 197.182(3), F.S. Interest accrues on these delinquent taxes as prescribed by Chapter 197, F.S.

(3) TIME LIMITATIONS AND REQUIRED FORM FOR REQUESTING A REFUND; RESTRICTIONS ON APPLICATIONS FOR REFUND; GENERAL APPLICATION PROCEDURES.

(a)1. A completed and signed application Form DR-462 is required for a refund, except when the tax collector and property appraiser have jointly established procedures for corrections based on current year's taxes that are not initiated by a property owner.

2. A completed and signed Form DR-462 must be provided within the time limits in Section 197.182(1)(e),

F.S., except for a payment made in error, defined in Section 197.182(1)(a)4. and 5., F.S.

(b) The time limit to submit a claim for refund in Section 197.182(1)(e), F.S., does not apply to or bar refunds resulting from cancellation of void or corrected tax certificates and release of tax deeds. Refunds may be granted for void and corrected tax certificates when a completed and signed application for refund is submitted during the seven-year life of the certificate, as specified in Section 197.482, F.S.

(c) A tax collector must accept and review all completed and signed applications for refund.

(4) REQUESTS FOR REFUND TO BE DETERMINED BY THE TAX COLLECTOR; PROCEDURES.

The tax collector must approve or deny refunds:

(a) Described in Section 197.182(1)(b), (c), and (d), F.S., without an order from the Department or regard to the amount of the refund claimed, or

(b) Based on a correction which results in a refund of less than \$2,500 for each tax year, as provided by Section 197.182(1)(k), F.S.

(5) REQUESTS FOR REFUND THAT MUST BE SUBMITTED TO THE DEPARTMENT FOR DETERMINATION; PROCEDURES. The tax collector must forward completed and signed refund applications described in Section 197.182(1)(a)1. through 6. and paragraph (1)(k), F.S., with all application documentation to the Department.

(6) DENIAL OF A REQUEST FOR REFUND; NOTICE TO APPLICANT; CONTESTING A DENIAL.

(a) An applicant must be notified when a refund request has been denied as provided in Section 197.182(1)(f) and (m), F.S.

(b) The notification must include the procedures for contesting the denial, as provided in Sections 194.171 and 197.182(1)(m), F.S.

(7) PROCEDURES FOR PAYING AN APPROVED REFUND APPLICATION. After a refund application is approved by the tax collector or the Department, the refund amount must be paid to the applicant as provided in Section 197.182(1)(d), (g), and (k) F.S., and in Rule 12D-13.0055, F.A.C.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.1145, 194.171, ~~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, 197.482, 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, xx-xx-xx.

12D-13.010 Destruction of Twenty-Year-Old Tax Receipts.

Rulemaking Specific 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, 1-2-01, Repealed xx-xx-xx.

12D-13.011 Lien of Taxes.

Rulemaking Specific 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, Repealed xx-xx-xx.

12D-13.012 Payment of Taxes ~~Before~~ Prior to Platting.

Land ~~must shall~~ not be subdivided or any plat filed until all taxes due and payable have been paid. ~~At the request of the property appraiser, the tax collector must determine if there are any delinquent taxes, outstanding tax certificates or omitted years' taxes due by searching the property tax payment. 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. When necessary, the~~ The tax collector must 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, F.S., shall be deemed to be paid and the tax collector shall so certify. Payment made pursuant to Section 194.171, F.S., 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 Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 95.281, 194.171, 197.192, 213.05 FS. History—New 6-18-85, Formerly 12D-13.12, Amended xx-xx-xx.

Substantial rewording of Rule 12D-13.013 follows. See Florida Administrative Code for present text.

12D-13.013 Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants.

(1) This rule applies when a taxpayer contests a tax assessment in circuit court. It does not apply when contesting an assessment before a value adjustment board (see Rule 12D-13.005, F.A.C.).

(2) As provided in Section 194.171(3), F.S., a taxpayer must pay the amount he or she admits is owed to the tax collector before he or she can bring an action to contest a tax assessment. The tax collector must issue a receipt that contains the name of the person appearing on the tax roll, the year of assessment, legal description, the date and amount paid.

(3) When the assessed value of several parcels is being contested according to Section 194.171, F.S., the taxpayer must make a written statement as to the amount he or she admits is owed on each parcel. If there are several parcels of property assessed and included on one tax notice, the

property owner must prepare a statement admitting the amount owed on each parcel. The tax collector's receipt must show each parcel and the taxpayer's payment for each parcel. The tax collector must not issue a receipt without a written statement by the taxpayer.

(4)(a) A partial payment of taxes as required by Section 194.171(3), F.S., and the timely filing of a complaint according to Section 194.171(2), F.S., suspends all procedures for the collection of taxes for the contested year until a final disposition of the action is rendered by the court. On the recapitulation of the tax roll, the tax collector must show the unpaid portion as currently in litigation.

(b) A partial payment of taxes as required by Section 194.171(3), F.S., without the timely filing of a complaint for the contested year according to Section 194.171(2), F.S., does not suspend the procedures for the collection of any unpaid amounts.

(5)(a) If the termination of litigation or the non-filing of a timely court action occurs during the delinquent period for all other parcels, the tax collector must:

1. Collect the taxes due within 30 days. No discount, interest, penalties, or fees will apply during this time.

2. If taxes remain unpaid, they will be delinquent and all applicable fees and interest will be due. Procedures for advertising, tax certificate sale and issuance of tax warrants as described in Chapter 197, F.S. and this rule must be followed.

(b) When the court awards interest or penalties on the unpaid portion of taxes in litigation, the interest or penalties must be distributed to the taxing authorities in their pro rata share.

(6) When assessments on the current tax roll are involved in bankruptcy proceedings and the court has ordered the tax collector not to collect the taxes due, the tax collector may accept full payment of the taxes due if offered.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 194.171, 194.192, 194.211, 197.162, 197.333, 197.383, 213.05, 219.07 FS. History—New 6-18-85, Formerly 12D-13.13, Amended 12-27-94, xx-xx-xx.

Substantial rewording of Rule 12D-13.014 follows. See Florida Administrative Code for present text.

12D-13.014 Penalties or Interest, Collection on Roll.

(1)(a) When a property appraiser is required by law to impose penalties, he or she must list the penalties on the tax roll for collection by the tax collector.

(b) When a tax collector is required by law to levy penalties, he or she must collect the penalties.

(c) When either official makes an error levying or collecting penalties, the official responsible for the error must correct it.

(2) The tax collector must collect the entire penalty and interest. If the tax and non-ad valorem assessments are collected within the period of time for receiving a discount, the tax collector must only allow the discounts on the taxes and non-ad valorem assessments.

Rulemaking Specific Authority 195.027(1), 213.06(1) 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, xx-xx-xx.

Substantial rewording of Rule 12D-13.015 follows. See Florida Administrative Code for present text.

12D-13.015 Printing and Posting of Tax Roll by Data Processing Methods, Delivery of Tax Roll to Tax Collector and Clerk of Court, and Destruction of Tax Rolls, and Microfilm or Microfiche of Tax Rolls.

(1) The property appraiser must certify the tax roll to the tax collector, value adjustment board, Board of County Commissioners, any taxing district, and any municipality. For taxing districts and municipalities, it is only necessary to certify that part of the roll that applies to each. The clerk must accept the copy of the tax roll that the property appraiser certifies to the tax collector.

(2) The tax collector must deliver the original tax roll to the clerk after completing the collection of taxes, selling certificates for non-payment of taxes and balancing the rolls to account for all taxes. The final posted copy of the roll is considered to be the original and may be in electronic format. The certificates of the value adjustment board and the property appraiser must be provided to the clerk with the certified tax roll and may be in electronic format.

(3) Any time after the tax collector delivers a copy of the original tax roll to the clerk, the clerk may destroy copies of the tax rolls that were 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 or any other officer or person until written permission has been obtained from the Florida Department of State.

Rulemaking Specific 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, Amended 1-16-06, xx-xx-xx.

12D-13.016 Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account.

(1)(a) When any governmental unit purchases, or otherwise acquires property for government purposes by any means except condemnation, the person who is transferring the property must pay all unpaid taxes, including owning such property shall be required to place the current year's taxes prorated to the date of transfer of title. This amount is

held in escrow by with the county tax collector of the county where 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.

(b) When In those cases where there is no current assessment, the property appraiser must provide an estimate of the value to be placed on the current tax roll to the tax collector shall obtain from the property appraiser a written estimate of the value to be placed upon the current tax roll.

(c) If the current year ad valorem millage or non-ad valorem assessment is not available, the The millage or assessment used in the calculation for the previous past immediate tax year must 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 is 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)(a) Immediately after receiving upon receipt of the tax roll, the tax collector must shall prorate the taxes from January 1 until the day of taking or transfer based on upon the number of days the property was in possession of the seller. Unless stated otherwise, the The date as shown on the deed is shall be the day of transfer and the last day of ownership by the seller unless stated otherwise.

(b) After determining Upon determination of the tax liability, overpayments must shall be refunded according pursuant to Section 197.182, F.S. When In those cases where the amount paid by the owner does not cover the amount of taxes due from January 1 until transfer, the unpaid taxes are considered the taxes remaining unpaid shall stand canceled on the tax roll and the List of Errors, Insolvencies and Double Assessments Assessment. The Board of County Commissioners may cancel the remaining unpaid portion of taxes due according to Sections pursuant to Section 196.28 or 196.29, F.S.

(4) The tax collector must shall be required to deposit all funds received under this section in an escrow account. The In all cases the tax collector must always shall furnish a receipt for the amount paid to the person making the payment a receipt for the amount paid.

Rulemaking Specific 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, Amended xx-xx-xx.

12D-13.019 Collection of Interest or Penalties on Back Assessments.

The tax collector ~~must shall~~ collect back assessments as provided in Section 193.092, F.S., together with taxes for the current year. If the back assessments are unpaid as of the date of delinquency, they will be subject to the same procedures as the current year's taxes. ~~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. As with the current year's taxes, discounts and interest~~ Discounts shall apply to taxes and non-ad valorem assessments only.

Rulemaking Specific 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, xx-xx-xx.

12D-13.020 Dishonored Checks Received for Payment of Taxes and Tax Certificates, Procedure.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.322, 197.332, 197.333, 197.383, 197.432, 197.4325, 213.05 FS. History—New 6-18-85, Formerly 12D-13.20, Repealed xx-xx-xx.

12D-13.021 Computerized Mass Payment of Real Estate Taxes.

Rulemaking Specific 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, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.022 follows. See Florida Administrative Code for present text.

12D-13.022 Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan Form of Notice and Application for Alternative Payment of Property Taxes and Form of Notice to be Advertised.

(1) The tax collector must notify taxpayers of their right to pre-pay taxes and non-ad valorem assessments by installment, as provided in Section 197.222(5), F.S.

(2)(a) Any taxpayer who chooses to pay taxes by the installment method must file an application with the tax collector by the statutory deadline for each tax notice. Taxpayers must use application Form DR-534, Application for Installment Payment of Property Taxes, incorporated by reference in Rule 12D-16.002, F.A.C.

(b) The postmark, electronic submission or delivery date of each application determines whether the application was filed on time. A taxpayer who does not file on time cannot participate in the installment payment plan for that year.

(3) After receiving a timely application, the tax collector must prepare and send quarterly installment tax notices with

the discount rates provided by Section 197.222, F.S. Tax notices for installment payments may be sent early, but must be sent so the taxpayer has at least 30 days to pay and receive the appropriate discount.

(4) Estimated taxes for installment payments must be divided into four payments to be made in June, September, December, and March. The December and March installment payments must be adjusted to reflect the increase or decrease of the current year's taxes.

(5) A taxpayer who applies to make installment payments and makes the first payment on time is required to pay by installments for that year. The taxpayer may pay installments before they are due if the current year's tax roll is open for collection. When paid early, the taxpayer is only entitled to the discounts applicable to the installment payments and not to the discounts applicable to annual payments under Section 197.162, F.S.

(6) When an application to pay taxes by installment has been filed on time and the property is then transferred in whole or part by any method, the new owner(s) must continue the installment payment plan for that tax year. The taxpayer may pay installments before they are due if the current year's tax roll is open for collection. When paid early, the taxpayer is only entitled to the discounts applicable to the installment payments and not to the discounts applicable to annual payments under Section 197.162, F.S.

(7) When the property has been divided, the owner(s) must file a request for cutout with the tax collector. Cutouts may be processed at any time in the payment schedule. Each cutout will continue to be paid by installment for that tax year and is subject to the same discounts and deadlines as the original tax bill.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 192.048, 195.022, 197.162, 197.222, 197.3632, 213.05 FS. History—New 6-18-85, Formerly 12D-13.22, Amended 12-13-92, xx-xx-xx.

12D-13.023 Installment Taxes: Distribution of Taxes and Interest, Schedule.

Rulemaking Specific 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, Repealed xx-xx-xx.

12D-13.024 Installment Taxes: Tax Collector to Mail Applications.

Rulemaking Specific 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, Repealed xx-xx-xx.

12D-13.025 Installment Taxes: Who May File an Application; Minimum Tax Bill.

Rulemaking Specific 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, Repealed xx-xx-xx.

12D-13.026 Installment Taxes: Preparation and Mailing of Tax Notices.

Rulemaking Specific 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, Repealed xx-xx-xx.

