

Section III Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:	RULE TITLES:
12D-18.003	Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes
12D-18.005	Adoption of Non-Ad Valorem Assessment Roll

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 48 No. 62, March 30, 2022 issue of the Florida Administrative Register.

The Department received written comments from the staff of the Joint Administrative Procedures Committee (JAPC) in a letter dated April 6, 2022. In response to these comments, the proposed changes to paragraph (1)(b) of Rule 12D-18.003 and paragraph (2)(b) of Rule 12D-18.005, F.A.C., have been withdrawn. The changes are as follows:

12D-18.003 Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes.

(1) By complying with the provisions of this rule section, a local government may elect to use the ad valorem method of collection for any non-ad valorem assessments, including special assessments, which may have been in existence prior to the election to use the uniform method. A local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment authorized in Section 197.3632, F.S., must satisfy the requirements in this rule section.

- (a) No change.
- (b) The local government must publish notice of its intent to use the uniform method for collecting such assessment ~~as provided in Chapter 50, F.S., whenever possible,~~ weekly in a newspaper ~~advertisement~~ advertisement of general circulation within each county contained in the boundaries of the local government, for four consecutive weeks preceding a public hearing to adopt a resolution of its intent to use the uniform method of collection. This period is computed as follows: The four week period is the four weeks immediately preceding the date of the hearing. Each week is ~~be~~ comprised of the immediately preceding seven days. One such notice must appear in the newspaper during each one of these four weeks.

- (c) No change.
- (2) through (6) No change.

12D-18.005 Adoption of Non-Ad Valorem Assessment Roll.

- (1) No change.
- (2) A local government must notify persons subject to the assessment of the public hearing in the following manner:
 - (a) No change.
 - (b) At least 20 days prior to the date of the public hearing, the local government must publish notice ~~as provided in Chapter 50, F.S., whenever possible,~~ in a newspaper generally circulated within each county contained in the boundaries of the local government. This published notice must include at least the following information:
 1. The name of the local governing board,
 2. The geographic depiction of the property subject to the assessment,
 3. The proposed schedule of the assessment,
 4. The fact that the assessment will be collected by the tax collector; and,
 5. A statement that all affected property owners have the right to appear at the public hearing and the right to file written objections with the local governing board within 20 days of the publication of the notice.

In the event there is no one such newspaper, the local government must use enough newspapers to accomplish this publication requirement.

- (3) through (4) No change.

Section IV Emergency Rules

DEPARTMENT OF THE LOTTERY

RULE NO.:	RULE TITLE:
53ER22-21	TRUCKS, BUCKS AND TRIPS PROMOTION AMENDMENT

SUMMARY OF THE RULE: This emergency rule describes the TRUCKS, BUCKS AND TRIPS PROMOTION AMENDMENT. The rule amends Emergency Rule 53ER21-33 Trucks, Bucks and Trips Promotion, F. A. C., to alter the certain deadline dates.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Minerva Simpson, Attorney, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THIS EMERGENCY RULE IS:

53ER22-21 TRUCKS, BUCKS AND TRIPS PROMOTION AMENDMENT

(1) This amendment to emergency rule 53ER21-33 is to change certain deadline dates.