(b) A water quality monitoring plan that meets the criteria set forth in Rule 62-701.510 and Chapter 62-520, F.A.C., shall be included with the permit application, and shall be implemented and maintained by the owner or operator, with the following exceptions:

5. Background water quality shall be established in accordance with the provisions of paragraph 62-701.510(6)(b), F.A.C., except that the analysis shall also include sulfate and aluminum. In addition, all background and detection wells shall be sampled and analyzed at least once every five years prior to permit renewal for those parameters listed in paragraph 62-701.510(7)(a), F.A.C., as well as sulfate and aluminum.

(6) through (8) No change.

(7) Operation requirements. Owners and operators of construction and demolition debris disposal facilities shall comply with the following requirements:

(a) An operation plan describing the facility operations and maintenance, emergency and contingency plans, and types of equipment that will be used shall be kept at the facility at all times and made available for inspection. The operation plan shall describe the method and sequence of filling waste and shall state the maximum allowed lift depth. Lift depth shall not exceed 10 feet unless authorized in the operation plan. Lift depths greater than 10 feet may be allowed depending on specific operations, daily volume of waste, width of working face, and good safety practices. All activities at the facility shall be performed in accordance with this plan and the permit conditions. The plan shall be updated as operations change but no less frequently than every five years upon renewal of the permit. The operation permit shall be modified to reflect any substantive changes to the plan, other than those required for routine maintenance.

(b) through (j) No change.

(8) No change.

(11) Financial Assurance.

(a) As a condition for issuance of an off-site construction and demolition debris disposal facility permit, permit transfer, or permit modification authorizing expansion, the owner or operator shall provide the Department with closure cost estimates for the permitted portions of the facility as part of the application proof of financial assurance issued in favor of the State of Florida in the amount of the closing and long-term care eost estimates for the facility. Proof of financial assurance issued in favor of the Florida Department of Environmental Protection in the amount of the closing and long-term care cost estimates for each permitted disposal unit shall be provided at least 60 days prior to the initial receipt of waste at such unit. This proof shall be submitted to the Department as part of the permit application process. No solid waste shall be stored or disposed of at a solid waste disposal unit until the permittee has received written approval of the financial assurance mechanism from the Department. The financial mechanism shall either be:

62-701.900 Forms.

(1) Form 62-701.900(1), Application to Construct, Operate, Modify, or Close a Solid Waste Management Facility, effective [eff. date] January 6, 2010.

(5) Form 62-701.900(5), Financial Mechanisms for Solid Waste Management Facilities Requiring Closure and/or Long-term Care, effective [eff. date] January 6, 2010.

(a) Solid Waste Facility Irrevocable Letter of Credit.

(b) Solid Waste Facility Financial Guarantee Bond.

(c) Solid Waste Facility Performance Bond.

(d) Solid Waste Facility Closure/Long-Term Care Insurance Certificate.

(e) Solid Waste Facility Financial Test.

(f) Solid Waste Facility Corporate Guarantee.

(g) Solid Waste Facility Trust Fund Agreement.

(h) Solid Waste Facility Standby Trust Fund Agreement.

(6) Form 62-701.900(6), Application to Construct, Operate, or Modify a Construction and Demolition Debris Disposal or Disposal with Recycling Facility, effective [eff. date] May 27, 2001.

(25) Form 62-701.900(35), Notification of Container-to-Container Waste <u>Transfer</u> Processing Facility, effective [eff. date].

# Section IV Emergency Rules

#### DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.:	RULE TITLE:
12DER12-3	Exemption for Deployed
	Servicemembers

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Chapter 2011-93 (House Bill 1141), Laws of Florida, authorized the Department of Revenue to adopt emergency rules that could remain in effect for 6 months and that could be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules. This act further provides that all conditions imposed by Sections 120.536(1) and 120.54, Florida Statutes, (Section 4 of Chapter 2011-93) were deemed to be met.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the Department of Revenue to adopt emergency rules that implement the provisions of Chapter 2011-93 (House Bill 1141), Laws of Florida, which created Section 196.173, Florida Statutes. Section 196.173, Florida Statute, has been further amended by chapter 2012-193 (House Bill 7097), Laws of Florida. The law provides that these emergency rules remain in effect for a period of 6 months and that they may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules. The form included here is based on the requirements of Chapter 2011-93 (House Bill 1141), Laws of Florida, as passed by the Legislature, and will provide a new application form. The Department of Revenue has taken action to inform interested parties about the form that is being developed to implement this new law, and to give such parties an opportunity to review and comment. These interested parties include Property Appraisers and interested parties who have told the Department that they want to receive all information associated with property tax rulemaking.

