



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

March 7, 2025

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rules 12D-17.002, .003, and .004, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 8:55 a.m. on March 7, 2025. After review, it appears that the package 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 March 27, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From: [Janice Forrester](#)
To: [RuleAdoptions](#)
Cc: [Janet Young](#)
Subject: DOR Rule Chapter 12D-17 Certification Package
Date: Friday, March 7, 2025 8:55:31 AM
Attachments: [image001.png](#)
[image003.png](#)
[Chapter 12D-17 Certification Package.pdf](#)
[12D-17 Coded Text.docx](#)

EMAIL RECEIVED FROM EXTERNAL
SOURCE

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

Good morning,

Please see the attached Certification Package for Rules 12D-17.002, 12D-17.003, and 12D-17.004, F.A.C., and the rule language in a Word document.

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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DANIEL PEREZ
Speaker



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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-17.002, .003, .004
File Control No: 195375

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: 3/7/2025

This certification expires after: 3/14/2025

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.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

March 7, 2025

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

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue rules are presented for certification:

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

The following persons may be contacted regarding this rule certification:

Janice Forrester	617-8886	Janice.Forrester@floridarevenue.com
Mike Cotton	617-8870	Mike.Cotton@floridarevenue.com

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

Sincerely,

Janet L. Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (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
- (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) 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
- (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 rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12D-17.002

12D-17.003

12D-17.004

Under the provision of Section 120.54(3)(e)6., F.S., the rules 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, Person Authorized to Certify Rules

General Counsel
Title

2
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE 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:

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 12D-17.002, F.A.C.
Rule 12D-17.003, F.A.C.
Rule 12D-17.004, F.A.C.



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE
TRUTH IN MILLAGE (“TRIM”) COMPLIANCE
AMENDING RULES 12D-17.002, 12D-17.003, AND 12D-17.004

SUMMARY OF PROPOSED RULES

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 proposed amendments to Rules 12D-17.002, 12D-17.003, and 12D-17.004, F.A.C., incorporate this law change. The proposed 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 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.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments are necessary to incorporate changes enacted in Section 1, Chapter 2024-159, Laws of Florida, which amended Section 200.065(2)(f), F.S., relating to publishing a tentative budget.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 9, 2024

The Department of Revenue published a Notice of Rule Development for draft amendments to Rules 12D-17.002, 12D-17.003, and 12D-17.004, F.A.C., in the *Florida Administrative Register* on June 20, 2024 (Vol. 50, No.

121, p. 2161). The Department scheduled a rule development workshop for July 9, 2024, if requested in writing. One request to hold a workshop was received but the request for a workshop was subsequently withdrawn. No other requests for a workshop were received and no workshop was held. No comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rules 12D-17.002, 12D-17.003, and 12D-17.004, F.A.C., and the filing and certification of the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the Florida Administrative Register on December 11, 2024 (Vol. 50, No. 240, pp. 4646 - 4647). A revised notice of public meeting was published in the Florida Administrative Register on December 12, 2024 (Vol. 50, No 241, pp. 4664 - 4665), to correct the meeting place.

The Department presented a change to subparagraph 12D-17.004(2)(b)7., F.A.C., at this meeting. The change has been withdrawn because the change was previously included in the rule text effective June 13, 2022.

SUMMARY OF RULE HEARING

JANUARY 15, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 20, 2024 (Vol. 50, No. 247, pp. 4836 - 4837), to advise the public of proposed changes to Rule Chapter 12D-17, 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 January 15, 2025. A request was received, and a hearing was held. No additional comments were received. No substantive changes were made to Rule Chapter 12D-17, F.A.C., after the hearing.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE
TRUTH IN MILLAGE (“TRIM”) COMPLIANCE
AMENDING RULES 12D-17.002, 12D-17.003, AND 12D-17.004

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, ____.