



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

March 31, 2025

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1400

Attn: Jamie Jackson, Senior Attorney

RE: Florida Department of Revenue Proposed Rules
Rule 12D-16.002 Index to Forms

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rule has changed from the publication of the Notice of Proposed Rule in the *Florida Administrative Register* on December 23, 2024 (Vol. 50, No. 248, pp. 4871-4874).

The Department has withdrawn proposed form DR-5041FH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*, for further review. The Notice of Change published in the March 7, 2025, edition of the Florida Administrative Register (Vol. 51, No. 46, pp. 852-853). No comments were received during the 21-day period after publication of the Notice of Change.

A technical change was made to Form DR-453, *Notice of Tax Lien for Exemptions and Assessment Limitations*, to remove section 196.183, F.S. from page 2, Instructions to Column 4, Penalty, consistent with the removal of that section from page 1 of the form.

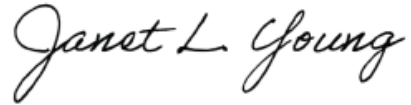
The Department reviewed the proposed rule listed above and determined that the proposed rule likely will not adversely impact small businesses, small counties, or small cities, and is not likely to have an increased regulatory cost greater than \$200,000 in the aggregate within one year after the implementation of the rule. No Statement of Estimated Regulatory Cost is required for the proposed rule. The rule does not require ratification by the Florida Legislature pursuant to section 120.541(3), F.S.

The Department requests that the Committee file its certification with the Administrative

Code and Register Section on April 7, 2025. With your approval, the Department will file the proposed rule and materials incorporated by for adoption with the Department of State on April 7, 2025, for an effective date of April 27, 2025.

If you have any questions, please do not hesitate to contact me.

Thank you,

A handwritten signature in black ink that reads "Janet L. Young". The signature is written in a cursive, flowing style.

Janet L. Young
Agency Rules Coordinator