SUMMARY: Chapter 2011-93 (House Bill 1141), Laws of Florida, authorized the Department of Revenue to adopt emergency rules that could remain in effect for 6 months and that could be renewed. The purpose of these emergency rules is to provide a procedure and form for property appraisers to implement the new exemption from provisions of Chapter 2011-93, Laws of Florida, (House Bill 1141) and additional provisions from Chapter 2012-193, Laws of Florida, (House Bill 7097). The application, Form DR-501M, Deployed Military Exemption Application, is for service members who have been deployed in designated operations as outlined in Section 196.173, Florida Statutes, Exemption for Deployed Servicemembers.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Janice Forrester, Department of Revenue, Property Tax Technical Unit, 2450 Shumard Oak Blvd., Tallahassee, Florida 32399-0100, telephone (850)617-8886, Fax (850)617-6112, email address: forrestj@dor.state.fl.us

### THE FULL TEXT OF THE EMERGENCY RULE IS:

12DER12-3 Exemption for Deployed Servicemembers.

(1) This rule applies to the exemption provided in Section 196.172, F.S., for servicemembers who receive a homestead exemption and who were deployed during the previous tax year. For the purposes of this rule the following definitions shall apply:

(a) "Servicemember" means a member or former member of

<u>1. Any branch of the United States military or military</u> reserves.

2. The United States Coast Guard or its reserves, or

3. The Florida National Guard.

(b) "Deployed" means:

1. On active duty,

2. Outside of the continental United States, Alaska or Hawaii, and

3. In support of a designated operation.

(c) "Designated Operation" means an operation designated by the Florida Legislature. The Department shall annually provide all Property Appraisers with a list of operations which have been designated.

(2)(a) Application for this exemption must be made by March 1 of the year following the qualifying deployment. If the servicemember fails to make a timely application for this exemption the property appraiser may grant the exemption on a late application if they believe circumstances warrant that it be granted. The servicemember may also petition the value adjustment board to accept the late application no later than 25 days after the mailing of the notice provided under Section 194.011(1), F.S.

(b) Application for this exemption shall be made on Form DR-501M, Deployed Military Exemption Application (R. 05/12), which the Department of Revenue adopts and incorporates in this rule by reference. Copies of this form are available, without cost, by downloading the selected form from the Department's Internet site at http://dor.myflorida. com/dor/property/forms/#3. Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

(c) In addition to the application, the servicemember must submit to the property appraiser deployment orders or other proof of the qualifying deployments which includes the dates of that deployment and other information necessary to verify eligibility for this exemption. If the servicemember fails to include this documentation with the application, the property appraiser may request the needed documentation from the servicemember before denying the exemption.

(d) Application for this exemption may be made by:

1. The servicemember,

<u>2. The servicemember's spouse, if the homestead is held</u> by the entireties or jointly with right of survivorship,

<u>3. A person holding a power of attorney or other</u> authorization under Chapter 709, F.S., or

<u>4. The personal representative of the servicemember's estate.</u>

(3) After receiving an application for this exemption the property appraiser shall consider the application within 30 days of its receipt or within 30 days of the notice of qualifying deployments, whichever is later. If the application is denied in whole or in part, the property appraiser shall send a notice of disapproval to the taxpayer no later than July 1, citing the reason for the disapproval. The notice of disapproval shall also advise the taxpayer of the right to appeal the decision to the value adjustment board.

(4) This exemption shall apply only to the portion of the property which is the homestead of the deployed servicemember or servicemembers.

(5) The percentage exempt under this exemption shall be calculated as the number of days the servicemember was deployed during the previous calendar year divided by the number of days in that year multiplied by 100.

