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 Rules 12D-19.001, .002, .003, .004, .007, .008, and .009, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:10 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 Certification for Chapter 12D-19
Date: Friday, November 6, 2026 11:10:34 AM
Attachments: image001.png
image003.png
DOR Certification Ch 12D-19.pdf
Coded Text 12D-19 for Certification.docx
DOR Certification Rule 12D-16.002 with ch 12D-19.pdf
Coded text 12D-16.002 for Certification.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 and coded text for Chapter 12D-19 and Rule 12D-16.002.

Thank you,

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

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

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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
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Property Tax Oversight Program
Rule No(s): 12D-19.001, .002, .003, .004, .007, .008, .009
File Control No: 206127

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 Rules

Dear Ms. Leijon:

The following Department of Revenue rules are presented for certification:

Rule Number(s)	Rule Title(s)
12D-19.001	Definitions
12D-19.002	Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistance Program
12D-19.003	Qualifications
12D-19.004	Approval of Courses
12D-19.007	Fees and Tuition
12D-19.008	Certification
12D-19.009	Recertification

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-19.001

12D-19.002

12D-19.003

12D-19.004

12D-19.007

12D-19.008

12D-19.009

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-19.001	12D-19.007
12D-19.002	12D-19.008
12D-19.003	12D-19.009
12D-19.004	



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-19, FLORIDA ADMINISTRATIVE CODE

CERTIFIED FLORIDA PROPERTY APPRAISER AND CERTIFIED FLORIDA TAX COLLECTOR PROGRAM

AMENDMENTS TO RULE CHAPTER 12D-19, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule Chapter 12D-19, Certified Florida Property Appraiser and Certified Florida Tax Collector Program, align rules to current certification processes, update existing procedures, and remove acronyms to improve clarity.

The proposed amendment to Rule 12D-19.001, F.A.C., updates the definition of State Associations to reflect the recent merger of the Florida Association of Property Appraisers, Inc. with the Property Appraisers' Association of Florida, now jointly known as the Property Appraisers' Association of Florida. The proposed amendments to Rule 12D-19.002, F.A.C., remove acronyms associated with the current certification programs. The proposed amendments to Rule 12D-19.003, F.A.C., add the applicant must be a current governmental employee to qualify for certification, clarify the attendance policy for courses provided by the Department and courses sponsored by the Department, and include the process by which an applicant can challenge an exam. The proposed amendments to Rule 12D-19.004, F.A.C., replace the acronym with the full name of the certification and clarify how the course requestor must provide information to the attendee so they may receive credit to qualify for certification. The proposed amendments to Rule 12D-19.007, F.A.C., update course tuition information to reflect the state fiscal year rather than the county fiscal year and add the conditions and requirements for applying for a course refund. The proposed amendments to Rule 12D-19.008, F.A.C., clarify how a certificate will be delivered to an approved applicant and remove the certification initials from the certification pin. The proposed amendments to Rule 12D-19.009, F.A.C., update the recertification process to remove county in-office recertification procedures, remove inapplicable language regarding challenges to recertification exams, and clarify the type of documentation maintained by the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule Chapter 12D-19, F.A.C., is to reflect current procedures, align rules to current proccesses, and remove acronyms to improve clarity.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP JUNE 9, 2026

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule Chapter 12D-19, F.A.C., in the Florida Administrative Register on May 26, 2026 (Vol. 52, No. 101, pp. 2323-2324). The Department scheduled a rule development workshop for June 9, 2026, if requested in writing. No timely request for a workshop was received by the agency, and no workshop was held. No comments were received on Chapter 12D-19 by the Department.

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 Chapter 12D-19, 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, pp. 4241 - 4245), to advise the public of proposed changes to Rule Chapter 12D-19, 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 October 21, 2026, at 10:00 a.m., at 2450 Shumard Oak Blvd., Tallahassee, FL 32399. The Department received no comments.

12D-19.001 Definitions.

The following definitions apply to this chapter:

(1) through (6) No change.

(7) State Associations: The Property Appraisers' Association of Florida, Inc.~~, Florida Association of Property Appraisers, Inc.,~~ and Florida Tax Collectors, Inc.

(8) through (12) No change.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.01, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.001, Amended _____.

12D-19.002 Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program.

(1) A Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant program is established and administratered by the Department.

