



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 28, 2021

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1400

**RECEIVED**  
**JOINT ADMINISTRATIVE**  
**PROCEDURES COMMITTEE**  
3:26 pm, Sep 28 2021

Attn: Jamie Jackson, Senior Attorney

RE: Florida Department of Revenue Proposed Rules

Dear Ms. Jackson:

At their September 21, 2021, public meeting, the Governor and Cabinet approved adoption and certification of the Department of Revenue's proposed property tax rules. The proposed rules include:

- 12-9.001: Definitions
- 12-9.002: Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program
- 12-9.003: Qualifications
- 12-9.0031: Approval of Courses
- 12-9.0032: Department Sponsored Courses
- 12-9.004: Application for Certification
- 12-9.0055: Fees
- 12-9.006: Certification
- 12-9.007: Recertification
- 12-9.0077: Reinstatement
- 12-9.008: Hearing on Certification Application and Expiration (Repealed)
- 12D-16.002: Index to Forms

The Notices of Proposed Rule for these rules were published in the Florida Administrative Register (F.A.R.) on December 21, 2020 (Vol. 46, No. 246, pp. 5593-5594) and December 22, 2020 (Vol. 46, No. 247, pp. 5609-5617).

Child Support – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*  
Property Tax Oversight – *Sue Harlan, Director* • Information Services – *Damu Kuttikrishnan, Director*

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Tallahassee, Florida 32399-0100

Ms. Jamie Jackson  
Page 2  
September 28, 2021

Notices of Change for Rule Chapter 12-9 and Rule 12D-16.002, Form DR-4001, were published in the F.A.R. on March 18, 2021 (Vol. 47, No. 53, pp. 1401-1405).

A Notice of Change for Rules 12-9.001, 12-9.002, 12-9.0031 and 12-9.007, was published in the F.A.R. on June 8, 2021 (Vol. 47, No. 110, pp. 2623-2624).

A Notice of Change for Rule 12-9.0031 was published in the F.A.R. on June 16, 2021 (Vol. 47, No. 116, p. 2774).

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 certificate with the Bureau of Administrative Code on October 5, 2021. The Department would like to file the proposed rule for final adoption with the Department of State on October 5, 2021, for an effective date of October 25, 2021. If you have any questions, please do not hesitate to contact me.

Thank you,



Janet Young  
Agency Rules Coordinator

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