



and a draft of the proposed amended guidelines are posted on the Department’s website at floridarevenue.com/rules.

SUBJECT AREA TO BE ADDRESSED: Proposed amendments to the Florida Agricultural Classified Use Real Property Appraisal Guidelines.

RULEMAKING AUTHORITY: 195.027(1), 195.032 F.S.

LAW IMPLEMENTED: 193.461, 195.032, 195.062 F.S.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: Wednesday, November 8, 2023, 10:00 a.m.

PLACE: Polk County Administration Building, 330 W. Church Street, Room 413, Bartow, Florida, and via webinar. Anyone wishing to participate in this public workshop via webinar must register at

<https://attendee.gotowebinar.com/register/8279273513442260320>

The Department will present the proposed amendments to the Florida Agricultural Classified Use Real Property Appraisal Guidelines and provide interested persons the opportunity to offer comments. Written comments may be sent to DORPTO@floridarevenue.com.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department’s website at floridarevenue.com/rules.



DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.:	RULE TITLE:
12D-51.001	Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-51.001 F.A.C., is to incorporate by reference, updates to the Florida Agricultural Classified Use Real Property Appraisal Guidelines. The proposed amendments remove obsolete language, bring the capitalization methodology up to date, revise content to current best practices and reformat the guidelines for clarity. The agenda, rule text