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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

2023 OCT 11 PM 1:11

DEPT. OF REVENUE
EXECUTIVE DIRECTOR'S OFFICE
TALLAHASSEE, FLORIDA

October 6, 2023

Ms. Janet Young
Rules Coordinator
Department of Revenue
5050 W. Tennessee Street
Tallahassee, Florida 32399-0100

**RE: Department of Revenue, Property Tax Oversight Program
Proposed Rule 12D-16.002**

Dear Ms. Young:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on October 3, 2023. I have the following comments.

12D-16.002: It appears that sections 194.036, 194.171, and 194.181 should be added as laws implemented.

Incorporated Materials

Please provide to the committee the finalized copies of the forms incorporated by reference in the proposed rule that are not coded to indicate additions/omissions to text.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in blue ink that reads "Marjorie C. Holladay".

Marjorie C. Holladay
Chief Attorney