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October 8, 2026

Mr. Jeremy Roberts
Rules Coordinator
Department of Revenue
Property Tax Oversight Program
P.O. Box 5906
Tallahassee, Florida 32314-5906

RE: Department of Revenue, Property Tax Oversight Program
Proposed Rule Number 12D-19.005

Dear Mr. Roberts:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on September 30, 2026. I have the following comment.

12D-19.005(2)(c): Updates to this paragraph indicate that the Department "may" accept a student substitution. It is unclear by what standards or circumstances the Department would choose to accept or deny a substitution. *See* § 120.52(8)(d), Fla. Stat. (2026). Please review and advise.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

Jamie L. Jackson

Jamie L. Jackson
Chief Attorney

JLJ:tf #206131