(6) If the homestead property is owned by joint tenants with a right of survivorship or tenants by the entireties, the property may be granted multiple exemptions for deployed servicemembers. The following provisions shall apply in the event that multiple servicemembers are applying for the exemption on the same homestead property.

(a) Each servicemember shall make a separate application to the property appraiser listing the dates of their deployment.

(b) The property appraiser shall separately calculate the exemption percentage for each servicemember.

(c) The property appraiser shall then add the percentages exempt which were determined for each of the servicemembers who are joint tenants with rights of survivorship or tenants by the entirety before applying that percentage to the taxable value. In no event shall the percentage exempt exceed 100%.

(7) When calculating exemptions and taxes due, the property appraiser shall first apply the exemptions listed in Section 196.031(7), F.S., in the order specified, to produce school and county taxable values. The percentage exempt calculated under this exemption shall then be applied to both taxable values producing final taxable values. The taxes due shall then be calculated and the percentage discount for disabled veterans under Section 196.082, F.S., should then be applied.

(8) If the property is owned by either tenants in common or joint tenants without right of survivorship, the percentage discount allowed under this rule shall only apply to the taxable value of the qualifying servicemember's interest in the property.

(9) The following special provisions shall apply to the 2012 tax year.

(a) The application deadline for 2012 is June 1, 2012. If the servicemember fails to make a timely application for this exemption the property appraiser may grant the exemption on a late application if they believe circumstances warrant that it be granted. The servicemember may also petition the value adjustment board to accept the late application no later than 25 days after the mailing of the notice provided under Section 194.011(1), F.S.

(b) The "Designated Operations" are:

<u>1. Operation Noble Eagle, which began on September 15, 2001.</u>

2. Operation Enduring Freedom, which began on October 7, 2001,

3. Operation Iraqi Freedom, which began on March 19, 2003, and ended on August 31, 2010,

<u>4. Operation New Dawn, which began on September 1,</u> 2010, and ended on December 15, 2011, or 5. Operation Odyssey Dawn, which began on March 19, 2011, and ended October 31, 2011.

(10) This rule renews and replaces emergency rule 12DER11-18, which was effective November 29, 2011 and this rule will remain in effect during the pendency of procedures to adopt rules addressing the subject matter of this emergency rule.

Rulemaking Authority Section 4 of Chapter 2011-93 (House Bill 1141), L.O.F. Law Implemented Sections 1, 2, 3, 5 and 6 of Ch. 2011-93 (House Bill 1141), Sections 24 and 32 of Ch. 2012-193 (House Bill 7097), L.O.F., 196.011, 196.031 FS. History–New 5-25-12.

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: May 25, 2012

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

## DEPARTMENT OF STATE

NOTICE IS HEREBY GIVEN that on May 25, 2012, the Department of State, received a petition for Waiver of subsection 1B-2.011(2)(c), F.A.C., prohibiting carryover of unexpended Library Cooperative Grant funds beyond September 30 of the current fiscal year by the Southwest Florida Library Network. The SWFLN has been operating under substantial financial hardship which has caused reserve funds to be used. The veto of 2012/2013, Library Cooperative Grant funds has placed the continuation of certain services in jeopardy for the coming year. The ability to carryover unexpended funds beyond September 30, 2012 would help to lessen the likelihood of services being eliminated.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Betty Money, Agency Clerk, Office of the General Counsel, R.A. Gray Building, 500 South Bronough Street, Tallahassee, FL 32399-0250, (850)245-6536.

### AGENCY FOR HEALTH CARE ADMINISTRATION

NOTICE IS HEREBY GIVEN that on May 14, 2012, the Agency for Health Care Administration, received a petition for Variance from or Waiver of Rule 59G-4.250, F.A.C. ("Petition") from Walgreen Co. Rule 59G-4.250, F.A.C., entitled Prescribed Drug Services, requires that all participating prescribed drug services providers enrolled in the Medicaid program must be in compliance with the provisions of the Florida Medicaid Prescribed Drug Services Coverage, Limitations, and Reimbursement Handbook ("Handbook"), updated May, 2008. Walgreen Co. seeks to preserve the enrollment of certain newly acquired specialty pharmacies in