

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: The proposed amendments to Rules 12D-17.002, 12D-17.003, and 12D-17.004, F.A.C., reflect changes to Section 200.065(2)(f), F.S., as amended by section 1, Chapter 2024-159, L.O.F.

SUMMARY: The proposed amendments reflect the law change authorizing school districts 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 proposed amendment to Rule 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 proposed 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.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 15, 2025 at 10:00 a.m.

PLACE: Room 1250, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

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 IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-17.002 Definitions.

- (1) No change.
- (2) In addition, the following definitions apply:
- (a) through (i) No change.
- (j) "Proof of publication" means proof, provided by a newspaper in the form provided in Sections 50.041 and 50.051, F.S., showing the dates that the information or notice was published. School districts that publish its intent to adopt a tentative budget on a publicly accessible website, including a

district school board's official website, pursuant to Section 50.0311, F.S., must provide proof including screenshots of the homepage showing the link to the advertisement; the advertisement; the dates that the information or notice was published; and website address.

(k) through (r) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001(8), 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-27-94, 12-25-96, 6-13-22.

12D-17.003 Truth in Millage ("TRIM") Compliance.

- (1) through (3) No change.
- (4) A school district must:
- (a) through (b) No change.
- (c) Advertise whenever possible, the tentative millage and budget hearing on a publicly accessible website pursuant to Section 50.0311, F.S., or in a newspaper of general circulation pursuant to Chapter 50, F.S. in the county published at least weekly unless the only newspaper in the county is published less than weekly or in a geographically limited insert of the newspaper if the insert is published at least twice weekly and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., within 29 days after the certification date notice of its intent to tentatively adopt a millage and budget. The form generally provides that the notice must consist of a notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement as provided in Section 200.065(3), F.S. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. The school district must also publish a Notice of Tax for School Capital Outlay advertisement, as required by Section 200.065(10)(a), F.S., if applicable. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.
 - (d) through (i) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 129.03, 195.002, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 1-11-94, 4-18-94, 12-27-94, 12-25-96, 12-31-98, 6-13-22._____.

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

- (1) through (2)(a) No change.
- (b) For school districts, the certification of compliance must be made by filing the following items with the Department:
 - 1. through 3. No change.

- 4. Proof of publication from the newspaper of the tentative budget hearing advertisement from the newspaper pursuant to Chapter 50, F.S., or a publicly accessible website pursuant to Section 50.0311, F.S.
 - 5. through 14. No change.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(3) through (4) 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, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 20, 2024