12D-13.027 Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan.

Rulemaking Specific 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, Repealed xx-xx-xx.

12D-13.028 Homestead Tax Deferral - Definitions.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented ~~197.242~~, 197.243, 197.252, 197.2524, ~~197.253~~, 197.263, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.28, Amended 12-20-01, Repealed xx-xx-xx.

12D-13.0283 Property Tax Deferral -- Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred.

(1) To participate in the tax deferral program, a property owner must submit an annual application to the tax collector by March 31 following the year in which the taxes and non-ad valorem assessments are assessed. A taxpayer must use Form DR-570, Application for Homestead Tax Deferral; Form DR-570AH, Application for Affordable Housing Property Tax Deferral; or Form DR-570WF, Application for Recreational and Commercial Working Waterfronts Property Tax Deferral, which are all incorporated by reference in Rule 12D-16.002, F.A.C. Each application for tax deferral must be signed and dated by the applicant, and, if mailed, must be postmarked by March 31.

(2) The tax collector must send notification of approval or disapproval to each taxpayer who files an application for tax deferral. Form DR-571A, Disapproval of Application For Tax Deferral, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify the applicant that the application was disapproved.

(a) If the tax collector approves an application for tax deferral, he or she must include the amount of any taxes, non-ad valorem assessments, and interest not deferred with the notification of approval.

(b) Any taxes, non-ad valorem assessments, and interest not deferred are eligible for the discount rate applicable to early payments as of the date the application was submitted,

provided that the amount not deferred is paid within 30 days of the approval date.

(3) Outstanding taxes, non-ad valorem assessments, or tax certificates not deferred must be collected as provided in this rule chapter and are unaffected by the deferral of taxes for any other year.

(4) The tax collector must send a current bill for each year.

(5) If the application for tax deferral is denied, the tax must be paid at the discount or interest rate provided in Sections 197.162 or 197.172, F.S.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 196.162, 197.172, 197.2421, 197.2423, 197.252, 197.3632 FS. History—New xx-xx-xx.

12D-13.0285 Property Tax Deferral – Procedures for Reporting the Current Value of All Outstanding Liens.

(1) By November 1 of each year, the tax collector must notify each owner of homestead property on which taxes have been deferred to report the current value of all outstanding liens on the property. Within 30 days of notification, the owner must submit a list of all outstanding liens with the current value of all liens.

(2) The “current value of all outstanding liens” means the amount necessary to retire all unpaid principal debts, accrued interest and penalties for which a lien acts as security. The current value must be computed on the date that the property owner responds to the tax collector’s notification according to Section 197.263(4), F.S. The current value is presumed to remain unchanged until the next annual determination, unless the tax collector receives actual notice of a change in the current value.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2423, 197.2425, 197.254, 197.263, 197.3632 FS. History—New xx-xx-xx.

12D-13.0287 Property Tax Deferral -Appeal of Denied Tax Deferral and Imposed Penalties.

(1) Any applicant denied a property tax deferral may appeal the tax collector’s decision to the value adjustment board (VAB). The petition must be filed with the VAB within 30 days after the tax collector sends the notice of denial.

(2) Any tax deferral applicant or recipient may appeal any penalties imposed on them to the VAB. The petition must be filed with the VAB within 30 days after the penalties are imposed.

(3) The petition must be filed using Form DR-486DP, Petition to The Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing, incorporated by reference in Rule 12D-16.002, F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2425, 197.301, FS. History–New xx-xx-xx.

12D-13.029 Property Homestead Tax Deferral - Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and ~~Delinquent~~ Deferred Taxes.

~~(1) Deferred payment tax certificates will be issued for all deferred taxes, but these tax certificates ~~Deferred payment taxes~~ are exempt from the advertisement and public sale provisions of Sections 197.432 or 197.4725, F.S. The tax collector must strike off each deferred payment tax certificate to the county shall, at the time of the tax certificate sale held pursuant to Section 197.432, F.S., 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, F.S., 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 Specific 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, 197.4725 213.05 FS. History–New 6-18-85, Formerly 12D-13.29, Amended 5-23-91, 12-13-92, xx-xx-xx.

12D-13.030 Homestead Tax Deferral - Adjustment of Current Year's Income.

In the case of an 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 must shall be adjusted to reflect the full year's estimated income. The estimate of full year's household income must 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 Specific 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, xx-xx-xx.

12D-13.031 Homestead Tax Deferral - Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 196.031, 196.075, 197.2423, 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, Repealed xx-xx-xx.

12D-13.032 Homestead Tax Deferral - Payment of Tax.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.172, 197.253, 197.3632, 213.05 FS. History–New 6-18-85, Formerly 12D-13.32, Amended 12-13-92, Repealed xx-xx-xx.

12D-13.033 Homestead Tax Deferral - Notification to Tax Deferral Recipients.

Rulemaking Specific 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, Repealed xx-xx-xx.

12D-13.034 Homestead Tax Deferral – Proof of Insurance.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2423, 197.253, 197.263, 213.05 FS. History–New 6-18-85, Formerly 12D-13.34, Repealed xx-xx-xx.

12D-13.035 Homestead Tax Deferral - Property Appraiser to Notify Tax Collector of Denial of Homestead Application.

Rulemaking Specific 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, Repealed xx-xx-xx.

12D-13.0355 Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.501, 704.06 FS. History–New 4-18-94, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.036 follows. See Florida Administrative Code for present text.

12D-13.036 Advertisement of Property with Delinquent Taxes.

(1) The advertisement must include:

(a) A distinctive title (e.g., "Notice of Tax Certificate Sale");

(b) The date and time the sale will begin;

(c) The location of the sale, including city and county, or the website on which the sale will be conducted (if by electronic means);

(d) A statement explaining the sale, specifying the amount due, and explaining that the amount due on each parcel includes costs, interest and prorated advertising costs, as well as taxes and non-ad valorem assessments;

(e) The person in whose name the property is assessed; and,

(f)1. The legal description as shown on the tax roll, or the parcel identification number or other information which identifies the property on the current tax roll.

2. If the parcel identification number is used, this language must be included in the newspaper notice of sale:

See Current Tax Roll for Complete Legal Description.

(2)(a) The tax collector may list all lots to be sold that are owned by the same taxpayer in a subdivision under one subdivision heading. For example: Wild Subdivision, Lot 1, Block A, Lot 6, Block R.

(b) To apportion 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 on a flat rate basis, regardless of the length of the description.

Rulemaking Specific 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, ~~xx-xx-xx~~.

Substantial rewording of Rule 12D-13.037 follows. See Florida Administrative Code for present text.

12D-13.037 Collection of Taxes by Mail; Minimum Tax Bill; Collection Before Prior to Certified Roll.

The tax collector must not accept payment of taxes until the tax roll has been certified according to Section 193.122(2), F.S., except when:

(1) A taxpayer files a complaint before certification and makes payment according to Section 194.171(3), F.S.

(2) The tax collector must collect payment of prorated taxes on land acquired by a governmental unit after January 1, but before November 1 of the tax year, as provided in Section 196.295, F.S. (For the procedure to determine proration, see Rule 12D-13.016, F.A.C.)

(3) Collection under an interim assessment roll has been approved according to Section 193.1145, F.S.

(4) Collection of installment taxes are made according to Section 197.222, F.S.

(5) Collection of estimated taxes are made according to Section 197.2301, F.S.

Rulemaking Specific Authority 193.1145(9), 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.072, 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, ~~xx-xx-xx~~.

12D-13.038 Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments; Informational Notice; Instructions for Preparation and Mailing.

(1) Form DR-528, ~~The form of the~~ Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (example only), incorporated by reference in Rule 12D-16.002, F.A.C. must comply with ~~shall be as prescribed by~~ Section 197.3635, F.S.

(2) The tax collector ~~may shall be authorized to~~ include an additional statement with ~~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 197.252, F.S. 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 Specific Authority 195.022, 195.027(1), 197.3635, 213.06(1) FS. Law Implemented 197.252, 197.254, 197.322, 197.343, 197.3632, 197.3635, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.38, Amended 5-23-91, 1-11-94, ~~xx-xx-xx~~.

12D-13.039 Tax Certificate Notice.

Rulemaking Specific 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, Repealed ~~xx-xx-xx~~.

12D-13.040 Notice to Mortgagee of Real and Personal Property Taxes.

It is the responsibility of the mortgagee, lienholder or vendee requesting information under Section 197.344, F.S., to provide his or her most current address to the tax collector so that the notice is sent to the proper address. ~~Any notice sent by the tax collector which is returned due to improper address or incorrect address is not required to be resent.~~

(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 Specific 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, Amended xx-xx-xx.

12D-13.041 Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.481, 197.343, 197.502 213.05 FS. History—New 6-18-85, Formerly 12D-13.41, Amended 1-11-94, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.042 follows. See Florida Administrative Code for present text.

12D-13.042 Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors; Attachment of Personal Property in Case of Removal.

(1)(a) A petition filed under Section 197.413(2), F.S., must request the court to authorize the collection of all costs and fees that any public official may expend or charge in their official duty of levying on, seizing, and selling personal property.

(b) Costs and fees which may be authorized include, but are not limited to:

1. A pro rata portion of the filing fee;

2. The fee charged by the clerk for taxpayer notification that a petition was filed;

3. A pro rata portion of the advertising fees or charges;

4. A pro rata portion of the attorney's fees incurred in the filing of the petition;

5. Statutory fees of the tax collector, sheriff and clerk;

6. Storage fees;

7. Transportation costs; and,

8. Insurance fees.

(2) The tax collector may include all delinquent personal property accounts on one petition, or may file several petitions which include any number of delinquent taxpayers the tax collector determines to be necessary.

(3) When the tax collector determines that the property appraiser has assessed personal property with an incomplete or improper identification, and the tax collector cannot proceed under Section 197.413, F.S., the tax collector must notify the property appraiser that the property is not properly described or identified.

(4)(a) Form DR-517, Tax Collector's Warrant, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify the tax collector in the county where the owner of the tangible personal property resides, if different from the county where the tangible personal property is located, that the court has validated a warrant authorizing the seizure and sale of the tangible personal property to collect delinquent taxes as provided in Section 197.413, F.S.

(b) Form DR-517L, Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify a lessee that the court has validated a warrant authorizing the seizure and sale of real property or tangible personal property or both to collect delinquent taxes as provided in Sections 197.413 and 197.417, F.S.

Rulemaking Specific 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, ~~xx-xx-xx~~.

Substantial rewording of Rule 12D-13.044 follows. See Florida Administrative Code for present text.

12D-13.044 Sale of Personal Property After Seizure.

(1)(a) Personal property which is seized for delinquent taxes must be sold at public auction as authorized by Section 197.417, F.S. The tax collector is entitled to the same fees and charges allowed to sheriffs for execution sales according to Section 30.231, F.S.

(b) Form DR-514, Notice of Sale of Tangible Personal Property for Delinquent Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify the owner of a scheduled public auction to sell the seized tangible personal property.

(2) In addition to the advertisement required by Section 197.417, F.S. the tax collector may also advertise in other publications, such as trade journals and newspapers.

(3)(a) When multiple items are seized, the tax collector must sell each item separately except when separate sale of the items would reduce the sale price of the whole, or when the items of property would be damaged or otherwise not bring the highest possible prices.

(b) If the tax collector determines that only unreasonable bids are being offered or if there are no bids, he or she must terminate the sale, readvertise, and sell the property at a later date.

(4) When the tax collector sells multiple items of property and the sale satisfies the tax lien and all costs and fees, but additional levied property exists, the tax collector may:

(a) Continue the sale of the excess property;

(b) Turn the remaining property over to the owner or last possessor of the property;

(c) Return excess property to the location where it was seized.

(5) 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.

(6) A sale or conveyance of personal property for taxes is valid, except on proof that the:

(a) Property was not subject to taxation; or

(b) Taxes were paid before the sale of personal property;

or
(c) Tax warrant for the collection of delinquent personal property taxes has been barred by the statute of limitation provided in Section 197.416, F.S.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented ~~30.231~~, 197.122, ~~197.416~~, 197.417, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.44, Amended 5-23-91, 12-13-92, ~~xx-xx-xx~~.

Substantial rewording of Rule 12D-13.045 follows. See Florida Administrative Code for present text.

12D-13.045 Sale of Tax Certificates for Unpaid Taxes.

(1) The tax certificate sale must begin by June 1 or the 60th day after the date of delinquency, whichever is later.

(2) At the tax collector's discretion, the tax certificate sale may be conducted over multiple days. The tax collector may not conclude the tax certificate sale until all tax certificates are sold or struck off to the county.

(3) The face amount of the tax certificate must 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;

(c) Costs and any other charges, including advertising charges; and

(d) The tax collector's commission.

(4)(a) All delinquent property taxes and non-ad valorem assessments included on the tax notice due on a parcel in any one year must be combined into one tax certificate.

(b) When the property appraiser has back assessed property and has placed the assessment or assessments on the tax roll according to Rule 12D-8.006, F.A.C., and the taxes become delinquent, the tax collector must advertise and sell a tax certificate for each assessment for back taxes that is delinquent.

(5)(a) Form DR-509, Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., is the suggested form for issuing a tax certificate to a purchaser.

(b) Form DR-509D, Deferred Payment Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., is the suggested form for issuing a deferred payment tax certificate to a county.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.092, 193.102, 194.171, 197.122, 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, xx-xx-xx.

