Florida Department of Revenue Property Tax Oversight

Jim Zingale Executive Director

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September 28, 2022

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

Dear Ms. Jackson:

At their August 23, 2022, public meeting, the Governor and Cabinet approved the publication of the Notices of Proposed Rules and the Department can file and certify the proposed rules for final adoption if no changes made after the meeting. The proposed rules include:

12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons

Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.

12D-9.005 Duties of the Board.

The Notices of Proposed Rule for these rules were published in the *Florida Administrative Register* (F.A.R.) on August 30, 2022 (Vol. 48, No. 169, pp. 3485-3489). A hearing was scheduled but not requested.

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

The Department requests that the Committee file its certification with the Bureau of Administrative Code on October 6, 2022. The Department would like to file the proposed rules for final adoption with the Department of State on October 6, 2022, for an effective date of January 1, 2023.

Thank you,

Janet Young

Agency Rules Coordinator

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