FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

November 6, 2026

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption packet for Rule 12D-17.004, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:22 a.m. on November 6, 2026. After review, it appears that the packet meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is November 26, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: Janice Forrester
To: RuleAdoptions
Cc: Jeremy Roberts
Subject: DOR - PTO Certification for Rules 12D-17.004 and 12D-16.002
Date: Friday, November 6, 2026 11:22:23 AM
Attachments: image001.png
image003.png
DOR Certification 12D-17.pdf
Coded text 12D-17.004.docx
DOR Certification 12D-16.pdf
Coded text 12D-16.002 for 2026 Legislation.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Please see the attached Certification documents for the Rules 12D-17.004 and 12D-16.002, F.A.C.

Thank you,

Janice Forrester
Revenue Program Administrator
PTO/Compliance Assistance
Florida Department of Revenue
(850) 617-8886
Janice.Forrester@floridarevenue.com

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BEN ALBRITTON
President

WYMAN DUGGAN
Speaker pro tempore

THE FLORIDA LEGISLATURE

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

Senator Erin Grall, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Mack Bernard
Senator LaVon Bracy Davis
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Carlos Guillermo Smith
Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
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www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-17.004
File Control No: 206126

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or

☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or

☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 11/4/2026

This certification expires after: 11/11/2026

Certifying Attorney: Jamie Jackson

NOTE:

☐ *The above certified rules include materials incorporated by reference.*

☒ *The above certified rules do not include materials incorporated by reference.*

Form Updated 12/9/2021

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 6, 2026

Ms. Alexandra Leijon, Director
Florida Administrative Code and Register Section
Florida Department of State
R.A. Gray Building
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Leijon:

The following Department of Revenue rules are presented for certification:

Rule Number(s)	Rule Title(s)
12D-17.004	Taxing Authority's Certification of Compliance; Notification by Department

The following person may be contacted regarding this rule certification:

Janice Forrester 850-617-8886 Janice.Forrester@floridarevenue.com

Florida Department of Revenue
Building Two, Room 3500
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,



Jeremy Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE

ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

[X] (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

[X] (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (3) That all rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

[X] (a) Are filed not more than 90 days after the notice; or

[ ] (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

[ ] (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

[ ] (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

[ ] (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

[ ] (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

[ ] (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

[ ] (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

[ ] (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by

the ombudsman in the Executive Office of the Governor.

The rule(s) are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-17.004

Under the provision of Section 120.54(3)(e)6., F.S., the rule(s) take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: _____
(month) (day) (year)



Signature of Person Authorized to Certify Rules

General Counsel

Title

CERTIFICATION OF DEPARTMENT OF REVENUE

DESIGNATION OF RULES THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

[X] All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

[ ] The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

None

Rules covered by this certification:

Rule No(s).

12D-17.004



Signature of Agency Head

Executive Director

Title

Form DOS-7
Effective August 2026
Rule 1-1.010, F.A.C.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE

TRUTH IN MILLAGE ("TRIM") COMPLIANCE

AMENDING RULE 12D-17.004, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-17.004, F.A.C., is to implement Section 200.065(5)(a), F.S., as amended by section 2 of Chapter 2026-240, L.O.F. (SB 4-F), and revise the calculation for determining the maximum millage rate.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment is to incorporate changes the Florida Legislature enacted in section 2 of Chapter 2026-240, Laws of Florida, which amended s. 200.065(5)(a), F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP AUGUST 14, 2026

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-17.004, F.A.C., in the Florida Administrative Register on July 31, 2026 (Vol. 52, No. 148, p. 3281) to provide that if requested in writing, a rule development workshop would be held on August 14, 2026, at 11:00 a.m., room 1250, 2450 Shumard Oak Blvd., Tallahassee. A timely request for the workshop was received. The Department received no comments on the rule.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 29, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 29, 2026, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-17.004, F.A.C., and the filing and certification of the rule with the Secretary of State for adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on September 15, 2026 (Vol. 52, No. 179, pp. 3991-3992).

SUMMARY OF RULE HEARING OCTOBER 21, 2026

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 30, 2026 (Vol. 52, No. 190, p. 4240), to advise the public of proposed changes to Rule 12D-17.004, F.A.C., and to provide that if requested in writing within 21 days of the date of notice, a rule hearing would be held. A timely request for a hearing was received by the agency, and the hearing was held on October 21, 2026, at 10:00 a.m., at 2450 Shumard Oak Blvd., Tallahassee, FL 32399. The Department received no comments.

12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department.

(1) No change.

(2)(a) For taxing authorities other than school districts, the certification of compliance must be made by filing the following items with the Department:

1. through 11. No change.

12. Form DR-420MM, Maximum Millage Levy Calculation – Final Disclosure, including the maximum millage rates authorized ~~calculated~~ pursuant to Section 200.065(5), F.S.~~, together with values and calculations on which the maximum millage rates are based.~~

13. through 15. No change.

(b) No change.

(3) through (5) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History–New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, 6-13-22, 3-27-25, 2-26-26,_____.