



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

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May 22, 2024

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1400

Attn: Jamie Jackson, Senior Attorney

RE: Florida Department of Revenue Proposed Rules
Rule 12D-51.001 Florida Agricultural Classified Use Real Property Appraisal Guidelines

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rule has not changed from publication of the Notice of Proposed Rule in the *Florida Administrative Register* on April 12, 2024 (Vol. 50, No. 73, pp. 1337-1338). The notice provided that, if requested in writing, a rule hearing would be held on May 13, 2024, at 2:00 p.m. The Department received a request for hearing that was subsequently withdrawn. Comments were received with the request. No substantive changes were made to the rule or proposed guidelines after the Governor and Cabinet meeting on March 26, 2024.

The Department reviewed the proposed rule listed above and determined that the proposed rule likely will not adversely impact small businesses, small counties, or small cities, and is not likely to have an increased regulatory cost greater than \$200,000 in the aggregate within one year after the implementation of the rule. No Statement of Estimated Regulatory Cost is required for the proposed rule. The rule does not require ratification by the Florida Legislature pursuant to section 120.541(3), F.S.

The Department requests that the Committee file its certification with the Administrative Code and Register on May 29, 2024. With your approval, the Department will file the proposed rule for adoption on May 29, 2024, not more than 90 days after publication of the notice, for an effective date of June 18, 2024.

Thank you,

Janet Young
Agency Rules Coordinator