12D-13.0455 Electronic Issuance of Tax Certificates.

In ~~those~~ counties having the ~~ability computer capacity~~ to issue tax certificates electronically, the tax collector may, in lieu of issuing individual document tax certificates for each tax certificate sold, issue a listing of tax certificates sold to each purchaser or county. An entry on the list ~~constitutes~~ shall constitute the tax certificate document and must shall contain the name of the purchaser, the amount of each tax certificate purchased, the property identification number and interest percentage bid.

Rulemaking Specific 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, Amended xx-xx-xx.

12D-13.046 Taxation of Governmental Property Under Lease to Non-Governmental Lessee.

(1) When property is owned by a governmental unit and is leased to a non-governmental lessee and is has not exempt been exempted from taxation, the tax must should be assessed to the non-governmental lessee.

(2) 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), F.S., the leasehold estate must shall be taxed as real property.

(3) Taxes 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), F.S., 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, F.S. ~~The tax collector shall notify the Department of delinquencies and action taken to collect the delinquent tax.~~

(4) If rental payments are due, the leasehold estate shall be taxed as intangible personal property under in accordance with Chapter 199, F.S., and delinquencies shall be processed as in the case of other intangible personal property.

Rulemaking Specific 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, xx-xx-xx.

Substantial rewording of Rule 12D-13.047 follows. See Florida Administrative Code for present text.

12D-13.047 ~~Tax Collector Not to Sell~~ Certificates on Certain Homestead Property Land.

(1) In deciding if a tax certificate can be sold at public sale, the tax collector must determine the homestead exemption status of the property for each year delinquent taxes are assessed. The issuance of a tax certificate in any previous year does not affect this determination.

(2) The county may sell any certificates issued to it under Section 197.432(4), F.S., if the person who received the homestead exemption for the year the delinquent taxes were assessed no longer has homestead exemption on the property.

Rulemaking Specific 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, xx-xx-xx.

12D-13.048 Interest Rate on Tax Certificates.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.432, 213.05 FS. History—New 6-18-85, Formerly 12D-13.48, Repealed xx-xx-xx.

12D-13.050 Validity of Tax Certificates Sold on “Improvements Only” on Real Property Tax Rolls.

(1) Tax certificates must shall not be sold on assessments of “improvements” which have been conveyed to personal property by deed, contract, or other written instrument.

(2) The property classification must 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 on which a tax certificate has been issued appears on the real property tax roll should have been on the personal property tax roll, the and a tax certificate has been issued, such tax certificate must shall be canceled; by the Department when

~~requested of Revenue, as provided by law per request by the tax collector.~~

~~(4) When Even though personal property was 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 property owner of such property and may be enforced against him within the same time and manner as that other personal property taxes may be enforced.~~

~~Rulemaking Specific 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, Amended xx-xx-xx.~~

12D-13.051 General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates.

~~Rulemaking Specific 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, Repealed xx-xx-xx.~~

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~~

~~Rulemaking Specific 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, Repealed xx-xx-xx.~~

12D-13.053 Redemption of Tax Certificates Sold to Purchaser Other Than County.

~~Rulemaking Specific 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, Repealed xx-xx-xx.~~

12D-13.054 Transfer of Tax Certificates Sold to Purchaser Other Than County.

~~Rulemaking Specific 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, Repealed xx-xx-xx.~~

12D-13.055 Redemption of Property After the Clerk Receives the Tax Collector's Certification after Tax Deed Application.

(1) Anyone who wants desiring to redeem property as authorized in Section 197.472(1), F.S., must pay the following from a tax deed application may do so by paying to the tax collector all costs, which accrue until the clerk tax collector issues a tax deed to the purchaser:

(a) All costs, charges, amounts paid for all tax certificates and delinquent taxes, interest, and fees that the applicant has paid.

(b) All other costs that the tax collector incurred to process the tax deed application or that the clerk incurred to schedule or conduct a tax deed sale and fees that the applicant has paid plus the amount necessary to redeem all of the tax certificates in possession of the applicant.

(2) To process a redemption request, the clerk must: 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

(a) Direct direct the person who wants desiring to redeem the property said lands to the tax collector collector's office.

(b) Return The clerk of the court shall deliver to the tax collector: the tax certificate on which the tax deed application is based,

1. The the tax deed application, and certificate together with

2. A a statement of all costs and fees paid to or incurred by the clerk and sheriff in connection with the tax deed application.

(3)(a) After receiving the required information from the clerk 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 must shall allow the redemption of the tax deed application.

(b) The redemption amount required to redeem is shall be the total of the:

1. Original original amount certified by the tax collector to the clerk,

2. Costs the costs and fees of the clerk of the court and the sheriff;

3. Tax the tax deed applicant's statutory interest according pursuant to Section 197.542, F.S.; and,

4. Redemption the redemption fee as authorized by Section 197.472 (3) F.S. for the tax certificate on which the tax deed application is based.

(c) When all other tax certificates on the property 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 it 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)(a) After Upon payment of all applicable taxes, costs, fees and interest, the tax collector must record the payment and redemption of the shall post all records to indicate that an application for tax deed application has been redeemed.

(b) Within 15 business days after receiving the redemption, the tax The collector must pay shall refund to the

applicant all funds received for the redemption of the tax deed application as provided in Section 197.472 (5) F.S. soon as possible.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.462, 197.472, 197.502, 197.542 –213.05 FS. History–New 6-18-85, Formerly 12D-13.55, 12-31-98, Amended xx-xx-xx.

12D-13.056 Record List of Tax Certificates Sold for Taxes.

~~The “record of tax redemptions” referred to in Section 197.196, 1981 F.S., “the record of tax sales” referred to in Section 197.181, 1981 F.S., and the “list of certificates sold for taxes” referred to in Section 197.432, F.S., 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 must shall be recorded kept on said list:~~

~~(1) The information required in Section 197.432(9), F.S. subsection 12D-13.045(10), F.A.C.~~

~~(2) The cancellation of tax certificates, including date of cancellation.~~

~~(3) The date ~~of and the fact that~~ a certificate, or a portion of a certificate ~~thereof~~, expired or was redeemed, purchased or transferred, and including the name of the transferee or person redeeming or purchasing it, including the amount paid 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 Specific 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, Amended xx-xx-xx.

12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure; Return of Payments.

(4) When a void tax certificate or tax deed must be cancelled as provided by law, the tax collector must complete and send Form DR-510, Cancellation or Correction of Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., to the Department and add a memorandum of error to the list of tax certificates sold.

~~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 Specific 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, xx-xx-xx.

12D-13.058 Cancellation of Tax Certificates, Suit by Holder.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.182, 197.432, 197.443, 197.444, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.58, Amended 5-23-91, 12-31-98, Repealed xx-xx-xx.

12D-13.059 Statute of Limitations on Tax Certificates and Tax Warrants.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 95.051, 194.171, 197.3632, 197.416, 197.482, ~~213.05~~ FS. History—New 6-18-85, Formerly 12D-13.59, Amended 12-13-92, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.060 follows. See Florida Administrative Code for present text.

12D-13.060 Application for Obtaining Tax Deed by Certificate Holder; Fees.

(1) PROCEDURE: APPLICATION FOR TAX DEED BY COUNTY. Each year, the tax collector must notify the board of county commissioners or the governing board of the county of all county held tax certificates for which a tax deed can be applied under Section 197.502(3), F.S.

(2) PROCEDURE: APPLICATION FOR TAX DEED BY CERTIFICATE HOLDERS OTHER THAN THE COUNTY.

(a) The tax deed application, Form DR-512 (Notice to Tax Collector of Application for Tax Deed, incorporated by reference in Rule 12D-16.002, F.A.C.), is not considered complete until all required taxes, interest, costs and fees have been paid as required by Section 197.502(2), F.S.

(b) If the application is not completed by the applicant, the tax collector may cancel the application and no payments made by the applicant will be refunded.

(c) If the applicant is the only tax certificate holder of record on the property included in the application, then it is not necessary for the applicant to redeem certificates he or she owns in connection with the application for tax deed. However, the certificates must be surrendered and the face value of all surrendered certificates must be included in the opening bid.

(d)1. Consolidated applications may be accepted, at the tax collector's discretion, using a single Form DR-512.

2. The tax collector may collect a \$75 fee for each separate tax deed application.

3. For each parcel included in a consolidated application, there must be separate:

a. Certifications on Form DR-513 (Tax Collector's Certification, incorporated by reference in Rule 12D-16.002, F.A.C.), issued by the tax collector according to Section 197.502, F.S.;

b. Statements as provided by Section 197.502(4), F.S.; and,

c. Tax deeds issued according to Section 197.502(9), F.S.

(3) PROCEDURE AFTER APPLICATION IS MADE – ALL CERTIFICATES.

(a) After receiving the abstract or title search, the tax collector must prepare and deliver a certification to the clerk on Form DR-513, and attach a certification of the names and addresses of those persons who must be notified, as required by Subsection 197.502(4), F.S.

(b) The tax collector must 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.

(c)1. The clerk must advertise and administer the tax deed sale and must receive fees as provided in Section 28.24 F.S. All fees must be paid to the clerk before the tax deed is issued.

2. A resale is subject to the requirements of Sections 197.502 and 197.542, F.S. As provided in these statutes, the clerk is only required to attempt to hold one tax deed resale. If a resale cannot be conducted as provided in these statutes, the clerk must put the land on the list of "lands available for taxes."

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 28.24, 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, xx-xx-xx.

12D-13.061 Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications; Fees.

(1) Ownership and encumbrance reports must cover shall be made for a minimum of 20 years before prior to the tax deed application.

(2) The tax collector may choose to accept the ownership and encumbrance report in paper or electronic form. 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 the limits 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 Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 627.7843 213.05 FS. History—New 6-18-85, Formerly 12D-13.61, Amended 12-3-01, 12-30-04, xx-xx-xx.~~

12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.

(1) Advertising.

(a) After receiving the tax collector's certification and tax deed application, the clerk must ~~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.

~~(b)1. Proof of publication may be copies of all four advertisements a copy of the advertisement showing the date the advertisements were advertisement was published and copies of all four advertisements. The four advertisements must shall not be clipped from the paper, but shall remain intact with so that the date line of the paper is shown.~~

~~2. Proof of advertisement may also be in the form of a publisher's affidavit with one copy of the advertisement attached.~~

~~(c)1. The form of the notice and the information it contains must shall be substantially as follows:~~

~~NOTICE OF APPLICATION FOR TAX DEED Notice of Application for Tax Deed
NOTICE IS HEREBY GIVEN
That~~

~~The holder of the following tax certificates has filed the 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 the said property is being in the _____ County of _____, State of Florida.~~

~~Unless the such certificate or certificates are shall be redeemed according to law, the property described in the such certificate or certificates will be sold to the highest bidder at the courthouse door on the _____ (date and time) . day of ___ at ___ a.m.~~

~~Live auction Electronic sale~~

~~Dated this _____ day of 19____.~~

~~Clerk of Circuit Court, of _____ County, Florida
Ad No. _____~~

~~2. The notice must shall be single column and the size of the print must shall be the same as any other legal advertisement. The clerk must 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) Clerk's Responsibilities for Delivery to the Sheriff 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), F.S., for owners of the property to be sold and by Section 197.522(2)(b), F.S., for owners of contiguous property listed in the tax collector's statement pursuant to Section 197.502(4)(h), F.S., and:~~

~~(a)1. If the owner of the property to be sold resides in the same county where in which the property is located, the clerk~~

~~must~~ deliver an original ~~plus~~ ~~and~~ sufficient copies of the notice to the sheriff of that county; ~~and~~

~~(b) 2-~~ If the owner resides in Florida outside the county where the ~~property land~~ is located, ~~the clerk must~~ deliver an original ~~plus~~ ~~and~~ sufficient copies of the notice to the sheriff of the county ~~where the owner resides~~, and a copy to the sheriff of the county in which the property is located, unless the property is assessed as non-agricultural acreage or vacant land;

~~(c) 3-~~ If the owner resides outside the State of Florida, the clerk ~~must 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), F.S., 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) If the notice to titleholders required by Sections 197.502(4)(a) and 197.522(1), F.S., is returned to the clerk as "undeliverable", the clerk must review the most recent property tax roll and the clerk's court and other records containing address information to attempt to get a valid address. If an additional address is found, notice must be resent to the titleholder at that address. 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), F.S. 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, F.S.~~

~~Rulemaking Specific 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, xx-xx-xx.~~

12D-13.0625 Priority for Fee Owners of Subsurface Rights.

When a tax certificate on subsurface rights is purchased by the fee owner and an application for a tax deed is started under Section 197.502, F.S., the fee owner is in the same position as 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, 197.502 FS. History—New xx-xx-xx.

Substantial rewording of Rule 12D-13.063 follows. See Florida Administrative Code for present text.

12D-13.063 Tax Deed Sale at Public Auction.

(1)(a) The statutory (opening) bid required by the clerk at the sale must be the sum of:

1. All outstanding tax certificates redeemed or surrendered;
2. Any delinquent taxes and non-ad valorem assessments;
3. The amount of the tax certificate on which the application for tax deed is based;
4. The tax collector's fees and costs as specified;
5. The sheriff's fees for delivering and posting notices;
6. The clerk's fees and costs according to Section 28.24, F.S.;

7. Interest on the total, computed at 1.5 percent per month, beginning the month after the date of application and continuing through the month of the sale; and,

8. All tax certificates that were sold.

(b) If 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.

