Section I Notice of Development of Proposed Rules and Negotiated Rulemaking

FISH AND WILDLIFE CONSERVATION COMMISSION

Freshwater Fish and Wildlife

RULE NO.:RULE TITLE:68A-23.005Bag Limits, Length Limits, Open Season:
Freshwater Fish

PURPOSE AND EFFECT: The purpose of this rule amendment is to modify fishing regulations related to gulf striped bass in order to conserve breeding sized females. The effect will be to change the size limit for possession.

SUBJECT AREA TO BE ADDRESSED: Fishing regulations for gulf striped bass.

RULEMAKING AUTHORITY: Art. IV, Sec 9, Florida Constitution

LAW IMPLEMENTED: Art. IV, Sec 9, Florida Constitution

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Thomas Graef, Director, Division of Freshwater Fisheries Management, 620 South Meridian St., Tallahassee, Florida 32399; Thomas.Graef@myfwc.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

Section II Proposed Rules

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.:RULE TITLE:12D-7.003Exemption of Property of Widows,
Widowers, Blind Persons, and Persons
Totally and Permanently Disabled; Disabled
Ex-Service Members, Spouses

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12D-7.003, F.A.C., is to incorporate the provisions of section 196.202, F.S., as amended by sections 12 and 13 of Chapter 2022-97, Laws of Florida, increasing the additional property tax exemption amount for certain residents from \$500 to \$5,000. When in effect, the rule will reflect the

increased amount of exemption available to widows, widowers, blind persons, and persons totally and permanently disabled, effective January 1, 2023.

SUMMARY: The proposed amendment to Rule 12D-7.003, F.A.C., reflects the \$5,000 additional property tax exemption available to widows, widowers, blind persons, and persons totally and permanently disabled, beginning January 1, 2023.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice. Any person who wishes to provide information regarding a

statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), FS.

LAW IMPLEMENTED: 196.202, 196.24, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW(IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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 IS: Mike Cotton, Property Tax Oversight

Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.

(1) For the purposes of the exemption provided in Section 196.202, F.S.:

(a) through (c) No Change.

(d) The exemptions provided under Section 196.202, F.S., <u>are shall be</u> cumulative. An individual who properly qualifies under more than one classification <u>will shall</u> be granted more than one <u>\$5,000</u> five hundred dollar exemption. However, in no event shall the <u>cumulative</u> exemption under section 196.202, F.S., <u>may not</u> exceed <u>\$15,000</u> one thousand five hundred dollars (\$1,500) for an individual.

(e) Where both husband and wife otherwise qualify for the exemption, each would, under Section 196.202, F.S., be entitled to an exemption of \$5,000 five hundred dollars applicable against the value of property owned by them as an estate by the entirety.

(2)(a) The \$5,000 exemption granted by Section 196.24, F.S., to disabled ex-service members, as defined in Section 196.012, F.S., who were discharged under honorable conditions, <u>are shall be</u> considered to be the same constitutional disability exemption provided for by Section 196.202, F.S. The unremarried surviving spouse of such a disabled ex-service member is allowed the exemption.

(b) The exemptions under Sections 196.202 and 196.24, F.S., <u>are shall be</u> cumulative; <u>however</u>, <u>but in no event shall</u> the aggregate exemption <u>may not</u> exceed <u>\$15,000</u> \$6,000 for an individual.7 <u>When</u> except where the surviving spouse is also eligible to claim the \$5,000 disabled ex-service member disability exemption under section 196.24, F.S., <u>In that event</u> the cumulative exemption <u>may shall</u> not exceed <u>\$20,000</u> \$11,000 for an individual.

(3) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.202, 196.24 FS. History–New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06, 10-2-07, 9-17-18, <u>xx-xx-xx</u>.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Property Tax	Oversight Program
RULE NO.:	RULE TITLE:

12D-9.005 Duties of the Board

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12D-9.005, F.A.C., is to incorporate the provisions of section 194.032(1)(b), F.S., as amended by sections 4, 14 and 15 of Chapter 2022-97, Laws of Florida.

SUMMARY: The proposed amendment to Rule 12D-9.005, F.A.C., first applies to the 2023 ad valorem tax roll and will allow the value adjustment board to hear appeals pertaining to the property appraiser's denial of refunds due to catastrophic events based on the statutory criteria in section 197.319, F.S.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1), FS.

LAW IMPLEMENTED: 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW(IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD): DATE AND TIME: September 20, 2022, at 10:00 a.m. PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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 IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-9.005 Duties of the Board.

(1)(a) No Change.

