

[REDACTED]

**DEPARTMENT OF REVENUE  
Property Tax Oversight Program**

**RULE NOS.:**      **RULE TITLES:**  
12D-17.002      Definitions  
12D-17.003      Truth in Millage ("TRIM") Compliance  
12D-17.004      Taxing Authority's Certification of  
   Compliance; Notification by Department

**PURPOSE AND EFFECT:** Section 200.065(2)(f), F.S., as amended by section 1, Chapter 2024-159, L.O.F., authorizes a school district to publish its intent to adopt a tentative budget on a publicly accessible website, including a district school board's official website, that meets the requirements of section 50.0311, F.S. The purpose of the draft amendments to Rules 12D-17.002, 12D-17.003, and 12D-17.004, F.A.C., is to incorporate this law change. The draft amendment to 12D-17.002, F.A.C., includes publication of required advertisements on a publicly accessible website as provided in section

200.065(2)(f), F.S., in the definition of "proof of publication." The draft amendments to Rules 12D-17.003 and 12D-17.004, F.A.C., add the option for a district school board to advertise its intent to adopt a tentative budget on a publicly accessible website and clarify the option for advertising in a newspaper of general circulation.

**SUBJECT AREA TO BE ADDRESSED:** The authorization for school boards to advertise its tentative budget hearing advertisement on a publicly accessible website.

**RULEMAKING AUTHORITY:** 195.027(1), 218.26(1) FS.

**LAW IMPLEMENTED:** 129.03, 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS., s. 1, Ch. 2024-159, L.O.F.  
**IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** July 9, 2024, at 10:00 am.

**PLACE:** Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD.)

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: Mike Cotton at (850)617-8870. 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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:** Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email Mike.Cotton@floridarevenue.com.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:** Published on the Department's website at floridarevenue.com/rules.

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