(2)(a) A tax deed must have only one legal description on the deed.

(b) Consolidated sales are prohibited.

(c) The clerk must sell the land in each tax deed application separately.

(3) If there are no bids higher than the statutory opening bid, the property must be sold to the certificate holder. The certificate holder is required to pay to the clerk all amounts included in the statutory bid, applicable documentary stamp tax and recording fees.

(4) The clerk must use the form prescribed by the Department of Revenue, Form DR-506, Tax Deed, incorporated by reference in Rule 12D-16.002, F.A.C.

Rulemaking Specific Authority 195.027(1), 213.06(1), FS. Law Implemented 28.24, 197.122, 197.3632, 197.443, 197.502, 197.512, 197.522, 197.542, 197.552, 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, ~~xx-xx-xx~~.

12D-13.064 Lands Available for Taxes.

~~Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 125.411, 197.447, 197.502, 197.542 213.05 FS. History—New 6-18-85, Formerly 12D-13.64, Amended 12-30-99, 1-26-04, 12-30-04, Repealed xx-xx-xx.~~

Substantial rewording of Rule 12D-13.065 follows. See Florida Administrative Code for present text.

12D-13.065 Disbursement of Sale Proceeds.

(1) When the property is purchased for an amount exceeding the tax deed applicant’s expenses, the clerk must send notices to those persons listed in Section 197.502(4)(a) through (g), F.S., advising them of the surplus funds. A suggested form of the notice is:

NOTICE

CTF NO. _____ Property Description

As required by Chapter 197, F.S., 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 the benefit of persons having interest in this property, as described in Section 197.502(4)(a) through (g), F.S.

Attached is a copy of the abstract of this property received from the office of the tax collector reflecting all persons having an interest in this property according to Section 197.502(4)(a) through (g), F.S.

Date: _____.

Clerk

County

(2) All records pertaining to tax deed sale surplus funds should remain with the clerk.

~~Rulemaking Specific 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, 298.365, 298.366, 298.465, 298.54 FS. History—New 6-18-85, Formerly 12D-13.65, Amended 1-26-04, xx-xx-xx.~~

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 already 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 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.~~

~~(2)(a)(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 must shall refund to the tax deed holder the amount paid for the tax deed plus any subsequent taxes paid as provided by Section 197.542, F.S.~~

~~(b) 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 Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 192.053, 197.122, 197.131, 197.182, 197.443, 197.522, 197.542, 197.582, 197.593, 197.602 213.05 FS. History—New 6-18-85, Formerly 12D-13.66, Amended xx-xx-xx.~~

12D-13.067 Tax Collector’s Certification, Murphy Act Lands.

~~Rulemaking Specific 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, Repealed xx-xx-xx.~~

NAME OF PERSON ORIGINATING PROPOSED RULE:
Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (840)617-8879, email blickr@dor.state.fl.us
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet of Florida.
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 12/08/2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: The first Notice of Rule Development for this proposed rule was published in the May 4, 2015 edition of the Florida Administrative Register (Vol. 41, No. 86, p. 2065). A second Notice of Rule Development for this proposed rule was published in the August 11, 2015 edition of the Florida Administrative Register, (Vol. 41, No. 155, p. 3647).

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: 12D-16.002
 RULE TITLE: Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to adopt forms to implement revisions to DOR's rule chapter 12D-13, F.A.C., to implement changes the Legislature adopted in Chapter 2007-339, Laws of Florida (section 7); Chapter 2008-194, Laws of Florida (section 3); Chapter 2009-204, Laws of Florida (section 13); Chapter 2011-107, Laws of Florida (sections 2 and 3); Chapter 2011-151, Laws of Florida (all sections); Chapter 2011-181, Laws of Florida (section 3); Chapter 2012-57, Laws of Florida (section 3); Chapter 2012-193, Laws of Florida (sections 8, 9, and 10); Chapter 2013-148, Laws of Florida (section 1); Chapter 2013-246, Laws of Florida (section 2); and Chapter 2014-211, Laws of Florida (sections 4, 5, 6, 7, and 8); and update forms property appraisers, tax collectors and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments.

The effect of this proposed amended rule is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated and more efficient forms for paying and collecting property taxes and non-ad valorem assessments. This proposed draft rule and forms are posted on the Department's website at <http://dor.myflorida.com/dor/property/legislation/rules/>.

SUMMARY: The proposed amendments to this rule amend Forms DR-409 (Certificate of Correction of Tax Roll), DR-453 (Notice of Tax Lien for Exemptions and Assessment Limitations), DR-453B (Notice of Tax Lien for Assessment of Escaped Taxes), DR-505 (Report of Discounts, Errors, Double Assessments, and Insolvencies), DR-506 (Tax Deed), DR-506E (Escheatment of Tax Deed), DR-509 (Tax Certificate), DR-509D (Deferred Payment Tax Certificate), DR-512 (Application for Tax Deed), DR-513 (Certification of Tax Deed Application), DR-514 (Notice of Sale of Tangible Personal Property for Delinquent Taxes), DR-517 (Tax Collector's Warrant), DR-517L (Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes),

DR-518 (Cutout Request), DR-534 (Application for Installment Payment of Property Taxes).

The proposed amendments to this rule repeal Forms DR-507C (List of Certificates Sold for Taxes), and DR-517C(Warrant Register (Continuous)).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for an SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: January 21, 2016, 10:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Robert Blick at (850)617-8879. If you are hearing

or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone: (850)617-8879, email blickr@dor.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted used by the Department of Revenue. A copy of these forms may be obtained from the Department's website at <http://dor.myflorida.com/dor/property/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 incorporates by reference in this rule, the following forms and instructions:

Form Num ber	Form Title	Effective Date
(2) thru	No change.	
(8)(b)		
(9)(a)	DR- Certificate of Correction of Tax Roll (r. <u>xx/xx</u>)	<u>xx/xx</u>
) 409	<u>xx/xx 11/12</u> https://www.flrules.org/Gateway/reference.asp?No=Ref 01745	<u>11/12</u>
(b) thru	No change.	
(16)		
(17)(DR-	Notice of Tax Lien for Homestead	<u>xx/xx</u>
a) 453	Exemption and/or Limitation Exclusion Exemptions and Assessment Limitations (r. <u>xx/xx 12/05</u>)	<u>1/06</u>
(b) DR-	Notice of Tax Lien for Assessment of	<u>xx/xx</u>
453B	Escaped Taxes (r. <u>xx/xx 12/03</u>)	<u>1/04</u>
(c) thru	No change.	
gh		
(41)(
d)		
(42) DR-	List of Errors, Insolvencies, Double	<u>xx/xx</u>
505	Assessments, and Discounts Report of Discounts, Errors, Double Assessments, and Insolvencies (r. <u>xx/xx 7/92</u>)	<u>7/92</u>
(43)(DR-	Tax Deed (r. <u>xx/xx 1/95</u>)	<u>xx/xx</u>
a) 506		<u>12/95</u>
(b) DR-	Escheatment Tax Deed (r. <u>xx/xx 12/06</u>)	<u>xx/xx</u>

506E		<u>10/07</u>
(44)(DR-	List of Certificates Sold for Taxes (r.	<u>10/07</u>
a) 507C	12/06)	
(b) DR-	No change.	
508		
(45)(DR-	Tax Sale Certificate (Continuous) (r. <u>xx/xx xx/xx</u>)	
a) 509	7/93)	<u>7/93</u>
(b) DR-	Deferred Payment Tax Sale Certificate (r. <u>xx/xx</u>)	
509D	<u>xx/xx 7/93</u>)	<u>7/93</u>
(46)(thru	No change.	
a) gh	(b)	
(47)(DR-	Notice to Tax Collector of Application for	<u>xx/xx</u>
a) 512	Tax Deed (r. <u>xx/xx 5/88</u>)	<u>5/88</u>
(b) DR-	Tax Collector's Certification of Tax Deed	<u>xx/xx</u>
513	<u>Application</u> (r. <u>xx/xx 12/03</u>)	<u>1/04</u>
(c) DR-	Notice of Sale of Tangible Personal	<u>xx/xx</u>
514	Property for Delinquent Taxes (r. <u>xx/xx</u>)	<u>9/91</u>
	9/91)	
(48)(thru	No change.	
a) gh	(d)	
(e) DR-	Tax Collector's Warrant for Collecting	<u>xx/xx</u>
517	Personal Property Taxes (r. <u>xx/xx 8/95</u>)	<u>12/95</u>
(49)(DR-	Warrant Register (continuous) (n. 9/82)	<u>9/82</u>
a) 517C		
(b) DR-	Execution and Warrant for Collection of	
517L	Delinquent Ad Valorem Leasehold Taxes (r. <u>xx/xx 12/96</u>)	<u>xx/xx</u>
		<u>12/96</u>
(50)(DR-	Cut Out <u>Cutout</u> Request (r. <u>xx/xx 12/92</u>)	<u>xx/xx</u>
a) 518		<u>12/92</u>
(b) thru	No change.	
gh		
(52)(a		
)		
(52)(DR-	Notice and Application for Alternative	
b) 534	Payment of 20XX Property Taxes <u>Application for Installment Payment of Property Taxes</u> (r. <u>xx/xx 12/11</u>)	<u>xx/xx</u>
		<u>11/12</u>
	https://www.flrules.org/Gateway/reference.asp?No=Ref 01807	
(53) thru	No change.	
gh		
(61)(
b)		

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, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423,

197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 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, 11-1-12, 9-10-15, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone: (840)617-8879, email blickr@dor.state.fl.us

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet of Florida
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 12/08/2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: The first Notice of Rule Development for this proposed rule was published in the May 4, 2015 edition of the Florida Administrative Register (Vol. 41, No. 86, p. 2065). A second Notice of Rule Development for this proposed rule was published in the August 11, 2015 edition of the Florida Administrative Register, (Vol. 41, No. 155, p. 3647).

DEPARTMENT OF HEALTH

Board of Opticianry

RULE NO.: 64B12-8.017
RULE TITLE: Final Orders - Time for Payment of Administrative Fines

PURPOSE AND EFFECT: The Board proposes the rule repeal because the rule is no longer necessary.

SUMMARY: The rule repeal is necessary because the rule is no longer necessary.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature.

No person or interested party submitted additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 456.072(4), 484.005 FS.

LAW IMPLEMENTED: 456.072(4), 484.014(2) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Sue Foster, Executive Director, Board of Opticianry/MQA, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3258

THE FULL TEXT OF THE PROPOSED RULE IS:

64B12-8.017 Final Orders - Time for Payment of Administrative Fines

Rulemaking Specific Authority 456.072(4), 484.005 FS. Law Implemented 456.072(4), 484.014(2) FS. History–New 6-15-83, Formerly 21P-8.17, Amended 3-30-89, Formerly 21P-8.017, Amended 5-2-94, Formerly 61G13-8.017, 59U-8.017, Amended 8-6-97, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Board of Opticianry

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Opticianry

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 23, 2015

DEPARTMENT OF HEALTH

Board of Opticianry

RULE NO.: 64B12-11.018
RULE TITLE: Unlicensed Activity Fee

PURPOSE AND EFFECT: The Board proposes the rule repeal because the rule is covered by Section 456.065(3), F.S.

SUMMARY: The rule repeal is necessary because the rule is rule is covered by Section 456.065(3), F.S.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is

required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 456.065, 484.005 FS.

LAW IMPLEMENTED: 456.065 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Sue Foster, Executive Director, Board of Opticianry/MQA, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3258

THE FULL TEXT OF THE PROPOSED RULE IS:

64B12-11.018 Unlicensed Activity Fee

Rulemaking Specific Authority 456.065, 484.005 FS. Law Implemented 456.065 FS. History—New 4-17-94, Formerly 61G13-11.018, 59U-11.018, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Opticianry

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Opticianry

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 23, 2015

DEPARTMENT OF HEALTH

Board of Optometry

RULE NO.: RULE TITLE:

64B13-2.017 Time for Payment of Civil Penalties

PURPOSE AND EFFECT: The Board proposes the rule repeal because the rule language will be added to 64B13-15.002, F.A.C. and will make this rule repetitive and redundant.

SUMMARY: The rule repeal is necessary because the rule language will be added to 64B13-15.002, F.A.C. and will make this rule repetitive and redundant.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of

\$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: : During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 456.072(4), 463.005 FS.

LAW IMPLEMENTED: 456.072(4), 463.016(2) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Anthony Spivey, D.B.A., Executive Director, Board of Optometry/MQA, 4052 Bald Cypress Way, Bin # C07, Tallahassee, Florida 32399-3257

THE FULL TEXT OF THE PROPOSED RULE IS:

64B13-2.017 Time for Payment of Civil Penalties

Rulemaking Specific Authority 456.072(4), 463.005 FS. Law Implemented 456.072(4), 463.016(2) FS. History—New 12-11-79, Amended 7-29-85, Formerly 21Q-2.17, Amended 7-11-88, Formerly 21Q-2.017, 61F8-2.017, 59V-2.017, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Optometry

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Optometry

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 4, 2015

DEPARTMENT OF HEALTH

Board of Optometry

RULE NO.: RULE TITLE:

64B13-3.001 Confidential Information; Disclosure

PURPOSE AND EFFECT: The Board proposes the rule repeal because the rule is a restatement of Sections 456.057 and 463.009, Florida Statutes.