(b) The board may not meet earlier than July 1 to hear appeals pertaining to the denial of exemptions, agricultural and high-water recharge classifications, classifications as historic property used for commercial or certain nonprofit purposes, and deferrals, and refunds due to catastrophic events based on the statutory criteria in Section 197.319, F.S.

(c) No Change.

(2) through (5) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 192.0105, 194.011, 194.015, 194.032, 194.034, 194.035, 194.037, 197.319 FS. History–New 3-30-10, Amended 9-19-17. xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE: 12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to incorporate, by reference amended forms related to the 2022 legislative changes. When in effect, the forms will reflect amendments made by Chapter 2022-97, L.O.F.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., amend four current forms and create three new forms effective January 1, 2023.

Amend Form DR-482, Application and Return for Agricultural Classification of Lands. Sections 2 and 3, Chapter 2022-97, L.O.F., creates section 193.4613, F.S., to include assessment of land used in the production of aquaculture products on the application and return for agriculture classification. Additional changes align the form to section 193.4613, F.S.

Amend Forms DR-490, Notice of Disapproval of Application for Property Tax Exemption or Classification by the County Property Appraiser and DR-501, Original Application for Homestead and Related Tax Exemptions. Sections 12 and 13, Chapter 2022-97, L.O.F., amends section 196.202(1), F.S., to increase the exemption for every widow, widower, blind person, or totally and permanently disabled person who is a bona fide Florida resident from \$500 to \$5,000.

Create Form DR-465, Application for Catastrophic Event Tax Refund. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(2), F.S., which allows a taxpayer to apply for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Create Form DR-485C, Decision of the Value Adjustment Board – Catastrophic Event Tax Refund. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(4), F.S., which allows the value adjustment board to render a decision on a taxpayer's appeal of the property appraiser's denial of a refund application for property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Amend Form DR-486, Petition to the Value Adjustment Board – Request for Hearing. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(4), F.S., which allows a taxpayer to appeal the denial of a refund application to the property appraiser for property taxes paid for residential improved property rendered uninhabitable for at least 30 days due to a catastrophic event.

Create Form DR-522, Report of Total Reductions in Taxes from Catastrophic Events. Section 14, Chapter 2022-97, L.O.F., creates section 197.319(5), F.S., which directs the tax collector to annually notify the Department of Revenue by September 1 of the total reduction in taxes for all properties that qualified for a refund of property taxes paid for residential improved property rendered uninhabitable for at least 30 days.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 196.075(4)(d), FS.

LAW IMPLEMENTED: 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW(IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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 IS: Mike Cotton, Property Tax Oversight

Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at http://floridarevenue.com/property/, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

R-462 R-465 (21) No R-482	Change. No Change. <u>Application and Return for</u> <u>Catastrophic Event Tax Refund</u> (n. 01/23) <u>https://www.flrules.org/Gateway</u> /reference.asp?No=Ref- o Change. <u>Application and Return for</u> <u>Agricultural Classification of</u> Lands (r. 01/23 12/00) ules.org/Gateway/reference.asp?No	tive Date 01/23 - 1/23 1/01 = <u>R</u>
₹-462 <u>₹-465</u> (21) No ₹-482	No Change. Application and Return for Catastrophic Event Tax Refund (n. 01/23) https://www.flrules.org/Gateway /reference.asp?No=Ref- o Change. Application and Return for Agricultural Classification of Lands (r. 01/23 12/00)	<u>01/23</u> - <u>1/23</u> 1/01
₹-462 <u>₹-465</u> (21) No ₹-482	No Change. Application and Return for Catastrophic Event Tax Refund (n. 01/23) https://www.flrules.org/Gateway /reference.asp?No=Ref- o Change. Application and Return for Agricultural Classification of Lands (r. 01/23 12/00)	- <u>1/23</u> 1/01
<u>2-465</u> (21) No 2-482 ww.fln	Application and Return for Catastrophic Event Tax Refund (n. 01/23)https://www.flrules.org/Gateway /reference.asp?No=Ref- o Change.o Change.Application and Return for Agricultural Classification of Lands (r. 01/23 12/00)	- <u>1/23</u> 1/01
(21) No R-482 ww.fln	Catastrophic Event Tax Refund (n. 01/23) https://www.flrules.org/Gateway /reference.asp?No=Ref- o Change. Application and Return for Agricultural Classification of Lands (r. 01/23 12/00)	- <u>1/23</u> 1/01
R-482 ww.flru	(n. 01/23) https://www.flrules.org/Gateway /reference.asp?No=Ref- o Change. Application and Return for Agricultural Classification of Lands (r. 01/23 12/00)	1/01
R-482 ww.flru	https://www.flrules.org/Gateway /reference.asp?No=Ref- o Change. Application and Return for Agricultural Classification of Lands (r. <u>01/23</u> 12/00)	1/01
R-482 ww.flru	/reference.asp?No=Ref- o Change. Application and Return for Agricultural Classification of Lands (r. <u>01/23</u> 12/00)	1/01
R-482 ww.flru	o Change. Application and Return for Agricultural Classification of Lands (r. <u>01/23</u> 12/00)	1/01
R-482 ww.flru	Application and Return for Agricultural Classification of Lands (r. <u>01/23</u> 12/00)	1/01
vw.flru	Agricultural Classification of Lands (r. <u>01/23</u> 12/00)	1/01
	Lands (r. <u>01/23</u> 12/00)	
	1	<u>=R</u>
	ules.org/Gateway/reference.asp?No	<u>=R</u>
ge.		
-		
<u>۲-</u>	Decision of the Value	01/23
<u>5C</u>	Adjustment Board - Catastrophic	
	Event Tax Refund (n. 01/23)	
	https://www.flrules.org/Gateway	
) Renu		
R- 486		01/23
	-	04/18
	_	
$\sim N_{\rm o}$		
	Linange.	
	R-486	/reference.asp?No=Ref-) Renumbered (b) through (g) No Change