~~(2) The five certifications are:~~

~~(a) Certified Florida Appraiser (CFA).~~

~~(b) Certified Florida Evaluator (CFE).~~

~~(c) Certified Cadastralist of Florida (CCF).~~

~~(d) Certified Florida Collector (CFC).~~

~~(e) Certified Florida Collector Assistant (CFCA).~~

~~(3)~~(a) The Certified Florida Appraiser ~~CFA~~ certification is reserved solely for elected or appointed Florida property appraisers.

(b) The Certified Florida Evaluator ~~CFE~~ certification is available to employees of Florida county property appraisers and the Department.

(c) The Certified Cadastralist of Florida ~~CCF~~ certification is available to property appraisers and employees of Florida county property appraisers and the Department.

(d) The Certified Florida Collector ~~CFC~~ certification is reserved solely for elected or appointed Florida tax collectors.

(e) The Certified Florida Collector Assistant ~~CFCA~~ certification is available to employees of Florida county tax

collectors and the Department.

(2)~~(4)~~ The Department will publish an informational ~~booklet or~~ guide about the program presenting these rules, applicable forms, and the registration and payment process. This guide is available on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(5) through (9) renumbered (3) through (7) No change.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.02, Amended 4-11-89, 12-19-89, 12-30-97, 4-5-16, 10-26-21, Formerly 12-9.002, Amended _____.

12D-19.003 Qualifications.

(1) To qualify for any of the certifications, an applicant must currently hold a position in and have at least 2 years of governmental employment experience ~~in a Florida property appraiser's office, a Florida tax collector's office, or with the Department~~. To qualify for the special qualification salary as provided in Sections 145.10 and 145.11, F.S., officials must meet all certification requirements set forth in these rules within 4 years after taking office. A person who is a Certified Florida Evaluator or a Certified Florida Collector Assistant upon being appointed or elected to office will be recognized as a Certified Florida Appraiser or Certified Florida Collector upon taking office.

(2) through (5) No change.

(6) To receive credit for the education requirements, applicants must meet the course provider's attendance policy ~~be present in the classroom during all instructional hours~~ and pass the required examination. Attendance in an online course qualifies as presence in the classroom.

(a) To receive full course credit for certification courses provided by the Department, applicants must be present in the classroom during 90% of instructional hours and pass the required examination. ~~An applicant who wishes to qualify for an initial certification may challenge an examination and receive credit for the instructional course hours without taking the course provided the applicant passes the examination as determined by the course provider. A passing grade on course examinations provided by the Department is a grade of 70% or better. All questions are weighed equally. The applicant must provide documentation of passing the examination in the form of a certificate of completion or other documentation from the course provider.~~

(b) Successful completion of multiple offerings of the same course will be credited once toward initial certification. ~~An applicant who wishes to challenge an examination must contact the course provider to arrange~~

~~scheduling. An applicant who wishes to challenge an examination for a course provided by the Department must submit a written request to PTOTraining@floridarevenue.com at least 30 days prior to the start of the course.~~

(c) An applicant who fails an examination administered by the Department must take a re-examination within 90 days of the failed examination. An applicant who does not take or pass the re-examination within the 90-day period will be required to retake the course.

(7)(a) An applicant who wishes to qualify for an initial certification may challenge an examination and receive credit for the instructional course hours without taking the course provided the applicant passes the examination as determined by the course provider. A passing grade on course examinations provided by the Department is a grade of 70% or better. All questions are weighted equally. The applicant must provide documentation of passing the examination in the form of a certificate of completion or other documentation from the course provider.

(b) An applicant who wishes to challenge an examination must contact the course provider to arrange scheduling. An applicant who wishes to challenge an examination for a course provided by the Department must submit a written request to PTOTraining@floridarevenue.com.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.03, Amended 4-11-89, 12-19-89, 12-30-97, 1-2-01, 10-26-21, Formerly 12-9.003, Amended _____.

12D-19.004 Approval of Courses.

(1) Any course approved for credit towards certification, recertification, or reinstatement must be approved by the Department through one of the two methods provided in paragraphs (a) and (b) before the course is taken for credit. The courses must impart expertise in one of the following areas, as it relates to the professional designation of the requesting individual: professionally accepted appraisal practices, appropriate appraisal methodologies, cadastral mapping, tax administration, assessment, or collection in Florida. To be approved as a course for initial certification, the course must contain a monitored examination.

