



April 29, 2022

Ms. Jamie L. Jackson, Senior Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1400

Re: Department of Revenue Rules 12D-18.003 and 12D-18.005, F.A.C.

Dear Ms. Jackson:

Thank you for your letter of April 6, 2022, regarding your review of the Notice of Proposed Rule for Rule Chapter 12D-18, F.A.C., (Non-ad Valorem Assessments and Special Assessments).

**12D-18.003(1)(b):**

*Comment:* Section 197.3632(3)(a), F.S., states that a local government shall publish notice of its intent to use the uniform method for collecting such assessment “weekly in a newspaper of general circulation... .” Although chapter 2021-17, L.O.F., amended certain other statutes within this chapter to reference chapter 50, F.S., this statute was not included. Amended rule language removes the general circulation requirement. See § 120.52(8)(c), Fla. Stat. (2012). Please review and advise

*Response:* The Department agrees that the provisions of section 197.3632(3)(a), F.S., were not amended when the provisions of Chapter 50, F.S., were amended. A Notice of Change published in the Florida Administrative Register (Vol . 48, No. 84, p. 1734) to change paragraph (b) of Rule 12D-18.003(1), F.A.C., that removed “of general circulation” and reverts the rule back to the original language.

**12D-18.003(3)(c):**

*Comment:* Please correct the citation to section 50.051, F.S.

*Response:* The Department has made a technical change to correct the citation to section 50.051, F.S.

**12D-18.005(2)(b):**

*Comment:* Section 197.3632(4)(b), F.S., states that a local government shall publish notice of its hearing at least 20 days prior to the hearing by “publication” in a newspaper generally circulated within each county contained in the boundaries of the local government.” Although chapter 2021-17, L.O.F., amended certain other statutes

within this chapter to reference chapter 50, F.S., this statute was not included. Amended rule language removes the general circulation requirement. See § 120.52(8)(c), Fla. Stat. (2021). Please review and advise.

*Response:* The Department agrees that the provisions of section 197.3632(3)(a), F.S., were not amended when the provisions of Chapter 50, F.S., were amended. A Notice of Change published in the Florida Administrative Register (Vol. 48, No. 84, p. 1734) to change paragraph (b) of Rule 12D-18.005(2), F.A.C., that removed “generally circulation” and reverts the rule back to the original language.

If you have any questions, please do not hesitate to contact me.

Sincerely,



Janet L. Young  
Agency Rules Coordinator  
[youngj@floridarevenue.com](mailto:youngj@floridarevenue.com)  
Enclosure