(29)(a)	DR-490	Notice of Disapproval of	01/23
		Application for Property Tax	11/12
		Exemption or Classification by	
		The County Property Appraiser	
		(r. <u>01/23</u> 11/12)	
		https://www.flrules.org/Gateway	
		/reference.asp?No=Ref-	
		<u>01785</u>	
(b) No C	hange.		
(30) thro	ugh (37) N	o Change.	
(38)(a)	DR-501	Original Application for	01/23
		Homestead and Related Tax	11/21
		Exemptions	
		(r. <u>01/23</u> 11/21)	
		https://www.flrules.org/Gateway	
		/reference.asp?No=Ref-	
		<u>13841</u>	
(b) throu	gh (j) No C	Change.	
(39) thro	ugh (49) N	o Change.	
(50)(a)	DR-521	No Change.	
<u>(b)</u>	<u>DR-522</u>	Report of Total Reductions in	01/23
		Taxes from Catastrophic Events	
		<u>(n. 01/23)</u>	
	_	https://www.flrules.org/Gateway	-
		/reference.asp?No=Ref	
	ah (a) Dani	umbered (c) through (d) No Change	e.
(b) throu	gii (c) Kein	amoerea (e) anoagir (a) rio chang	
(b) throu	gii (c) Kein	unicerea (e) unougn (a) 110 chang	
	$\frac{gn}{ugh}$ (60) N		

Rulemaking Authority 195.027(1), 196.075(4)(d) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, <u>197.319</u>, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History-New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022.

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.:	RULE TITLE:
12D-16.002	Index to Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12D-16.002, F.A.C., is to amend Form DR-420FC, to remove obsolete provisions. When in effect, this form will reflect current law.

SUMMARY: Sections 197.318 and 218.131, F.S., repealed by sections 4 and 36 of Chapter 2022-05, L.O.F., provided for the rebatement of taxes for residential improvements due to Hurricane Hermine, Hurricane Matthew, or Hurricane Irma occurring in 2016 and 2017. The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), adopt amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, that removes the offset for tax loss in fiscally constrained counties for damaged or destroyed property caused by specified hurricanes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 196.075(4)(d), FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW(IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 20, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 2, Room 1220, Tallahassee, Florida 32399.

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 IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at floridarevenue.com/property/forms, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

Form	Form Title	Effecti	
Num		ve	
ber		Date	
(2) th	rough (12) No Change.	·	
(13)(a	(13)(a) through (b) No Change.		

(c	DR-	Distribution to Fiscally Constrained	<u>xx/xx</u>		
)	420F	Counties Application (r. xx/xx)	07/19		
	С				
		https://www.flrules.org/Gateway/referenc	_		
		e.asp?No=Ref 10757			
(d) through (g) No Change.					
	(14) t	hrough (60) No Change.			

Rulemaking Authority 195.027(1), 196.075(4)(d) FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155,

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Regulatory Council of Community Association Managers RULE NO.: RULE TITLE:

61E14-3.001 Fees

PURPOSE AND EFFECT: The proposed amendments adjust fees for exams and re-examinations.

SUMMARY: The proposed amendments reflect changes made to particular fees regarding exams and re-examinations.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.