



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

May 29, 2024

Janice Forrester
Revenue Program Administrator
Department of Revenue
2450 Shumard Oaks Blvd., Bldg, 2, Room 3500
Tallahassee, FL 32399

Dear Janice Forrester:

Your adoption package for Rule 12D-51.001, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 9:42 a.m. on May 29, 2024. 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 June 18, 2024.

Sincerely,

Matthew J. Hargreaves
Administrative Code and Register Director

MJH/al

From: [Janice Forrester](#)
To: [RuleAdoptions](#)
Cc: [Janet Young](#); [Janice Forrester](#)
Subject: DOR Rule 12D-51.001
Date: Wednesday, May 29, 2024 9:42:16 AM
Attachments: [image001.png](#)
[image002.png](#)
[Rule 12D-51.001 Certification.pdf](#)
[Coded text 12D-51.001.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 Rule 12D-51.001.

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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Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



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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-51.001
File Control No: 192763

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: 5/29/2024

This certification expires after: 6/5/2024

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

May 29, 2024

Mr. Matthew Hargreaves, Program Administrator
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 Rule

Dear Mr. Hargreaves:

The following Department of Revenue rule is presented for certification:

12D-51.001 Florida Agricultural Classified Use Real Property Appraisal Guidelines

The following persons may be contacted regarding this rule certification:

Janice Forrester	850-617-8886	Janice.Forrester@floridarevenue.com
Mike Cotton	850-617-8870	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-51.001

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

1
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.:

None

Rules covered by this certification:

12D-51.001



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-51, FLORIDA ADMINISTRATIVE CODE
STANDARD ASSESSMENT PROCEDURES AND
STANDARD MEASURES OF VALUE: GUIDELINES
AMENDING RULE 12D-51.001

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-51.001, F.A.C. (Florida Agricultural Classified Use Real Property Appraisal Guidelines), adopt updates to the non-rule Florida Agricultural Classified Use Real Property Appraisal Guidelines and provide information on how property appraisers may obtain these guidelines. The guidelines are being amended to remove obsolete language, update the capitalization methodology utilized, revise content to current best practices and reformat the guidelines for clarity.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to remove obsolete language, bring the capitalization methodology up to date, revise content to current best practices and reformat the guidelines for clarity.

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

FEBRUARY 21, 2023

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-51.001, F.A.C., in the *Florida Administrative Register* on January 31, 2023 (Vol. 49, No. 20, p. 346). A second Notice of Rule Development was published on February 6, 2023 (Vol. 49, No. 24, p. 429) to correct the workshop

webinar link published in the January 31, 2023, notice. The Department held a rule development workshop on February 21, 2023, and invited interested parties and county officials to attend in person and through a teleconference system. Written comments were received. The Property Appraisers' Association of Florida, Inc. (PAAF) provided comments regarding revisions to prevent any inference that the classified use assessment of property in one county may be relevant to whether the assessment in another county is lawful, elimination of references to sources of general appraisal procedures, revisions that does not reflect current practices, case law inclusion that has been superseded by legislative changes, and general revisions to provide additional clarity. The Department reviewed the suggestions and revised the guidelines based on the comments.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JUNE 27, 2023

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-51.001, F.A.C., in the *Florida Administrative Register* on June 8, 2023 (Vol. 49, No. 111, p. 2151). The Department held a rule development workshop on June 27, 2023, and invited interested parties and county officials to attend in person and through a teleconference system. Comments were received during the workshop. Written comments were received. Property owner tax representatives provided concerns regarding uncleared lots in residential subdivisions, standards of compliance for agricultural exemptions, and general revisions to provide additional clarity. General revisions were still a concern of PAAF. The Department reviewed the comments and provided additional changes to the guidelines based on the comments.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 8, 2023

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-51.001, F.A.C., in the *Florida Administrative Register* on October 19, 2023 (Vol. 49, No. 204, p. 3924). The Department held a rule development workshop on November 8, 2023, and invited interested parties and county officials to attend in person and through a teleconference system. The Department received comments from a property owner tax representative during the workshop and responded to the comments at that time. No written comments were received after the workshop and no additional changes were made to the guidelines.

SUMMARY OF PUBLIC MEETING

MARCH 26, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 26, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12D-51.001, F.A.C., which included a technical change in the proposed guidelines and the filing and certification of the rule with the Secretary of State 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 March 19, 2024 (Vol. 50, No. 55, p. 998).

SUMMARY OF RULE HEARING

MAY 13, 2024

A Notice of Proposed Rule was published in the *Florida Administrative Register* on April 12, 2024 (Vol. 50, No. 73, pp. 1337-1338), to advise the public of proposed changes to Rule 12D-51.001, F.A.C., and to provide that if requested in writing within 21 days of the date of the notice, a rule hearing would be held on May 13, 2024. A request to hold a hearing was received but the request for a hearing was subsequently withdrawn. No other requests for a hearing were received and no hearing was held. Written comments were received on the draft guidelines. The Department reviewed the comments and determined the Department complies with ss. 195.032 and 195.062, F.S., and no additional changes were necessary. No substantive changes were made to Rule 12D-51.001, F.A.C., or the guidelines after the Governor and Cabinet meeting on March 26, 2024.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-51, FLORIDA ADMINISTRATIVE CODE
STANDARD ASSESSMENT PROCEDURES
AND STANDARD MEASURES OF VALUE; GUIDELINES
AMENDING RULE 12D-51.001

12D-51.001 Florida Agricultural Classified Use Real Property Appraisal Guidelines.

Pursuant to Section 195.062, F.S., these guidelines are adopted in general conformity with the procedures set forth in Section 120.54, F.S., but do shall not have the force and effect of rules and are to be used only to assist property appraisers in the assessment of agricultural property as provided by Section 195.002, F.S. These guidelines are titled Florida Agricultural Classified Use Real Property Appraisal Guidelines (June 2024). Copies of these guidelines may be obtained from the Department's website at floridarevenue.com/property/Pages/Cofficial_MOI.aspx. ~~Department of Revenue, Property Tax Oversight Program, P.O. Box 3000, Tallahassee, Florida 32315-3000.~~

Rulemaking Authority 195.027(1), 195.032, ~~213-06(1)~~ FS. Law Implemented 193.461, 195.032, 195.062 FS.

History—New 12-30-82, Formerly 12D-51.01, Amended xx-xx-xx.