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January 7, 2026

Mr. Jeremy Roberts
Rules Coordinator
Department of Revenue
Property Tax Oversight Program
P.O. Box 5906
Tallahassee, Florida 32314-5906

**RE: Department of Revenue, Property Tax Oversight Program
Proposed Rule Number 12D-16.002**

Dear Mr. Roberts:

I have reviewed the above-referenced proposed rule, which was advertised in the Florida Administrative Register on December 19, 2025. I have the following comments.

Incorporated materials: As indicated, the coded versions of the updated incorporated materials do not contain the effective dates. The insertion of these dates appears to be a technical change that will require publication in the Florida Administrative Register.

12D-16.002(5)(e): Incorporated Material—Maximum Millage Levy Calculation, Preliminary Disclosure, DR-420MM-P
P.2: There is a formatting issue at the top of this form page that retains question 18 above the header.

Please let me know if you have any questions. Otherwise, I look forward to your response.

Sincerely,

A handwritten signature in blue ink that reads "Jamie L. Jackson".

Jamie L. Jackson
Chief Attorney

Mr. Jeremy Roberts

January 6, 2026

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