SUMMARY: The rule repeal is necessary because the rule is a restatement of Sections 456.07(2) and 4163.009, Florida Statutes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 463.005(1) FS.

LAW IMPLEMENTED: 456.057, 463.005(1) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Anthony Spivey, D.B.A., Executive Director, Board of Optometry/MQA, 4052 Bald Cypress Way, Bin # C07, Tallahassee, Florida 32399-3257

THE FULL TEXT OF THE PROPOSED RULE IS:

64B13-3.001 Confidential Information; Disclosure (Repealed)

Rulemaking Specific Authority 463.005(1) FS. Law Implemented 456.057, 463.005(1) FS. History—New 11-13-79, Formerly 21Q-3.01, Amended 12-16-86, Formerly 21Q-3.001, 61F8-3.001, Amended 2-14-96, Formerly 59V-3.001, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Optometry

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Optometry

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 4, 2015

DEPARTMENT OF HEALTH

Board of Optometry

RULE NO.: 64B13-6.003
RULE TITLE: Registration Fee for Dispensing Practitioners

PURPOSE AND EFFECT: The Board proposes to repeal the rule because the language of this rule is part of the application.

SUMMARY: The repeal of the rule is necessary because the language for this rule is part of the application.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 465.0276 FS.

LAW IMPLEMENTED: 465.0276 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Anthony Spivey, D.B.A., Executive Director, Board of Optometry/MQA, 4052 Bald Cypress Way, Bin # C07, Tallahassee, Florida 32399-3257

THE FULL TEXT OF THE PROPOSED RULE IS:

64B13-6.003 Registration Fee for Dispensing Practitioners (Repealed)

Rulemaking Specific Authority 465.0276 FS. Law Implemented 465.0276 FS. History—New 7-10-94, Formerly 61F8-6.003, 59V-6.003, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Optometry
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Board of Optometry
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: December 4, 2015

DEPARTMENT OF HEALTH

Board of Optometry

RULE NOS.: RULE TITLES:

64B13-7.007 Costs of Probation

64B13-7.008 Oversight

PURPOSE AND EFFECT: The Board proposes to repeal Rule 64B13-7.007, F.A.C. because the language for this rule will be added to rule 64B13-7.005, F.A.C., "Terms of Probation." The Board proposes to repeal Rule 64B13-7.008, F.A.C. because orders are monitored by DOH compliance.

SUMMARY: The repeal of Rule 64B13-7.007, F.A.C. is necessary because the language for this rule was added to Rule 64B13-7.005, F.A.C., "Terms of Probation." The repeal of Rule 64B13-7.008, F.A.C. is necessary because orders are monitored by DOH compliance.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: : During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 463.005 FS.

LAW IMPLEMENTED: 456.072(4), 463.016 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Anthony Spivey, D.B.A., Executive Director, Board of Optometry/MQA, 4052 Bald Cypress Way, Bin # C07, Tallahassee, Florida 32399-3257

THE FULL TEXT OF THE PROPOSED RULE IS:

64B13-7.007 Costs of Probation

Rulemaking Specific Authority 463.005 FS. Law Implemented 456.072(4,) FS. History–New 7-18-90, Formerly 21Q-7.007, 61F8-7.007, 59V-7.007, Repealed.

64B13-7.008 Oversight

Rulemaking Specific Authority 463.005 FS. Law Implemented 463.016 FS. History–New 7-18-90, Formerly 21Q-7.008, 61F8-7.008, 59V-7.008, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Optometry
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Board of Optometry
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: December 4, 2015

DEPARTMENT OF HEALTH

Board of Optometry

RULE NO.: RULE TITLE:

64B13-15.001 Purpose

PURPOSE AND EFFECT: The Board proposes the rule repeal because the rule is a restatement of the direction of Section 456.079, Florida Statutes.

SUMMARY: The rule repeal is necessary because the rule is a restatement of the direction of Section 456.079, Florida Statutes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: : During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted

additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 456.079 FS.

LAW IMPLEMENTED: 456.079 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Anthony Spivey, D.B.A., Executive Director, Board of Optometry/MQA, 4052 Bald Cypress Way, Bin # C07, Tallahassee, Florida 32399-3257

THE FULL TEXT OF THE PROPOSED RULE IS:

64B13-15.001 Purpose

Rulemaking Specific Authority 456.079 FS. Law Implemented 456.079 FS. History—New 2-24-87, Formerly 21Q-15.001, 61F8-15.001, 59V-15.001, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Optometry

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Optometry

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 4, 2015

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NOS.:	RULE TITLES:
69O-143.046	Registration of Insurers
69O-143.047	Standards
69O-143.056	Acquisition of Controlling Stock

PURPOSE AND EFFECT: The purpose of this rule is to implement recent statutory requirements, update and clarify the rules and to adopt and incorporate forms by reference used in connection with holding companies, acquisitions and transactions between affiliates.

SUMMARY: The revisions improve the Office’s ability to regulate and monitor the financial solvency of insurance holding companies.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: Agency personnel familiar with the subject matter of the rule amendment have performed an economic analysis of the rule amendment that shows that the rule amendment is unlikely to have an adverse impact on the State economy in excess of the criteria established in Section 120.541(2)(a), Florida Statutes.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 624.308, 628.461(13) FS.

LAW IMPLEMENTED: 624.307(1), 624.317, 624.321, 624.34, 624.404, 624.413, 624.424(6), 624.501, 625.5091, 628.051, 628.061, 628.251, 628.461, 628.801, 628.371, 628.381, 628.803 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Wednesday, January 20, 2016, 9:30 a.m.
PLACE: 116 Larson Building, 200 East Gaines Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 hours before the workshop/meeting by contacting: Brenda Eatman, Office of Insurance Regulation, E-mail: Brenda.Eatman@flor.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Brenda Eatman, Office of Insurance Regulation, E-mail Brenda.Eatman@flor.com

THE FULL TEXT OF THE PROPOSED RULE IS:

69O-143.046 Registration of Insurers.

(1) Every insurer which is authorized to do business in this state and which is a member of an insurance holding company system shall register with the Office Director , except a foreign insurer subject to disclosure requirements and standards adopted by statute or regulation in the jurisdiction of its domicile which are substantially similar to those contained in this rule and Rule 69O-143.047, F.A.C. Any insurer which is subject to registration under this rule shall register within sixty days after the effective date of this

rule or fifteen days after it becomes subject to registration, whichever is later, unless the Office Director for good cause shown extends the time for registration, and then within such extended time. The Office Director may require any authorized insurer which is a member of a holding company system which is not subject to registration under this rule to furnish a copy of the registration statement or other information filed by such insurance company with the insurance regulatory authority of domiciliary jurisdiction.

(2) All filings required by this rule shall be submitted electronically to the Office via the Regulatory Electronic Filing System, "REFS".

~~(3)(2) Every insurer subject to registration shall file a registration statement on a Form OIR-D0-516, "Form B – Insurance Company Holding System Registration Statement," rev. 12/14 11-90, which is hereby adopted and incorporated by reference. Life and health insurers may obtain the form from the Office's website, located at <http://www.flor.com>, and shall submit it to the Bureau of Life and Health Insurer Solvency, Division of Insurer Services, Office of Insurance Regulation, 200 East Gaines Street, Tallahassee, FL 32399-0300. Property and casualty insurers may obtain the form from and shall submit it to the Bureau of Property and Casualty Insurer Solvency, Division of Insurer Services, Department of Insurance, 200 East Gaines Street, Tallahassee, FL 32399-0300. The form shall provide current information about:~~

(a) The capital structure, general financial condition, ownership and management of the insurer and any person controlling the insurer;

(b) The identity and relationship of every member of the insurance holding company system;

(c) The following agreements in force ~~;~~ relationships subsisting and transactions currently outstanding or which have occurred during the last calendar year between ~~such~~ the insurer and its affiliates:

1. Loans, other investments, or purchases, sales or exchanges of securities of the affiliates by the insurer or of the insurer by its affiliates;

2. Purchases, sales, or exchanges of assets;

3. Transactions not in the ordinary course of business;

4. Guarantees or undertakings for the benefit of an affiliate which result in an actual contingent exposure of the insurer's assets to liability, other than insurance contracts entered into in the ordinary course of the insurer's business;

5. All management and service contracts and all cost-sharing arrangements, ~~other than cost allocation arrangements based upon generally accepted accounting principles;~~

6. Reinsurance agreements ~~covering all or substantially all of one or more lines of insurance of the ceding company;~~

7. Dividends and other distributions to shareholders; and

8. Consolidated tax allocation agreements.

(d) Any pledge of the insurer's stock, including stock of any subsidiary or controlling affiliate, for a loan made to any member of the insurance holding company system;

(e) If requested by the Office, the insurer shall include financial statements of or within an insurance holding company system, including all affiliates. Financial statements may include but are not limited to annual audited financial statements filed with the U.S. Securities and Exchange Commission (SEC) pursuant to the Securities Act of 1933, as amended or the Securities Exchange Act of 1934, as amended. An insurer required to file financial statements pursuant to this paragraph may satisfy the request by providing the Office with the most recently filed parent corporation financial statements that have been filed with the SEC;

~~(f)(e) Other matters concerning transactions between registered insurers and any affiliates as may be included from time to time in any registration forms adopted or approved by the Office Director; and~~

(g) Statements that the insurer's board of directors oversees corporate governance and internal controls and that the insurer's officers or senior management have approved, implemented, and continue to maintain and monitor corporate governance and internal control procedures.

(4) All registration statements shall contain a summary outlining all items in the current registration statement representing changes from the prior registration statement filed on a Form OIR-A1-2116, "Form C – Summary of Changes to Registration Statement", rev. 12-14.

~~(5)(3) No information need be disclosed on the registration statement filed pursuant to subsection (3) (2) of this rule if such information is not material for the purposes of this rule and Rule 690-143.047, F.A.C. Unless the Office Director by rule, regulation or order provides otherwise, sales, purchases, exchanges, loans, or extensions of credit, or investments, involving one-half of 1% or less of an insurer's admitted assets as of the prior year end 31st day of December next preceding shall not be deemed material for purposes of this section.~~

(6)(4) Each registered insurer shall keep current the information required to be disclosed in its registration statement by reporting all material changes or additions on an amended ~~amendment~~ Form OIR-D0-516 forms provided by the Director within fifteen calendar days after the end of the month in which it learns of each such change or addition. The amended Form OIR-D0-516 should only address those items which are being amended, and should include at the top of the cover page "Amendment No. [insert number] to Form B for [insert year]." Notwithstanding the provisions of this

~~paragraph, dividends and other distributions to shareholders are to be reported to the Office pursuant to Section 628.371, Florida Statutes, provided, however, that each registered insurer shall so report all dividends and other distributions to shareholders by letter mailed to Director within two business days following the declaration thereof.~~

(7) In addition to the registration statement required in subsection (3), each registered insurer shall also provide on Form OIR-A1-2118, "Form F – Enterprise Risk Report", rev. 12/14, the information required under Section 628.801(2), F.S.

~~(8)(5)~~ The Office Director shall terminate the registration of any insurer which demonstrates that it no longer is a member of an insurance holding company system.

~~(9)(6)~~ The Office Director may require or allow two or more affiliated insurers subject to registration hereunder to file a consolidated registration statement or consolidated reports amending their consolidated registration statement or their individual registration statement.

~~(10)(7)~~ The Office Director may allow an insurer which is authorized to do business in this state and which is part of an insurance holding company system to register on behalf of any affiliated insurer which is required to register under subsection (1) of this rule and to file all information and material required to be filed under this rule.

~~(11)(8)~~ The provisions of this rule shall not apply to any insurer, information or transaction if and to the extent that the Office Director by rule, regulation, or order shall exempt the same from the provisions of this rule.

~~(12)(9)~~ Any person may file with the Office Director a disclaimer of affiliation with any authorized insurer or such a disclaimer may be filed by such insurer or any member of an insurance holding company system. The disclaimer shall fully disclose all material relationships and bases for affiliation between such person and such insurer as well as the basis for disclaiming such affiliation. After a disclaimer has been filed, the insurer shall be relieved of any duty to register or report under this rule which may arise out of the insurer's relationship with such person unless and until the Office Director disallows such a disclaimer. A disclaimer of affiliation shall be deemed to have been granted unless the Office, within thirty (30) calendar days following the receipt of a complete disclaimer, notifies the filing party that it is disallowed. The Director shall disallow such a disclaimer only after furnishing all parties in interest with notice and opportunity to be heard and after making specific findings of fact to support such disallowance.

~~(13)(10)~~ Any person within an insurance holding company system subject to registration shall be required to provide complete and accurate information to an insurer,

where such information is reasonably necessary to enable the insurer to comply with the provisions of this rule chapter.

~~(14)(11)~~ The failure to file a registration statement or any amendment thereto required by this rule within the time specified for such filing shall be a violation of this rule.

~~(15)~~ The following forms are hereby adopted and incorporated by reference:

~~(a)~~ Form OIR-D0-516, "Form B - Insurance Company Holding System Registration Statement," rev. 12-14;

~~(b)~~ Form OIR-A1-2116, "Form C - Summary of Changes to Registration Statement," rev. 12-14; and

~~(c)~~ Form OIR-A1-2118, "Form F - Enterprise Risk Report", rev. 12-14.

