



**Florida Department of Revenue**  
*Property Tax Oversight*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

February 27, 2025

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  
Rule 12D-17.002 Definitions  
Rule 12D-17.003 Truth in Millage (“TRIM”) Compliance  
Rule 12D-17.004 Taxing Authority’s Certification of Compliance, Notification by  
Department

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not changed from publication of the Notice of Proposed Rule in the *Florida Administrative Register* on December 20, 2024 (Vol. 50, No. 247, pp. 4836-4837).

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 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 pursuant to section 120.541(3), F.S.

With your approval, the Department will file the proposed rules for adoption on March 7, 2025, not more than 90 days after publication of the notice, for an effective date of March 27, 2025.

Thank you,

Janet Young  
Agency Rules Coordinator