(a) No change.

(b) Any course not found in the Department's list of approved courses will be approved for certification, recertification or reinstatement on a case-by-case basis by the Department's training staff. Approval is contingent upon documentation showing the proposed course imparts expertise as it relates to the professional designation of the requesting individual in one of the areas in subsection (1).

1. For Certified Florida Appraiser ~~CFA~~ certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of property appraisers:

a. through g. No change.

2. For Certified Florida Collector ~~CFC~~ certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of tax collectors:

a. through h. No change.

(2)(a) To obtain approval for a course, a completed Application for Approval of a Course or Continuing Education Credit Hours (form ~~Form~~ DR-4002, incorporated by reference in Rule 12D-16.002, F.A.C.) must be submitted to the Department at least 20 days before the course start date. The application must include a detailed written description of the proposed course including course content, an agenda if available, number of hours of instruction and instructor's qualifications.

(b) The agenda or course description submitted must show quantifiable subject matter. Starting and ending times must be listed for each topic to be assigned hours, and include break and meal times. To be approved as a course for initial certification, the course must contain a monitored examination. Education ~~Continuing education~~ hours are awarded based on an hour per 50 minutes of classroom time. Attendance is documented by the course provider.

(c) No change.

(d) The requestor must provide documentation of course completion to each attendee and include the attendee's full name, the approved course name and number, and total number of hours attended.

(e)~~(d)~~ No change.

Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 10-26-21, Formerly 12-9.0031, Amended _____.

12D-19.007 Fees and Tuition.

(1) No change.

(2) The Department will determine the cost of course tuition annually to ensure the Certification Program Trust Fund has sufficient funds to pay for program expenses. The Department will provide course tuition information by March 1 for the next state ~~county~~ fiscal year (July ~~October~~ 1 through June ~~September~~ 30) on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(3) No change.

(4) No change.

(5) Portions of application, certification, and registration fees will be refunded upon a determination by the Department that the State is not entitled to the fees, or that only a portion of the resources have been expended in the processing of the application, certification, or registration. The Department will not issue a credit instead of a refund. Fees may be transferred to another registration, application, or certification by contacting PTOTraining@floridarevenue.com. To apply for a refund, the registrant must submit a completed form DFS-AA-4, State of Florida, Department of Financial Services, Application for Refund (incorporated by reference in Rule 69I-44.020, F.A.C.), and proof of payment to:

PTOTraining@floridarevenue.com or

Florida Department of Revenue

Property Tax Oversight

Certification and Training

PO Box 3294

Tallahassee, Florida 32315-3294.

Form DFS-AA-4 is available at https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4) FS. History–New 4-11-89, Amended 12-19-89, 10-30-91, 12-30-97, 10-26-21, Formerly 12-9.0055, Amended _____.

12D-19.008 Certification.

(1) through (2) No change.

(3) After a committee approves a certification of an applicant, the Department will send ~~mail~~ such person a certificate of accomplishment and membership card in a format prescribed by the Department. In addition, each professional designee will be issued a certification pin ~~composed of the Great Seal of the State of Florida, with certification wording and the initials of the designation on the periphery of the state seal~~.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.06, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.006, Amended _____.

12D-19.009 Recertification.

(1)(a) No change.

(b) To be recertified, Certified Florida Evaluators, Certified Cadastralists of Florida, and Certified Florida Collector Assistants must certify their governmental employment each calendar year and pay a recertification fee, as specified in paragraph 12D-19.007(1)(b), F.A.C. ~~At the discretion of each official, professional designees employed by such official may be required to maintain recertification by completing a designated number of continuing education hours.~~

(c) Professional designees applying for recertification must submit a completed Application for Florida Professional Certification (form ~~Form~~ DR-4001, incorporated by reference in Rule 12D-16.002, F.A.C.) to the Department. Certification automatically expires if recertification as set forth in this rule is not maintained timely.

(2) No change.

~~(3) An applicant for recertification may not challenge a course examination.~~

(3)~~(4)~~ No change.

(5) through (8) renumbered as (4) through (7) No change.

(8)~~(9)~~ The Department shall maintain records of approved courses, attendance at Department sponsored courses, approval dates, hours of courses, recertification completion documents, and all other information, for the purpose of maintaining current records on all professional designees' continuing education status.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.07, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.007, Amended _____.