~~Rulemaking Specific Authority 624.308 FS. Law Implemented 624.307(1), 624.317, 628.251, 628.461, 628.801 FS. History—New 12-16-70, Formerly 4-26.02, Amended 6-7-90, 1-30-91, Formerly 4-26.002, 4-143.046, Amended _____.~~

690-143.047 Standards.

(1) Material transactions by registered insurers with their affiliates shall be subject to the following standards:

(a) The terms shall be fair and reasonable;

(b) Charges or fees for services performed shall be reasonable;

(c) Expenses incurred and payment received shall be allocated to the insurer in conformity with customary insurance accounting practices consistently applied;

(d) The books, accounts and records of each party to all such transactions shall be so maintained as to clearly and accurately disclose the precise nature and details of the transactions including such accounting information as is necessary to support the reasonableness of the charges or fees to the respective parties; ~~and~~

(e) The insurer's surplus as regards policyholders following any dividends or distributions to shareholder affiliates shall be reasonable in relation to the insurer's outstanding liabilities and adequate to its financial needs; ~~and~~

~~(f)~~ For cost sharing services and management services, such agreements shall, as applicable:

1. Identify the person providing services and the nature of such services;

2. Set forth the methods to allocate costs;

3. Require timely settlement, not less frequently than on a quarterly basis, and compliance with the requirements in the National Association of Insurance Commissioner's Accounting Practices and Procedures Manual;

4. Prohibit advancement of funds by the insurer to the affiliate except to pay for services defined in the agreement;

5. State that the insurer will maintain oversight for functions provided to the insurer by the affiliate and that the insurer will monitor services annually for quality assurance;

6. Define books and records of the insurer to include all books and records developed or maintained under or related to the agreement;

7. Specify that all books and records of the insurer are and remain the property of the insurer and are subject to control of the insurer;

8. State that all funds and invested assets of the insurer are the exclusive property of the insurer, held for the benefit of the insurer and are subject to the control of the insurer;

9. Include standards for termination of the agreement with and without cause;

10. Include provisions for indemnification of the insurer in the event of gross negligence or willful misconduct on the part of the affiliate providing services;

11. Specify that, if the insurer is placed in receivership or seized by the commissioner:

a) all of the rights of the insurer under the agreement extend to the receiver or commissioner; and,

b) all books and records will immediately be made available to the receiver or the commissioner, and shall be turned over to the receiver or commissioner immediately upon the receiver or the commissioner's request;

12. Specify that the affiliate has no automatic right to terminate the agreement if the insurer is placed in receivership; and

13. Specify that the affiliate will continue to maintain any systems, programs, or other infrastructure notwithstanding a seizure by the commissioner, and will make them available to the receiver, for so long as the affiliate continues to receive timely payment for services rendered.

(2) For the purposes of this rule in determining whether an insurer's surplus as regards policyholders is reasonable in relation to the insurer's outstanding liabilities and adequate to its financial needs, the following factors, among others, shall be considered:

(a) The size of the insurer as measured by its assets, capital and surplus, reserves, premium writings, insurance in force and other appropriate criteria;

(b) The extent to which the insurer's business is diversified among the several lines of insurance;

(c) The number and size of risks insured in each line of business;

(d) The extent of the geographical dispersion of the insurer's insured risks;

(e) The nature and extent of the insurer's reinsurance program;

(f) The quality, diversification, and liquidity of the insurer's investment portfolio;

(g) The recent past and projected future trend in the size of the insurer's surplus as regards policyholders;

(h) The surplus as regards policyholders maintained by other comparable insurers;

(i) The adequacy of the insurer's reserves; and

(j) The quality and liquidity of investments in subsidiaries made pursuant to Section 625.325, F.S.

The ~~Office Director~~ may treat any such investment as a disallowed asset for purposes of determining the adequacy of surplus as regards policyholders whenever in his judgment such investment so warrants.

(3) No domestic stock insurer shall pay any extraordinary dividend or make any other extraordinary distribution to its shareholders until:

(a) 30 calendar days after the ~~Office Director~~ has received notice of the declaration thereof and has not within such period disapproved such payment, or

(b) The ~~Office Director~~ shall have approved such payment within such 30 calendar day period.

A notice to the Office Director shall commence to run from the date of receipt as may be evidence by transmitting electronically to the Office via, Regulatory Electronic Filing System, "REFS", return receipt if sent certified or registered mail, return receipt requested or signed receipt by Office Director if otherwise delivered.

For purposes of this rule, an extraordinary dividend or distribution includes any dividend or distribution that is in excess of that permitted without the approval of the ~~Office Director~~ Section 628.371, F.S., but shall not include prorata distributions of any class of the insurer's own securities.

Notwithstanding any other provision of law, an insurer may declare an extraordinary dividend or distribution which is conditional upon the ~~Office's Director~~ approval thereof, and such a declaration shall confer no rights upon shareholders until the ~~Office Director~~ has approved the payment of such dividend or distribution.

(4) The following transactions involving a domestic insurer and any person in its holding company system may not be entered into unless the insurer has notified the ~~Office~~, via Form OIR-A1-2117, "Form D – Prior Notice of a Transaction", rev. 10/14, which is hereby adopted and incorporated by reference, ~~in writing~~ of its intention to enter into such a transaction at least thirty (30) calendar days prior thereto, or such shorter period as the Office in its discretion may permit, and the Office has not disapproved it within such period. The notice for amendments or modifications shall include the reasons for the change and the financial impact on the insurer.

(a) Sales, purchases, exchanges, loans or extensions of credit, guarantees, or investments provided such transactions are equal to or exceed:

1. With respect to nonlife insurers, the lesser of three percent of the insurer's admitted assets or 25 percent of surplus as regards policyholders; and

2. With respect to life insurers, three percent of the insurer's admitted assets; each as of the prior year end, 31st day of December next preceding.

(b) Loans or extensions of credit to any person who is not an affiliate, where the insurer makes such loans or extensions of credit with the agreement or understanding that the proceeds of such transactions, in whole or in substantial part, are to be used to make loans or extensions of credit to, to purchase assets of, or to make investments in, any affiliate of the insurer making such loans or extensions of credit provided such transactions are equal to or exceed:

1. With respect to nonlife insurers, the lesser of three percent of the insurer's admitted assets or 25 percent of surplus as regards policyholders; and

2. With respect to life insurers, three percent of the insurer's admitted assets; each as of the prior year end, 31st day of December next preceding.

(c) Reinsurance agreements or modifications thereto, including:

(i) All reinsurance pooling agreements;

(ii) Agreements in which the reinsurance premium or a change in the insurer's liabilities equals or exceeds five percent of the insurer's surplus as regards policyholders, as of the prior year end, 31st day of December next preceding, including those agreements which may require as consideration the transfer of assets from an insurer to a non-affiliate, if an agreement or understanding exists between the insurer and non-affiliate that any portion of such assets will be transferred to one or more affiliates of the insurer;

(d) All management agreements, service contracts, tax allocation agreements and all cost-sharing arrangements; and

(e) Any material transactions which the Office determines may adversely affect the interests of the insurer's policyholders.

(5) The filing required in subsection (4), above, shall be filed with the Office electronically via the Regulatory Electronic Filing System ("REFS").

~~(6)(5)~~ Nothing in subsection (4), above, shall be deemed to authorize or permit any transactions which, in the case of an insurer not a member of the same holding company system, would be otherwise contrary to Florida statute or rule.

~~(7)(6)~~ A domestic insurer shall not enter into transactions which are part of a plan or series of like transactions with persons within the holding company system if the purpose of those separate transactions is to avoid the statutory threshold amount and thus avoid the review which would otherwise occur. If the Office determines that such separate transactions

were entered into over any twelve month period for such purpose, the insurer may be subject to the provisions of Section 628.803, F.S.

~~(8)(7)~~ The Office, in reviewing transactions pursuant to subsection (4), above, shall consider whether the transactions comply with the standards set forth in subsection (1), above, and whether they may adversely affect the interests of policyholders.

~~(9)(8)~~ The Office shall be notified within thirty (30) calendar days of any investment of the domestic insurer in any one corporation if the total investment in such corporation by the insurance holding company system exceeds ten percent of such corporation's voting securities.

Rulemaking Specific Authority 624.308 FS. Law Implemented 624.317, 628.251, 628.371, 628.381, 628.461, 628.801, 628.803, 624.307(1) FS. History—New 12-16-70, Formerly 4-26.03, Amended 1-30-91, Formerly 4-26.003, 4-143.047, Amended _____.

690-143.056 Acquisition of Controlling Stock.

(1) Any person, individually or in conjunction with any affiliated person acquiring, directly or indirectly, or who concludes a tender offer or exchange offer for, enters into any agreement to exchange securities for, or acquires 10% ~~5%~~ or more of the outstanding voting capital stock of a Florida domestic insurer shall comply with the provisions of Section 628.461, F.S., and this rule.

(2) A retaliatory application fee shall be submitted pursuant to Section 624.5091, F.S. The retaliatory fee is the greater of:

(a) The amount that the applicant's domiciliary state or country would charge a Florida domestic insurer making application in the applicant's state or country of domicile, or

(b) The Florida application fee pursuant to Section 624.501(1)(a), F.S.

(3) Officers and directors of the acquiring person shall submit the required background information and fingerprint cards unless the Office ~~department~~ determines that the character, background, and managerial experience of those officers or directors is such that the acquisition is not likely to be hazardous or prejudicial to the insureds of the insurer or to the public. In making such a determination, the Office ~~department~~ shall consider whether those officers or directors have previously been investigated or had their fingerprints processed within the year immediately preceding the date of the application; whether the acquiring company is a subsidiary or an affiliate of a large, publicly-held corporation; and the number of subsidiaries and affiliates in the corporate group.

(4) The acquiring person shall comply with the instructions contained on Form OIR-C1 ~~DO-918~~, "Acquisition of Controlling Interest of a Domestic Insurer,"

rev. 8/92, and submit the following applicable forms. Forms relating to specific kinds types of insurance are to be submitted only by companies issuing policies relating to the kind type of insurance specified on the form:

~~(a) Form OIR-D0-841, "Invoice, Request For Payment of Application Fees," rev. 8/91;~~

~~(b) Form OIR-D0-903, "Invoice, Request For Payment of Fingerprint Charges," rev. 1/94;~~

~~(a)(e) Form OIR-C1D0-922, "Waiver of Hearing," rev. 9/91;~~

~~(b)(d) Form OIR-C1-1524 "Uniform Consent to Service of Process" rev. 8/14 Form OIR-D0-144, "Consent and Agreement in Re Service of Process," rev. 11/90;~~

~~(c)(e) Form OIR-D0-516, "Insurance Company System Registration Statement," rev. 11/90;~~

~~(d)(f) Form OIR-D0-904, "Proformas, Life Companies, pages 1-4," rev. 5/91 http://www.naic.org/documents/industry_ucaa_form13L.xls ;~~

~~(e)(g) Form OIR-D0-896, "Proformas, Property and Casualty Companies, pages 1-18," rev. 5/91 http://www.naic.org/documents/industry_ucaa_form13P.xlsm ;~~

~~(f)(h) Form OIR-D0-2119 "Proformas, Title Companies (rev _____) http://www.naic.org/documents/industry_ucaa_form13T.xls~~

~~Form OIR-D0-901, "Classification and Code Numbers, Life, Accident and Health Insurers," rev. 5/91;~~

~~(g)(i) OIR-D0-2165 Proformas, Health Companies (rev _____) http://www.naic.org/documents/industry_ucaa_form13H.xls~~

~~(h)(j) Form OIR-C1-1416 "Uniform Certificate of Authority Application (UCAA)- Lines of Insurance (rev 9/15) Form OIR-D0-877, "Lines of Business by Company Code, Property and Casualty Insurers," rev. 5/91;~~

~~(i)(k) Form OIR-C1-1298 "Uniform Certificate of Authority Application (UCAA)- Management Information Form rev. _____ Form OIR-D0-921, "Management Information," rev. 9/91;~~

~~(j)(l) Form OIR-C1D0-938, "Fingerprint Card Instructions," rev. 4/91;~~

~~(k)(m) Form OIR-C1-1423 D0-422, "Biographical Statement and Affidavit," rev.(8/14) 11/90;~~

~~(n) Form OIR-D0-514, "Resolution Form," rev. 11/90;~~

~~(l)(o) The material required by Form OIR-C1D0-905, "Instructions for Furnishing Background Investigative Reports," rev.(10/05) 8/93;~~

~~(p) Form OIR-D0-450, "Authority for Release of Information," rev. 8/91;-and~~

~~(m)(p) In addition, prior to a final decision on whether to approve the proposed acquisition, the Office shall request such other information as is necessary, depending on the facts and circumstances of the specific persons and entities~~

involved, pursuant to Section 628.461(3), F.S., to determine the character, experience, ability, and other qualifications required by statute, of the person or affiliated person of such person for the protection of the policyholders and shareholders of the insurer and the public. The Office shall make no final decision on any proposed acquisition without complete information, as required by Section 628.461, F.S.

(5) All the forms listed in subsection (4), above, are hereby adopted and incorporated by reference. All the forms (also referred to as the "Acquisition of Controlling Interest of a Domestic Insurer Application Package") may be obtained from the Office's website at <http://www.florid.com>, and shall be submitted to the Applications Coordination Section, Division of Insurer Services, Office of Insurance Regulation, Larson Building, 200 East Gaines Street, Tallahassee, FL 32399-0300 electronically via the Office's iApply system.

Rulemaking Specific Authority 624.308, 628.461(13) FS. Law Implemented 624.307(1), 624.307(3), 624.317, 624.321, 624.34, 624.404, 624.413, 624.424(6), 624.501, 624.5091, 628.051, 628.061, 628.461 FS. History--New 6-7-90, Formerly 4-109.002, Amended 5-12-94, 11-7-00, Formerly 4-143.056, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: David Altmaier, Office of Insurance Regulation.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: THE FINANCIAL SERVICES COMMISSION

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 8, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 6, 2015

Section III Notice of Changes, Corrections and Withdrawals

NONE

Section IV Emergency Rules

DEPARTMENT OF THE LOTTERY

RULE NO.: RULE TITLE:
53ER15-70 FANTASY 5® College Football Promotion Supplemental Rule

SUMMARY: The Florida Lottery is supplementing the amount of cash allotted for sales taxes and tag and title fees on the 2016 Kia Sorento EX Grand Prize in Rule 53ER15-49, F.A.C., FANTASY 5® College Football Promotion to reflect a change in the estimate.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32301

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER15-70 FANTASY 5[®] College Football Promotion Supplemental Rule.

(1) The Florida Lottery is supplementing the amount of cash allotted for sales taxes and tag and title fees on the 2016 Kia Sorento EX Grand Prize in Rule 53ER15-49, F.A.C., FANTASY 5[®] College Football Promotion to reflect a change in the estimate. The subsections set forth below revise the affected provisions of Rule 53ER15-49.

(2) Subparagraphs (4)(b)1., (5)(b)1., (6)(b)1., (7)(b)1., and (8)(b)1., are each revised in their entirety to read:

“Grand Prize: One (1) new 2016 Kia Sorento EX and \$4,000 in cash. The retail value of the prize, including the cash is \$40,995. The Florida Lottery will pay applicable federal income tax withholding on the retail value of the grand prize. The reportable taxable value of the grand prize includes the retail value of the prize and the value of the federal income tax withholding paid by the Florida Lottery. The estimated reportable taxable value of the grand prize for a U.S. citizen is \$54,660. The winner will be responsible for sales taxes and tag and title fees on the Kia Sorento which are estimated to be \$4,000. Any additional federal, state and/or local taxes or other fees are also the responsibility of the winner.”

(3) The first sentence in sub-subparagraph (11)(b)1.a., is revised to read:

“Upon the Florida Lottery’s receipt of a grand prize winner’s required documentation, the Florida Lottery will award a prize of a new 2016 Kia Sorento EX and \$ 4,000 in cash.”

(4) Sub-sub paragraph (11)(b)1.e., is revised to read:

“A cash option is not available in lieu of the vehicle. However, the Florida Lottery reserves the right to award a cash prize of \$ 36,995 in lieu of a vehicle if, for reasons beyond the control of the Lottery, a vehicle is not available for award to a player. In such case, the winner will also receive the \$4,000 cash portion of the grand prize. Federal income tax withholding will be deducted from the cash prize awarded under this provision. Any additional federal, state and/or local taxes or other fees are the responsibility of the winner.”

(5) Except as provided above, all other provisions of Emergency Rule 53ER15-49 shall remain in effect. Rulemaking Authority 24.105(9), 24.109(1), FS. Law Implemented 24.105(9), 24.115(1), FS. History – New 12-23-15.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: 12-23-15.

Section V
Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF STATE

Division of Elections

RULE NO.: RULE TITLE:

1S-2.021 Revocation of Registration of Political Committees and Electioneering Communications Organizations

The Florida Department of State hereby gives notice:

Name of Petitioner: Credible Voices, Inc.

Date Petition Filed: August 11, 2015

Rule Number: 1S-2.021(2)(e)

Nature of Rule: Revocation of Registration of Political Committees & Electioneering Communication Organizations. Notice of Petition was published on August 19, 2015 in the Florida Administration Register.

Date of Final Order: December 23, 2015.

General Basis for the Agency Decision: Revocation of Petitioner’s Certification would violate principles of fairness.

A copy of the Order or additional information may be obtained by contacting: Brandy Hedges, Agency Clerk, (850)245-6535, brandy.hedges@dos.myflorida.com or by mail at: R.A. Gray Building, Suite 100, 500 S. Bronough Street, Tallahassee, FL 32399.

WATER MANAGEMENT DISTRICTS

South Florida Water Management District

RULE NO.: RULE TITLE:

40E-6.011 Policy and Purpose

NOTICE IS HEREBY GIVEN that on December 21, 2015, the South Florida Water Management District (District) received a petition for waiver from Lee Memorial Health Systems (Application No. 15-0106-1) for utilization of Works or Lands of the District known as the Airport Road Canal for a proposed sign within the east right of way of the Airport Road Canal; Section 12, Township 49 South, Range 25 East, Collier County. The petition seeks relief from subsections 40E-6.011 (4) and (6), F.A.C., which govern the placement of above-ground permanent and/or semi-permanent encroachments within 40’ top of canal bank within the works or lands of the District.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Juli Russell at (561)682-6268 or jurussel@sfwmd.gov. The District will accept comments concerning the petition for 14 days from the date of publication of this notice. To be considered, comments must be received by the end of business on the 14th day at the South Florida Water Management District, 3301 Gun Club Road, MSC 1410, West Palm Beach, FL 33406, Attn: Juli Russell, Office of Counsel.

DEPARTMENT OF HEALTH
 Division of Environmental Health
 RULE NO.: RULE TITLE:

64E-5.502 General Requirements

The Department of Health, Bureau of Radiation Control hereby gives notice that on December 18, 2015, pursuant to Section 120.542, F.S., the Bureau of Radiation Control has issued an order.

The Order grants a variance from subparagraph 64E-5.502(1)(a)6., F.A.C., for the St. Johns County Sheriff's Office. The petition for a variance was received by the Department on October 26, 2015. Notice of receipt of the petition was published in the Florida Administrative Register on October 28, 2015. Subparagraph 64E-5.502(1)(a)6., F.A.C., prohibits individuals from being exposed to radiation from an x-ray machine for training, demonstration or other purposes unless there are also medical requirements and a proper prescription has been provided. The St. Johns County Sheriff's Office has been granted a variance to subparagraph 64E-5.502(1)(a)6., F.A.C., allowing the intentional exposure of individuals to ionizing radiation for the specific purpose of screening inmates at the St. Johns County Sheriff's Office and under the condition that the machine or any future replacement machines and their use meet the standards found in ANSI/HPS N43.17-2009. The variance is in effect until such time as the Department promulgates rules specific to ionizing radiation machines for personnel security purposes.

A copy of the Order or additional information may be obtained by contacting: Yvette Forrest, Bureau of Radiation Control, Radiation Machine Program, 705 Wells Road, Suite 300, Orange Park, FL 32073 or (904)278-5730.

DEPARTMENT OF HEALTH
 Division of Environmental Health
 RULE NO.: RULE TITLE:

64E-5.502 General Requirements

The Department of Health, Bureau of Radiation Control hereby gives notice that on December 18, 2015, pursuant to Section 120.542, F.S., the Bureau of Radiation Control has issued an order.

The Order grants a variance from subparagraph 64E-5.502(1)(a)6., F.A.C., for the Walton County Sheriff's

Office. The petition for a variance was received by the Department on October 26, 2015. Notice of receipt of the petition was published in the Florida Administrative Register on October 28, 2015. Subparagraph 64E-5.502(1)(a)6., F.A.C., prohibits individuals from being exposed to radiation from an x-ray machine for training, demonstration or other purposes unless there are also medical requirements and a proper prescription has been provided. The Walton County Sheriff's Office has been granted a variance to subparagraph 64E-5.502(1)(a)6., F.A.C., allowing the intentional exposure of individuals to ionizing radiation for the specific purpose of screening inmates at the Walton County Sheriff's Office and under the condition that the machine or any future replacement machines and their use meet the standards found in ANSI/HPS N43.17-2009. The variance is in effect until such time as the Department promulgates rules specific to ionizing radiation machines for personnel security purposes.

A copy of the Order or additional information may be obtained by contacting: Yvette Forrest, Bureau of Radiation Control, Radiation Machine Program, 705 Wells Road, Suite 300, Orange Park, FL 32073 or (904)278-5730.

Section VI Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Administration

The Florida Agricultural Center and Horse Park Authority announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, January 6, 2016, 5:00 p.m.

PLACE: Florida Horse Park Admin Office, 11008 S. Highway 475, Ocala, FL 34480

GENERAL SUBJECT MATTER TO BE CONSIDERED: This is a meeting of the Executive Committee to discuss general business.

A copy of the agenda may be obtained by contacting: Stephanie Hagins at (352)307-6699 or stephaniehagins@flhorsepark.com.

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Marketing and Development

The Florida Agricultural Statistics Service announces a public meeting to which all persons are invited.

DATE AND TIME: January 22, 2016, 9:30 a.m.

PLACE: Florida's Natural Grove House, 20160 Highway 27, Lake Wales, Florida 33859

GENERAL SUBJECT MATTER TO BE CONSIDERED: The cost of data collection surveys will be discussed.

A copy of the agenda may be obtained by contacting: Candice Erick at (407)648-6013.
 For more information, you may contact: Candice Erick at (407)648-6013.

**STATE BOARD OF ADMINISTRATION
 RULE NOS.:RULE TITLES:**

- 19-8.029 Insurer Reporting Requirements
- 19-8.030 Insurer Responsibilities

The Florida Hurricane Catastrophe Fund Advisory Council announces a telephone conference call to which all persons are invited.

DATE AND TIME: January 5, 2016, 1:30 p.m. (ET) until conclusion of meeting

PLACE: Telephone conference; to participate dial: 1(888)670-3525, enter conference code: 7135858151

GENERAL SUBJECT MATTER TO BE CONSIDERED: To obtain approval for the filing of a Notice of Proposed Rule for Rule 19-8.029, F.A.C., Insurer Reporting Requirements, and Rule 19-8.030, F.A.C., Insurer Responsibilities, and for the filing of these rules for adoption if no member of the public timely requests a rule hearing or if a hearing is requested but no Notice of Change is needed. In addition, other general business of the Council may be addressed.

A copy of the agenda may be obtained by contacting: Leonard E. Schulte, Director of Legal Analysis and Risk Evaluation, Florida Hurricane Catastrophe Fund, (850)413-1335, leonard.schulte@sbafla.com.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: Leonard Schulte at the number or email listed above. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

EXECUTIVE OFFICE OF THE GOVERNOR

The Governor’s Commission on Community Service (Volunteer Florida) announces a telephone conference call to which all persons are invited.

DATE AND TIME: January 14, 2016, 10:00 a.m. until all business is complete

PLACE: 1(888)670-3525, pass code: 3360784946

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business.

A copy of the agenda may be obtained by contacting Ellen Herold at (850)414-7400.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the

agency at least 3 days before the workshop/meeting by contacting Ellen Herold at (850)414-7400. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact Ellen Herold at (850)414-7400.

EXECUTIVE OFFICE OF THE GOVERNOR

The Florida Children and Youth Cabinet announces a public meeting to which all persons are invited.

DATE AND TIME: January 11, 2016, 1:00 p.m. – 5:00 p.m.

PLACE: The Capitol, Governor’s Cabinet Meeting Room, Lower Level, 400 S. Monroe Street, Tallahassee, FL 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: Cabinet members will meet to conduct regular business of the Children and Youth Cabinet.

A copy of the agenda may be obtained by contacting: Tim Parson, Executive Director, (850)717-4575 or Tim.Parson@myflfamilies.com.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 3 days before the workshop/meeting by contacting: Tim Parson, Executive Director, (850)717-4575 or Tim.Parson@myflfamilies.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Tim Parson, Executive Director, (850)717-4575 or Tim.Parson@myflfamilies.com.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

The District-wide Agricultural Cost Share program assists farmers, growers and ranchers with water conservation and nutrient reduction projects. Applications were due on December 4, 2015 and the Project Selection Panel, a team of St. Johns River Water Management District staff, will meet

to review the projects. The Project Selection Panel announces a public meeting to which all persons are invited.

DATE AND TIME: January 5, 2016, 9:00 a.m. – 4:00 p.m.

PLACE: St. Johns River Water Management Maitland Service Center, 601 South Lake Destiny Road, Suite 200, Ocklawaha Meeting Room, Maitland, Florida 32751

GENERAL SUBJECT MATTER TO BE CONSIDERED:

This is a meeting of the Project Selection Panel described above. The purpose of the meeting is to rank the 26 applications received based on criteria described in the process overview found at <http://floridaswater.com/agriculture/costshare.html>.

A copy of the agenda may be obtained by contacting: St. Johns River Water Management District, Attention: Suzanne Archer, 601 South Lake Destiny Road, Suite 200, Maitland, Florida 32751, (407)215-1450, sarcher@sjrwmd.com.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: District Clerk at (386)329-4500. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

The District-wide Agricultural Cost Share program assists farmers, growers and ranchers with water conservation and nutrient reduction projects. Applications were due on December 4, 2015 and the Project Selection Panel, a team of St. Johns River Water Management District staff, will meet to review the projects. The Project Selection Panel announces a public meeting to which all persons are invited.

DATE AND TIME: January 6, 2016, 12:30 p.m. – 3:00 p.m.

PLACE: St. Johns River Water Management Maitland Service Center, 601 South Lake Destiny Road, Suite 200, Ocklawaha Meeting Room, Maitland, Florida 32751

GENERAL SUBJECT MATTER TO BE CONSIDERED:

This is a meeting of the Project Selection Panel described above. The purpose of the meeting is to rank the 26 applications received based on criteria described in the process overview found at <http://floridaswater.com/agriculture/costshare.html>.

A copy of the agenda may be obtained by contacting: St. Johns River Water Management District, Attention: Suzanne Archer, 601 South Lake Destiny Road, Suite 200, Maitland, Florida 32751, (407)215-1450, sarcher@sjrwmd.com.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the

agency at least 48 hours before the workshop/meeting by contacting: District Clerk at (386)329-4500. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

The District-wide Agricultural Cost Share program assists farmers, growers and ranchers with water conservation and nutrient reduction projects. Applications were due on December 4, 2015 and the Project Selection Panel, a team of St. Johns River Water Management District staff, will meet to review the projects. The Project Selection Panel announces a public meeting to which all persons are invited.

DATE AND TIME: January 11, 2016, 9:00 a.m. – 3:00 p.m.

PLACE: St. Johns River Water Management Maitland Service Center, 601 South Lake Destiny Road, Suite 200, Map Room Meeting Room, Maitland, Florida 32751

GENERAL SUBJECT MATTER TO BE CONSIDERED:

This is a meeting of the Project Selection Panel described above. The purpose of the meeting is to rank the 26 applications received based on criteria described in the process overview found at <http://floridaswater.com/agriculture/costshare.html>.

A copy of the agenda may be obtained by contacting: St. Johns River Water Management District, Attention: Suzanne Archer, 601 South Lake Destiny Road, Suite 200, Maitland, Florida 32751, (407)215-1450, sarcher@sjrwmd.com.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: District Clerk at (386)329-4500. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

WATER MANAGEMENT DISTRICTS

South Florida Water Management District

The South Florida Water Management District announces two public meetings.

DATE AND TIME: Thursday, January 7, 2016, 9:30 a.m.: Water Resource Advisory Commission (WRAC) - Monthly Meeting

PLACE: Phichol E. Williams Community Center, 51 SW 4th Street, Homestead, Florida 33030

DATE AND TIME: Thursday, January 7, 2016, 2:30 p.m.: C-111, Contract 8 - USACE Groundbreaking Event

PLACE: Access Road; SW 217th Avenue and SW 308th Street; C-111 Canal at S-332D, Homestead, Florida

GENERAL SUBJECT MATTER TO BE CONSIDERED: A Public Meeting of the Water Resources Advisory Commission (WRAC) regarding water resources protection, water supply and flood protection issues. Following the WRAC meeting, the U.S. Army Corps of Engineers will host a groundbreaking event for the North Detention Area component of the C-111 South Dade project beginning at 2:30 p.m. The public is advised that it is possible that one or more members of the Governing Board of the South Florida Water Management District or members of the WRAC may attend and participate in both events.

A copy of the WRAC agenda may be obtained by contacting: Tia Barnett at (561)682-6286, tbarnett@sfwmd.gov or at our website: <http://my.sfwmd.gov/wrac.gov>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Brenda Low, (561)682-6805. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information about the meeting contact: Tia Barnett, (561)682-6286.

DEPARTMENT OF HEALTH

Board of Podiatric Medicine

The Board of Podiatric Medicine Disciplinary Guidelines Subcommittee announces a telephone conference call to which all persons are invited.

DATE AND TIME: Wednesday, January 6, 2016, 12:00 Noon

PLACE: Department of Health, 4042 Bald Cypress Way, Tallahassee, Florida 32399; telephone conference: 1(888)670-3525, participant code: 7342425515

GENERAL SUBJECT MATTER TO BE CONSIDERED: Rule 64B18-14.002, Florida Administrative Code.

A copy of the agenda may be obtained by contacting: Edith Rogers at edith.rogers@flhealth.gov or by visiting the Board's website: <http://floridaspodiatricmedicine.gov/meeting-information/>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: Edith Rogers at edith.rogers@flhealth.gov. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting

or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Edith Rogers at edith.rogers@flhealth.gov.

DEPARTMENT OF HEALTH

Board of Podiatric Medicine

The Board of Podiatric Medicine Disciplinary Guidelines Subcommittee announces a telephone conference call to which all persons are invited.

DATE AND TIME: Tuesday, January 19, 2016, 12:00 Noon

PLACE: Department of Health, 4042 Bald Cypress Way, Tallahassee, Florida 32399; telephone conference: 1(888)670-3525, participant code: 7342425515

GENERAL SUBJECT MATTER TO BE CONSIDERED: Rule 64B18-14.002, Florida Administrative Code.

A copy of the agenda may be obtained by contacting: Edith Rogers at edith.rogers@flhealth.gov or by visiting the Board's website: <http://floridaspodiatricmedicine.gov/meeting-information/>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: Edith Rogers at edith.rogers@flhealth.gov. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Edith Rogers at edith.rogers@flhealth.gov.

DEPARTMENT OF HEALTH

Division of Family Health Services

The Florida Department of Health, Bureau of Chronic Disease Prevention announces a telephone conference call to which all persons are invited.

DATE AND TIME: January 19, 2016, 9:00 a.m. – 11:00 a.m., ET

PLACE: Conference call only: 1(888)670-3525, conference code: 416.360.4135#

GENERAL SUBJECT MATTER TO BE CONSIDERED: Diabetes Advisory Council Quarterly Meeting.

A copy of the agenda may be obtained by contacting: M.R. Street, Florida Department of Health, (850)245-4444, Extension 2842.

DEPARTMENT OF HEALTH

Division of Emergency Preparedness and Community Support

The Bureau of Emergency Medical Oversight/Injury Prevention Section announces a telephone conference call to which all persons are invited.

DATE AND TIME: Tuesday, January 12, 2015, 11:00 a.m. – 12:00 Noon, Eastern Time

PLACE: Bureau of Emergency Medical Oversight/Injury Prevention Section, 4042 Bald Cypress Way, Second Floor, Tallahassee, Florida, 32399; conference call: United States, 1(888)670-3525 toll-free, access code6082454114

GENERAL SUBJECT MATTER TO BE CONSIDERED: Discussion of Goal Team 1’s Action Plan for 2016.

A copy of the agenda may be obtained by contacting: Monica McKenzie at Monica.McKenzie@flhealth.gov or (850)245-4110.

MRGMIAMI

The Florida Department of Transportation (FDOT), District One announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, January 5, 2016, 5:00 p.m. – 7:00 p.m.

PLACE: Trinity United Methodist Church, Heritage Hall, located at 4150 South Shade Avenue, Sarasota, Florida 34231

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT), District One, will hold a public information meeting regarding improvements to State Road 758/Bee Ridge Road/Osprey Avenue from Siesta Drive to Dunn Drive in Sarasota County, Florida. Project #430855-52-01, 431306-1-52-01 and 421306-1-56-01.

The meeting will be held as an open house format from 5:00 p.m. to 7:00 p.m. and give interested members of the public the opportunity to talk one-on-one with staff and make comments about the project.

The project consists of significant drainage improvements; replacing pipes and inlets; removing old asphalt and resurfacing the roadway; reconstructing sidewalk, and installing new signalization in some areas. It also includes construction of eleven (11) pedestrian refuge islands on Bee Ridge Road between U.S. 41 and Dunn Drive. Pedestrian islands provide a safe space for pedestrians to stop before crossing the remaining portion of the roadway while increasing the visibility of pedestrians to motorists.

FDOT developed this meeting in compliance with Title VI of the Civil Rights Act of 1964 and related statutes. FDOT solicits public participation without regard to race, color, national origin, age, sex, religion, disability or family status. People requiring special accommodations pursuant to the Americans with Disability Act of 1990 or people that require translation services (free of charge) at the meeting should contact: Shelly Smith at (863)519-2761 or by email: shelly.smith@dot.state.fl.us at least seven (7) days prior to the meeting.

A copy of the agenda may be obtained by contacting: Valerie Tutor, Public Information Officer, at vtutor@mrgmiami.com or (941)504-9440.

Section VII

Notice of Petitions and Dispositions Regarding Declaratory Statements

NONE

Section VIII

Notice of Petitions and Dispositions Regarding the Validity of Rules

Notice of Petition for Administrative Determination has been filled with the Division of Administrative Hearings on the following rules:

NONE

Notice of Disposition of Petition for Administrative Determination has been filled with the Division of Administrative Hearings on the following rules:

NONE

Section IX

Notice of Petitions and Dispositions Regarding Non-rule Policy Challenges

NONE

Section X

Announcements and Objection Reports of the Joint Administrative Procedures Committee

NONE

Section XI Notices Regarding Bids, Proposals and Purchasing

EARLY LEARNING COALITION OF BROWARD COUNTY, INC.

Bid Request for a Business & Leadership Program for Early Learning Providers

Seeking bids for implementation of a series of in-person classes, conference, and in-person continuing education for alumni that focus on the business of operating an Early Learning Child Care Provider or Home Based Child Care business and are for owners, directors, administrators and those opening or planning to open an Early Learning Center or Home Based Child Care business. The Proposer must be able to serve Broward School Readiness providers to increase their ability to operate a sustainable quality center or home based business while complying with applicable early learning laws, rules and guidance as set forth by the Office of Early Learning. The proposer must have prior experience developing individualized child care center/home-specific business plans. The proposer must be a non-profit organization with expertise that demonstrates existing work in the South Florida region, including matching program funds, identifying outcomes that will include participant's development of a business plan, marketing, collections, negotiating leases, cleaning up credit, increasing family engagement, etc. For additional information: www.elcbroward.org Bidders' Deadline: January 4, 2015, by 5:00 p.m. (ET).

Section XII Miscellaneous

AGENCY FOR HEALTH CARE ADMINISTRATION
Certificate of Need

NOTICE OF WITHDRAWAL

The Agency for Health Care Administration hereby notices withdrawal from review of the following Certificate of Need applications:

County: Alachua Service District: 3-2
CON #10399 Decision Date: 12/23/2015 Decision: W
Facility/Project: HSP Florida, LLC
Applicant: HSP Florida, LLC
Project Description: Establish a new 94-bed community nursing home

County: Lee Service District: 8-5

CON #10407 Decision Date: 12/23/2015 Decision: W
Facility/Project: Lee County Development, LLC
Applicant: Lee County Development, LLC
Project Description: Establish a new 133-bed community nursing home

County: Escambia Service District: 1-SA 1
CON #10418 Decision Date: 12/23/2015 Decision: W
Facility/Project: Ark Hospice, LLC
Applicant: Ark Hospice, LLC
Project Description: Establish a new hospice program

A request for administrative hearing, if any, must be made in writing and must be actually received by this department within 21 days of the first day of publication of this notice in the Florida Administrative Register pursuant to Chapter 120, Florida Statutes, and Chapter 59C-1, Florida Administrative Code.

Section XIII Index to Rules Filed During Preceding Week

NOTE: The above section will be published on Tuesday beginning October 2, 2012, unless Monday is a holiday, then it will be published on Wednesday of that week.

INDEX TO RULES FILED BETWEEN DECEMBER 21, 2015 AND DECEMBER 23, 2015

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5M-17.002	12/21/2015	1/10/2016	41/212	
5M-17.003	12/21/2015	1/10/2016	41/212	
5M-17.004	12/21/2015	1/10/2016	41/212	
DEPARTMENT OF EDUCATION				
Florida's Office of Early Learning				
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DEPARTMENT OF REVENUE				
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12-13.009	12/22/2015	1/11/2016	41/211	
12-16.003	12/22/2015	1/11/2016	41/211	
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12A-1.087	12/22/2015	1/11/2016	41/211	41/226
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DEPARTMENT OF TRANSPORTATION

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DEPARTMENT OF THE LOTTERY

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DEPARTMENT OF MANAGEMENT SERVICES

Division of Purchasing

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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Alcoholic Beverages and Tobacco

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Division of Pari-Mutuel Wagering

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61D-6.009	12/21/2015	1/10/2016	41/195	41/229
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DEPARTMENT OF HEALTH

Board of Massage

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Board of Nursing

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Division of Children's Medical Services

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DEPARTMENT OF CHILDREN AND FAMILIES

Family Safety and Preservation Program

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65C-14.085	12/23/2015	1/12/2016	41/224	
65C-14.091	12/23/2015	1/12/2016	41/224	
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65C-14.098	12/23/2015	1/12/2016	41/224	
65C-14.103	12/23/2015	1/12/2016	41/224	
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**LIST OF RULES AWAITING LEGISLATIVE
APPROVAL PURSUANT TO SECTION 120.541(3),
FLORIDA STATUTES**

AGENCY FOR HEALTH CARE ADMINISTRATION

Health Care Licensing Procedures

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DEPARTMENT OF HEALTH

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DEPARTMENT OF FINANCIAL SERVICES

Division of Worker's Compensation

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